

8. GOVERNMENT



8.01 Receipts and Expenditures of the Cayman Islands Government, 1992 - 2009

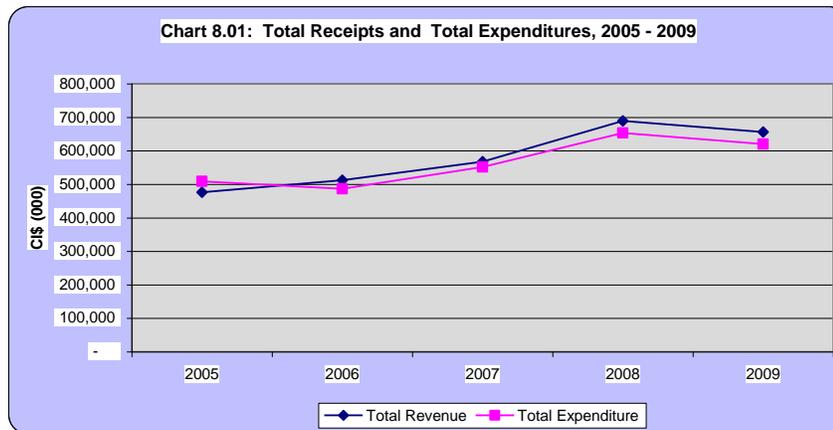
C/\$ (000's)

Year	Receipts				Expenditure				
	Recurrent Revenue	Fund Receipts	Loan Proceeds	Total Receipts	Recurrent Expenditure	Statutory Expenditure	Capital Expenditure	Extraordinary Expenditure	Total Expenditure
1992	121,019		6,828	127,847	113,252	7,891	18,114		139,257
1993	135,301		17,493	152,793	123,614	10,151	9,608		143,373
1994	152,108		4,719	156,827	126,607	12,001	18,157		156,764
1995	174,294		1,772	176,066	138,430	19,727	23,701		181,858
1996	195,162		22,381	217,543	159,723	14,827	34,091		208,640
1997	217,734	1,247	25,466	244,447	180,403	18,474	46,519		245,396
1998	248,875	4,735	21,526	275,135	198,686	29,750	31,289		259,724
1999	280,200	6,586	18,242	305,028	234,299	32,346	37,614		304,259
2000	274,052	7,534	23,778	305,364	247,334	36,886	43,231		327,451
2001	283,720	4,884	49,704	338,308	259,384	46,968	26,098		332,450
2002	307,875	8,924	10,866	327,665	252,246	49,923	17,607		319,776
2003	185,906	3,510	136,817	326,233	147,347	129,094	10,578		287,019
2004	353,177	7,643	23,274	384,094	277,051	50,164	32,155		359,370
2005	428,600	8,944	39,000	476,544	381,830	38,829	48,505	39,420	508,583
2006	500,400	2,246	10,000	512,646	393,500	46,608	39,600	7,200	486,908
2007	513,004	2,591	52,300	567,895	404,821	38,024	105,903	3,241	551,989
2008	522,229	1,178	166,175	689,582	451,787	49,225	150,583	1,733	653,328
2009	470,641	1,130	184,289	656,060	452,663	39,756	109,597	17,952	619,968

Data for 2003 was based on 6 months ended 30th June 2003.

Data for 2004 was based on fiscal year 2003/2004.

From 2005 data is based on the accrual basis accounting method.

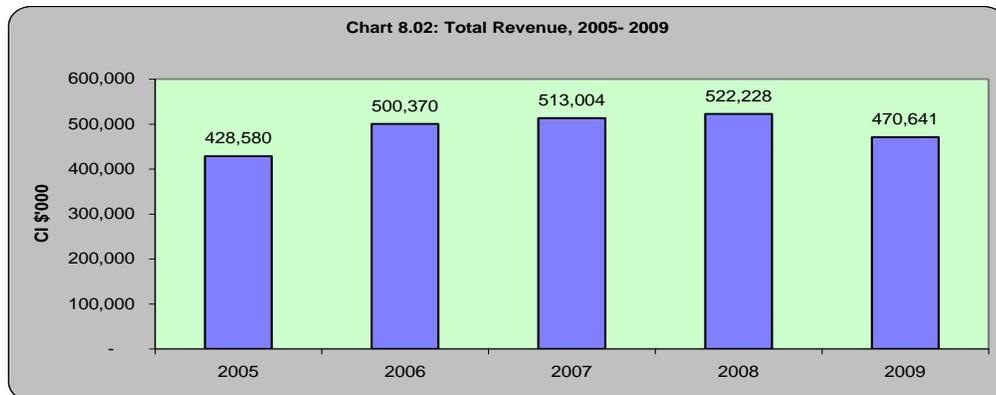


Source: Cayman Islands Treasury Department

8.02

Total Revenue by Major Classification, 2005 - 2009
CI\$ (000's)

	2005	2006	2007	2008	2009
<u>Tax Revenue</u>					
Taxes on Property	21,430	47,170	37,197	41,118	22,637
Domestic Taxes on Goods & Services	171,470	193,670	223,184	237,986	235,872
<i>of which:</i>					
Company Fees	41,808	44,032	40,984	53,746	58,744
Bank & Trust Licences	24,869	25,283	24,112	24,498	23,905
Work Permit Fees	28,694	30,773	46,686	40,117	36,784
Tourism Accommodation Taxes	4,080	8,946	10,621	11,349	9,225
Motor Vehicle Taxes	6,756	6,633	7,598	8,428	8,180
Taxes on Int'l Trade and Transactions	171,910	187,030	178,604	176,899	155,343
<i>of which:</i>					
Import Duties	155,750	168,382	163,329	162,909	141,895
Travel & Cruise Ship Tax	11,295	12,389	15,275	13,990	13,448
Other Taxes	16,530	17,130	13,852	4,604	5,738
Sub-Total	381,340	445,000	452,837	460,607	419,590
<u>Non-Tax Revenue</u>					
Entrepreneurial and Property Income	-	-	-	59,723	47,044
Administrative Fees and Charges	40,800	53,770	58,434	59,723	47,044
Fines and Forfeits	900	1,600	1,733	1,898	2,355
Other Non-tax Revenue	5,540	-	-	-	1,652
Sub-Total	47,240	55,370	60,167	61,621	51,051
<u>Capital Revenue</u>	-	-	-	-	-
<u>Grants</u>	-	-	-	-	-
TOTAL	428,580	500,370	513,004	522,228	470,641



Source: Cayman Islands Treasury Department

8.03 Summary of Central Government Fiscal Operations, 2005 - 2009
(CI \$ Million)

	2005	2006	2007	2008	2009
Total Revenue	428.6	500.5	513.0	522.2	470.6
Current Revenue	428.6	500.5	513.0	522.2	470.6
Coercive Revenue	376.3	442.6	448.0	457.9	416.2
Taxes on International Trade & Transactions	171.9	187.0	178.6	176.9	155.3
Domestic Taxes on Goods & Services	171.5	193.7	223.2	238.0	235.9
Taxes on Property	21.4	47.2	37.2	41.1	22.6
Fines	0.9	1.6	1.7	1.9	2.4
Other Taxes	10.6	13.1	7.3	0.0	0.0
Non-coercive Revenue	52.3	57.9	65.0	64.3	54.4
Sale of Goods & Services	40.8	53.8	58.4	58.8	47.0
Donations					0.9
Health Service Fees	0.0	0.0	0.0	0.0	0.0
Investment Revenue	4.3	0.1	6.2	0.9	1.0
Other Operating Revenue	1.6	4.0	0.4	4.2	0.2
Other Executive Revenue					4.5
Extraordinary Revenue	5.5	0.0	0.0	0.4	0.8
Total Expenditure	430.3	433.1	552.0	653.2	620.0
Current Expenditure	381.8	393.5	446.1	502.6	510.4
Personnel Costs	163.8	182.6	213.5	245.2	222.6
Supplies & Consumables	89.5	109.0	101.0	97.8	86.4
Subsidies	59.7	66.9	88.1	105.5	119.3
Transfer Payments	17.0	16.9	23.2	28.4	30.3
Interest Payments	9.5	8.9	9.6	11.7	19.5
Extraordinary Expenses	39.4	7.2	3.2	1.7	18.0
Other Executive Expenses	3.0	2.0	7.4	12.3	14.7
Other Non-Operating (Revenue) and Expenses					(0.4)
Capital Expenditure & Net Lending	48.5	39.6	105.9	150.6	109.6
Capital Acquisition (now Equity Investments)	6.7	20.5	60.4	40.7	30.7
Capital Development(now Executive Assets)	40.8	19.1	45.5	109.9	78.6
Net Lending	1.0	0.0	0.0	0.0	0.3
Current Balance	46.8	107.0	66.9	19.6	(39.8)
Overall Balance	(1.7)	67.4	(39.0)	(131.0)	(149.4)
Financing	1.7	(67.4)	39.0	131.2	149.4
Net Borrowing	27.6	(4.5)	35.9	145.5	158.4
Disbursements	39.0	10.0	52.3	166.2	184.3
Loan Repayment	(11.4)	(14.5)	(16.4)	(20.7)	(25.9)
Change in Cash (minus = increase)	(25.9)	(62.9)	3.1	(14.3)	(9.0)

Source: Cayman Islands Treasury Department

8.04a Employees of the Cayman Islands Central Government by Sex, 2009

	Total		Female		Male	
	Number	Percent	Number	Percent	Number	Percent
MINISTRIES						
Ministry of Community Affairs and Housing	218	5.9	197	10	21	1.2
Ministry of District Admin., Works and Gender Affairs	845	22.9	300	15	545	31.2
Ministry of Education, Training and Employment	861	23.3	634	33	227	13.0
Ministry of Finance, Tourism and Development	330	8.9	131	7	199	11.4
Ministry of Environment, Youth, Sports and Culture	112	3.0	47	2	65	3.7
PORTFOLIOS						
Portfolio of Internal and External Affairs	802	21.7	340	17	462	26.4
Portfolio of Legal Affairs	65	1.8	41	2	24	1.4
Portfolio of the Civil Service	25	0.7	18	1	7	0.4
Portfolio of Finance and Economics	232	6.3	125	6	107	6.1
OTHER EXTERNAL DEPARTMENTS						
Cayman Islands Audit Office	20	0.5	8	0	12	0.7
Judicial Department	62	1.7	48	2	14	0.8
Cabinet Office	116	3.1	51	3	65	3.7
Complaints Commissioner	6	0.2	6	0	0	0.0
TOTAL FILLED POSTS	3,694	100	1,946	100	1,748	100

Source: Cayman Islands Personnel Department, Portfolio of the Civil Service

8.04b Employees of the Cayman Islands Central Government, 2005 - 2008

	2005	2006	2007	2008
MINISTRIES				
Ministry of Communications ¹	511	504	539	541
Ministry of Community Service ²
Ministry of District Administration, Planning, Agriculture & Housing ³	..	369	407	408
Ministry of Planning ⁴	339
Ministry of Education	759	814	917	901
Ministry of Health & Human Services	240	237	258	264
Ministry of Tourism	98	115	116	116
Total	1,947	2,039	2,237	2,230
PORTFOLIOS				
Finance & Economics	249	264	285	300
Internal & External Affairs	904	963	1,016	971
Legal Affairs	54	60	70	67
Civil Service	17	22	26	26
Total	1,224	1,309	1,397	1,364
OTHER EXTERNAL DEPARTMENTS				
Cayman Islands Audit Office	16	16	19	19
Judicial Department	56	55	62	62
Cabinet Office	85	95	121	120
Complaints Commissioner	4	6	7	6
Total	161	172	209	207
TOTAL FILLED POSTS	3,332	3,520	3,843	3,801

Notes:

- ¹ The Ministry of Communications was created in 2005
- ² The Ministry of Community Services was absorbed into various Ministries and Portfolios in 2005
- ³ The Ministry of District Administration, Planning, Agriculture & Housing (DAPA&H) was created in 2005
- ⁴ The Ministry of Planning was absorbed into the Ministry of DAPA&H in 2005

Source: Cayman Islands Personnel Department, Portfolio of the Civil Service