CAYMAN ISLANDS GOVERNMENT

FOR THE YEAR ENDED 30 JUNE 2012

# 2011/12

# SUPPLEMENTARY ANNUAL PLAN AND ESTIMATES

# TABLE OF CONTENTS

# 1. INTRODUCTION

On the 27th June, 2011 the Legislative Assembly approved the Annual Plan and Estimates for 2011/12 which outlined the Government's planned policy actions for the 2011/12 financial year.

As commonly happens, changes in circumstances since the preparation of the 2011/12 Annual Plan and Estimates have resulted in the need to make changes to the approved Annual Plan and Estimates and the appropriations requested to fund those actions.

This Supplementary Annual Plan and Estimates 2011/12 outlines changes the Government has made to its policy actions for 2011/12 financial year, together with the additional appropriations requested to fund those actions.

**Reference to the term "approved"**

Throughout this document references to the following terms: "approved Annual Plan and Estimates"; "approved plan"; or "approved Budget", is meant to be the Approved 2011/12 Annual Plan and Estimates approved in June 2011 .

**Content of the Supplementary Annual Plan and Estimates**

The structure and content of the 2011/12 Supplementary Annual Plan and Estimates is similar to that of the approved 2011/12 Annual Plan and Estimates. In line with the requirements of the Public Management and Finance Law (2012 Revision) only those items that are additional or changed from the approved Annual Plan and Estimates are included.

***Part A*** contains the ***Changes to the Annual Plan for 2011/12*** and outlines planned changes from the approved Annual Plan and Estimates to the policy actions (in this case, ownership actions) the Cabinet took. Part A also summarises the revised financial forecasts for 2011/12 that are documented in detail in Part C.

***Part B*** contains ***the Estimates of Supplementary Appropriations*** for the 2011/12 financial year. The Estimates list the approved, supplementary and total appropriations requested by the Cabinet to support its revised policy actions.

***Part C*** contains the detailed of ***Unaudited Financial Statements*** for the 2011/12 financial year. These provide updated revenue and expenditure for the financial year and take into account the proposed changes in policy actions from Part A.

# PART A

# CHANGES TO THE ANNUAL PLAN

## FOR THE

# 2011/12 FINANCIAL YEAR

## 2. OVERVIEW OF KEY CHANGES TO THE 2011/12 ANNUAL PLAN

### INTRODUCTION

This section of the Supplementary Annual Plan and Estimates reports the changes that the Government made to various policy actions contained in the approved Annual Plan and Estimates for the 2011/12 financial year. The changes to appropriations that reflect these changes are contained in Part B.

### Changes to Broad and Specific Outcome Goals

There are no changes to the broad and specific outcome goals specified in the approved Annual Plan and Estimates for the 2011/12 financial year.

The approved nineteen broad outcome goals defined in the approved 2011/12 Annual Plan and Estimates are:

1. Creating a Vibrant Yet Stable and Sustainable Economy
2. Setting the Stage for Success in the Tourism Industry
3. Addressing Crime and Policing
4. Developing a World Class Education System to Foster Growth and to Benefit from Development
5. Improving Healthcare
6. Paving a Better Way Forward for Cayman Brac and Little Cayman
7. Developing our Youth
8. Strengthening Families
9. Restoring Prudent Fiscal Management
10. Ensuring Success and Participation of Caymanians in the Financial Services Industry
11. Supporting our Caymanian Small Businesses
12. Preparing our Labour Market for Future Opportunities
13. Improving the Lives of the Elderly and Disabled
14. Reducing Substance Abuse
15. Empowering Women
16. Addressing Energy and the Environment
17. Strengthening our Infrastructure
18. Preserving our Culture
19. Enhancing Agriculture

**Summary of Changes to Key Policy Actions**

The Supplementary Annual Plan and Estimates outline additional or changed to specific policy actions that the Government under took during the 2011/12 financial year. These appropriation changes have already taken effect through advance authority given under section 11-5 of the Public Management and Finance law(PMFL). These Financial transactions are required to be included in a Supplementary Appropriation Bill introduced in the Legislative Assembly.

The following is an overview of the changes to key policy actions by category.

**Output Groups**

**Ministry/Portfolio Output Groups**

The requested appropriation changes for Ministry/Portfolio output groups result in a net increase of $4.3 million.

This increase is largely due to:

- $2.6 million to the Royal Cayman Islands Police Services and Her Majesty Prison Northward for enhanced security and crime prevention measures;
- $3.5 million provided to the Ministry of District Administration, Works, Land and Agriculture for the Procurement and Maintenance of Government Fleet, Recycling and Disposal of Waste, Management of Government Properties, vehicle and driver licensing and mosquito control services;
- $2.2 million provided to the Ministry of Finance Tourism and Development mainly to enhance capabilities at the Customs Department, Tourism Advertising and Emergency Fire Services;
- $0.6 million provided to the Ministry of Education, Training and Employment to support Primary and Secondary Education.

As a result of prudent financial management, the increases in this category; were partially offset by savings in other areas of operations.

***Statutory Authority/Government Company Output Groups***

The requested appropriation changes for Statutory Authorities output groups' is for an increase of $8.5 million

This increase is due to:

- $7.0 million to the National Roads Authority;
- $0.3 million to the University College of the Cayman Islands;
- $0.4 million to Cayman Islands National Insurance Company for Health Insurance for Civil Service Pensioners; and
- $0.7 million to Cayman Airways for new routes.

***Non-Government Supplier Output Groups***

As a result of increased demand, an additional $12.8 million is being requested as changes in appropriation for Non-Government Supplier output groups'. The most significant increases are related to the following:

- $10.3 million for Tertiary level medical services at overseas health care facilities, for indigents and uninsured persons;
- $1.2 million for Rental Accommodation for Persons in Need;
- $0.2 million for Services to Refugees; and
- $0.7 million for Legal Aid services

**Transfer Payments**

The requested appropriation change for Transfer Payments is an increase of $5 million. The most significant items are;

- $1.3 million for Local, Overseas Scholarships and Bursaries;
- $2 million for Poor Relief Vouchers and Payments;
- $0.9 million for Housing Assistance;
- $0.4 million for Children and Family Services Support;
- $0.2 million for Ex-Gratia Benefit Payments to Seamen; and
- $0.2 million for Other Youth, Sports and Cultural Programme Assistance

**Other Executive Expenses**

The requested appropriation changes for Other Executive Expenses results in an increase of $3.0 million. The most significant increases are related to Compensation which amounts to $2.1 million and Ex-Gratia pensions plan payments which amount $0.8 million.

**Equity Investments**

An additional $19.4 million is being requested to fund changes in Equity Investments. This is largely due to:

- $15.2 million to fund various Education projects: on-going construction of the Clifton Hunter and John Gray High Schools as well as construction of additional classrooms at Primary schools throughout Grand Cayman;
- $1.6 million for enhancement of Crime fighting capability;
- $1.2 million for the Ministry of District Administration, Works, Land and Agriculture to fund various Ministry projects; and

**Executive Assets**

The Government intends to make $2.6 million in additional investments in Executive Assets during the 2011/12 fiscal year. The major items in this category are:

- $1.0 million for internal office layout changes to the Government Administration Building;
- $0.8 million for Cayman Brac and Little Cayman Roads; and
- $0.8 million for Gazetted Land claims.

These increases to Executive assets are partially offset by a reduction of $1.7 million in EA 87 Juvenile Facilities and $0.7 million for EA 36 Road surfaces upgrades.

**Loans Made**

The requested appropriation change for Loans Made is for a new loan LM 10 – Mortgage Assistance in the amount of $2.1 million which is partially offset by a reduction in overseas medical loans of $0.4 million.

## 3. UNAUDITED FINANCIAL RESULTS FOR 2011/12

### OVERVIEW RESULTS

A summary of the 2011/12 revised unaudited financial statements is provided in Table 1 below.

**TABLE 1**

**SUMMARISED UNAUDITED FINANCIAL STATEMENTS**

| Financial Measure | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | naudited Actua | Budget |
| | $000s | $000s | $000s | $000s |
| | | | | |
| **Operating Statement:** | | | | |
| Operating Revenue | 548,076 | 535,882 | 677,130 | 707,328 |
| Operating Expenses (exclusive of Net Loss in Public | (511,595) | (489,972) | (637,609) | (661,941) |
| Net Loss in Public Authorities | (2,847) | (8,405) | 0 | 0 |
| **Surplus from Operating Activities** | 33,634 | 37,505 | 39,521 | 45,387 |
| Financing Expense and Gains/(losses) on foreign exchange transactions | (31,818) | (33,826) | (37,705) | (41,708) |
| **Surplus before Extraordinary Items** | 1,816 | 3,679 | 1,816 | 3,679 |
| Extraordinary Items | 0 | 0 | 0 | 255 |
| **Net Surplus after Extraordinary Items** | 1,816 | 3,679 | 1,816 | 3,934 |
| | | | | |
| **Balance Sheet :** | | | | |
| Cash and Cash Equivalents @ 30th June 2012 | 122,175 | 109,405 | 178,133 | 163,176 |
| Borrowings (Balance Outstanding;Long Term Debt | 599,287 | 599,287 | 746,197 | 736,272 |
| Net Worth at 30th June 2012 | 552,403 | 486,301 | 552,403 | 489,317 |
| | | | | |
| **Cash Flow :** | | | | |
| Net Operating Cash Flows | 29,027 | 37,396 | 21,973 | 47,514 |
| Net Investing Cash Flows | (85,191) | (72,203) | (83,220) | (37,581) |
| Net Financing Cash Flows | (25,929) | (25,928) | (36,243) | (39,658) |
| Opening Cash Balance (@ 1st July 2011 | 191,009 | 170,140 | 258,959 | 232,094 |
| Net Increase/(Decrease) in Cash | (82,093) | (60,735) | (97,490) | (69,682) |
| Closing Cash Balance (@ 30th June 2012 | 108,916 | 109,405 | 161,469 | 162,412 |

The commentary that follows relates to the revised forecast financial statements of the Core Government only.

**Revised Net Operating Position**

After taking into account, the appropriation changes requested as part of this supplementary budget, the operating surplus after financing expenses for 2011/12 is $1.8 million. This figure represents a $1.8 million negative change to Government's net operating position when compared to the approved 2011/12 Budget. This change is due to increased operating expenses of $21.6 million which are partially mitigated by an increase in revenue of $12.2 million.

**Revised Operating Revenues**

Operating revenues increased by approximately $12.2 million, the main reasons are:

Some $8 million of this increase is driven by Government's decision not to proceed with a change to the funding model for the National Roads Authority (NRA). When the 2011/12 Budget was originally prepared, it was assumed that certain coercive revenue streams totaling $8 million would have been assigned directly to the NRA to fund its operations rather than the Cabinet purchasing Outputs from the NRA. This decision was not undertaken; therefore, the revenue streams are now being recognized as revenues of the Core Government.

Additionally, the estimated revenues from Diesel and Gasoline duties are being increased by $4.6 million to reflect the Cabinet's decision not to proceed with a rebate of import duty on fuel used in the generation of electricity for residential consumers. The original 2011/12 Budget assumed that some $4.6 million would have been rebated to consumers via Caribbean Utilities Company.

Finally, the Government received a donation of $4.1 million under the "For Cayman Investment Alliance" agreement with the Dart group of companies.

**Revised Operating Expenses**

The revised operating expenses are $21.6 million higher than the amount shown in the original 2011/12 Budget. This increase is primarily due to an $8.4 million increase in Outputs to be purchased from Statutory Authorities and Government Companies (SAGC); $11.2 million increase in Outputs to be purchased from Non-Government Output Suppliers; $2.0 million increase in Transfer Payments; and $2.0 million increase in Other Executive Expenses.

The net losses in SAGC are decreased by $5.8 million from $8.4 million to $2.8 million. This is a combined result of the projected improvement in performance by the Civil Aviation Authority and the National Housing Development Trust

**Revised Cash Position**

The revised 2011/12 closing cash balance for restricted and reserved funds is expected to be $109.0 million. Net cash flows from operating activities decreased by $8.4 million when compared to the 2012/13 budget. This is mainly due to increased cash flow impact of operating expenditures of $6.5 million and decreased revenues of $1.8 million.

Net cash outflow from investing activities is $85.2 million which is $13.0 million higher than forecasted in the 2011/12 approved Budget. This amount primarily relates an increase in the Purchase of property, plant and equipment by $10.9 million.

## 4. COMPLIANCE WITH PRINCIPLES OF RESPONSIBLE FINANCIAL MANAGEMENT

After adjusting for the current supplementary appropriation requests, the Government is in compliance with 3 of the 6 Principles of Responsible Financial Management. The table below details the level of compliance with all principles as specified in Section 14 of the PMFL.

**TABLE 2**

**COMPLIANCE WITH PRINCIPLES OF RESPONSIBLE FINANCIAL MANAGEMENT**

| Principle | Degree of Compliance | |
|---|---|---|
| | **Unaudited Actuals** | **Budget** |
| | | |
| **Operating Surplus : should be positive** | **Complies** | **Complies** |
| (Operating surplus = core government operating revenue – core government operating expenses) | Surplus = $1.816 million | Surplus = $3.679 million |
| **Net Worth: should be positive** | **Complies** | **Complies** |
| (Net worth = core government assets – core government liabilities) | Networth = $552.4 million | Networth = $489.317 million |
| **Borrowing:** Debt servicing cost for the year should be no more than 10% of core government revenue | **Does Not Comply** | **Does Not Comply** |
| (Debt servicing = interest + other debt servicing expenses + principal repayments for core government debt and self financing loans) | Debt servicing = 10.84 % | Debt servicing = 11.07 % |
| | | |
| **Net Debt:** should be no more than 80% of core government revenue | **Does Not Comply** | **Does Not Comply** |
| (Net debt = outstanding balance of core government debt + outstanding balance of self financing loan balance + weighted outstanding balance of statutory authority/government company guaranteed debt - core government liquid assets) | Net debt = 108.5 % | Net debt = 113.3 % |
| **Cash Reserves** should be no less than estimated executive expenses for 10/11 90 Days: | **Does Not Comply** | **Does Not Comply** |
| | Cash reserves = 81.6 days | Cash reserves = 75 days |
| (Cash reserves = core government cash and other liquid assets) | | |
| **Financial risks** should be managed prudently so as to minimize risk | **Complies** | **Complies** |
| | Insurance cover exists for all government buildings, vehicles and major potential liabilities. | Insurance cover exists for all government buildings, vehicles and major potential liabilities. |
| | Hurricane Preparedness Strategy in place. | Hurricane Preparedness Strategy in place. |

## 5. CHANGES TO OUTPUT GROUPS

### OUTPUT GROUPS TO BE PURCHASED BY THE PREMIER

#### OUTPUT SUPPLIER: CABINET OFFICE

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CBO 1** | **Coordination of Government Policy** | **743,105** | **3,729** | **746,834** |
| **DESCRIPTION**<br>Coordination of Government policy including:<br>• Policy advice and coordination<br>• Coordinating and monitoring of policy implementation | | | | |
| **CBO 2** | **Cabinet Support and Servicing** | **701,364** | **5,310** | **706,674** |
| **DESCRIPTION**<br>Cabinet support servicing involving:<br>• Administrative support for Cabinet<br>• Administrative and secretarial support for the processing of appeals<br>• Preparation of Tax Undertaking Certificates | | | | |
| **CBO 5** | **Administration of Temporary Housing Initiative** | **315,472** | **4,579** | **320,051** |
| **DESCRIPTION**<br>Administering the operation of the temporary housing units owned by Government under the temporary housing initiative including:<br>• Organising the maintenance of the Government owned units<br>• Collecting rental payments from tenants<br>• Coordinating with tenants regarding relocation to permanent property solutions<br>• Coordinating relevant social programmes for tenants | | | | |
| **CBO 6** | **Disaster Tolerant Central Information Technology Infrastructure** | **180,432** | **(447)** | **179,985** |
| **DESCRIPTION**<br>The provision of an Information Technology infrastructure which is highly tolerant to disasters such as hurricanes including;<br>• A secure physical location for central Government file servers<br>• The duplication of essential Government applications servers<br>• A secure physical location for data backup<br>• A location from which essential systems procedures can be carried out in the event of existing facilities being unavailable<br>• Provision of Disaster Tolerant network ring to main government sites | | | | |

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CBO 7** | **Public Information Services and Products** | **844,815** | **3,180** | **847,995** |

**DESCRIPTION**
The provision of the IT infrastructure for the Government's internet website portal www.gov.ky including:
• Provide a single point of access for all Government Websites
• Hosting the web site on central servers
• Protecting the site against unauthorized access and viruses
• Updating the site architecture as required
• Support for day to day problems with accessing and updating the site
• To deliver E-Government services moving Government to delivering a breath of online services
Coordinating public information and communications strategies of the Government relating to policy initiatives through use of:
• Press releases and other copy, Events, Speeches, Newsletters and Strategic Advice

| | | | | |
|---|---|---|---|---|
| **CBO 9** | **Protocol Services** | **928,353** | **(12,961)** | **915,392** |

**DESCRIPTION**
The provision of protocol services and interventions to the Cayman Islands Government and to the wider community as required including various ceremonies such as:
• Hero's Day
• Official Funerals
• Remembrance Day

| | | | | |
|---|---|---|---|---|
| **CBO 11** | **Freedom of Information and Data Protection Coordination** | **293,570** | **(2,225)** | **291,345** |

**DESCRIPTION**
The Freedom of Information (FOI) Unit will:
• Lead and coordinate freedom of information across government.
• Implementation of the Freedom of Information (FOI) legislation primarily by developing tools procedures, organizing and conducting training for staff in public entities
• Raise awareness in the entire public sector
• Data Protection Awareness

| | | | | |
|---|---|---|---|---|
| **CBO 17** | **Information Services Provided to Other Government Agencies** | **936,691** | **(2,092)** | **934,599** |

**DESCRIPTION**
Provision of the following services to Other Government Agencies:
• Multimedia products
• Written Products
• Crisis Communications
• Communication Media Training

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CBO 18** | **Information Technology Support** | **5,611,067** | **(57,569)** | **5,553,498** |

**DESCRIPTION**
• Build, Implement, and Enhance Software Applications
• Provision of Server, Network  Database Installation and Management
• Provision of Information Technology (IT) Training
• Provision of Technical Information Technology Support
• Provision of Information Technology Analysis and Design
• Maintain licenses, maintenance and support contracts for IT hardware and software
• Provision of IT Projects and other on demand driven services and deliverables

| | | | | |
|---|---|---|---|---|
| **CBO 19** | **Information Technology Supplies and Procurement Services** | **82,375** | **399** | **82,774** |

**DESCRIPTION**
Provision of binding and procurement services.  This includes services of:
• Procurement quotations services for IT equipment
• Document binding (Agencies requesting will provide materials)

## OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF FINANCE, TOURISM AND DEVELPMENT

### OUTPUT SUPPLIER: MINISTRY OF FINANCE, TOURISM AND DEVELOPMENT

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| FTD 1 | **Policy Advice and Ministerial Services to the Minister of Finance, Tourism and Development** | **8,210,029** | **492,795** | **8,702,824** |
| **DESCRIPTION**<br>• Provision of policy advice and support to the Minister of Finance on matters relating to the following: Public Finance; Economic issues; Risk Management issues; Planning matters; International Tax and Regulatory initiatives; Financial services industry issues; tourism matters; Investment and commerce matters | | | | |
| FTD 3 | **Governance and Administrative Services** | **1,790,831** | **73,103** | **1,863,934** |
| **DESCRIPTION**<br>Provision of governance and administrative services to statutory authorities, boards and committees. | | | | |
| FTD 4 | **Inspection, Testing and Licensing Services** | **549,996** | **(98,615)** | **451,381** |
| **DESCRIPTION**<br>Inspection, testing and licensing services involving:<br>• Inspection of properties which are applying for or are in possession of a liquor license; enforcement of the Law and Board regulations; and the collection of liquor licensing fees on behalf of Cabinet in accordance with the Law<br>• Processing of liquor licenses, music and dancing licenses and extensions of licensing hours<br>• Tourist accommodation inspections and licensing on behalf of the Hotel Licensing Board.<br>• Enforcement of Cayman Islands fire prevention code and fire prevention section of the fire brigade law | | | | |
| FTD 5 | **Emergency Fire Services** | **4,981,504** | **172,313** | **5,153,817** |
| **DESCRIPTION**<br>• Provide a capacity to respond to domestic fire and other emergencies. | | | | |
| FTD 6 | **Fire Prevention and Emergency Preparedness Activities** | **482,455** | **35,817** | **518,272** |
| **DESCRIPTION**<br>• Fire investigation for vehicles and buildings that are involved in a fire; and<br>• Maintenance and use of a capacity to provide communication, management, coordination and operations during and after a natural disaster in accordance with the national hurricane/disaster plan in relation to communication. | | | | |

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **FTD 7** | **Aerodrome Fire Services** | **4,593,224** | **(159,983)** | **4,433,241** |

**DESCRIPTION**
• To provide emergency services for the release and rescue of persons and property from all aircraft, incidents and vessels in hazardous situations.
Provide protection services for fuel distribution to aircraft.

| | | | | |
|---|---|---|---|---|
| **FTD 8** | **Public Education Programmes** | **1,554,001** | **(120,404)** | **1,433,597** |

**DESCRIPTION**
• Provide on-the-job training, combined with classroom instruction, and competency certification to raise the occupational competencies of both young people preparing for careers in tourism, and for incumbent tourism industry personnel who want to advance their careers in tourism
• Increase the community's awareness of issues surrounding sustainable tourism, and the importance of tourism to the Cayman Islands economy. Plan and execute tourism education and scholarship programmes
• Provide a fire and life safety strategies programs by ensuring public education
• Provide drug awareness education sessions for schools and service clubs as well as K-9 training on the following:
• Drug identification
• Negative effects of drug abuse
• Maintenance training to meet the needs of other law enforcement agencies

| | | | | |
|---|---|---|---|---|
| **FTD 9** | **Tourism Public Relations** | **1,638,380** | **4,674** | **1,643,054** |

**DESCRIPTION**
• Increase awareness and enhance the image of the Cayman Islands, in order to promote tourism interests.
• Maintain capacity to manage communications with the media, tourism industry partners and trade partners during times of national emergency or crisis:
• Attend briefings or meetings on any incidents of national importance which require crisis/emergency communications

| | | | | |
|---|---|---|---|---|
| **FTD 10** | **Tourism Advertising Activities** | **9,109,226** | **624,522** | **9,733,748** |

**DESCRIPTION**
Market the Cayman Islands through the following methods of advertising:
• Print
• Radio
• Television
• Web/ Internet
• Outdoors (Billboards, sports screens etc.)

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **FTD 11** | **Tourism Sales and Promotion** | **6,001,217** | **(28,838)** | **5,972,379** |

**DESCRIPTION**
Promote an awareness of, and travel to, the Cayman Islands using a variety of tools for both our trade and consumer audiences. These tools will range from in person sales calls with travel agents to Familiarization (FAM) trips for travel agents to online presence through the management of seven websites used for promotional purposes.
**Trade**
o Participate in trade shows
o Conduct trade training seminars
o Sales "Blitz"
o Sales calls
o Partnership/affinity programs
o Familiarisation trips
**Consumer**
o Events sponsorships
o Consumer shows
o Partnership/affinity programs

| | | | | |
|---|---|---|---|---|
| **FTD 12** | **Tourism Marketing** | **1,889,796** | **(43,338)** | **1,846,458** |

**DESCRIPTION**
Direct marketing of the Cayman Islands to:
• Consumer -potential and past visitors and visitor groups.
• Trade (Sellers = travel agents, wholesalers and suppliers = hotels, airlines etc.)
Marketing is done through:
o Hard copy e.g. post cards, promotional brochures
o Electronic e.g. electronic post cards and newsletters

| | | | | |
|---|---|---|---|---|
| **FTD 13** | **Support for Local Tourism Providers** | **2,014,361** | **(116,488)** | **1,897,873** |

**DESCRIPTION**
Support for local tourism providers involving:
• Implement pilot environmental program for the tourism sector- Environment Management Systems (EMS)
• Identification and facilitation of physical product enhancement projects
• Identification and facilitation of tourism service enhancement projects
• Data collection, preparation and publication of statistical reports, to be provided to Department of Tourism stakeholders, industry partners and tourism related associations
• Cruise Tourism Management

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **FTD 14** | **Collection of Coercive Revenue** | **2,188,974** | **18,667** | **2,207,641** |

**DESCRIPTION**
- Collection of coercive revenues on the following:
- Import Duty
- Package and Timeshare Tax (TST)
- Customs and Procedural Fines
- Bonded Warehouse
- Tourist Accommodation Tax (TAT)
- Tourist Accommodation License Fees
- Environmental Protection Fund Fees for airlines and cruise ships
- Cruise Ship Departure Charges
- Debit transaction fees
- Review records of tourist resorts to ensure that the revenue submitted to the department is in compliance with the Tourism Law, and Tourist Accommodation Taxation (TAT) Law
- Collection of executive revenue including the processing of annual fees for Companies, Partnerships, Trusts, Patents and Trademarks and filing annual returns for Companies

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **FTD 15** | **Promoting Commerce and Inward Investment** | **1,766,560** | **(161,430)** | **1,605,130** |

**DESCRIPTION**
- Building a positive and attractive image of the Cayman Islands as a premier jurisdiction for conducting business and investment via the design and execution of advertising campaigns, attendance at industry conferences and the organization of events and public relations activities to increase awareness of the Department of Commerce and Investment and its services.
- The generation of foreign investment interest in the Cayman Islands through direct contact with foreign investors through overseas offices.
- Provision of services to potential and current investors in order to secure an investment commitment, or to induce existing investors to reinvest and/or expand
- Administration of production incentives package for film, television and video productions that meet eligibility criteria and which have Advisory Board approval.
- Processing Trade & Business Licence and Local Company (Control) Licence applications.

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **FTD 17** | **Management of Planning Applications** | **2,696,897** | **23,747** | **2,720,644** |

**DESCRIPTION**
Processing and enforcement of planning applications, permits and regulations including:
- Processing of development applications for planning permission
- Issuing building permits
- Undertaking building inspections
- Enforcement of the Planning Law and Regulations
- Preparing annual report as required pursuant to s.50 of the Development and Planning Law (2006) Regulations
- Compiling appeal briefs for onward transmission to the Ministry of Finance, Tourism and Development

| | | | | |
|---|---|---|---|---|
| **FTD 18** | **Financial Services Public Relations** | **887,335** | **(376,012)** | **511,323** |

**DESCRIPTION**
Provide strategic communications counsel and advice to the Ministry regarding issues affecting the financial services industry domestically and internationally including:
- Development of stakeholder relations programmes that seek to inform and influence business, regulatory and political opinion leaders regarding issues and opportunities in the Cayman Islands
- Development of targeted communications programmes to build the image and reputation of the Cayman Islands' financial services industry
- Provision of support and expertise on government relations and lobbying programmes
- Provision of strategic counsel and support in relation to reputation management and marketing communications for international trade shows and events

| | | | | |
|---|---|---|---|---|
| **FTD 19** | **Acting on Tax Information Matters** | **1,227,720** | **(312,860)** | **914,860** |

**DESCRIPTION**
- Negotiate tax cooperation agreements in accordance with government policies and priorities. Coordinate visits/assessments by international bodies which are visiting the Cayman Islands as part of an official assessment or fact finding missions and monitoring of review achievements
- Administer, manage and implement international Tax Information Arrangements and Agreements entered into by the Cayman Islands and perform all statutory functions under the Tax Information Authority Law, including the execution of requests for assistance under relevant legislation and agreements
- Engaging with and participating in the work of the Cayman Islands International Tax Cooperation Team and the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes
- Administer, manage and implement the legal regime for reporting of savings income information in accordance with relevant legislation and Agreements on the Reporting of Savings Income Information
- Perform all statutory functions under the Reporting of Savings Income Information (European Union) Law, including reporting prescribed savings income information received from paying agents to counterpart Competent Authorities in EU Member States

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **FTD 20** | **Services Provided by the London Office** | **591,693** | **133,198** | **724,891** |

**DESCRIPTION**
• Provide information on the Cayman Islands in the United Kingdom (UK) including:
• Provision of recruitment and relocation services for a variety of Government Departments
• Promotion of the Cayman Islands in the UK
• Information on the Cayman Islands to the Public in Europe
• Provision of Consular Services
• Liaise with Her Majesty's Government and international organizations

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|---|---|---|---|---|
| **FTD 21** | **Registration of Births, Deaths and Marriages** | **72,844** | **10,915** | **83,759** |

**DESCRIPTION**
Registration of Births, Deaths and Marriages

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|---|---|---|---|---|
| **FTD 22** | **Preparation and Publication of Statistical Reports** | **1,337,107** | **(16,626)** | **1,320,481** |

**DESCRIPTION**
Publication of statistical reports, which include:
• Social and economic statistics
• Survey services
• Distribution and sale of general statistical information
• Details of development applications for the economic analysis by the public and private sectors

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|---|---|---|---|---|
| **FTD 23** | **Financial Reporting and Management Services** | **3,128,885** | **(88,937)** | **3,039,948** |

**DESCRIPTION**
Management of the financial activities of the Government, involving:
• Monitoring and management of the Government's Bank accounts and cash funds
• Management of debt repayment and loans made
• Financial reporting and forecast for whole of Government
• Internal auditing and review services
• Defunct companies trust
• Management of centralized accounting information system
• Recovering outstanding debts on behalf of Cabinet
Revenue Forecasting

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| **FTD 24** | **Processing and Inspection of Aircrafts, Vessels and Cargo** | **3,091,303** | **650,832** | **3,742,135** |

**DESCRIPTION**
Processing, inspection and clearance of passengers and cargo involving:
• Processing of arriving air and marine craft (both local and international)
• Pre-clearance of goods
• Inspection, monitoring and clearance of imported and exported cargo entries
• Issuing of temporary importation permits

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **FTD 25** | **Identification and Investigation of Customs Offences** | **1,237,230** | **4,644** | **1,241,874** |

**DESCRIPTION**

Identify arrest and investigate offenders suspected of committing offences under the Customs Law, Misuse of Drugs Law and the Firearms Law. This includes:

• Profiling suspicious persons and activities

• Conducting searches of persons and premises in connection with suspected offences

• Collection and handling of evidence, interviewing and collecting statements from persons

• Preparing material for presentation or attendance in Court

| | | | | |
|---|---|---|---|---|
| **FTD 26** | **Patrolling of Coastal Waters by Customs** | **229,478** | **(2,864)** | **226,614** |

**DESCRIPTION**

Patrol with the Police Department of coastal and territorial waters including Sister Islands to target and combat drug trafficking, prevent and detect marine conservation and safety offences, apprehend offenders and conduct search and rescue operations involving:

• Regular air and sea borne patrols of coastal and territorial waters

• Responding to calls of suspicious activity or for emergency assistance

• Regular searches of vessels entering the territorial waters

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| **FTD 27** | **Administration and Processing of Applications** | **522,535** | **(153)** | **522,382** |

**DESCRIPTION**

Administration and processing of applications for:

• Fee and customs duty waivers

• Stamp duty abatements and assessments

• Government loans (civil servant personal loans and farmers/ranchers loans)

Approvals under sections 32, 80, 178 and 181 of the Companies Law (2004 Revision

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **FTD 28** | **Entire Public Sector Budget Management** | **502,824** | **(20,160)** | **482,664** |

**DESCRIPTION**
Preparation of the Government's budget documents, involving:
- Design of budget process, preparation and gazette of timeline
- Preparation of Strategic Policy Statement (SPS)
- Preparation of Entire Public Sector (EPS) Budget Documents
- Preparation of Annual and Supplementary Appropriations Bills
- Monitoring of Entire Public Sector performance

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|---|---|---|---|---|
| **FTD 29** | **Monitoring and Reporting on the Economy** | **230,547** | **(1,480)** | **229,067** |

**DESCRIPTION**
Monitoring and reporting on the economy, involving:
- Quarterly and annual economic reporting
- Country reports for regional and international agencies

| | | | | |
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| **FTD 30** | **Summer Internship Programme** | **0** | **175,400** | **175,400** |

**DESCRIPTION**
Provision of a summer employment program for students studying locally and overseas

## STATUTORY AUTHORITY / GOVERNMENT COMPANY OUTPUT GROUPS

### OUTPUT SUPPLIER: AUDITORS OVERSIGHT COMMITTEE

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **AOA 1** | **Oversight of Auditors of Regulated Market Companies** | **0** | **60,000** | **60,000** |

**DESCRIPTION**

The Authority is established to meet the European Union requirement that all auditors and audit entities that provide audit reports concerning the annual or consolidated accounts of certain companies incorporated out of or within the European Community whose transferable securities are admitted for trading on a regulated market are regulated and supervised.

## STATUTORY AUTHORITY / GOVERNMENT COMPANY OUTPUT GROUPS

### OUTPUT SUPPLIER: CAYMAN AIRWAYS

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CAL 2** | **Strategic Tourism, Regional and Core Air Services** | **12,500,000** | **770,000** | **13,270,000** |

**DESCRIPTION**
Cayman Airways provides direct air service to strategic US and regional gateways identified as key source markets for expanding the Cayman Islands tourism base and for facilitating the economic development of the Cayman Islands.

## OUTPUT SUPPLIER: PRESERVATION OF NATURAL ENVIRONMENT AND PLACES OF HISTORIC SIGNIFICANCE

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **NGS 74** | **Preservation of Natural Environment and Places of Historic Significance** | **0** | **102,667** | **102,667** |

**DESCRIPTION**

• Administration of programmes to protect and conserve environmentally, historically sensitive sites and species.
• Strategic management and administration to successfully recruit solicit and apply resources from the private and non-government sectors to further environmental conservation and historic preservation.
• Programs and projects whilst working with other respective Government ministries, departments and agencies in order to maximize the available resources and the benefit to the people of the Cayman Islands.

## OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF DISTRICT ADMINISTRATION, WORKS, LANDS AND AGRICULTURE

### OUTPUT SUPPLIER: MINISTRY OF DISTRICT ADMINISTRATION, WORKS, LANDS AND AGRICULTURE

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **DWG 1** | **Advice and Support to the Minister of District Administration, Works, Lands and Agriculture** | **2,580,807** | **236,399** | **2,817,206** |

**DESCRIPTION**

To maintain the capacity to provide policy advice to the Minister of District Administration, Works, Lands and Agriculture:

- Environmental Health policies
- Mosquito control and related scientific matters
- Matters related to the Planning Law
- Matters relating to the preparation of development plans for Grand Cayman, Cayman Brac and Little Cayman
- Buildings
- Miscellaneous policy matters relating to the Minister's responsibilities

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| **DWG 2** | **Collection, Recycling and Disposal of Waste** | **3,631,728** | **226,968** | **3,858,696** |

**DESCRIPTION**

Maintain capability for the collection and disposal of waste including;

- Collection of all residential, commercial waste, litter and recyclable materials and processing, marketing and sales of recycled waste
- Management of landfills including disposal of biomedical and hazardous waste

| | | | | |
|---|---|---|---|---|
| **DWG 5** | **Emergency Response Services** | **318,405** | **(52,000)** | **266,405** |

**DESCRIPTION**

Provide emergency response services to include:

- Hazardous waste operations and emergency response to natural or manmade events
- Maintenance and use of capacity to provide an appropriate response, on a full cost basis, in the event of a hurricane or other emergency to all Government departments, statutory authorities and committees
- Maintenance of stand-by generators, a fleet repair and fuel capacity to respond to service demands by fleet clients and committees, on a full cost basis in the event of a hurricane or any other natural emergency.
- Provision of emergency response services to the National Security Committee, National Hurricane Committee and other organizations and the deployment of telecommunications equipment and trained personnel

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **DWG 6** | **National Mail Service** | **1,326,018** | **(252,814)** | **1,073,204** |

**DESCRIPTION**
National mail service including;
- Receipt and delivery of local, international and Expedited Mail Service(EMS)
- Sale of postage stamps and philatelic sales
- Rental of post office boxes

| | | | | |
|---|---|---|---|---|
| **DWG 7** | **Management of Public Recreational Facilities and Cemeteries** | **1,798,763** | **(184,210)** | **1,614,553** |

**DESCRIPTION**
Monitoring the construction of parks in George Town and Bodden Town; and all public beaches, cemeteries and roads.
Landscaping, maintenance and management of public areas including portable toilets; provision of cemetery capacity reports and inspection of vaults.

| | | | | |
|---|---|---|---|---|
| **DWG 8** | **Radio Broadcasts** | **1,020,501** | **(86,936)** | **933,565** |

**DESCRIPTION**
Radio broadcasts involve the following:
- Delivery of public information and newscasts and sportscasts on local and international events
- Delivery of various on air programmes
- Production and delivery of Legislative Assembly Broadcasts
- Provision of broadcast services to the Sister Islands

| | | | | |
|---|---|---|---|---|
| **DWG 9** | **Services to Farmers** | **1,945,367** | **(101,149)** | **1,844,218** |

**DESCRIPTION**
Provision of services to the agricultural sector (sale of supplies, assistance to farmers, animal health and crop husbandry); technical advice and support to the agricultural sector.

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **DWG 10** | **Agriculture Regulatory Services** | **1,693,626** | **245,000** | **1,938,626** |

**DESCRIPTION**
• Issuance of permits and certificates prior to the importation or exportation of plants, animals, their products and construction aggregate
• Administration of programmes to detect and prevent the entry, establishment and spread of new plant and animal pests and diseases
• Administration of a programme to regulate the importation, distribution, transportation, use and storage of pesticide products
• Ante-mortem examinations of farm animals to establish their state of health prior to slaughter for human consumption
• Provision of a facility for the slaughter and dressing of domestic livestock for sale to the public.
• Provision of an animal welfare control service to reduce the number of stray and neglected animals including public awareness events to educate residents

| | | | | |
|---|---|---|---|---|
| **DWG 11** | **Agriculture Development Services** | **456,152** | **(81,000)** | **375,152** |

**DESCRIPTION**
• Provision of technical, administrative and logistical assistance towards the continued development of the agricultural sector
• Provision of extension information and training for farmers, student interns, landscapers, lawn and garden maintenance workers in agricultural related disciplines
• Promote the development of aquaculture and hydroponics as commercially viable industries within the agricultural sector
• Identify and evaluate aquaculture species suitable to local conditions
• Educate local entrepreneurs of the potential for aquaculture and hydroponics production so as to encourage entry in the industry

| | | | | |
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| **DWG 12** | **Garden and Decorative Services** | **118,785** | **(31,000)** | **87,785** |

**DESCRIPTION**
Provision of a plant decorative service for government entities and Non-Governmental Organisations.

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|---|---|---|---|---|
| **DWG 13** | **Collection of Revenue** | **512,979** | **(160,501)** | **352,478** |

**DESCRIPTION**
• The assessment and collection of stamp duty including the provision of related valuation advice
• Collection of Government Revenue
• Provision of value added services allowing customers to use postal facilities to pay fees for other Government Departments or entities, and pay for utility company services or bills

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **DWG 14** | **Management of Special Projects** | **1,553,463** | **(347,693)** | **1,205,770** |

**DESCRIPTION**
Execution and monitoring of special projects for the Minister of District Administration, Works, Lands and Agriculture for project management and consulting services for the design, construction of new buildings and renovations to existing buildings and their related facilities occupied by fund-holding Client Agencies.

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|---|---|---|---|---|
| **DWG 15** | **Regulation of Dangerous Substances** | **288,536** | **(33,800)** | **254,736** |

**DESCRIPTION**
Administration of the petroleum handling and storage law, including inspection of fuel storage terminals. Advising on the safe handling and storage of hazardous substances. Inspection of workplaces to ensure compliance with safety, health and environmental environment for hazardous materials

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|---|---|---|---|---|
| **DWG 16** | **Management of Land Information** | **2,642,687** | **(142,640)** | **2,500,047** |

**DESCRIPTION**
The collection storage maintenance and provision of information in respect of land titles and related matters including;

- Advice and information relating to the various laws administered by Lands and Survey departments
- Maintenance of the Land Registry
- The provision of cadastral engineering topographical and hydrographic surveying services plus aerial photography and digital imagery
- The control of cadastral surveys in the Cayman Islands
- Surveying control services
- The computer – networked land information system
- A mapping service to meet statutory requirements and to publish various cartographic products
- A Street Addressing Database including the allocation of street numbers

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|---|---|---|---|---|
| **DWG 17** | **Management of Government Properties** | **15,799,473** | **(372,960)** | **15,426,513** |

**DESCRIPTION**
Management of Government properties including;

- Property procurements (by way of lease or outright purchase)
- Management of crown property (including crown leases), involving negotiating the provisions and conditions of agreements, the up-keep and maintenance of property, in addition to rent collection
- Real estate valuation and appraisal service

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **DWG 18** | **Mosquito Control Services** | **5,279,517** | **535,521** | **5,815,038** |
| **DESCRIPTION**<br>Program to control mosquitoes through<br>• Non chemical (physical and biological) means<br>• Annual hatch and strand program<br>• Larviciding program<br>• Adulticide program<br>• Program to control grassland breeding mosquitoes<br>• Container breeding mosquito prevention and control<br>• Port disinfection service<br>• Mosquito control call – out service | | | | |
| **DWG 19** | **Government Services in Cayman Brac and Little Cayman** | **2,545,638** | **21,071** | **2,566,709** |
| **DESCRIPTION**<br>Provision of Government services in Cayman Brac and Little Cayman which includes:<br>• Organizing official visits and ceremonial events<br>• Information and advice to the general public<br>• Child care facility | | | | |
| **DWG 20** | **Management of Executive Assets in Cayman Brac and Little Cayman** | **5,164,730** | **(443,960)** | **4,720,770** |
| **DESCRIPTION**<br>• Disaster management, preparedness and response services<br>• Construction and maintenance of public facilities and infrastructure<br>• Collection, preservation and display of material evidence significant to our culture, history and heritage, including:<br>o Collection, documentation and preservation of material<br>o Providing exhibitions and displays and general public access to them and museum facilities<br>o Preservation of historical sites | | | | |

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **DWG 21** | **Weather Forecast Services** | **746,245** | **(670,767)** | **75,478** |

**DESCRIPTION**
Aeronautical and Non Aeronautical Services relating to Domestic and International Aviation, as well as warnings of Tropical Storms, Hurricanes, Floods, Marine and Severe Weather are provided to various social and economic sectors including the Construction and Tourism industry and the General Public.

This results in the provision of the following:
• Hourly Aviation Weather Observations
• Public Weather Forecast
• Inclement Weather and Associated Impacts Warnings
• Disaster Risk Reduction (Public Education and Outreach)
• Severe Weather and Hurricane Preparedness and Mitigation

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|---|---|---|---|---|
| **DWG 23** | **Licensing of Drivers and Vehicles** | **40,329** | **657,220** | **697,549** |

**DESCRIPTION**
Provision of services relating to the collection of fees for testing vehicles and licensing of drivers.

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| **DWG 24** | **Procurement and Maintenance of Government Fleet** | **3,587,839** | **1,504,552** | **5,092,391** |

**DESCRIPTION**
Acts as the client's agent, conducting and performing acquisition processes leading to the purchase the most suitable fleet for its intended purpose(s) and at the best economic price.
Provision of preventative maintenance and repair services are provided to ensure:-
• Compliance with the Approved equipment manufacturer (OEM) repair warranty standards and guidelines that the client can maximize return on fleet investments.
• Monthly routine inspections and basic mechanical related checks are performed to reduce the risk of unnecessary unit-down-time and associated costly repairs by identifying potential mechanical failures and correcting them before they actually happen.
Disposal of obsolete and fully depreciated fleet that have no economic or useful value to the client.
Maintain a fuel capacity at the government's Refueling Facility that meets the needs of the client's fleet.
Provision of technical advice and assistance to the client on fleet related matters.

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|---|---|---|---|---|
| **DWG 25** | **Telecommunication Services** | **614,584** | **109,100** | **723,684** |

**DESCRIPTION**
• Provision of technical advice to Government agencies and the private sector on telecommunication matters
• Provision of technical services required for the planning, operating and maintaining of the telecommunication system infrastructure
• Provision of emergency response services to the National Security Committee, National Hurricane Committee and other organizations that require maintaining an adequate level of preparedness and the deployment of telecommunications equipment and trained personnel.

**STATUTORY AUTHORITY/GOVERNMENT COMPANY OUTPUT GROUPS**

## OUTPUT SUPPLIER: NATIONAL ROADS AUTHORITY

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **NRA 6** | **Grand Cayman District Roads Programme** | **0** | **2,200,000** | **2,200,000** |
| **DESCRIPTION**<br>• Materials, labour, and equipment for construction plus project management services for maintenance activities relating to the systematic rehabilitation and maintenance of local public roads and rights of way under regular public use. Local road projects are categorised by electoral district and prioritised based on Pavement Condition Index (PCI) determined by NRA and by political expediency and the level of available funding.<br>• The road network consists of: 13.7 miles of arterial roads, 88.7 miles of collector roads, 78.7 miles of public residential roads, and 120.3 miles of private residential roads for a total of 301.4 miles of road | | | | |
| **NRA 9** | **Routine Maintenance** | **0** | **3,500,000** | **3,500,000** |
| **DESCRIPTION**<br>• Materials, labour, and equipment for construction plus project management services related to the general maintenance and upkeep of public roadways including: bush cutting, drainage systems, signage, barricades, traffic signals, speed humps, pavement markings, etc.<br>• The road network consists of: 13.7 miles of arterial roads, 88.7 miles of collector roads, 78.7 miles of public residential roads, and 120.3 miles of private residential roads for a total of 301.4 miles of road | | | | |
| **NRA 10** | **Government Street Lighting Programme** | **0** | **1,224,000** | **1,224,000** |
| **DESCRIPTION**<br>• Management of Government street lighting programme | | | | |
| **NRA 11** | **Pavement and Other Roads Asset Management Programs** | **74,000** | **76,000** | **150,000** |
| **DESCRIPTION**<br>Project management and administrative services related to annual survey and update of NRA road assets. These include annual survey of road pavement conditions; survey and recording of the conditions of roadway signage and markings, drain wells and drainage systems; guardrail systems and speed humps. | | | | |

## OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF EDUCATION, TRAINING AND EMPLOYMENT

### OUTPUT SUPPLIER: MINISTRY OF EDUCATION, TRAINING AND EMPLOYMENT

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **ETE 1** | **Policy Advice, Governance and Ministerial Support Services** | **3,665,442** | **132,249** | **3,797,691** |

**DESCRIPTION**
Provision of:
- Policy research, development, communication, implementation and evaluation
- Strategy development and management of strategic priority projects
- Services to support the development of new or revised legislation
- Administrative and executive services to support the Minister

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **ETE 2** | **Job Placement and Employer Support Activities** | **1,004,497** | **9,737** | **1,014,234** |

**DESCRIPTION**
Provision of services:
- To improve access to employment for Caymanian job-seekers (both employed and unemployed) including: assisting Job Seekers through registering, assessing, processing, job matching, job referrals to training and attendance at Immigration Board Meetings or preparation of reports on work permit issues.
- Aid employers with finding Caymanians for employment including: Processing of vacancies, review of jobs, coding of jobs, matching with job seekers, issuing of Job Waiver letters.
- Improve workforce readiness, including through career guidance and counselling, work readiness assessments, training and employment initiatives
- Analyse and disseminate labour market information, to include research, information to Immigration Boards and monthly Job Placement Statistics.

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **ETE 3** | **Employment Regulatory Activities** | **1,606,865** | **17,912** | **1,624,777** |

**DESCRIPTION**
Provision of services:
Provision of services to administer the Labour and Pension Laws to ensure that the rights and dignity of both employers and employees are protected through: training and education programmes, dispute resolution, inspections and investigations, enforcement of non-compliance, administrative support for Labour Tribunals.

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **ETE 5** | **Public Library Services** | **1,475,392** | **11,047** | **1,486,439** |

**DESCRIPTION**
Provision of a central George Town library service and 5 Community library branches, to serve as a community destination for print and non-print resources, services and programmes to increase the visibility and awareness of the Public Library Service, whilst encouraging and promoting lifelong learning, culture and sharing the joy of reading.
• Services include online access to electronic resources, access to information and Communication Technologies (ICTs), circulations, book reservation, interlibrary loans.
• Programmes include: story-times, poetry readings, craft, summer reading programme, information literacy provided to schools, homework assistance and orientation programmes, information literacy, services to the homebound and elderly, workshops, and book clubs among others.

| | | | | |
|---|---|---|---|---|
| **ETE 6** | **Primary Education** | **16,410,441** | **234,527** | **16,644,968** |

**DESCRIPTION**
Provision of teaching and learning services for children between the age of 5 and 11 at government primary schools, including:
• Delivery of the Key Stage 1 and 2 National Curriculum, in accordance with the aims and guiding principles of the National Curriculum Overview document
• Assessment, recording and reporting of students' achievement
• Student progress and achievement reports issued with reference to National Curriculum attainment targets at least twice yearly.
• Standardised testing administered to students annually to assess Reading, Language, and Mathematics skills, providing data to inform teaching and learning, to track students' progress and to report to parents. New for Yr 10/11: Students to sit Cognitive Ability Test (CAT) in Year 6
• National curriculum subject tests in core subjects of Mathematics and English

| | | | | |
|---|---|---|---|---|
| **ETE 7** | **Secondary Education** | **19,507,067** | **214,066** | **19,721,133** |

**DESCRIPTION**
• Provision of secondary level teaching and learning services for children in Years 7 to 11 at Government Secondary schools
• Provision of a Further Education Programme for Year 12 students at the Centre for Further Education (CIFEC), with the following programme strands:
o Advanced Placement (AP) Diploma programme
o A vocational, career and technical programme, with a range of TVET programmes and work experience
o A Foundations Programmes for re-sits of examinations
• Supervision of a Dual-Entry programme, for students attending offsite educational programmes for Year 12 credit (e.g. A' Levels)

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **ETE 8** | **Education for Students with Special Needs** | **4,317,742** | **26,362** | **4,344,104** |

**DESCRIPTION**

• Provision of educational and developmental services to students with disabilities within the compulsory education sector at the Lighthouse School (LHS)

• Provision of alternative education services for students with social, emotional and behavioural needs who require alternative delivery of the curriculum provided by mainstream schools

• Provision and co-ordination of assessment, identification and intervention services to students with significant barriers to learning in order to allow them to access the full range of educational opportunities

• Provision of early intervention services to promote growth and development of children in the early years with significant barriers to learning

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|---|---|---|---|---|
| **ETE 10** | **Preservation and Management of Records** | **1,255,358** | **13,472** | **1,268,830** |

**DESCRIPTION**

Provision of services to:

• Identify, protect and manage Government's Vital Records management system

• Advise departments on filing systems, transferring and retrieval of semi-active records to and from the records centre, disposal schedules, freedom of information responsibilities, facilitating electronic records management, consulting with agencies on their policies for these records

• Promote the historical and cultural holdings of the Cayman Islands National Archive

| | | | | |
|---|---|---|---|---|
| **ETE 11** | **Facilities Management and Procurement Management** | **14,095,759** | **(961,156)** | **13,134,603** |

**DESCRIPTION**

• Provision of building management and facility maintenance services to all schools, Department of Education Services and other educational facilities, including establishing and managing maintenance needs for new high schools

• Provision of key infrastructural procurement and other services to support the effective operations of schools and the education system

| | | | | |
|---|---|---|---|---|
| **ETE 13** | **Training and Support for Adults with Disabilities** | **1,032,558** | **12,425** | **1,044,983** |

**DESCRIPTION**

• Provision of Training Programmes for Adults with Disabilities to promote individual growth and independence including Life Skills, Functional Literacy, Computer Skills, Communication, Arts and Crafts and Vocational Training and Placement

• Provision of therapeutic Services to promote the health and fitness of clients including the evaluation of performance skills, the development of treatment and fitness plans as well as the coordination and monitoring of health care

| | | | | |
|---|---|---|---|---|
| **ETE 14** | **Education Evaluation and Support Services** | **4,718,042** | **(15,435)** | **4,702,607** |

**DESCRIPTION**

• Strategic oversight and management of Information, Communications Technology (ICT) throughout the Ministry of Education, Training and Employment

• Provision of services to improve the quality of and access to early childhood care and education (ECCE), in private and government settings

• The provision of services to inspect and report on educational standards in government and private schools and pre-schools, other educational provision and school related matters

• The provision of school improvement services to schools, to provide targeted challenge and support to schools, to raise standards of achievement and improve the quality of teaching and learning

## STATUTORY AUTHORITY/GOVERNMENT COMPANY OUTPUT GROUPS

### OUTPUT SUPPLIER: UNIVERSITY COLLEGE OF THE CAYMAN ISLANDS

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CCO 1** | **Teaching of Tertiary Level, Professional and Vocational Programmes** | **3,925,000** | **306,444** | **4,231,444** |

**DESCRIPTION**

- Develop and deliver tertiary level educational programmes and continuing education courses and complimentary educational services
- Develop and deliver tertiary level professional programs
- Teaching of the Associate Degree specializations
- Teaching of adult and continuing education courses
- Teaching/development of baccalaureate degree/postgraduate programmes
- Delivery of comparable programs in Grand Cayman and Cayman Brac

## NON-GOVERNMENT SUPPLIER OUTPUT GROUPS

### OUTPUT SUPPLIER: INTERNATIONAL COLLEGE OF THE CAYMAN ISLANDS

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| NGS 25 | Teaching of Tertiary Education Courses | 65,100 | 34,900 | 100,000 |

**DESCRIPTION**
Teaching of the following degree courses:
• Master of Science: Management (Human Resources and Education)
• Master of Business Administration
• Bachelor of Science Degrees: Business Administration (Accounting and Finance), Human and Social Services, Liberal Studies and Office Administration.
• Associate of Science Degrees: Business (Accounting, Banking, Broadcasting, Finance, Hotel and Tourism Management and Information Systems), General Studies, and Office Administration
• Courses/programs of study may be expanded or altered based on demand

### OUTPUT SUPPLIER: NADINE ANDREAS CHILDREN SERVICES

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| NGS 27 | Supervision of Pre-School Children | 55,800 | 4,200 | 60,000 |

**DESCRIPTION**
Provision of pre-school supervision to young children involving a Pre-school and Nursery/early education Programme

### OUTPUT SUPPLIER: PRIVATE SCHOOLS

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| NGS 34 | Primary and Secondary Education by Private Schools | 1,604,091 | 195,909 | 1,800,000 |

**DESCRIPTION**
Teaching of primary and secondary education courses/classes by private schools.

## OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF COMMUNITY AFFAIRS, GENDER AND HOUSING

### OUTPUT SUPPLIER: MINISTRY OF COMMUNITY AFFAIRS, GENDER AND HOUSING

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CAH 1** | **Policy Advice to the Minister of Community Affairs, Gender and Housing** | **1,788,347** | **(106,709)** | **1,681,638** |

**DESCRIPTION**
Provision of policy advice and administrative services for the Minister and Cabinet including:
• Preparation of replies to correspondence, speeches, statements answers to parliamentary questions and any other information requested by the Minister
• Preparation of policy advice papers and papers for Cabinet
• Preparation of drafting instructions
• Monitor and review the delivery of outputs by Government-Owned Companies and Non-Government Organisations

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CAH 2** | **Administration of Community Assistance Programmes** | **4,255,788** | **(43,542)** | **4,212,246** |

**DESCRIPTION**
The administration of community assistance programmes including:
• The provision of in-home, residential and day care services provided for indigent elderly and adult disabled persons.
• Provision of means and needs assessments in respect of applications for public welfare.
• Provision of adequately prepared shelters and properly trained shelter management staff pre-disaster for the safe operation of shelters during and after a disaster.

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CAH 3** | **Public Education on Social Issues** | **169,486** | **(2,435)** | **167,051** |

**DESCRIPTION**
Public education and training activities relating to:
• The development of gender equity and equality for all residents
• Parenting skills and family planning courses
• Life skills and vocational training for young parents
• Community outreach presentations
• Public education of the Health Insurance Commission

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CAH 4** | **Counselling and Support Services** | **4,981,314** | **(40,732)** | **4,940,582** |

**DESCRIPTION**
Counselling and support services involving:
• Provision of individual, couples, family and group therapy and programmes to residents needing assistance with drug and alcohols issues, and family and relationship problems.
• Provision of psycho-educational and experiential parent programme to support the personal, social and/or life skills growth of adolescent parents.
• The provision of social work intervention services including: advocacy, counselling, mediation and conflict resolution, case management and overseas travel with client.

| | | | | |
|---|---|---|---|---|
| **CAH 5** | **Supervision and Support of Children** | **1,519,274** | **(3,754)** | **1,515,520** |

**DESCRIPTION**
Provision of social services to children and families involving:
• Residential care services for children and young adults with disabilities
• Placement and supervision of abused and/or neglected children
• Recruitment, assessment, approval, training and supervision of foster families for children needing short or long term placement
• Partial assessments and counselling of prospective adoptive families for children who have been cleared for adoption

| | | | | |
|---|---|---|---|---|
| **CAH 6** | **Community Development Services** | **576,792** | **(8,547)** | **568,245** |

**DESCRIPTION**
Community development service involves:
• Promotion and celebration of child month
• Provision of advice and guidance on social problems to the community enabling them to identify their needs and to develop strategies to address those needs.
• Developing or enhancing employability and life skills through: assessment of clients training needs, planning and delivery of the Support towards Autonomy, Retraining and Self-Sufficiency (STARSS), assisting with resume writing, organizing and hosting job fairs

## STATUTORY AUTHORITY/GOVERNMENT COMPANY OUTPUT GROUPS

### OUTPUT SUPPLIER: CHILDREN AND YOUTH SERVICES (CAYS) FOUNDATION

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CAY 2** | **Children and Youth Services (CAYS) Foundation** | **2,251,906** | **(45,038)** | **2,206,868** |

**DESCRIPTION**
To manage and operate a Therapeutic Community Programme which promotes positive peer interaction, healthy behaviours and lifestyles and builds resiliency and competency skills and a Care and Protection Programme for youth deemed to be in need of care and protection. The programmes are offered in safe, nurturing and home-like facilities owned by the Government of the Cayman Islands, namely Bonaventure Boys Home (BBH) and Frances Bodden Girls Home (FBGH). The facilities shall cater to children who are court-ordered into residential care due to offending and/or anti-social behaviour and/or are in need of care and protection through the delivery of: Positive Peer Interaction, Positive Youth Development, Life Skills Development, Behavioural, Cognitive and Family Therapy, Strength-based Group Process, Educational Services, Social and Community Involvement, Aftercare and Mentorship Services and Apprenticeship Opportunities.

### OUTPUT SUPPLIER: NATIONAL HOUSING DEVELOPMENT TRUST

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **NHT 7** | **Administration of the Build on Your Own Property Initiative** | **65,000** | **(13,420)** | **51,580** |

**DESCRIPTION**
Administer the build on your own property initiative which provides support services to low income Caymanian families.

## NON-GOVERNMENT SUPPLIER OUTPUT GROUPS

### OUTPUT SUPPLIER: COMMUNITY DEVELOPMENT ACTION COMMITTEES FROM VARIOUS DISTRICTS

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| NGS 62 | Community Development, Prevention and Beautification Programmes | 32,550 | (14,108) | 18,442 |
| **DESCRIPTION**<br>Community development, prevention and beautification programmes provided by the Community Development Action Committees (CODACs) in Grand Cayman and Cayman Brac. | | | | |

### OUTPUT SUPPLIER: PINES RETIREMENT HOME

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| NGS 64 | Care of the Indigent, Elderly and Disabled Persons | 1,456,892 | (67,658) | 1,389,234 |
| **DESCRIPTION**<br>Accommodation and care for indigent, elderly and disabled persons and Intensive care unit (ICU) patients. | | | | |

### OUTPUT SUPPLIER: VARIOUS LANDLORDS

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| NGS 68 | Rental Accommodation for Persons in Need | 1,186,634 | 1,200,000 | 2,386,634 |
| **DESCRIPTION**<br>Provision of rental accommodation for person in need of urgent housing assistance and who meet the established criteria | | | | |

## OUTPUT SUPPLIER: CAYMAN ISLANDS CRISIS CENTRE

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **NGS 71** | **Support for Battered Women and Children** | **251,100** | **18,900** | **270,000** |

**DESCRIPTION**
Provision of short-term shelter and rehabilitative services female victims of domestic violence and sexual violence and their children including:
- Provision of case management and counselling for clients and their children in the shelter
- Provision of public education programmes on domestic abuse and sexual violence and its effects on the individual, family and community
- Provision of referral services and victim advocacy services through the confidential telephone crisis line or the Centre
- Provision of an annual report

## OUTPUT SUPPLIER: VARIOUS SUPPLIERS

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **NGS 72** | **Therapeutic Services for Young Persons** | **4,650** | **10,000** | **14,650** |

**DESCRIPTION**
Provision of therapeutic services for young persons who need to develop skills in behavioural modification.

## OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF HEALTH, ENVIRONMENT, YOUTH, SPORTS AND CULTURE

### OUTPUT SUPPLIER: OUTPUT SUPPLIER: MINISTER OF HEALTH, ENVIRONMENT, YOUTH, SPORTS AND CULTURE

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **HES 1** | **Policy Advice and Ministerial Service to Minister of Health, Environment, Youth, Sports and Culture** | **2,489,932** | **(127,285)** | **2,362,647** |
| **DESCRIPTION**<br>Provision of policy advice and administrative services for the Minister and Cabinet including:<br>• Preparation of policy advice papers and papers for Cabinet<br>• Preparation of drafting instructions<br>• Monitor and review the delivery of outputs for, Statutory Authorities, Government-Owned Companies and Non-Government Organisations<br>• Coastal Works<br>• Environment Policy/Issues | | | | |
| **HES 2** | **Health Regulatory Services** | **900,168** | **(44,372)** | **855,796** |
| **DESCRIPTION**<br>Inspection and regulatory services including:<br>• Investigate and resolve complaints<br>• Administer the Segregated Health Insurance Fund<br>• Registration and certification of health professionals<br>• Inspection and certification of health care facilities<br>• Enforcement Issues Pertaining to the Health Insurance Law and Regulations | | | | |
| **HES 4** | **Sports Coaching and Training Programme** | **3,222,390** | **328,297** | **3,550,687** |
| **DESCRIPTION**<br>Maintenance and management of Government owned sports and recreational facilities to ensure safety, Security and competition standards are adhered to.<br><br>Provision of Technical Education and training primarily in the six focus sports via community recreational programmes, national programmes, after-school programmes and school sessions. | | | | |

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **HES 5** | **Youth Education Mentorship and Community Activities** | **663,012** | **77,443** | **740,455** |

**DESCRIPTION**
Facilitation of programmes whereby, youth research and share their views on national and international issues.

Provision of an internationally recognized Cadet Corps programme in Grand Cayman and Cayman Brac for youth including:
• Land and marine training;
• Training programme that develops physical and mental endurance
• Business Technology Education Council (BTEC) Diploma Programme

| | | | | |
|---|---|---|---|---|
| **HES 6** | **Environmental Services and Research** | **2,493,169** | **(10,022)** | **2,483,147** |

**DESCRIPTION**
• Provide environmental assessment reports and advice to government ministries, departments, developers and other stakeholders on issues likely to impact the natural environment.
• Installation and maintenance of the Cayman Islands Marine Parks' regulatory markers and provision of Cayman Islands Public Mooring Programme.
• Provision of conservation enforcement and search and rescue services
• Provide scientific research, monitoring and assessment services of the marine and terrestrial natural resources of the Cayman Islands

## CHANGES TO NON-GOVERNMENT OUTPUT SUPPLIER OUTPUT GROUPS

### OUTPUT SUPPLIER: VARIOUS OVERSEAS HOSPITALS

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **NGS 55** | **Tertiary Care at Various Overseas Institutions** | **8,213,179** | **10,382,277** | **18,595,456** |

**DESCRIPTION**
Provision of tertiary health care for indigents, seamen and veterans who are referred for treatment overseas

## OUTPUT GROUPS TO BE PURCHASED BY THE DEPUTY GOVERNOR

### OUTPUT SUPPLIER: PORTFOLIO OF INTERNAL AND EXTERNAL AFFAIRS

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **IEA 1** | **Policy Advice and Ministerial Servicing** | **2,188,924** | **266,017** | **2,454,941** |
| **DESCRIPTION**<br>Provision of policy advice on matters falling within the scope of activities of the Portfolio of Internal and External Affairs including:<br>• Policy advice on policing, immigration, public administration and other matters<br>• Policy advice on immigration matters including immigration appeals<br>• Policy advice on hazard management and disaster preparedness<br>• Policy advice on law enforcement matters | | | | |
| **IEA 2** | **Coordination of Official Visits and Ceremonial Occasions** | **64,883** | **2,607** | **67,490** |
| **DESCRIPTION**<br>The coordination of official visits and ceremonial occasions including:<br>• Programmes for visits to the Cayman Islands by Consular Personnel, Royal and US Navy Ships, UK representatives and other VIP's<br>• The Investiture Service, Queen's Birthday celebration and other ceremonial occasions | | | | |
| **IEA 3** | **Marriage Licenses and Military Aircraft Clearances** | **94,118** | **(890)** | **93,228** |
| **DESCRIPTION**<br>The issuing of official documents including:<br>• Issuance of the Governor's special marriage licenses to visitors<br>• Issuance of official clearances for transiting military aircraft | | | | |
| **IEA 4** | **Licensing Services** | **240,761** | **3,992** | **244,753** |
| **DESCRIPTION**<br>The processing and issuing of licenses including;<br>• Vetting of firearm applications and issuing of firearm licenses<br>• Vetting of personnel for the provision of security guards | | | | |
| **IEA 6** | **Servicing and Support for His Excellency the Governor** | **815,015** | **4,686** | **819,701** |
| **DESCRIPTION**<br>Servicing and support for His Excellency the Governor including;<br>• The management of the Government House<br>• The co-ordination of engagement programmes<br>• Support the staff from the Foreign and Commonwealth Office | | | | |

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **IEA 7** | **Maintenance of the Electoral Register** | **311,041** | **130,812** | **441,853** |
| **DESCRIPTION**<br>Maintenance of the electoral register involving addition of eligible voters and deletion of deceased or ineligible voters | | | | |
| **IEA 11** | **Enforcement of Immigration Laws** | **1,103,320** | **(5,768)** | **1,097,552** |
| **DESCRIPTION**<br>The enforcement of Immigration laws including:<br>• The detection, investigation and prosecution of offenders of Immigration Legislation<br>• Deportation and exclusion orders<br>• Key Employee Applications<br>• Working by Operation of Law Applications | | | | |
| **IEA 12** | **Status and Permanent Residency Certificates** | **678,460** | **(14,232)** | **664,228** |
| **DESCRIPTION**<br>Processing:<br>• Acknowledgement of the right to be Caymanian, Grant of the right to be Caymanian, Residency and Employment Rights Certificate, Residency Certificates for Persons of Independent Means and Permission to reside as a dependant of a Caymanian applications on behalf of the Caymanian Status and Permanent Residency Board and the Chief Immigration Officer. | | | | |
| **IEA 13** | **Immigration Entry and Extension** | **3,334,080** | **(2,935)** | **3,331,145** |
| **DESCRIPTION**<br>Provide an entry and embarkation control for all passengers/persons seeking permission to enter/depart the Cayman Islands | | | | |
| **IEA 14** | **Entry Documents and Passports** | **1,951,898** | **(109,439)** | **1,842,459** |
| **DESCRIPTION**<br>The processing of entry documents and passports including:<br>• Processing of annual and temporary work permit applications<br>• Processing Business Staffing Plan applications<br>• Applications for information | | | | |

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **IEA 15** | **Servicing of the Legislative Assembly and Members of the Legislative Assembly** | **987,306** | **20,786** | **1,008,092** |

**DESCRIPTION**
Servicing of the Legislative Assembly and the Members of the Legislative Assembly including:
• Sale of Cayman Laws to the Public
• Servicing and supporting sittings of the House
• Administrative support and research for the Speaker and MLAs
• Management of the Legislative Assembly Building

| | | | | |
|---|---|---|---|---|
| **IEA 18** | **Incident Responses** | **1,237,188** | **189,664** | **1,426,852** |

**DESCRIPTION**
• Provision of a 24-hour emergency service for Police, Fire and Emergency Medical Services
• Provision of written reports to support emergency calls
• Provide vehicle, traffic and weapons violation information to Police personnel carrying out vehicle stops/checks for Officer's safety
• Increase public awareness of the benefits of 911 through presentations to businesses and schools

| | | | | |
|---|---|---|---|---|
| **IEA 21** | **Security Services** | **1,766,606** | **25,628** | **1,792,234** |

**DESCRIPTION**
Provide security services to persons or events warranting police security including:
• Security for Government members
• Security for Law Courts
• Security for Official Delegate's when necessary
• Security for money transfer for Cayman Islands Monetary Authority
• Security for events such as international conferences on the Island

| | | | | |
|---|---|---|---|---|
| **IEA 22** | **Support for Commissions** | **659,738** | **11,955** | **671,693** |

**DESCRIPTION**
Provision of policy, operational, analytical, administrative and research support services to the Human Rights Commission, Constitutional Commission, the Commission for Standards in Public Life, the Judicial and Legal Service Commission and the Anti-Corruption Commission.
• Assist with the development and implementation of systems, policies, procedures and in defining the methodology in accordance with the Constitution for each Commission.
• Undertake a range of research projects on policy matters requested by the Commissions and required by the Constitution.
• In conjunction with the appropriate Commissioners, develop, coordinate and implement PR strategies and educational initiative.
• Further establishment and continued maintenance of the Department as a valued source of information to the public on topics related to the Constitution

| | | | | |
|---|---|---|---|---|
| **IEA 25** | **National Disaster Preparedness and Response** | **937,895** | **(44,082)** | **893,813** |

**DESCRIPTION**
Maintain a state of maximum preparedness, cooperative proactive partnership of public and private sector agencies and providing the necessary tools and support to ensure national readiness to any type of disaster.

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **IEA 32** | **Police Criminal Justice Services** | **866,848** | **11,888** | **878,736** |
| **DESCRIPTION**• Serving and executing all summons and warrants from the courts<br>• Prosecuting all category 'C' offences in the courts<br>• Processing and detention of Police prisoners including secure housing, feeding and transportation | | | | |
| **IEA 33** | **Prison Services** | **10,952,115** | **289,543** | **11,241,658** |
| **DESCRIPTION**<br>Customs, escorting and supervision of prisoners including:<br>• Safe and secure custody, whilst promoting and protecting the individual rights of all prisoners<br>• Ensure that good order is maintained<br>• Provide prisoners with healthcare, food, clothing, bedding, the facilities and resources to maintain personal hygiene<br>• Administrative services and advice to the Parole Board | | | | |
| **IEA 36** | **Correctional Supervision and Intervention Services** | **4,229,089** | **352,248** | **4,581,337** |
| **DESCRIPTION**<br>• Provision of reports and rehabilitative services for adult offenders at the request of the courts<br>• Provision of "Through-Care" and "After-Care" services to assist persons in and on release from the prison system<br>• Electronic monitoring as an alternative to remand or to a prison sentence, as well as monitoring of CCTV cameras<br>• Provision of a programme of sentence planning, education, group work and work skills development. | | | | |
| **IEA 37** | **Correctional Supervision and Support Services** | **457,722** | **24,639** | **482,361** |
| **DESCRIPTION**<br>• Provision of information, education and advice on rehabilitative services aimed at crime reduction<br>• Provision of reports and advocacy services to empower victims and witnesses affected by crime | | | | |
| **IEA 38** | **Police and Investigative Services** | **29,486,487** | **1,749,192** | **31,235,679** |
| **DESCRIPTION**<br>• Investigate reported and detected crime<br>• Patrolling and responding of streets, residential and commercial areas<br>• Patrolling of the territorial waters of the Cayman Islands<br>• Aerial patrolling of the territorial jurisdiction of the Cayman Islands<br>• Background searches for government agencies | | | | |

## NON-GOVERNMENT SUPPLIER OUTPUT GROUPS

### OUTPUT SUPPLIER: VARIOUS REFUGEE SERVICES

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **NGS 38** | **Services for Refugees** | **27,900** | **266,030** | **293,930** |
| **DESCRIPTION**<br>Services provided to refugees arriving in the Cayman Islands. | | | | |

## OUTPUT GROUPS TO BE PURCHASED BY THE HEAD OF THE CIVIL SERVICE

### OUTPUT SUPPLIER: PORTFOLIO OF THE CIVIL SERVICE

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CIV 1** | **Policy Advice to the Head of the Civil Service** | **425,730** | **(3,217)** | **422,513** |

**DESCRIPTION**
Policy advice to the Head of the Civil Service and the Governor relating to civil service matters including:
- Policy advice to the Head of the Civil Service and the Governor
- Strategic Human Resource Services
- Provision of support in relation to employment arrangements for Chief Officers

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CIV 2** | **Auditing Compliance with Human Resource Policies** | **503,826** | **(3,077)** | **500,749** |

**DESCRIPTION**
Auditing Civil Service entity compliance with Government HR policies as established by the Public Service Management Law (PSML) and Personnel Regulations including:
- Undertaking ongoing audits of civil service personnel systems to establish the extent of compliance with the Public Service Management Law and advising the Head of the Civil Service accordingly
- Inquiring into alleged breaches of the code of conduct by Chief Officers and reporting to the Head of the Civil Service on the results of such enquiries
- Undertaking such other investigations and human resource related services as the Governor, Head of the Civil Service or Cabinet may from time to time request

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CIV 3** | **Management of Public Sector Reform** | **323,899** | **3,617** | **327,516** |

**DESCRIPTION**
- Management of Public Sector Reform including:
- Monitoring the operation of the Government's management system and providing advice to the Head of the Civil Service on opportunities for its enhancement
- Coordinating the implementation of public sector management reform initiatives
- Providing advice and capability support to civil service entities

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CIV 6** | **Administrative Support to the Civil Service Appeals Commission** | **208,390** | **494** | **208,884** |

**DESCRIPTION**

• Administrative and technical advice to the Civil Service Appeals Commission (CSAC) relating to appeals from Civil Servants and Chief Officers made under:

• Public Service Management Law

• Personnel Regulations

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CIV 7** | **Workforce Development within the Civil Service (Civil Service College )** | **655,685** | **(2,533)** | **653,152** |

**DESCRIPTION**

• Provision of learning and development opportunities to the Cayman Islands' Civil Service and other clients, through continued strategic development and management of a Civil Service College (CSC), to deliver:

• Courses for academic accreditation and/or professional certification

• Focus on certain professional groupings for intensive staff development (e.g. uniformed services supervisor training, procurement professionals training, etc)

• Development of framework for learning opportunities to support staff personal development plans

• Special courses on matters such as statutory authority governance as requested (such as HR, IRIS, FOI, Governance, Constitution etc.)

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CIV 8** | **Human Resource Services** | **855,658** | **(13,135)** | **842,523** |

**DESCRIPTION**

Provision of HR Services Provided to Other Government Departments including:

• Recruitment Services

• Job Evaluation

• Operational HR Advice, Support and Guidance

• Records Management

• Support to other Government Departments

## STATUTORY AUTHORITY/GOVERNMENT COMPANY OUTPUT GROUPS

### OUTPUT SUPPLIER: CAYMAN ISLANDS NATIONAL INSURANCE COMPANY

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **CIN 2** | **Health Insurance for Civil Service Pensioners** | **14,640,501** | **442,406** | **15,082,907** |
| **DESCRIPTION**<br>Provision of Health Insurance for Civil Service Pensioners and their dependents. | | | | |

## OUTPUT GROUPS TO BE PURCHASED BY THE ATTORNEY GENERAL

### OUTPUT SUPPLIER: PORTFOLIO OF LEGAL AFFAIRS

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **LGA 1** | **Provision of Legal Advice and Representation** | **1,614,550** | **170,570** | **1,785,120** |

**DESCRIPTION**
• Provision of legal advice on civil matters to Government Ministries and Portfolios.
• Administer, manage and implement the various forms of international legal assistance available through the Portfolio. Conduct criminal prosecutions and make ancillary applications arising out of international requests for assistance

| | | | | |
|---|---|---|---|---|
| **LGA 3** | **Law Teaching and Publications** | **773,700** | **16,157** | **789,857** |

**DESCRIPTION**
Provision of law teaching relating to:
• Attorney at Law Certificate of the Cayman Islands
• Individual courses with or without University of Liverpool certification
• LLB (Hons) degree from the University of Liverpool
• Continuing education, professional development seminars and short courses for Magistrates, Justices of the Peace and local interest groups
• General advice and training for various government agencies
Publication of:
• Legal research in various local, regional and international law journals

| | | | | |
|---|---|---|---|---|
| **LGA 4** | **Drafting of Legislation** | **879,000** | **10,285** | **889,285** |

**DESCRIPTION**
Drafting of legislation and regulations for the Government.

| | | | | |
|---|---|---|---|---|
| **LGA 5** | **Policy Advice to the Attorney General** | **701,750** | **5,965** | **707,715** |

**DESCRIPTION**
Provision of Ministerial Services to support the Attorney General including secretarial administrative, law revision and policy advice.

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **LGA 6** | **Financial Intelligence Services** | **619,000** | **8,621** | **627,621** |

**DESCRIPTION**
Provision of financial intelligence services to the Attorney General including:
• Receipt of financial intelligence [suspicious activity reports (SARs)] under the Proceeds of Criminal Conduct Law, the Misuse of Drugs Law and anti-terrorism legislation
• Handling requests for financial intelligence from overseas counterparts
• Appropriately disseminate intelligence to those authorized by law to receive them in a timely manner
• Guidance to the industry on money laundering typologies
• Statistical reports to the Anti-Money Laundering Steering Group (AMLSG) relating to financial intelligence services
• Representation of the Cayman Islands in the Egmont Group, CFATF and other international forums

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **LGA 7** | **Review and Modernization of Laws** | **378,800** | **4,301** | **383,101** |

**DESCRIPTION**
The study and review of statutes and other laws comprising the law of the Cayman Islands with a view to its systematic development and reform, including in particular:
• the modification of any branch of the law as far as that is practicable
• the elimination of anomalies in the law, the repeal of obsolete and unnecessary enactments and the simplification and modernization of the law
• the development of new areas in the law with the aim of making them more responsive to the changing needs of Cayman Islands society
• the adoption of new or more effective methods for the administration of the law and the dispensation of justice
• the codification of the unwritten laws of the Cayman Islands

## OUTPUT GROUPS TO BE PURCHASED BY CABINET ON BEHALF OF THE OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

### OUTPUT SUPPLIER: DIRECTOR OF PUBLIC PROSECUTIONS

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **DPA 1** | **Prosecution and International Co-operation** | **2,569,550** | **77,508** | **2,647,058** |
| **DESCRIPTION**<br>Provision of prosecution services relating to criminal matters. | | | | |

## OUTPUT GROUPS TO BE PURCHASED BY THE CABINET ON BEHALF OF THE CHIEF JUSTICE

### OUTPUT SUPPLIER: JUDICIAL ADMINISTRATION

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **JAD 1** | **Administrative Support to the Judiciary** | **826,590** | **19,489** | **846,079** |
| **DESCRIPTION**<br>Support to the Judiciary, involving:<br>• Secretarial, correspondence, transcripts, listing and support for cases and appeals to the Chief Justice and the Judiciary<br>• Compiling statistics for Chief Justice and ESO office of the previous year<br>• Order Law Reports and relevant material for the comprehensive legal library to be used by Judges, Magistrates, Attorneys and Public | | | | |
| **JAD 2** | **Support for Court Proceedings** | **3,432,556** | **84,424** | **3,516,980** |
| **DESCRIPTION**<br>Administrative Support for the Conduct of Civil and Criminal proceedings, administration of legal aid, management of Courts and Administration of Drug Rehabilitation Court (DRC). | | | | |
| **JAD 3** | **Collection of Revenue** | **188,492** | **4,670** | **193,162** |
| **DESCRIPTION**<br>The collection and receipting of Revenue in Judicial Enforcement Management Software (JEMS) in accordance with Laws and court orders for Court Fines, Traffic Tickets, Court Fees, Notary Public Fees, Bailiff Fees, Legal Practitioners Fees, and Law Firm Operational Licences. | | | | |
| **JAD 4** | **Financial Management of Court Funds** | **306,578** | **8,173** | **314,751** |
| **DESCRIPTION**<br>Collection (receipting) and distribution (payments) made of funds receipted in the Judicial Enforcement Management Software (JEMS) for Family Support, Court Trust, Compensations, Cash Bonds, and Nominated Accounts as prescribed by court order(s). | | | | |

## NON-GOVERNMENT SUPPLIER OUTPUT GROUPS

### OUTPUT SUPPLIER: VARIOUS LAW FIRMS

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| NGS 75 | Legal Aid Services | 1,250,828 | 736,518 | 1,987,346 |

**DESCRIPTION**

• Provision of legal representation for persons eligible under the Legal Aid Law.
• Provision and allocation of legal aid.
• Provision of training for young lawyers.
• Provision of advice and representation on a wide range of services including landlord and employer problems; protection from gender violence, in addition to defending those facing criminal charges.

## OUTPUT GROUPS TO BE PURCHASED BY THE OVERSIGHT COMMITTEE OF THE LEGISLATIVE ASSEMBLY

### OUTPUT SUPPLIER: COMPLAINTS COMMISSIONER

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **TCC 1** | **Public Interest Investigations** | **708,811** | **15,680** | **724,491** |

**DESCRIPTION**
Investigations of written complaints includes:
• Enquiries, advice and guidance to the public that do not result in a formal investigation
• Investigate written complaints made regarding injustice caused by improper, unreasonable or inadequate administrative conduct on the part of any Ministry/Portfolio and respective department, unit and section, Government owned company and statutory authority; and
• Undertake public interest investigations
• Monitor the implementation of the recommendations of the report of the Commissioner and the timescales specified in the report of action to be taken; and
• Provide Special Reports to the Legislative Assembly where no adequate action has been made to remedy the injustice or evidence found of breach of duty, or criminal offence.

| | | | | |
|---|---|---|---|---|
| **TCC 2** | **Policy Advice and Public Education Outreach** | **28,373** | **320** | **28,693** |

**DESCRIPTION**
Provision of policy advice on matters within the scope of activities of the Office of the Complaints Commissioner (OCC).
Public Education Outreach program to establish the presence of the OCC including:
• Community events- to educate the public of the role of the OCC to safeguard the community in its dealings with government agencies e.g. Heritage days, special events
• Public meetings – to foster public administration within government agencies ensuring that the principles and practices of public administration are sensitive and responsive to the interest of the public. Trainings to be also held in Cayman Brac/Little Cayman; International Ombudsmen to provide training to entities
• media appearances/newsletters update of small claims book

## OUTPUT GROUPS TO BE PURCHASED BY THE OVERSIGHT COMMITTEE OF THE LEGISLATIVE ASSEMBLY

### OUTPUT SUPPLIER: INFORMATION COMMISSIONER

| OUTPUT GROUP | DESCRIPTION NAME | 2011/12 APPROVED BUDGET $ | 2011/12 SUPPLEMENTARY REQUEST $ | 2011/12 REVISED BUDGET $ |
|---|---|---|---|---|
| **FIL 1** | **Compliance with Freedom of Information Legislation** | **574,836** | **(4,010)** | **570,826** |

**DESCRIPTION**
The Information Commissioner's Office (ICO) reports to the Legislative Assembly, with its primary purpose being to serve as an external appellate body under the Freedom of Information Law. The ICO will process, mediate, and hear appeals; monitor public authorities to ensure that they are in compliance with the Law and that the public's rights under the law have been upheld, and promote FOI within the Cayman Islands.

## 6. CHANGES TO PLANNED TRANSFER PAYMENTS FOR 2011/12

Cabinet made the following changes to Planned Transfer Payments in 2011/12.

**Changes to Planned Transfer Payments**

| Appropriation Reference Number | Transfer Payments Name and Description | 2011/12 Approved Budget $ | 2011/12 Supplementary Requested $ | 2011/12 Revised Budget $ |
|---|---|---|---|---|
| **TP 12** | **Tourism Scholarships**<br>*Payments to Tourism Scholarship recipients* | **713,310** | **100,000** | **813,310** |
| **TP 27** | **Pre-School Educational Assistance**<br>*Pre-school education grants for students who qualify for financial assistance*<br>Number of persons assisted 2011/12 Budget : 240-250<br>Number of persons assisted 2011/12 Revised: 230-240 | **930,000** | **(30,000)** | **900,000** |
| **TP 30** | **Local, Overseas Scholarships and Bursaries**<br>*Scholarships and bursaries awarded by the Education Council to support education at local and overseas tertiary institutions*<br>Budget Number of persons assisted 2011/12 overseas: 500-550<br>Revised Number of persons assisted 2011/12 overseas: 376<br>Budget Number of persons assisted 2011/12 local: 300-350<br>Revised Number of persons assisted 2011/12 local: 506 | **7,500,000** | **1,300,000** | **8,800,000** |
| **TP 41** | **Poor Relief Payments**<br>*Permanent and financial assistance payments to the elderly and disabled*<br>Number of persons assisted 2011/12 Budget: 950<br>Number of persons assisted 2011/12 Revised: 1,000 | **5,936,820** | **260,130** | **6,196,950** |

| Appropriation Reference Number | Transfer Payments Name and Description | 2011/12 Approved Budget $ | 2011/12 Supplementary Requested $ | 2011/12 Revised Budget $ |
|---|---|---|---|---|
| **TP 43** | **Poor Relief Vouchers**<br><br>*Short and Medium term financial assistance to indigent persons through the provision of poor relief vouchers*<br>Number of persons assisted 2011/12 Budget: 750-850<br>Number of persons assisted 2011/12 Revised: 1,100-1,500 | **1,105,843** | **1,825,000** | **2,930,843** |
| **TP 46** | **Emergency Relief Payments**<br><br>*Emergency relief financial assistance payments*<br>Number of persons assisted 2011/12 Budget: 20<br>Number of persons assisted 2011/12 Revised: 40-50 | **17,722** | **17,400** | **35,122** |
| **TP 47** | **Ex – Gratia Benefit Payments to Seamen**<br><br>*Benefit payments to recipients of Seamen Ex-Gratia benefits*<br>Number of persons assisted 2011/12 Budget: 860-880<br>Number of persons assisted 2011/12 Revised: 860-900 | **5,538,170** | **229,280** | **5,767,450** |
| **TP 50** | **Pre-School Assistance**<br><br>*Pre-school education grants for students who qualify for financial assistance*<br><br>Number of persons assisted 2011/12 Budget:<br>Number of persons assisted 2011/12 Revised: 100-125 | **221,523** | **10,600** | **232,123** |
| **TP 51** | **Other Educational Assistance**<br>*Grants awarded to institutions/individuals for projects/programmes to meet student's needs that are not provided for through traditional and/or mainstream educational provision. Also to include support of special projects/educational events.* | **212,245** | **100,000** | **312,245** |

| Appropriation Reference Number | Transfer Payments Name and Description | 2011/12 Approved Budget $ | 2011/12 Supplementary Requested $ | 2011/12 Revised Budget $ |
|---|---|---|---|---|
| TP 53 | **Other Youth, Sports and Cultural Programme Assistance**<br><br>• *Cayman Islands Softball Association*<br>• *Cayman Athletic Sports Club*<br>• *Childhood Obesity Task Force*<br>• *Other Youth, Sports Culture Programmes/Events* | 709,138 | 100,000 | 809,138 |
| TP 57 | **Children and Family Services Support**<br><br>*Support towards medical assistance, utilities. Clothing, furniture, and other client needs*<br><br>*Support Towards Autonomy Retraining and Self-Sufficiency (STARSS) Programme, Adult Special Needs (ASNP) Programme* | 634,260 | 350,000 | 984,260 |
| TP 58 | **Red Cross Contributions** | 65,100 | 4,900 | 70,000 |
| TP 59 | **Support for Crime Stoppers** | 0 | 100,000 | 100,000 |
| TP 60 | **Housing Assistance**<br><br>*Minor housing repairs and other assistance* | 0 | 890,000 | 890,000 |
| **Total** | | 23,584,131 | 5,257,310 | 28,841,441 |

## 7. CHANGES TO PLANNED OTHER EXECUTIVE EXPENSES FOR 2011/12

Cabinet has approved the following changes to Planned Other Executive Expenses in 2011/12.

**Changes to Planned Other Executive Expenses**

| Appropriation Reference Number | Other Executive Expenses Name and Description | 2011/12 Approved Budget $ | 2011/12 Supplementary Requested $ | 2011/12 Revised Budget $ |
|---|---|---|---|---|
| OE 1 | **Personal Emoluments for the Judiciary** | 1,860,000 | 65,980 | 1,925,980 |
| OE 2 | **Personal Emoluments for H.E. the Governor, Premier, Speaker of the Legislative Assembly, Deputy Governor, Deputy Premier, Cabinet Ministers and Elected Members of the Legislative Assembly** | 2,968,094 | 45,315 | 3,013,409 |
| OE 3 | **Personal Emoluments for the Financial Secretary** | 179,535 | 2,850 | 182,385 |
| OE 4 | **Judiciary Expenses** | 550,000 | 32,632 | 582,632 |
| OE 9 | **Caribbean Economic Community (CARICOM) Fees** *Annual Contributions to CARICOM* | 152,000 | 73,175 | 225,175 |
| OE 19 | **Ex-Gratia Recipients Plan Payments** *Payment to the Pension Fund for past Government employees entitled to payments under the Ex-Gratia Recipients Plan* | 349,060 | 762,000 | 1,111,060 |
| OE 26 | **Personal Emoluments for the Attorney General** *Salary, personal allowances and pension contributions for the Attorney General* | 187,100 | (4,000) | 183,100 |
| OE 48 | **Depreciation of the Portfolio of Internal and External Affairs Executive Assets** *Depreciation of Legislative Assembly Building* | 233,519 | 5,537 | 239,056 |
| OE 57 | **Executive Bank Charges** *Bank charges* | 25,576 | 3,733 | 29,309 |
| OE 71 | **Commonwealth Parliamentary Association** *Contribution to the Commonwealth Parliamentary Association* | 0 | 75,000 | 75,000 |
| OE 86 | **Compensation** *Compensation for settlement of legal matters* | 605,000 | 2,093,750 | 2,698,750 |
| **TOTAL** | | 7,109,884 | 3,155,972 | 10,265,856 |

## 8. CHANGES TO PLANNED EQUITY INVESTMENTS FOR 2011/12

Cabinet has approved the following changes to Planned Equity Investments in 2011/12.

**Changes to Planned Equity Investments**

| Appropriation Reference Number | Other Equity Investments Name and Description | 2011/12 Approved Budget $ | 2011/12 Supplementary Requested $ | 2011/12 Revised Budget $ |
|---|---|---|---|---|
| EI 11 | **Portfolio of Internal and External Affairs** *To purchase of equipment and assets for crime suppression by the RCIPS* | 1,850,000 | 1,595,000 | 3,445,000 |
| EI 12 | **Ministry of Education, Training and Employment** *Construction and ancillary costs of new John Gray Campus and Clifton Hunter Campus; Development of Sunrise Adult Training Centre; other capital purchases and minor capital works* | 28,993,067 | 15,225,909 | 44,218,976 |
| EI 21 | **Judicial Administration** *Fit-out of Judges chambers at Kirk House* | 0 | 45,000 | 45,000 |
| EI 53 | **Ministry of Health, Environment, Youth, Sports and Culture** *To clear (2008/9) outstanding accounts payable for overseas medical for indigents and uninsured patients.* | 440,000 | 1,033,490 | 1,473,490 |
| EI 58 | **Ministry of District Administration, Works, Lands and Agriculture** *To continue construction of MRCU aircraft hangar* | 2,920,935 | 1,200,000 | 4,120,935 |
| EI 59 | **Ministry of Finance, Tourism and Development** *To purchase equipment for Fire Services* | 1,530,800 | 283,000 | 1,813,800 |
| EI 60 | **Director of Public Prosecutions** *Working capital, set up of new office,* *Build-out and library books* | 330,000 | 100,000 | 430,000 |
| **TOTAL** | | 36,064,802 | 19,482,399 | 55,547,201 |

## 9. CHANGES TO PLANNED EXECUTIVE ASSETS FOR 2011/12

Cabinet has approved the following changes to Planned Executive Assets in 2011/12

**Changes to Planned Executive Assets**

| Appropriation Reference Number | Other Executive Assets Name and Description | 2011/12 Approved Budget $ | 2011/12 Supplementary Requested $ | 2011/12 Revised Budget $ |
|---|---|---|---|---|
| EA 9 | **Land Purchase - Gazetted Claims** *Settlement of claims for property gazetted to facilitate road construction* | 750,000 | 800,000 | 1,550,000 |
| EA 36 | **Miscellaneous Road Surface Upgrades** *Hot mix overlay of various District roads- Grand Cayman* | 3,000,000 | (664,000) | 2,336,000 |
| EA 55 | **Cayman Brac and Little Cayman Roads** *Continue asphalt road program in Cayman Brac and continue chip and spray road programme in Little Cayman* | 1,000,000 | 998,320 | 1,998,320 |
| EA 60 | **Cayman Brac: Bluff Playfield** | 0 | 150,000 | 150,000 |
| EA 78 | **Government Office Accommodation** *Fit-out costs* | 0 | 1,000,000 | 1,000,000 |
| EA 87 | **Juvenile Facilities** *Construction of a Juvenile Secure Remand Facility* | 3,000,000 | (1,738,305) | 1,261,695 |
| EA 106 | **Aston Rutty Centre Upgrades - Cayman Brac** *Renovations to the interior fit-out* | 12,000 | 150,000 | 162,000 |
| EA 134 | **Land Purchase – Iguana Nesting Site** *Purchase of Lands in Little Cayman – Preston Bay for Iguana Nesting Site* | 0 | 400,000 | 400,000 |
| **TOTAL** | | 7,762,000 | 1,096,015 | 8,858,015 |

## 10. CHANGES TO LOANS MADE 2011/12

Cabinet has approved the following changes to Loans Made for the 2011/12 financial year:

**Changes to Loans Made**

| Appropriation Reference Number | Loans Made Name and Description | 2011/12 Approved Budget $ | 2011/12 Supplementary Requested $ | 2011/12 Revised Budget $ |
|---|---|---|---|---|
| LM 4 | Overseas Medical Advances | 750,000 | (400,000) | 350,000 |
| LM 10 | Mortgage Assistance | 0 | 2,050,000 | 2,050,000 |
| TOTAL | | 750,000 | 1,650,000 | 2,400,000 |

# PART B

# REVISED ESTIMATES OF APPROPRIATION

# 2011/12 FINANCIAL YEAR

## 11. SCHEDULE OF SUPPLEMENTARY APPROPRIATIONS REQUESTED FOR 2011/12

The Cabinet requests that the Legislative Assembly make the following executive appropriations which are required to give effect to the revised Annual Plan for the 2011/12 financial year documented in Part A.

**Appropriations to the Premier**

| Category Number | Appropriation Name | Approved Appropriation $ | Supplementary Appropriation $ | Revised Budget $ |
|---|---|---|---|---|
| **Output Groups** | | | | |
| CBO 1 | Coordination of Government Policy | 743,105 | 3,729 | 746,834 |
| CBO 2 | Cabinet Support and Servicing | 701,364 | 5,310 | 706,674 |
| CBO 5 | Administration of Temporary Housing Initiative | 315,472 | 4,579 | 320,051 |
| CBO 6 | Disaster Tolerant Central Information Technology Infrastructure | 180,432 | (447) | 179,985 |
| CBO 7 | Public Information Services and Products | 844,815 | 3,180 | 847,995 |
| CBO 9 | Protocol Services | 928,353 | (12,961) | 915,392 |
| CBO 11 | Freedom of Information and Data Protection Coordination | 293,570 | (2,225) | 291,345 |
| CBO 17 | Information Services Provided to Other Government Agencies | 936,691 | (2,092) | 934,599 |
| CBO 18 | Information Technology Support | 5,611,067 | (57,569) | 5,553,498 |
| CBO 19 | Information Technology Supplies and Procurement Services | 82,375 | 399 | 82,774 |

**Appropriations to the Minister of Finance, Tourism and Development**

| Category Number | Appropriation Name | Approved Appropriation $ | Supplementary Appropriation $ | Revised Budget $ |
|---|---|---|---|---|
| **Output Groups** | | | | |
| FTD 1 | Policy Advice and Ministerial Services to the Minister of Finance, Tourism and Development | 8,210,029 | 492,795 | 8,702,824 |
| FTD 3 | Governance and Administrative Services | 1,790,831 | 73,103 | 1,863,934 |
| FTD 4 | Inspection, Testing and Licensing Services | 549,996 | (98,615) | 451,381 |
| FTD 5 | Emergency Fire Services | 4,981,504 | 172,313 | 5,153,817 |
| FTD 6 | Fire Prevention and Emergency Preparedness Activities | 482,455 | 35,817 | 518,272 |
| FTD 7 | Aerodrome Fire Services | 4,593,224 | (159,983) | 4,433,241 |
| FTD 8 | Public Education Programmes | 1,554,001 | (120,404) | 1,433,597 |
| FTD 9 | Tourism Public Relations | 1,638,380 | 4,674 | 1,643,054 |
| FTD 10 | Tourism Advertising Activities | 9,109,226 | 624,522 | 9,733,748 |
| FTD 11 | Tourism Sales and Promotion | 6,001,217 | (28,838) | 5,972,379 |
| FTD 12 | Tourism Marketing | 1,889,796 | (43,338) | 1,846,458 |
| FTD 13 | Support for Local Tourism Providers | 2,014,361 | (116,488) | 1,897,873 |
| FTD 14 | Collection of Coercive Revenue | 2,188,974 | 18,667 | 2,207,641 |
| FTD 15 | Promoting Commerce and Inward Investment | 1,766,560 | (161,430) | 1,605,130 |
| FTD 17 | Management of Planning Applications | 2,696,897 | 23,747 | 2,720,644 |
| FTD 18 | Financial Services Public Relations | 887,335 | (376,012) | 511,323 |
| FTD 19 | Acting on Tax Information Matters | 1,227,720 | (312,860) | 914,860 |
| FTD 20 | Services provided by the London Office | 591,693 | 133,198 | 724,891 |
| FTD 21 | Registration of Births, Deaths and Marriages | 72,844 | 10,915 | 83,759 |
| FTD 22 | Preparation and Publication of Statistical Reports | 1,337,107 | (16,626) | 1,320,481 |
| FTD 23 | Financial Reporting and Management Services | 3,128,885 | (88,937) | 3,039,948 |
| FTD 24 | Processing and Inspection of Aircrafts, Vessels and Cargo | 3,091,303 | 650,832 | 3,742,135 |
| FTD 25 | Identification and Investigation of Customs Offences | 1,237,230 | 4,644 | 1,241,874 |
| FTD 26 | Patrolling of Coastal Waters by Customs | 229,478 | (2,864) | 226,614 |
| FTD 27 | Administration and Processing of Applications | 522,535 | (153) | 522,382 |
| FTD 28 | Entire Public Sector Budget Management | 502,824 | (20,160) | 482,664 |
| FTD 29 | Monitoring and Reporting on the Economy-overspent | 230,547 | (1,480) | 229,067 |
| FTD 30 | Summer Student Internship Programme | 0 | 175,400 | 175,400 |
| AOA 1 | Oversight of Auditors of Regulated Market Companies | 0 | 60,000 | 60,000 |
| CAL 2 | Strategic Tourism, Regional and Core Air Services | 12,500,000 | 770,000 | 13,270,000 |
| NGS 74 | Preservation of Natural Environment and Places of Historic Significance | 0 | 102,667 | 102,667 |
| **Transfer Payments** | | | | |
| TP 12 | Tourism Scholarships | 713,310 | 100,000 | 813,310 |
| TP 60 | Housing Assistance | 0 | 890,000 | 890,000 |

**Appropriations to the Minister of Finance, Tourism and Development**

| Category Number | Appropriation Name | Approved Appropriation $ | Supplementary Appropriation $ | Revised Budget $ |
|---|---|---|---|---|
| **Other Executive Expenses** | | | | |
| OE 3 | Personal Emoluments for the Financial Secretary | 179,535 | 2,850 | 182,385 |
| OE 9 | Caribbean Economic Community (CARICOM) Fees | 152,000 | 73,175 | 225,175 |
| OE 19 | Ex-Gratia Recipients Plan Payments | 349,060 | 762,000 | 1,111,060 |
| OE 57 | Executive Bank Charges | 25,576 | 3,733 | 29,309 |
| OE 86 | Compensation | 605,000 | 2,093,750 | 2,698,750 |
| **Equity Investment** | | | | |
| EI 59 | Ministry of Finance, Tourism and Development | 1,530,800 | 283,000 | 1,813,800 |
| **Loans Made** | | | | |
| LM 4 | Overseas Medical Advances | 750,000 | (400,000) | 350,000 |
| LM 10 | Mortgage Assistance | 0 | 2,050,000 | 2,050,000 |

**Appropriations to the Minister of District Administration, Works, Lands and Agriculture**

| Category Number | Appropriation Name | Approved Appropriation $ | Supplementary Appropriation $ | Revised Budget $ |
|---|---|---|---|---|
| **Output Groups** | | | | |
| DWG 1 | Advice and Support to the Minister of District Administration, Works, Land and Agriculture | 2,580,807 | 236,399 | 2,817,206 |
| DWG 2 | Collection, Recycling and Disposal of Waste | 3,631,728 | 226,968 | 3,858,696 |
| DWG 5 | Emergency Response Services | 318,405 | (52,000) | 266,405 |
| DWG 6 | National Mail Service | 1,326,018 | (252,814) | 1,073,204 |
| DWG 7 | Management of Public Recreational Facilities and Cemeteries | 1,798,763 | (184,210) | 1,614,553 |
| DWG 8 | Radio Broadcasts | 1,020,501 | (86,936) | 933,565 |
| DWG 9 | Services to Farmer | 1,945,367 | (101,149) | 1,844,218 |
| DWG 10 | Agriculture Regulatory Services | 1,693,626 | 245,000 | 1,938,626 |
| DWG 11 | Agriculture Development Services | 456,152 | (81,000) | 375,152 |
| DWG 12 | Garden and Decorative Services | 118,785 | (31,000) | 87,785 |
| DWG13 | Collection of Revenue | 512,979 | (160,501) | 352,478 |
| DWG 14 | Management of Special Projects | 1,553,463 | (347,693) | 1,205,770 |
| DWG 15 | Regulation of Dangerous Substances | 288,536 | (33,800) | 254,736 |
| DWG 16 | Management of Land Information | 2,642,687 | (142,640) | 2,500,047 |
| DWG 17 | Management of Government Properties | 15,799,473 | (372,960) | 15,426,513 |
| DWG 18 | Mosquito Control Services | 5,279,517 | 535,521 | 5,815,038 |
| DWG 19 | Government Services in Cayman Brac and Little Cayman | 2,545,638 | 21,071 | 2,566,709 |
| DWG 20 | Management of Executive Assets in Cayman Brac and Little Cayman | 5,164,730 | (443,960) | 4,720,770 |
| DWG 21 | Weather Forecast Service | 746,245 | (670,767) | 75,478 |
| DWG 23 | Licensing of Drivers and Vehicles | 40,329 | 657,220 | 697,549 |
| DWG 24 | Procurement and Maintenance of Government Fleet | 3,587,839 | 1,504,552 | 5,092,391 |
| DWG 25 | Telecommunication Services | 614,584 | 109,100 | 723,684 |
| NRA 6 | Grand Cayman District Roads Programme | 0 | 2,200,000 | 2,200,000 |
| NRA 9 | Routine Maintenance | 0 | 3,500,000 | 3,500,000 |
| NRA 10 | Government Street Lighting Programme | 0 | 1,224,000 | 1,224,000 |
| NRA 11 | Pavement and other Roads Asset Management Programs | 74,000 | 76,000 | 150,000 |
| **Equity Investment** | | | | |
| EI 58 | Ministry of District Administration, Works, Lands and Agriculture | 2,920,935 | 1,200,000 | 4,120,935 |
| **Executive Assets** | | | | |
| EA 9 | Land Purchase: Gazetted Claims | 750,000 | 800,000 | 1,550,000 |
| EA 36 | Miscellaneous Road Surface Upgrades | 3,000,000 | (664,000) | 2,336,000 |
| EA 55 | Cayman Brac and Little Cayman Roads | 1,000,000 | 998,320 | 1,998,320 |
| EA 60 | Cayman Brac: Bluff Playfield | 0 | 150,000 | 150,000 |
| EA 78 | Government Office Accommodation | 0 | 1,000,000 | 1,000,000 |
| EA 106 | Aston Rutty Centre Upgrades - Cayman Brac | 12,000 | 150,000 | 162,000 |
| EA 134 | Land Purchase | 0 | 400,000 | 400,000 |

**Appropriations to the Minister of Education, Training and Employment**

| Category Number | Appropriation Name | Approved Appropriation $ | Supplementary Appropriation $ | Revised Budget $ |
|---|---|---|---|---|
| **Output Groups** | | | | |
| ETE 1 | Policy Advice, Governance and Ministerial Support Services | 3,665,442 | 132,249 | 3,797,691 |
| ETE 2 | Job Placement and Employer Support Activities | 1,004,497 | 9,737 | 1,014,234 |
| ETE 3 | Employment Regulatory Activities | 1,606,865 | 17,912 | 1,624,777 |
| ETE 5 | Public Library Services | 1,475,392 | 11,047 | 1,486,439 |
| ETE 6 | Primary Education | 16,410,441 | 234,527 | 16,644,968 |
| ETE 7 | Secondary Education | 19,507,067 | 214,066 | 19,721,133 |
| ETE 8 | Education for Students with Special Needs | 4,317,742 | 26,362 | 4,344,104 |
| ETE 10 | Preservation and Management of Records | 1,255,358 | 13,472 | 1,268,830 |
| ETE 11 | Facilities Maintenance and Procurement Management | 14,095,759 | (961,156) | 13,134,603 |
| ETE 13 | Training and Support for Adults with Disabilities | 1,032,558 | 12,425 | 1,044,983 |
| ETE 14 | Education Evaluation and Support Services | 4,718,042 | (15,435) | 4,702,607 |
| CCO 1 | Teaching of Tertiary Level, Professional and Vocational Programmes | 3,925,000 | 306,444 | 4,231,444 |
| NGS 25 | Teaching of Tertiary Education Courses | 65,100 | 34,900 | 100,000 |
| NGS 27 | Supervision of Pre-School Children | 55,800 | 4,200 | 60,000 |
| NGS 34 | Primary and Secondary Education by Private Schools | 1,604,091 | 195,909 | 1,800,000 |
| **Transfer Payments** | | | | |
| TP 27 | Pre-School Educational Assistance | 930,000 | (30,000) | 900,000 |
| TP 30 | Local, Overseas Scholarships and Bursaries | 7,500,000 | 770,000 | 8,270,000 |
| TP 51 | Other Educational Assistance | 212,245 | 100,000 | 312,245 |
| **Equity Investment** | | | | |
| EI 12 | Ministry of Education, Training and Employment | 28,993,067 | 15,225,909 | 44,218,976 |

**Appropriations to the Minister of Community Affairs, Gender and Housing**

| Category Number | Appropriation Name | Approved Appropriation $ | Supplementary Appropriation $ | Revised Budget $ |
|---|---|---|---|---|
| **Output Groups** | | | | |
| CAH 1 | Policy Advice and Support to the Minister of Community Affairs, Gender and Housing | 1,788,347 | (106,709) | 1,681,638 |
| CAH 2 | Administration of Community Assistance Programme | 4,255,788 | (43,542) | 4,212,246 |
| CAH 3 | Public Education on Social Issues | 169,486 | (2,435) | 167,051 |
| CAH 4 | Counseling and Support Services | 4,981,314 | (40,732) | 4,940,582 |
| CAH 5 | Supervision and Support of Children | 1,519,274 | (3,754) | 1,515,520 |
| CAH 6 | Community Development Services | 576,792 | (8,547) | 568,245 |
| CAY 2 | Children and Youth Services (CAYS) Foundation | 2,251,906 | (45,038) | 2,206,868 |
| NHT 7 | Administration of the Build on Your Own Property Initiative | 65,000 | (13,420) | 51,580 |
| NGS 62 | Community Development, Prevention and Beautification Programmes | 32,550 | (14,108) | 18,442 |
| NGS 64 | Care of the Indigent, Elderly and Disabled Persons | 1,456,892 | (67,658) | 1,389,234 |
| NGS 68 | Rental Accommodation for Persons in Need | 1,186,634 | 1,200,000 | 2,386,634 |
| NGS 71 | Support for Battered Women and Children | 251,100 | 18,900 | 270,000 |
| NGS 72 | Therapeutic Services for Young Persons | 4,650 | 10,000 | 14,650 |
| **Transfer Payments** | | | | |
| TP 41 | Poor Relief Payments | 5,936,820 | 260,130 | 6,196,950 |
| TP 43 | Poor Relief Vouchers | 1,105,843 | 1,825,000 | 2,930,843 |
| TP 46 | Emergency Relief Payments | 17,722 | 17,400 | 35,122 |
| TP 47 | Ex- Gratia Benefit Payments to Seamen | 5,538,170 | 229,280 | 5,767,450 |
| TP 50 | Pre-School Assistance | 221,523 | 10,600 | 232,123 |
| TP 57 | Children and Family Services Support | 634,260 | 350,000 | 984,260 |
| **Executive Asset** | | | | |
| EA 87 | Juvenile Facilities | 3,000,000 | (1,738,305) | 1,261,695 |

**Appropriations to the Minister of Health, Environment, Youth, Sports and Culture**

| Category Number | Appropriation Name | Approved Appropriation $ | Supplementary Appropriation $ | Revised Budget $ |
|---|---|---|---|---|
| **Output Groups** | | | | |
| HES 1 | Policy Advice and Ministerial Servicing to the Minister of Health, Environment, Youth, Sports, and Culture | 2,489,932 | (127,285) | 2,362,647 |
| HES 2 | Health Regulatory Services | 900,168 | (44,372) | 855,796 |
| HES 4 | Sports Coaching and Training Programmes | 3,222,390 | 328,297 | 3,550,687 |
| HES 5 | Youth Education Mentorship and Community Activities | 663,012 | 77,443 | 740,455 |
| HES 6 | Environmental Services and Research | 2,493,169 | (10,022) | 2,483,147 |
| NGS 55 | Tertiary Care at Various Overseas Institutions | 8,213,179 | 10,382,277 | 18,595,456 |
| **Transfer Payment** | | | | |
| TP 53 | Other Youth, Sports and Cultural Programme Assistance | 709,138 | 100,000 | 809,138 |
| **Equity Investment** | | | | |
| EI 53 | Ministry of Health, Environment, Youth, Sports and Culture | 440,000 | 1,033,490 | 1,473,490 |

**Appropriations to the Deputy Governor**

| Category Number | Appropriation Name | Approved Appropriation $ | Supplementary Appropriation $ | Revised Budget $ |
|---|---|---|---|---|
| **Output Groups** | | | | |
| IEA 1 | Policy Advice and Ministerial Servicing | 2,188,924 | 266,017 | 2,454,941 |
| IEA 2 | Coordination of Official Visits and Ceremonial Occasions | 64,883 | 2,607 | 67,490 |
| IEA 3 | Marriage Licenses and Military Aircraft Clearances | 94,118 | (890) | 93,228 |
| IEA 4 | Licensing Services | 240,761 | 3,992 | 244,753 |
| IEA 6 | Servicing and Support for His Excellency the Governor | 815,015 | 4,686 | 819,701 |
| IEA 7 | Maintenance of the Electoral Register | 311,041 | 130,812 | 441,853 |
| IEA 11 | Enforcement of Immigration Laws | 1,103,320 | (5,768) | 1,097,552 |
| IEA 12 | Status and Permanent Residency Certificates | 678,460 | (14,232) | 664,228 |
| IEA 13 | Immigration Entry and Extension | 3,334,080 | (2,935) | 3,331,145 |
| IEA 14 | Entry Documents and Passports | 1,951,898 | (109,439) | 1,842,459 |
| IEA 15 | Servicing of the Legislative Assembly and Members of the Legislative Assembly | 987,306 | 20,786 | 1,008,092 |
| IEA 18 | Incident Responses | 1,237,188 | 189,664 | 1,426,852 |
| IEA 21 | Security Services | 1,766,606 | 25,628 | 1,792,234 |
| IEA 22 | Support for Commissions | 659,738 | 11,955 | 671,693 |
| IEA 25 | National Disaster Preparedness and Response | 937,895 | (44,082) | 893,813 |
| IEA 32 | Police Criminal Justice Services | 866,848 | 11,888 | 878,736 |
| IEA 33 | Prison Services | 10,952,115 | 289,543 | 11,241,658 |
| IEA 36 | Correctional Supervision and Intervention Services | 4,229,089 | 352,248 | 4,581,337 |
| IEA 37 | Correctional Supervision and Support Services | 457,722 | 24,639 | 482,361 |
| IEA 38 | Police and Investigative Services | 29,486,487 | 1,749,192 | 31,235,679 |
| NGS 38 | Services for Refugees | 27,900 | 266,030 | 293,930 |
| **Transfer Payments** | | | | |
| TP 58 | Red Cross Contributions | 65,100 | 4,900 | 70,000 |
| TP 59 | Support for Crime Stoppers | 0 | 100,000 | 100,000 |
| **Other Executive Expenses** | | | | |
| OE 2 | Personal Emoluments for H.E. the Governor, Premier, Speaker of the Legislative Assembly, Deputy Governor, Deputy Premier, Cabinet Ministers and Elected Members of the Legislative Assembly | 2,968,094 | 45,315 | 3,013,409 |
| OE 48 | Depreciation of the Portfolio of Internal and External Affairs Executive Assets | 233,519 | 5,537 | 239,056 |
| OE 71 | Contributions to the Commonwealth Parliamentary Association | 0 | 75,000 | 75,000 |
| **Equity Investment** | | | | |
| EI 11 | Portfolio of Internal and External Affairs | 1,850,000 | 1,595,000 | 3,445,000 |

**Appropriations to the Head of the Civil Service**

| Category Number | Appropriation Name | Approved Appropriation $ | Supplementary Appropriation $ | Revised Budget $ |
|---|---|---|---|---|
| **Output Groups** | | | | |
| CIV 1 | Policy Advice to the Head of the Civil Service | 425,730 | (3,217) | 422,513 |
| CIV 2 | Auditing Compliance with Human Resource Policies | 503,826 | (3,077) | 500,749 |
| CIV 3 | Management of Public Sector Reform | 323,899 | 3,617 | 327,516 |
| CIV 6 | Administrative Support to the Civil Service Appeals Commission | 208,390 | 494 | 208,884 |
| CIV 7 | Workforce Development within the Civil Service - Civil Service College | 655,685 | (2,533) | 653,152 |
| CIV 8 | Human Resources Services | 855,658 | (13,135) | 842,523 |
| CIN 2 | Health Insurance for Civil Service Pensioners | 14,640,501 | 442,406 | 15,082,907 |

**Appropriations to the Attorney General**

| Category Number | Appropriation Name | Approved Appropriation $ | Supplementary Appropriation $ | Revised Budget $ |
|---|---|---|---|---|
| **Output Groups** | | | | |
| LGA 1 | Provision of Legal Advice and Representation | 1,614,550 | 170,570 | 1,785,120 |
| LGA 3 | Law Teaching and Publications | 773,700 | 16,157 | 789,857 |
| LGA 4 | Drafting of Legislation | 879,000 | 10,285 | 889,285 |
| LGA 5 | Policy Advice to the Attorney General | 701,750 | 5,965 | 707,715 |
| LGA 6 | Financial Intelligence Services | 619,000 | 8,621 | 627,621 |
| LGA 7 | Review and Modernization of Laws | 378,800 | 4,301 | 383,101 |
| **Other Executive Expense** | | | | |
| OE 26 | Personal Emoluments for the Attorney General | 187,100 | (4,000) | 183,100 |

**Appropriations to Cabinet on behalf of the Office of the Director of Public Prosecutions**

| Category Number | Appropriation Name | Approved Appropriation $ | Supplementary Appropriation $ | Revised Budget $ |
|---|---|---|---|---|
| **Output Group** | | | | |
| DPA 1 | Prosecution and International Co-operation | 2,569,550 | 77,508 | 2,647,058 |
| **Equity Investment** | | | | |
| EI 60 | Director of Public Prosecution | 330,000 | 100,000 | 430,000 |

**Appropriations to Cabinet on behalf of the Chief Justice**

| Category Number | Appropriation Name | Approved Appropriation $ | Supplementary Appropriation $ | Revised Budget $ |
|---|---|---|---|---|
| **Output Groups** | | | | |
| JAD 1 | Administrative Support to the Judiciary | 826,590 | 19,489 | 846,079 |
| JAD 2 | Support for Court Proceedings | 3,432,556 | 84,424 | 3,516,980 |
| JAD 3 | Collection of Revenue | 188,492 | 4,670 | 193,162 |
| JAD 4 | Financial Management of Court Funds | 306,578 | 8,173 | 314,751 |
| NGS 75 | Legal Aid Services | 1,250,828 | 736,518 | 1,987,346 |
| Other Executive Expenses | | | | |
| OE 1 | Personal Emoluments for the Judiciary | 1,860,000 | 65,980 | 1,925,980 |
| OE 4 | Judiciary Expenses | 550,000 | 32,632 | 582,632 |
| **Equity Investment** | | | | |
| EI 21 | Judicial Administration | 0 | 45,000 | 45,000 |

**Appropriations to the Oversight Committee of the Legislative Assembly**

| Category Number | Appropriation Name | Approved Appropriation $ | Supplementary Appropriation $ | Revised Budget $ |
|---|---|---|---|---|
| **Output Groups** | | | | |
| TCC 1 | Public Interest Investigations | 708,811 | 15,680 | 724,491 |
| TCC 2 | Policy Advice and Public Education Outreach | 28,373 | 320 | 28,693 |

**Appropriations to the Oversight Committee of the Legislative Assembly**

| Category Number | Appropriation Name | Approved Appropriation $ | Supplementary Appropriation $ | Revised Budget $ |
|---|---|---|---|---|
| **Output Group** | | | | |
| FIL 1 | Compliance with Freedom of Information Legislation | 574,836 | (4,010) | 570,826 |

# PART C

# REVISED UNAUDITED FINANCIAL STATEMENTS

## FINANCIAL YEAR ENDED 30th JUNE 2012

CAYMAN ISLANDS GOVERNMENT

**STATEMENT OF RESPONSIBILITY FOR THE REVISED UNAUDITED FINANCIAL STATEMENTS**

**REVISED FORECAST FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2012**

These unaudited financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law. They report the revised unaudited financial transactions for the Core Government and the Entire Public Sector reporting entities for the financial year ended 30 June, 2012.

The unaudited financial statements were prepared by the Ministry of Finance and Economic Development on behalf of the Government. On the basis of the economic and financial information available, that Ministry has used its best professional judgment in preparing these statements.

The revised unaudited financial statements incorporate the fiscal and economic implications of all Government decisions and circumstances as at 31$^{ST}$ October 2012.

We accept responsibility, based on the Statement of Assurance provided by the Financial Secretary and the Accountant General dated 27th August 2013, for the accuracy and integrity of the financial information in these revised forecast financial statements and their compliance with the Public Management and Finance Law.

To the best of our knowledge the revised financial statements are:

(a) Complete and reliable;
(b) Fairly reflect the unaudited financial position as at 30th June 2012 and performance for the financial year ended 30th June 2012;
(c) Include all policy decisions and other circumstances that have, or may have, a material effect on the financial statements; and
(d) Comply with generally accepted accounting practice.

| | |
|---|---|
| **Honourable Marco Archer** | **Alden M. McLaughlin, Jr. MBE, JP** |
| Minister of Finance, and Economic Development | Premier<br>Minister for Home & Community Affairs |
| 27$^{th}$ August 2013 | 27$^{th}$ August 2013 |

**GOVERNMENT OF THE CAYMAN ISLANDS**

**STATEMENT OF ACCOUNTING POLICIES**

**FOR FINANCIAL YEAR ENDED 30 JUNE 2012**

## GENERAL ACCOUNTING POLICIES

### Reporting entity

These unaudited financial statements are for the Government of the Cayman Islands. The unaudited financial statements encompass the Core Government and the Entire Public Sector as required by the Public Management and Finance Law. The reporting entity comprises:

- Executive financial transactions and balances;
- Ministries and Portfolios;
- Statutory Authorities;
- Government Companies; and
- The Audit Office and the Office of the Complaints Commissioner; and Office of the Information Commissioner

The Core Government entity accounts for Statutory Authorities and Government Companies on an equity accounting basis while the Entire Public Sector accounts for them on a fully consolidated basis.

### Basis of preparation

The unaudited financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSASs) using the accrual basis of accounting. Where there is currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

The forecast financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

### Reporting Period

The reporting period is the year ended 30 June 2012.

### Basis of Consolidation

The consolidated Entire Public Sector financial report includes the transactions and balances of the Government of the Cayman Islands and its controlled entities during and at the end of the financial year. The controlled entities are combined using the purchase method of combination. Corresponding assets, liabilities, revenues and expenses are added together line by line. Transactions and balances between these sub-entities are eliminated on combination.

**SPECIFIC ACCOUNTING POLICIES**

## Revenue

*Coercive Revenue*

Coercive revenue is recognised in accordance with the following recognition points.

| ***Coercive Revenue*** | ***Revenue Recognition Point*** |
|---|---|
| **Levies on International Trade and Transactions** | |
| Import Duties<br>Gasoline and Diesel<br>Alcoholic Beverages<br>Tobacco Products<br>Motor Vehicle Duty<br>Food<br>Manufactured Goods<br>Machinery and Transport Equipment | When goods become liable for duty, generally at declaration, prior to release of goods. |
| Cruise Ship Tax<br>Environmental Protection Fees | When liability for tax or fee is incurred; date of disembarkment for cruise ships and date of departure for aircraft. |
| **Domestic Levies on Goods and Services** | |
| Business and Professional Licenses<br>Work Permit Fees<br>Traders' License<br>LCCL<br>Company Fees<br>Bank and Trust License<br>Insurance Licences<br>Mutual Fund Administrators<br>Partnership Fees<br>Trust Registration Fees<br>Liquor Licence<br>CUC Licence<br>Cable and Wireless Licence<br>TV Station Licence<br>Ship Registration Fees<br>Hotel Licence<br>Other Licences<br>Radio stations (pending) | Upon initial application and, if appropriate, when renewed (renewal dates vary). |
| Other Levies on Goods and Services | When due. |
| Motor Vehicle Tax | Upon initial application and due date for annual renewal. |
| Tourist Accommodation Tax | Recognise when monthly return due. |
| Miscellaneous Stamp Duty | At the time the goods are delivered (on parcels). |
| Miscellaneous Immigration Fees | Upon application. |
| **Levies on Property** | |
| Land Transfer Duty | At time of transfer of ownership (set fee). |
| Infrastructure Fund Fee | For non-refundable fees, upon application for planning approval.<br>For refundable fees, once planning approval is granted. |
| **Other Levies** | |
| Court Fines | When fine imposed. |
| Other Fines | When fine imposed. |

*Sale of Goods and Services (including user charges and fees)*

Revenue from the sale of goods and services, including revenue resulting from user charges or fees, is recognised when it is earned. This is generally at time of sale or on delivery of service. Revenue from the rendering of a service is recognised by reference to the stage of completion of contracts or in accordance with agreements to provide services. The stage of completion is determined according to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

*Investment revenue*

Investment revenue is recognised in the period in which it is earned.

*Donations*

Donations meeting the recognition criteria for revenues are recognised at fair value at time of receipt. Donated services are recognised only when the services would have been purchased if not donated.

**Expenses**

*General*

Expenses are recognised when incurred.

*Supplies and consumables – Leases*

A distinction is made between finance leases which effectively transfer from the less or to the lessee substantially all the risks and benefits incidental to ownership of leased non-current assets and operating leases under which the less or effectively retains substantially all such risks and benefits.

Where a non-current asset is acquired by means of a finance lease, the asset is capitalised at the present value of the minimum lease payments at the inception of the lease and a liability recognised for the same amount. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal component and the interest expense.

*Transfer payments*

Personal benefits are recognised at time of payment.

Other transfers, including subsidies to government owned organisations are recognised when a legal or constructive liability to make the payment has been created.

*Depreciation*

Depreciation of non-financial physical assets is generally provided on a straight-line basis at rates based on the expected useful lives of those assets.

## ASSETS

*Cash and cash equivalents*

Cash and cash equivalents include cash at bank and on hand, short term deposits at call, investments in short term money market instruments, and which are used in the cash management function on a day-to-day basis, net of outstanding bank overdrafts.

*Receivables and advances*

Receivables and advances are recorded at the amounts expected to be ultimately collected in cash.

*Inventory*

Inventories are recorded at the lower of cost and net current value. Where inventories are valued at cost, specific identification or the FIFO method has been used. Appropriate allowance has been made for obsolescence.

*Investments*

Loans and advances are valued at the lower of the balance owed or the amount expected to be recovered.
Investments held as current assets are to be carried at the lower of cost or market value.

Marketable securities that are held for trading purposes are recorded at net current value.

Permanent decreases in the value of non-current assets are recognised as an expense in the operating statement for that reporting period.

*Property, Plant and Equipment (including Infrastructure Assets)*

Land and buildings are recorded at historical cost (or fair value as at time of first recognition) or valuation.

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value as at time of first recognition) less accumulated depreciation.

Physical assets for which an objective estimate of market value is difficult to obtain (parks, for example) are recorded at the best estimate of fair value.

Valuations of tangible non-current assets are assumed to remain constant over the forecast period.

*Computer Hardware and Software*

Computer hardware and software are recorded at cost, and depreciated in accordance with the policy on depreciation.

***Liabilities***

*Accounts Payable*

Accounts Payable is recorded at the amount owing after allowing for credit notes and other adjustments.

*Employee entitlements*

Amounts incurred but not paid at the end of the reporting period are accrued.  Annual leave due, but not taken, is recognised as a liability.

*Provisions*

Provisions are recognised in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets.

*Pension liability*

The unfunded pension liability represents the present value of the Government's unfunded liability to employees for past services as estimated in relation to the respective pension plans.

Forecasts of the pension liability are based on financial assumptions applied to the latest actuarial value of the liability for pension payments, net of the scheme's assets, adjusted on future years for any projected changes in demographic assumptions.

*Borrowings*

Borrowings are recognised as liabilities when the obligation is established.  Borrowings are measured at their book value (equal to their nominal value).

*Currency issued*

Currency issued for circulation is measured at face value.

*Commitments*

Commitments are recorded in the Statement of Commitments at the value of the obligation.

*Contingencies*

The nature and an estimate of the financial effect of contingent liabilities are disclosed in the Statement of Contingent Liabilities.  Contingent liabilities are recognised as liabilities when they are probable.

**GOVERNMENT OF THE CAYMAN ISLANDS**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012**

**STATEMENT OF SIGNIFICANT ASSUMPTIONS**

**General Assumptions**

These unaudited financial statements were finalised 31st October 2012 and incorporates all government decisions and circumstances communicated up to that date.

These unaudited financial statements do not include projected revaluations or other unpredictable valuations, losses or gains.

| GOVERNMENT OF THE CAYMAN ISLANDS | | Core Government | | Entire Public Sector | |
|---|---|---|---|---|---|
| SCHEDULE OF ASSETS AND LIABILITIES | | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| AS AT 30 JUNE 2012 | | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | | $000 | $000 | $000 | $000 |
| | Notes | | | | |
| ***Financial Assets*** | | | | | |
| Cash and cash equivalents | 1 | 122,175 | 109,405 | 178,133 | 163,176 |
| Marketable securities and deposits | | 0 | 0 | 0 | 92,262 |
| Loans Made | | 6,988 | 0 | 21 | 0 |
| Trade receivables | 2 | 23,443 | 17,056 | 46,317 | 53,649 |
| Other receivables | 2 | 20,398 | 4,251 | 7,615 | 17,732 |
| Inventories | 3 | 2,786 | 1,829 | 17,802 | 13,184 |
| Investments | 4 | 0 | 0 | 70,426 | 6,266 |
| Prepayments | 5 | 3,109 | 2,135 | 6,861 | 7,553 |
| Other Current Assets | | 0 | 0 | 19,153 | 0 |
| **Total financial assets** | | **178,899** | **134,676** | **346,328** | **353,822** |
| | | | | | |
| | | | | | |
| **Non-financial Assets** | | | | | |
| Trade Receivables | 2 | 0 | 11,137 | 35,475 | 11,137 |
| Other Receivables | 2 | 0 | 0 | 0 | 3,564 |
| Inventories | 3 | 0 | 1 | 0 | 1 |
| Loans Made | 6 | 34,232 | 31,308 | 16,664 | 15,162 |
| Property, plant and equipment | 7 | 1,015,417 | 1,020,755 | 1,301,893 | 1,307,608 |
| Investments in associates | 8 | 1,792 | 2,250 | 39,668 | 2,250 |
| Net Worth - Public Entities | 9 | 258,724 | 233,567 | 0 | 0 |
| **Total non-financial assets** | | **1,310,165** | **1,299,018** | **1,393,700** | **1,339,722** |
| | | | | | |
| | | **1,489,064** | **1,433,694** | **1,740,028** | **1,693,544** |
| **Current Liabilities** | | | | | |
| Trade payables | 10 | 32,137 | 17,810 | 36,120 | 29,556 |
| Other payables and accruals | 10 | 39,168 | 41,882 | 40,162 | 42,385 |
| Bank Overdraft | 1 | 13,259 | 0 | 16,307 | 764 |
| Unearned revenue | 11 | 22,386 | 94,726 | 32,426 | 102,462 |
| Employee entitlements | 12 | 10,994 | 10,631 | 13,259 | 12,771 |
| Borrowings | 13 | 25,929 | 25,929 | 37,178 | 38,788 |
| Self-Financing Loans | | 0 | 0 | 0 | 0 |
| Repayment of Surplus | | 0 | 0 | 0 | 0 |
| Provisions and Other Current Liabilities | | 20,923 | 0 | 3,322 | 0 |
| **Total Current Liabilities** | | **164,796** | **190,978** | **178,774** | **226,726** |
| **Non-Current Liabilities** | | | | | |
| Trade payables | 10 | 0 | 0 | 0 | 0 |
| Other payables and accruals | 10 | 0 | 3,750 | 493 | 5,048 |
| Employee entitlements | 12 | 97 | 411 | 438 | 1,136 |
| Currency Issued | | 0 | 0 | 88,696 | 85,237 |
| Borrowings | 13 | 573,358 | 573,358 | 709,019 | 697,484 |
| Unfunded pension liability | 14 | 198,410 | 178,896 | 210,205 | 188,596 |
| **Total Non-Current Liabilities** | | **771,865** | **756,415** | **1,008,851** | **977,501** |
| | | | | | |
| **Total Liabilities** | | **936,661** | **947,393** | **1,187,625** | **1,204,227** |
| | | | | | |
| **Total Net Assets** | | **552,403** | **486,301** | **552,403** | **489,317** |
| **Net Assets/Equity** | | | | | |
| Contributed Capital | | 0 | 0 | 0 | 0 |
| Reserves | 15 | 94,361 | 92,410 | 114,695 | 92,410 |
| Revaluation Reserve | | 0 | 0 | 16,092 | 0 |
| Accumlated surpluses/(deficit) | | 456,227 | 393,228 | 419,801 | 393,228 |
| Total recognised revenues and expenses for the period | | 1,815 | 3,679 | 1,815 | 3,679 |
| **Total net assets/equity** | | **552,403** | **489,317** | **552,403** | **489,317** |

| GOVERNMENT OF THE CAYMAN ISLANDS | | Core Government | | Entire Public Sector | |
|---|---|---|---|---|---|
| SCHEDULE OF REVENUE AND EXPENSES | | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| FOR THE YEAR ENDING 30 JUNE 2012 | | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | | $000 | $000 | $000 | $000 |
| **Revenue** | | | | | |
| Coercive Revenue | **16** | 487,721 | 479,702 | 487,075 | 479,702 |
| Sales of Goods & Services | **17** | 55,531 | 56,018 | 182,184 | 223,073 |
| Investment revenue | **18** | 418 | 162 | 1,906 | 1,998 |
| Donations | **19** | 4,368 | 0 | 5,119 | 912 |
| Other revenue | | 37 | 0 | 846 | 1,643 |
| **Total Revenue** | | **548,076** | **535,882** | **677,130** | **707,328** |
| **Expenses** | | | | | |
| Personnel costs | **20** | 224,348 | 228,311 | 327,080 | 329,482 |
| Supplies and consumables | **21** | 98,779 | 95,346 | 196,895 | 189,090 |
| Depreciation | **22** | 20,955 | 22,425 | 36,381 | 41,602 |
| Impairment of property, plant and equipment | | 0 | 0 | 16 | 16 |
| Finance costs | **23** | 33,468 | 33,410 | 39,256 | 40,721 |
| Litigation costs | **24** | 328 | 281 | 707 | 1,737 |
| Outputs from Statutory Authorities & Government Companies | **25** | 101,656 | 93,235 | 0 | 0 |
| Outputs from Non-Governmental Suppliers | **26** | 28,910 | 17,754 | 28,910 | 17,754 |
| Transfer Payments | **27** | 30,822 | 28,820 | 30,822 | 28,820 |
| (Gains)/losses on foreign exchange transactions | **28** | (1,898) | 416 | (2,053) | 316 |
| (Gains)/losses on disposal of property, plant and equipment | **28** | 249 | 0 | 502 | 671 |
| (Gains)/losses on derecognition of Financial Assets/Liabilities | | 2 | 0 | 0 | 0 |
| (Profit)/Loss on Statutory Authorities & Government Companies | **9** | 2,847 | 8,405 | 0 | 0 |
| Extraordinary items | | 0 | 0 | 0 | 255 |
| Other operating expenses | | 5,796 | 3,800 | 16,798 | 53,185 |
| **Total Expenses** | | **546,261** | **532,203** | **675,315** | **703,649** |
| | | | | | |
| ***Net Surplus/(Deficit)*** | | **1,815** | **3,679** | **1,815** | **3,679** |

GOVERNMENT OF THE CAYMAN ISLANDS
SCHEDULE OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2012

| | | Core Government | | Entire Public Sector | |
|---|---|---|---|---|---|
| | | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| **Cash flows** | | **Unaudited Actuals** | **Budget** | **Unaudited Actuals** | **Budget** |
| ***Operating Activities*** | | **$000** | **$000** | **$000** | **$000** |
| ***Cash received*** | | | | | |
| Coercive Receipts | | 479,793 | 479,703 | 479,793 | 479,703 |
| Outputs to other government agencies | | 0 | 6,081 | 0 | 0 |
| Sale of goods and services - third party | | 51,426 | 52,155 | 193,589 | 202,449 |
| Interest received | | 446 | 162 | 2,153 | 3,708 |
| Donations / Grants received | | 4,363 | 0 | 5,132 | 902 |
| Lease of Water Authority | | 0 | 0 | 0 | 0 |
| Other receipts | | 737 | 508 | 740 | 12,409 |
| ***Total cash received*** | | **536,765** | **538,609** | **681,407** | **699,171** |
| | | | | | |
| ***Cash used*** | | | | | |
| Personnel costs | | (213,384) | (229,234) | (335,387) | (326,838) |
| Supplies and consumables | | (93,218) | (93,481) | (217,735) | (191,529) |
| Outputs from public authorities | | (101,656) | (93,232) | 0 | 0 |
| Outputs from non-governmental organisations | | (28,910) | (17,750) | (28,910) | (17,750) |
| Transfer payments | | (30,823) | (28,820) | (30,823) | (28,820) |
| Financing/interest payments | | (33,663) | (33,589) | (39,363) | (40,494) |
| Other payments | | (6,084) | (5,107) | (7,216) | (46,226) |
| ***Total cash used*** | | **(507,738)** | **(501,213)** | **(659,434)** | **(651,657)** |
| | | | | | |
| ***Net cash flows from (used by) operating activities*** | **29** | **29,027** | **37,396** | **21,973** | **47,514** |
| | | | | | |
| ***Investing activities*** | | | | | |
| ***Cash received*** | | | | | |
| Proceeds from sale of property, plant and equipment | | 6 | 0 | 401 | 512 |
| Proceeds from sale of Public Authority - Sewerage | | 0 | 0 | 0 | 0 |
| Proceeds from sale of investments (Repayment of Loans Made) | | 146 | 1,131 | 794 | 7,384 |
| Capital withdrawal/Dividends from Public Authorities | | 0 | 1,839 | 0 | 0 |
| ***Total cash received*** | | **152** | **2,970** | **1,195** | **7,896** |
| | | | | | |
| ***Cash used*** | | | | | |
| Purchase of property, plant and equipment | | (64,159) | (53,286) | (82,872) | (81,040) |
| Loans made / Investments | | (1,592) | (2,295) | (1,543) | (6,471) |
| Equity injection in public authorities | | (19,592) | (19,592) | 0 | 0 |
| ***Total cash used*** | | **(85,343)** | **(75,173)** | **(84,415)** | **(87,511)** |
| | | | | | |
| ***Net cash flows from (used by) investing activities*** | | **(85,191)** | **(72,203)** | **(83,220)** | **(79,615)** |
| | | | | | |
| **Financing activities** | | | | | |
| ***Cash received*** | | | | | |
| Proceeds from borrowings | | 0 | 0 | 1,603 | 2,077 |
| ***Total cash received*** | | **0** | **0** | **1,603** | **2,077** |
| | | | | | |
| ***Cash used*** | | | | | |
| Repayment of borrowings | | (25,929) | (25,928) | (37,846) | (39,658) |
| ***Total cash used*** | | **(25,929)** | **(25,928)** | **(37,846)** | **(39,658)** |
| | | | | | |
| ***Net cash flows from (used by) financing activities*** | | **(25,929)** | **(25,928)** | **(36,243)** | **(37,581)** |
| | | | | | |
| **Net increase/(decrease) in cash and cash equivalents held** | | **(82,093)** | **(60,735)** | **(97,490)** | **(69,682)** |
| Cash and cash equivalents at beginning of period | | 191,009 | 170,140 | 258,959 | 232,094 |
| **Cash and cash equivalents at end of period** | **1** | **108,916** | **109,405** | **161,469** | **162,412** |

| STATEMENT OF CHANGES IN NET WORTH | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| FOR THE YEAR ENDING 30 JUNE 2012 | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| ***Opening Balance Net Worth*** | 550,588 | 485,638 | 550,588 | 485,638 |
| Revaluation | | | | |
| Net Surplus | 1,815 | 3,679 | 1,815 | 3,679 |
| **Total Recognised Revenues and Expenses** | **552,403** | **489,317** | **552,403** | **489,317** |
| **Closing Balance Net Worth** | **552,403** | **489,317** | **552,403** | **489,317** |

**GOVERNMENT OF THE CAYMAN ISLANDS**
**STATEMENT OF BORROWINGS**
**AS AT 30 JUNE 2012**

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| ***Outstanding Debt*** | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| ***Local Currency Debt*** | $000 | $000 | $000 | $000 |
| Central Government loans | 0 | 0 | 0 | 0 |
| Statutory bodies – self financing loans | 0 | 0 | 0 | 0 |
| Statutory bodies – other borrowing | 0 | 0 | 0 | 0 |
| **Total Local Currency Debt** | 0 | 0 | 0 | 0 |
| ***Foreign Currency Debt*** | | | | |
| Central Government long-term loans | 599,287 | 599,287 | 744,701 | 736,272 |
| Statutory bodies – self financing loans | 0 | 0 | 1,496 | 0 |
| **Total Foreign Currency Debt** | 599,287 | 599,287 | 746,197 | 736,272 |
| **Total Outstanding Debt** | 599,287 | 599,287 | 746,197 | 736,272 |
| **Less** | | | | |
| ***Marketable Securities and Deposits*** | | | | |
| Local Currency | 122,175 | 80,441 | 123,173 | 134,212 |
| Foreign Currency | | 28,964 | 54,960 | 28,964 |
| **Total Marketable Securities and Deposits** | **122,175** | **109,405** | **178,133** | **163,176** |
| **Net Public Debt** | **477,112** | **489,882** | **568,064** | **573,096** |

| Note 1 : Cash and cash equivalents | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actual | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| Cash on hand | 0 | 6,601 | 2,000 | 7,666 |
| US$ Bank Accounts | 0 | 28,964 | 40,383 | 28,964 |
| CI$ Bank Accounts | 19,199 | 67,568 | 5,234 | 94,852 |
| Bank Overdrafts | (13,259) | 0 | (16,307) | (764) |
| Other Bank Accounts | | | 12,724 | |
| US$ Short Term Deposits including call accounts (less than 90 days) | 0 | 0 | 14,577 | 6,116 |
| CI$ Short Term Deposits including call accounts (less than 90 days) | 102,976 | 6,272 | 102,858 | 25,578 |
| **TOTAL** | **108,916** | **109,405** | **161,469** | **162,412** |
| | | | | |
| **Represented by:** | | | | |
| Restricted Funds | 95,667 | 92,410 | 114,695 | 70,002 |
| Other Operating Funds/(Overdraft) | 13,259 | 16,995 | 47,131 | 92,410 |
| **TOTAL** | **108,926** | **109,405** | **161,826** | **162,412** |

| Note 2 : Trade & other receivables | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actual | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| **Trade Receivables** | | | | |
| Debtors | 24,696 | 27,339 | 119,794 | 134,866 |
| Outputs to other government agencies | 8,994 | 3,052 | 0 | 0 |
| Less: provision for doubtful debts | (10,247) | (2,198) | (38,002) | (70,080) |
| **Total trade receivables &other receivables** | **23,443** | **28,193** | **81,792** | **64,786** |
| | | | | |
| **Current** | 23,443 | 17,056 | 46,317 | 53,649 |
| **Non-Current** | 0 | 11,137 | 35,475 | 11,137 |
| **Total** | **23,443** | **28,193** | **81,792** | **64,786** |

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actual | Budget | Unaudited Actuals | Budget |
| **Other Receivables** | $000 | $000 | $000 | $000 |
| | | | | |
| Advances (salary, Official Travel, etc) | 134 | 2,583 | 233 | 2,785 |
| Dishonoured cheques | 763 | 163 | 1,755 | 163 |
| Interest receivable - Loans Made | 47 | 417 | 5 | 1,142 |
| Other | 19,777 | 1,411 | 6,175 | 18,302 |
| Less: provision for doubtful debts | (323) | (323) | (553) | (1,096) |
| **Total other receivables** | **20,398** | **4,251** | **7,615** | **21,296** |
| | | | | |
| Current | 20,398 | 4,251 | 7,615 | 17,732 |
| Non-Current | 0 | 0 | 0 | 3,564 |
| **Total** | **20,398** | **4,251** | **7,615** | **21,296** |

| Note 3 : Inventories | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| **Description** | $000 | $000 | $000 | $000 |
| Inventory held for use in the provision of goods and services | 1,189 | 749 | 7,953 | 4,384 |
| Inventory held for sale | 1,597 | 1,081 | 9,849 | 8,801 |
| Impairment of Inventory | 0 | 0 | 0 | 0 |
| **TOTAL INVENTORIES** | **2,786** | **1,830** | **17,802** | **13,185** |
| | | | | |
| Current | 2,786 | 1,829 | 17,802 | 13,184 |
| Non-Current | 0 | 1 | 0 | 1 |
| **Total** | **2,786** | **1,830** | **17,802** | **13,185** |

| Note 4 : Investments | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| **Description** | $000 | $000 | $000 | $000 |
| Investment - Low Income Housing Properties | 0 | 0 | 0 | 6,266 |
| Investment - Markeable Securities and Deposits | 0 | 0 | 70,426 | 0 |
| | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| | | | | |
| **Total Investments at the lower of cost or** | **0** | **0** | **70,426** | **6,266** |

| Note 5 : Prepayments | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| | | | | |
| Insurance | 599 | 1,638 | 2,192 | 4,618 |
| Rent | 0 | 10 | 0 | 552 |
| USA Imprest Clearing Account | 0 | 0 | 0 | 0 |
| Other | 2,510 | 487 | 4,669 | 2,383 |
| **Total** | **3,109** | **2,135** | **6,861** | **7,553** |

| Note 6 : Loans Made | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| **Loan Description** | $000 | $000 | $000 | $000 |
| Overseas Medical loans | 13,132 | 13,735 | 13,132 | 13,735 |
| Personal loans to staff | 24 | 192 | 24 | 192 |
| Civil Service Mortgages to staff | 508 | 607 | 508 | 607 |
| Student loans | 280 | 272 | 280 | 272 |
| Loans to Statutory Authorities and Government | 17,903 | 16,146 | 0 | 0 |
| Loans to farmers | 210 | 206 | 210 | 206 |
| Other | 2,424 | 0 | 2,759 | 0 |
| Home School Association | 74 | 150 | 74 | 150 |
| Less: Provision for Impairment Losses | (323) | | (323) | 0 |
| **BALANCE AS AT 30 JUNE** | **34,232** | **31,308** | **16,664** | **15,162** |

| Note 7 : Property, plant & equipment | | | | |
|---|---|---|---|---|
| | Core Government | | Entire Public Sector | |
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actual | Budget | Unaudited Actuals | Budget |
| **Cost of Property, plant & equipment** | $000 | $000 | $000 | $000 |
| Land | 183,351 | 357,538 | 233,371 | 395,904 |
| Plant and equipment | 24,138 | 27,674 | 23,299 | 134,015 |
| Buildings | 279,398 | 277,812 | 461,573 | 487,520 |
| Furniture | 7,834 | 10,065 | 19,519 | 19,219 |
| Computers | 24,593 | 29,605 | 27,809 | 49,939 |
| Other assets | 27,539 | 192,654 | 165,401 | 236,203 |
| Infrastructure | 487,185 | 277,569 | 484,695 | 278,175 |
| Motor Vehicles | 28,381 | 63,339 | 32,513 | 71,018 |
| Assets under construction or development | 215,150 | 70,219 | 243,531 | 80,828 |
| | **1,277,569** | **1,306,475** | **1,691,711** | **1,752,821** |
| **Accumulated Depreciation** | | | | |
| Plant and equipment | 12,373 | 17,552 | 13,974 | 61,633 |
| Buildings | 102,038 | 118,326 | 154,787 | 181,634 |
| Furniture | 4,591 | 7,000 | 13,738 | 14,953 |
| Computers | 16,625 | 19,644 | 21,340 | 34,552 |
| Other assets | 14,011 | 8,540 | 82,481 | 31,245 |
| Infrastructure | 111,114 | 68,535 | 78,301 | 68,857 |
| Motor Vehicles | 1,400 | 46,123 | 25,197 | 52,339 |
| | **262,152** | **285,720** | **389,818** | **445,213** |
| | | | | |
| ***Net Book Value*** | | | | |
| Land | 183,351 | 357,539 | 233,371 | 395,904 |
| Plant and equipment | 11,765 | 10,122 | 9,325 | 72,382 |
| Buildings | 177,360 | 159,486 | 306,786 | 305,886 |
| Furniture | 3,243 | 3,065 | 5,781 | 4,266 |
| Computers | 7,968 | 9,961 | 6,469 | 15,387 |
| Other assets | 13,528 | 184,114 | 82,920 | 204,958 |
| Infrastructure | 396,353 | 209,034 | 406,394 | 209,318 |
| Motor Vehicles | 6,699 | 17,216 | 7,316 | 18,679 |
| Assets under construction or development | 215,150 | 70,219 | 243,531 | 80,828 |
| | **1,015,417** | **1,020,755** | **1,301,893** | **1,307,608** |

| Note 8 : Investments in Associates | | | | |
|---|---|---|---|---|
| | Core Government | | Entire Public Sector | |
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actual | Budget | Unaudited Actuals | Budget |
| **Investment** | $000 | $000 | $000 | $000 |
| Long-Term Investments | 0 | 0 | 37,876 | 0 |
| Cayman First(Formerly SAGICOR General Insurance) | 1,555 | 2,013 | 1,555 | 2,013 |
| Caribbean Development Bank | 237 | 237 | 237 | 237 |
| | **1,792** | **2,250** | **39,668** | **2,250** |

**Note 9a: Net worth of Public Entities**

| Description | 01-July-2011 Balance $000 | Equity Injection $000 | Profit or (Loss) $000 | Dividends and Capital Withdrawal | 2011/12 Budget $000 |
|---|---|---|---|---|---|
| | | | | | 0 |
| National Housing and Development Trust | (1,560) | 2,992 | (1,918) | 0 | (486) |
| Children and Youth Services Foundation | 934 | 0 | (171) | 0 | 763 |
| Cayman Islands Civil Aviation Authority | 6,161 | 0 | 1,337 | (1,000) | 6,498 |
| Public Services Pension Board | 0 | 0 | 0 | 0 | 0 |
| University College of Cayman Islands | 5,045 | 0 | 0 | 0 | 5,045 |
| Cayman Islands Stock Exchange | 1,309 | 0 | 214 | (164) | 1,359 |
| Cayman Islands Monetary Authority | 22,273 | 0 | 0 | 0 | 22,273 |
| Cayman Islands Development Bank | 5,977 | 0 | 437 | 0 | 6,414 |
| National Gallery | 2,743 | 0 | 229 | 0 | 2,972 |
| National Museum | 2,844 | 0 | (9) | 0 | 2,835 |
| National Drug Council | 167 | 0 | 0 | 0 | 167 |
| Health Services Authority - HSA | 68,251 | 2,000 | (1,126) | 0 | 69,125 |
| Cayman Islands National Insurance Company - | 8,655 | 0 | (3,361) | 0 | 5,294 |
| Cayman National Cultural Foundation | 4,329 | 0 | (88) | 0 | 4,241 |
| Maritime Authority | 3,052 | 0 | 42 | 0 | 3,094 |
| Port Authority | 41,262 | 0 | 959 | 0 | 42,221 |
| Tourism Attraction Board | 5,927 | 0 | (51) | 0 | 5,876 |
| Cayman Airways Limited | (49,294) | 5,100 | (1,313) | 0 | (45,507) |
| CaymanTurtle Farm(1995) Limited | (5,939) | 9,500 | (7,606) | 0 | (4,045) |
| Cayma Islands Airport Authority | 52,312 | 0 | 3,655 | 0 | 55,967 |
| Water Authority | 42,034 | 0 | 244 | 0 | 42,278 |
| Information and Communication Technology | 1,104 | 0 | 60 | 0 | 1,164 |
| Electricity Regulatory Authority | 336 | 0 | 57 | 0 | 393 |
| Sister Islands Affordable Housing | 1,171 | 0 | 0 | 0 | 1,171 |
| National Roads Authority | 4,451 | 0 | 4 | 0 | 4,455 |
| **Total** | **223,544** | **19,592** | **(8,405)** | **(1,164)** | **233,567** |

**Note 9b: Net worth of Public Entities**

| Description | 01-July-2011 Balance $000 | Equity Injection $000 | Profit or (Loss) $000 | Dividends and Capital Withdrawal $000 | 2011/12 Unaudited Actuals $000 |
|---|---|---|---|---|---|
| National Housing and Development Trust | (4,612) | 2,992 | (707) | 0 | (2,327) |
| Children and Youth Services Foundation Foundation | 820 | 0 | 113 | 0 | 933 |
| Cayman Islands Civil Aviation Authority | 5,978 | 0 | 2,043 | 0 | 8,021 |
| Public Services Pension Board | 0 | 0 | 0 | 0 | 0 |
| University College of Cayman Islands | 2,950 | 0 | 494 | 0 | 3,444 |
| Cayman Islands Stock Exchange | 1,340 | 0 | 417 | 0 | 1,757 |
| Cayman Islands Monetary Authority | 22,662 | 0 | 0 | 0 | 22,662 |
| Cayman Islands Development Bank | 4,102 | 0 | (749) | 0 | 3,353 |
| National Gallery | 3,417 | 0 | (133) | 0 | 3,284 |
| National Museum | 3,151 | 0 | (209) | 0 | 2,942 |
| National Drug Council | 236 | 0 | 23 | 0 | 259 |
| Health Services Authority - HSA | 82,309 | 2,000 | (2,505) | 0 | 81,804 |
| Cayman Islands National Insurance Company - | 9,462 | 0 | (2,610) | 0 | 6,852 |
| Cayman National Cultural Foundation | 4,308 | 0 | (185) | 0 | 4,123 |
| Maritime Authority | 2,764 | 0 | (61) | 0 | 2,703 |
| Port Authority | 39,323 | 0 | 731 | 0 | 40,054 |
| Tourism Attraction Board | 9,988 | 0 | 46 | 0 | 10,034 |
| Cayman Airways Limited | (58,466) | 5,100 | (4,143) | 0 | (57,509) |
| CaymanTurtle Farm(1995) Limited | (5,058) | 9,500 | (7,387) | 0 | (2,945) |
| Cayman Islands Airport Authority | 53,993 | 0 | 8,834 | 0 | 62,827 |
| Water Authority | 55,675 | 0 | 2,425 | 0 | 58,100 |
| Information and Communication Technology Authority | 1,542 | 0 | 223 | 0 | 1,765 |
| Electricity Regulatory Authority | 534 | 0 | 435 | 0 | 969 |
| Sister Islands Affordable Housing | 1,647 | 0 | 34 | 0 | 1,681 |
| National Roads Authority | 3,914 | 0 | 23 | 0 | 3,937 |
| **Total** | **241,979** | **19,592** | **(2,847)** | **0** | **258,724** |

## Note 10 : Trade payables, other payables & Accruals

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| **Trade Payables** | $000 | $000 | $000 | $000 |
| Creditors | 30,957 | 16,631 | 36,120 | 29,556 |
| Outputs to other government agencies | 1,180 | 1,179 | 0 | 0 |
| | **32,137** | **17,810** | **36,120** | **29,556** |
| | | | | |
| Current | 32,137 | 17,810 | 36,120 | 29,556 |
| Non-Current | 0 | 0 | 0 | 0 |
| **Total** | **32,137** | **17,810** | **36,120** | **29,556** |
| | | | | |
| **Other Payables and Accruals** | | | | |
| Payroll Deductions | 1,349 | 864 | 1,909 | 993 |
| Operating Lease | 16 | 9 | 16 | 9 |
| Interest | 4,718 | 4,682 | 5,069 | 4,682 |
| Accrued Expenses | 33,085 | 27,717 | 32,200 | 26,729 |
| Other payables | 0 | 12,360 | 1,461 | 15,020 |
| **Total payables and accruals** | **39,168** | **45,632** | **40,655** | **47,433** |
| | | | | |
| Current | 39,168 | 41,882 | 40,162 | 42,385 |
| Non-Current | 0 | 3,750 | 493 | 5,048 |
| **Total** | **39,168** | **45,632** | **40,655** | **47,433** |

## Note 11 : Unearned Revenue

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| | | | | |
| Customs | 1,656 | 449 | 1,656 | 449 |
| General Registry Deposits | 3,510 | 38,441 | 3,510 | 38,441 |
| Income Received in Advance | 0 | 37,567 | 0 | 37,567 |
| Other | 623 | 140 | 10,663 | 7,876 |
| Unearned Immigration Fees | 16,597 | 18,129 | 16,597 | 18,129 |
| Lease Water Authority | 0 | 0 | 0 | 0 |
| **Total unearned reveune** | **22,386** | **94,726** | **32,426** | **102,462** |

## Note 12 : Employee costs & other entitlements

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| ***Current employee entitlements are*** | | | | |
| Annual Leave | 5,145 | 6,240 | 6,574 | 8,361 |
| Retirement and long service leave | 0 | 768 | 438 | 768 |
| Accrued salaries | 5,849 | 3,623 | 4,864 | 3,642 |
| Health care | 0 | 0 | 0 | 0 |
| Travel | 0 | 0 | 0 | 0 |
| Pension (employee and employer) | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 1,383 | 0 |
| **Total current portion** | **10,994** | **10,631** | **13,259** | **12,771** |
| ***Non-current employee entitlements are represented by:*** | | | | |
| Retirement and long service leave | 97 | 411 | 438 | 1,136 |
| | | | | |
| **Total employee entitlements** | **11,091** | **11,042** | **13,697** | **13,907** |

## Note 13: Statement of Borrowings

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| ***Local Currency Debt*** | | | | |
| Not later than one year | 0 | 0 | 2,137 | 4,709 |
| Between one and two years | 0 | 0 | 2,079 | 6,198 |
| Between two and five years | 0 | 0 | 4,667 | 9,028 |
| Later than five Years | 0 | 0 | 1,255 | 4,276 |
| **Total Local Currency Debt** | **0** | **0** | **10,138** | **24,211** |
| | | | | |
| ***Foreign Currency Debt (stated in CI$)*** | | | | |
| Not later than one year | 25,929 | 25,929 | 34,993 | 34,079 |
| Between one and two years | 25,929 | 25,929 | 69,238 | 36,905 |
| Between two and five years | 79,838 | 79,838 | 117,654 | 139,472 |
| Later than five years | 467,591 | 467,591 | 514,173 | 501,605 |
| **Total Foreign Currency Debt** | **599,287** | **599,287** | **736,058** | **712,061** |
| **Total Outstanding Debt** | **599,287** | **599,287** | **746,196** | **736,272** |
| | | | | |
| ***Local Currency Marketable Securities and Deposits*** | | | | |
| Not later than one year | 109,016 | 80,441 | 161,826 | 162,412 |
| Between one and two years | 0 | 0 | 0 | 0 |
| Between two and five years | 0 | 0 | 0 | 0 |
| Later than five years | 0 | 0 | 0 | 0 |
| **Total Local Currency Marketable Securities** | **109,016** | **80,441** | **161,826** | **162,412** |
| | | | | |
| ***Foreign Currency Marketable Securities and Deposits*** | | | | |
| Not later than one year | 0 | 28,964 | 0 | 0 |
| Between one and two years | 0 | 0 | 0 | 0 |
| Between two and five years | 0 | 0 | 0 | 0 |
| Later than five years | 0 | 0 | 0 | 0 |
| **Total Foreign Currency Marketable Securitie** | **0** | **28,964** | **0** | **0** |
| | | | | |
| Total Marketable Securities and Deposits | **109,016** | **109,405** | **161,826** | **162,412** |
| | | | | |
| **Net Public Debt** | **490,271** | **489,882** | **584,370** | **573,860** |

| Statement of Borrowings | Core Government | |
|---|---|---|
| | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget |
| | $000 | $000 |
| **Foreign Currency Debt** | | |
| ***Central Government loans*** | | |
| | | |
| **The Cayman Islands Government Securities Law, 2003** | 54,672 | 54,672 |
| **2003 Bond Issue** | | |
| | | |
| **2009 Notes Issue** | 261,300 | 261,300 |
| | | |
| **FirstCaribbean International Bank (Cayman) Limited** | 1,600 | 1,600 |
| **Loan Law 8 of 2003 - General Financing of CIG Activities** | | |
| | | |
| **FirstCaribbean International Bank (Cayman) Limited** | 2,402 | 2,402 |
| **The Loan (No. 2) Bill, 2003** | | |
| **Construction Works - Prospect Primary & National** | | |
| **Archives Building** | | |
| | | |
| **First Caribbean International Bank (Cayman) Limited** | 2,181 | 2,181 |
| **Loan Law 5 of 2004** | | |
| **Road Works** | | |
| | | |
| | | |
| **First Caribbean International Bank (Cayman) Limited** | 4,500 | 4,500 |
| **Tranche 1 #10090596** | | |
| | | |
| | | |
| **FirstCaribbean International Bank (Cayman) Limited** | 13,600 | 13,600 |
| **Tranche 2 #10123355** | | |
| | | |
| | | |
| **FirstCaribbean International Bank (Cayman) Limited** | 3,889 | 3,889 |
| **Tranche 3 # 10207828** | | |
| | | |
| | | |
| **FirstCaribbean International Bank (Cayman) Limited** | 4,875 | 4,875 |
| **Tranche 4 #10249656** | | |
| | | |
| **First Caribbean Bank (Cayman) Limited - Government** | 28,165 | 28,165 |
| **Tranche 1 # 10276203** | | |
| | | |
| **Tranche 2 # 10330158** | 28,500 | 28,500 |
| | | |
| **Tranche 3 # 10331239** | 39,375 | 39,375 |
| | | |
| **FirstCaribbean International Bank (Cayman) Limited** | | |
| **The Appropriation(July 2010 to June 2011)Law,2010** | 154,228 | 154,228 |
| | | |
| **Total Foreign Currency Debt** | **599,287** | **599,287** |

## Note 14: Unfunded Pension Liability

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| **Public Service Pensions Plan Actuarial Valua** | $000 | $000 | $000 | $000 |
| | | | | |
| Value of pension fund allocated assets | 182,973 | 134,906 | 183,062 | 137,090 |
| Past service liability | (366,700) | (300,582) | (378,584) | (312,466) |
| **Fund deficiency** | **(183,727)** | **(165,676)** | **(195,522)** | **(175,376)** |
| | | | | |
| **Parliamentarian pensions plan actuarial valuation** | | | | |
| | | | | |
| Value of pension fund allocated asstes | 4,729 | 2,238 | 4,729 | 2,238 |
| Past service liability | (19,434) | (15,514) | (19,434) | (15,514) |
| **Fund deficiency** | **(14,705)** | **(13,276)** | **(14,705)** | **(13,276)** |
| | | | | |
| **Judicial Public Service Pensions Plan Actuarial Valuation** | | | | |
| | | | | |
| Value of pension fund allocated asstes | 1,901 | 891 | 1,901 | 891 |
| Past service liability | (1,879) | (835) | (1,879) | (835) |
| **Fund (deficiency)/surplus** | **22** | **56** | **22** | **56** |
| | | | | |
| **Total** | **(198,410)** | **(178,896)** | **(210,205)** | **(188,596)** |

## Note 15: Reserves

| | Core Government | |
|---|---|---|
| | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget |
| **Reserve** | $000 | $000 |
| Housing Guarantee Reserve Fund | 1,345 | 1,346 |
| Environmental Protection Fund | 41,602 | 39,779 |
| Infrastructure Development Fund | 2,228 | 2,228 |
| Retained Earnings held as General Reserves | 44,170 | 44,041 |
| Student Loan Reserve | 1,596 | 1,596 |
| National Disaster Fund | 3,420 | 3,420 |
| Currency Issue Reserve | 0 | 0 |
| Depreciation Reserve | 0 | 0 |
| Asset Revaluation Reserves | 0 | 0 |
| Sinking Fund for 2009 Bond Issue (US$312M) | 0 | 0 |
| Mutual Legal Assistance Treaty(MLAT) funds (K | 0 | 0 |
| | | |
| **Total** | 94,361 | 92,410 |

| Note 16: Coercive revenue | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| **Revenue Description** | | | | |
| Alcoholic Beverages Duty | 16,375 | 18,039 | 16,375 | 18,039 |
| Annual Permanent Resident Work Permit Fee | 9,672 | 4,834 | 9,672 | 4,834 |
| Banks and Trust Licenses | 23,372 | 23,713 | 23,372 | 23,713 |
| Building Permit Fees | 1,237 | 1,750 | 1,237 | 1,750 |
| Business Staffing Plan Board Fees | 62 | 74 | 62 | 74 |
| Caymanian Status Fees | 382 | 205 | 382 | 205 |
| CIMA Transactional Fees | 1,799 | 1,700 | 1,799 | 1,700 |
| Compounded Penalties | 53 | 25 | 53 | 25 |
| Court Fees | 1,340 | 2,124 | 1,340 | 2,124 |
| Court Fines | 753 | 1,321 | 753 | 1,321 |
| Cruise Ship Departure Charges | 8,538 | 9,957 | 8,538 | 9,957 |
| CUC - License | 1,926 | 1,565 | 1,926 | 1,565 |
| Customs Fines | 2 | 500 | 2 | 500 |
| Debit Transaction Fees | 2,162 | 1,890 | 2,162 | 1,890 |
| Dependant of Caymanian Grant Fee | 2 | 3 | 2 | 3 |
| Environmental Protection Fund Fees | 4,930 | 5,334 | 4,930 | 5,334 |
| Firearms Licenses | 46 | 1 | 46 | 1 |
| Fisheries Licenses | (1) | 2 | (1) | 2 |
| Gasoline Diesel Duty | 34,533 | 29,932 | 34,533 | 29,932 |
| Grant of Temporary Work Permit - Seasonal | 32 | 9 | 32 | 9 |
| Health Insurance Fund Fee | 2,453 | 2,576 | 2,453 | 2,576 |
| Health Practitioners' Board Fee | 577 | 460 | 577 | 460 |
| Hotel Licenses | 158 | 155 | 158 | 155 |
| ICTA Licences | 7,627 | 7,894 | 7,627 | 7,894 |
| Immigration Fines | 143 | 200 | 143 | 200 |
| Immigration Non-Refundable Repatriation Fee | 1,139 | 890 | 1,139 | 890 |
| Infrastructure Fund fee | 222 | 90 | 222 | 90 |
| Insurance Licenses | 7,688 | 8,139 | 7,688 | 8,139 |
| Issue fee for Certificate for Specialist Caregiver | 0 | 23 | 0 | 23 |
| Key Employee Designation | 992 | 1,315 | 992 | 1,315 |
| Land Holding Companies Share Transfer | 785 | 590 | 785 | 590 |
| Land Registry Fees | 1,079 | 1,490 | 1,079 | 1,490 |
| Law Firm Operational | 1,984 | 1,822 | 1,984 | 1,822 |
| Legal Practioner Fee | 1,392 | 1,185 | 1,392 | 1,185 |
| Liquor Licenses | 641 | 688 | 641 | 688 |
| Local Co. and Corp. Mgmt. Fees | 951 | 824 | 951 | 824 |
| Local Company Control License | 318 | 330 | 318 | 330 |
| Local Vessel Licenses | 70 | 123 | 70 | 123 |
| Money Services Licence | 86 | 121 | 86 | 121 |
| Money Transfer Fees | 2,209 | 2,100 | 2,209 | 2,100 |
| Motor Vehicle Charges | 1,308 | 2,002 | 1,308 | 2,002 |
| Motor Vehicle Drivers | 1,308 | 1,020 | 1,308 | 1,020 |

| Note 16: Coercive revenue continued | | | | |
|---|---|---|---|---|
| | Core Government | | Entire Public Sector | |
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| Motor Vehicle Duty | 9,669 | 8,228 | 9,669 | 8,228 |
| Motor Vehicle Environmental Tax | 342 | 500 | 342 | 500 |
| Mutual Fund Administrators | 34,717 | 35,687 | 34,717 | 35,687 |
| Notary Public Fees | 239 | 260 | 239 | 260 |
| Other Company Fees - Exempt | 54,828 | 56,325 | 54,828 | 56,325 |
| Other Company Fees - Foreign | 3,747 | 3,440 | 3,747 | 3,440 |
| Other Company Fees - Non-Resident | 4,386 | 4,240 | 4,386 | 4,240 |
| Other Company Fees - Resident | 2,392 | 1,297 | 2,392 | 1,297 |
| Other Import Duty | 98,051 | 89,771 | 97,405 | 89,771 |
| Other Stamp Duty | 7,329 | 7,436 | 7,329 | 7,436 |
| Package Charges | 1,062 | 875 | 1,062 | 875 |
| Partnership Fees | 10,938 | 10,600 | 10,938 | 10,600 |
| Patents and Trademarks | 1,136 | 887 | 1,136 | 887 |
| Planning Fees | 917 | 920 | 917 | 920 |
| Procedural Fines | 49 | 61 | 49 | 61 |
| Public Transport - Drivers Licenses | 21 | 70 | 21 | 70 |
| Public Transport - Operator Licenses | 6 | 3 | 6 | 3 |
| Residency & Employ. Rights Cert.- Surviving Spouse of a Caymanian | 3 | 3 | 3 | 3 |
| Residency & Employment Rights Certificate by Dependent of a P.R | 241 | 370 | 241 | 370 |
| Residency & Employment Rights Certificate Issue Fee | 857 | 2,500 | 857 | 2,500 |
| Residency and Employment Rights Certificate by Spouse of a Caymanian | 171 | 264 | 171 | 264 |
| Residency Certificate for Persons of Independent Means Grant Fee | 289 | 295 | 289 | 295 |
| Royalties and Dredging | 122 | 179 | 122 | 179 |
| Security Investments | 8,894 | 9,062 | 8,894 | 9,062 |
| Ship Registration Fees | 107 | 101 | 107 | 101 |
| Spear Gun Licenses | 7 | 15 | 7 | 15 |
| Special Marriage Licenses | 84 | 79 | 84 | 79 |
| Stamp Duty - Land Transfers | 23,254 | 24,895 | 23,254 | 24,895 |
| Stamp Duty - Online Meter | 148 | 30 | 148 | 30 |
| Tax and Trust Undertakings | 9,198 | 8,500 | 9,198 | 8,500 |
| Temporary Residency and Employment Rights Certificate to Spouse of a Caymanian | 2 | 1 | 2 | 1 |
| Timeshare Ownership | 1,144 | 714 | 1,144 | 714 |
| Tobacco Dealer Registration fees | 105 | 104 | 105 | 104 |
| Tobacco Products Duty | 4,579 | 4,916 | 4,579 | 4,916 |
| Tourist Accommodation Charges | 11,783 | 10,300 | 11,783 | 10,300 |
| Traders Licenses | 6,124 | 5,790 | 6,124 | 5,790 |
| Trust Registration Fees | 681 | 694 | 681 | 694 |
| W.I.Z. - Boat Licensing | 7 | 86 | 7 | 86 |
| Work Permits Fees | 47,796 | 50,341 | 47,796 | 50,341 |
| Working Under Operation of Law Fees | 1,951 | 2,848 | 1,951 | 2,848 |
| **Total Revenue** | **487,721** | **479,702** | **487,075** | **479,702** |

| Note 17: Sale of Goods & Services | | | | |
|---|---|---|---|---|
| | Core Government | | Entire Public Sector | |
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| **Revenue Description** | $000 | $000 | $000 | $000 |
| Outputs to other government agencies | 1,527 | 3,844 | 0 | 0 |
| Fees and charges | 44,166 | 44,649 | 49,784 | 86,911 |
| General sales | 6,318 | 6,008 | 121,640 | 132,940 |
| Rentals | 1,160 | 1,071 | 2,199 | 2,776 |
| Other | 2,360 | 446 | 8,561 | 446 |
| **Total Revenue** | **55,531** | **56,018** | **182,184** | **223,073** |

| Note 17: Sale of Goods & Services continue | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| ***Fees and Charges*** | $000 | $000 | $000 | $000 |
| Agricultural Department Fees | 259 | 290 | 259 | 290 |
| Annual Work Permit Application Fees (Entity) | 1,074 | 1,410 | 1,074 | 1,410 |
| Authentication/Apostille Of Doc. | 1,786 | 1,850 | 1,786 | 1,850 |
| Business Staffing Plan Application Fees (Entity) | 16 | 6 | 16 | 6 |
| Caymanian Status Application Fees (Entity) | 143 | 97 | 143 | 97 |
| Cemetery | 99 | 142 | 99 | 142 |
| Certificate of Direct Investment Application Fee | 99 | 5 | 99 | 5 |
| Certificate of Specialist Caregiver Application Fe | 99 | 6 | 99 | 6 |
| Customized License Plates | 19 | 26 | 19 | 26 |
| Customs Special Attendance | 678 | 642 | 678 | 642 |
| Dependant of a Caymanian Admin Fee | 1 | 2 | 1 | 2 |
| Disinfection Fees | 12 | 21 | 12 | 21 |
| Drivers Examination Fees | 143 | 185 | 143 | 185 |
| Duplicate Vehicle Log Books | 29 | 59 | 29 | 59 |
| Electrical Inspection Fees | 29 | 7 | 29 | 7 |
| Electrical License Fees | 43 | 60 | 43 | 60 |
| Environmental Service Fees | 25 | 20 | 25 | 20 |
| Examination Fees | 186 | 965 | 186 | 965 |
| Executive Council Appeal Fees | 48 | 156 | 48 | 156 |
| External Training | 10 | 48 | 10 | 48 |
| Fixed Term Work Permit Administration Fees | 5 | 3 | 5 | 3 |
| Garbage Fees | 2,542 | 2,400 | 2,542 | 2,400 |
| Heavy Equipment Application Fees | 3 | 3 | 3 | 3 |
| Land Registry Fees | 44 | 35 | 44 | 35 |
| Land Survey Fees | 193 | 115 | 193 | 115 |
| Law School Fees | 855 | 965 | 855 | 965 |
| M. V. Inspection Fees | 953 | 1,346 | 953 | 1,346 |
| Mail Terminal Credits | 472 | 402 | 472 | 402 |
| Media Product Licence | 2 | 1 | 2 | 1 |
| Motor Vehicle Drivers Licenses | 0 | 70 | 0 | 70 |
| Motor Vehicle License Plates | 203 | 252 | 203 | 252 |

| Note 17: Sale of Goods & Services continued | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| ***Fees and Charges*** | **$000** | **$000** | **$000** | **$000** |
| Naturalisation/Registration Fees | 512 | 781 | 512 | 781 |
| Other Company Fees - Exempt (Entity) | 19,267 | 17,003 | 19,267 | 17,003 |
| Other Company Fees - Foreign (Entity) | 978 | 852 | 978 | 852 |
| Other Company Fees - Non-Resident (Entity) | 133 | 805 | 133 | 805 |
| Other Company Fees - Resident (Entity) | 336 | 236 | 336 | 236 |
| Other Fees | 336 | 1,196 | 336 | 1,196 |
| Other Immigration Fees | 1,246 | 1,170 | 1,246 | 1,170 |
| Other Labour Charges - PWD (Cayman Brac) | 22 | 20 | 22 | 20 |
| Partnership Fees (Entity) | 4,479 | 4,273 | 4,479 | 4,273 |
| Passport Fees | 589 | 532 | 589 | 532 |
| Patents And Trademarks | 218 | 206 | 218 | 206 |
| Permanent Residence Application Fees (Entity) | 0 | 2 | 0 | 2 |
| Permanent Residence/Residency & Employme | 0 | 128 | 0 | 128 |
| Planning Department Worksops | 0 | 18 | 0 | 18 |
| Private Sector Computing Fees | 715 | 770 | 715 | 770 |
| Public Library Fees | 14 | 36 | 14 | 36 |
| Public Record Fees | 67 | 79 | 67 | 79 |
| Radio communications services and maintenan | 0 | 1 | 0 | 1 |
| Recycling Fees | 540 | 8 | 540 | 8 |
| Residency & Employment Rights Cert. - Su | 1 | 1 | 1 | 1 |
| Residency & Employment Rights Certificat | 1 | 77 | 1 | 77 |
| Residency and Employment Rights Certificate by | 73 | 18 | 73 | 18 |
| Residency and Employment Rights Certificate by | 28 | 92 | 28 | 92 |
| Residency Certificate for Persons of Ind | 117 | 5 | 117 | 5 |
| School Fees | 479 | 222 | 479 | 222 |
| Special Marriage License Application Fee | 27 | 26 | 27 | 26 |
| Temporary Residency and Employment Right | 0 | 2 | 0 | 2 |
| Temporary Work Permit Application Fees (Entity | 806 | 955 | 806 | 955 |
| Tourist Reservation Fees | 10 | 10 | 10 | 10 |
| Tower Licence fees | 10 | 216 | 10 | 216 |
| Trade & Business Admin Fee | 387 | 318 | 387 | 318 |
| Trust Registration Fees(Entity) | 251 | 241 | 251 | 241 |
| TWP Entertainer Application Fee | 1 | 1 | 1 | 1 |
| Variation/Amendment Fee for BSP | 15 | 10 | 15 | 10 |
| Vehicle Bank Liens | 21 | 46 | 21 | 46 |
| Vehicle Change Of Ownership | 157 | 366 | 157 | 366 |
| Vehicle Disposal Fees | 772 | 636 | 772 | 636 |
| Warehousage | 938 | 1,050 | 938 | 1,050 |
| Web Receipts | 356 | 350 | 356 | 350 |
| Work Under Operation of Law Fees | 194 | 302 | 194 | 302 |
| Other Fees and Charges Public Authorities | 0 | 0 | 5,618 | 42,262 |
| **Fees & Charges** | **44,166** | **44,649** | **49,784** | **86,911** |

| Note 17: Sale of Goods & Services continued | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| **General Sales** | $000 | $000 | $000 | $000 |
| Express Fee - Work Permits | 976 | 477 | 976 | 477 |
| Firearms Vetting Fees | 0 | 38 | 0 | 38 |
| General Search Fees | 183 | 155 | 183 | 155 |
| Key Employee Designation Application Fee | 152 | 130 | 152 | 130 |
| Miscellaneous Sales | 47 | 8 | 47 | 8 |
| Other Postal Business | 121 | 125 | 121 | 125 |
| Philatelic Sales | 25 | 25 | 25 | 25 |
| Police Clearances | 356 | 465 | 356 | 465 |
| Postal Stamps | 1,991 | 1,951 | 1,991 | 1,951 |
| Refund Processing Fees | 4 | 9 | 4 | 9 |
| Registration & Attendance Fee for Workshops | 11 | 1 | 11 | 1 |
| Sale Of Advertising Space | 457 | 500 | 457 | 500 |
| Sale of Agric. Supplies/Produce | 1,207 | 1,235 | 1,207 | 1,235 |
| Sale of Custom Forms | 25 | 13 | 25 | 13 |
| Sale Of Gazettes And Subscriptions | 720 | 850 | 720 | 850 |
| Sale Of Laws | 33 | 20 | 33 | 20 |
| Sale of Planning Documents | 8 | 5 | 8 | 5 |
| Temporary Work Permit - Seasonal Worker | 2 | 1 | 2 | 1 |
| Other General Sales Public Authorities | 0 | 0 | 115,322 | 126,932 |
| **Total General Sales** | 6,318 | 6,008 | 121,640 | 132,940 |

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| **Rentals** | **Unaudited Actuals** | **Budget** | **Unaudited Actuals** | **Budget** |
| | **$000** | **$000** | **$000** | **$000** |
| Equipment Rental - PWD (Cayman Brac) | 9 | 3 | 9 | 3 |
| Postal Box Rental Fees | 942 | 868 | 942 | 868 |
| Rental - School Canteens | 0 | 95 | 0 | 95 |
| Rental - Temporary Housing | 7 | 12 | 7 | 12 |
| Rentals - Government Housing | 33 | 60 | 33 | 60 |
| Rentals - Other Properties | 149 | 3 | 149 | 3 |
| Rentals - Town Halls | 20 | 30 | 20 | 30 |
| Other Rentals Public Authorities | 0 | 0 | 1,039 | 1,705 |
| | | | | |
| **Total Rentals** | 1,160 | 1,071 | 2,199 | 2,776 |

**Note 17: Sale of Goods & Services continued**

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| **Other Goods & Services Revenue** | **Unaudited Actuals** | **Budget** | **Unaudited Actuals** | **Budget** |
| **Goods & Services Revenue** | **$000** | **$000** | **$000** | **$000** |
| | | | | |
| Property, Procurement & Disposal | | | | |
| Health Services Fees | | | | |
| Tax And Trust Undertakings | | | | |
| Assets And Confiscation Sharing Fund | | | | |
| Births, Deaths & Marriages | 86 | 74 | 86 | 74 |
| GIS Applications | 210 | 100 | 210 | 100 |
| GPS Licenses Refund | 21 | 15 | 21 | 15 |
| Internal Audit Service Fees | 17 | 8 | 17 | 8 |
| Mapping Services | 0 | 185 | 0 | 185 |
| Miscellaneous Licensing Receipts | 25 | 37 | 25 | 37 |
| Miscellaneous Receipts | 2001 | 27 | 8,202 | 27 |
| | | | 0 | |
| **Total Goods & Services Revenue** | **2,360** | **446** | **8,561** | **446** |
| | | | | |
| ***Other Interdepartmental Revenue*** | | | | |
| Revenue from Ministries/Portfolios & Public Authorities | **1,527** | **3,844** | **0** | **0** |
| | | | | |
| | | | | |
| **Total Goods and Services** | **55,531** | **56,018** | **182,184** | **223,073** |

| **Note 18: Investment revenue** | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| **Revenue type** | $000 | $000 | $000 | $000 |
| Interest on deposits held with cabinet | 0 | 0 | | 86 |
| Interest on cash balances | 418 | 162 | 1,906 | 162 |
| Royalties | 0 | 0 | | 1,200 |
| Other | 0 | 0 | | 550 |
| | 0 | 0 | 0 | 0 |
| **Total Investment revenue** | **418** | **162** | **1,906** | **1,998** |

**Note 19: Donations**

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| **Source** | $000 | $000 | $000 | $000 |
| "ForCayman Investment Alliance" Agreement | 4,100 | 0 | 4,100 | 0 |
| Other | 268 | 0 | 1,019 | 912 |
| **Total donations** | **4,368** | **0** | **5,119** | **912** |

**Note 20: Personnel costs**

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| **Description** | $000 | $000 | $000 | $000 |
| Salaries, wages and allowances | 180,298 | 183,412 | 299,282 | 303,753 |
| Health care | 29,150 | 31,828 | 2,797 | 0 |
| Pension | 10,936 | 12,234 | 18,596 | 21,763 |
| Leave | 1,215 | 45 | 1,199 | 74 |
| Other personnel related costs | 2,750 | 792 | 5,206 | 3,892 |
| **Total Personnel Costs** | **224,348** | **228,311** | **327,080** | **329,482** |

| **Note 21: Supplies and consumables** | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| **Description** | $000 | $000 | $000 | $000 |
| Supplies and Materials | 13,757 | 13,757 | 45,132 | 40,635 |
| Purchase of services | 38,947 | 41,735 | 82,843 | 52,457 |
| Lease of Property and Equipment | 7,967 | 7,967 | 16,000 | 16,193 |
| Utilities | 14,634 | 12,735 | 24,861 | 23,064 |
| General Insurance | 5,991 | 8,577 | 16,444 | 15,554 |
| Interdepartmental expenses | 0 | 1,058 | 0 | 2,194 |
| Travel and Subsistence | 2,506 | 2,478 | 3,864 | 4,387 |
| Recruitment and Training | 1,523 | 2,110 | 2,928 | 2,110 |
| Other | 13,453 | 4,929 | 4,823 | 32,496 |
| **Total Supplies & consumables** | **98,779** | **95,346** | **196,895** | **189,090** |

### Note 22: Depreciation

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| Plant and equipment | 995 | 1,096 | 1,675 | 6,000 |
| Buildings | 8,586 | 8,543 | 13,368 | 16,164 |
| Furniture | 925 | 796 | 1,229 | 1,358 |
| Computers | 1,919 | 1,986 | 2,608 | 4,032 |
| Other assets | 1,100 | 1,471 | 10,963 | 4,835 |
| Infrastructure | 5,215 | 5,233 | 4,560 | 5,255 |
| Motor Vehicles | 2,215 | 3,300 | 1,978 | 3,958 |
| **Total Depreciation** | **20,955** | **22,425** | **36,381** | **41,602** |

### Note 23: Finance costs

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| Interest on borrowings | 33,399 | 33,366 | 38,094 | 35,567 |
| Other borrowing costs | 51 | 25 | 1,141 | 25 |
| Interest on overdraft | 17 | 19 | 22 | 19 |
| Other | 0 | 0 | 0 | 5,110 |
| **Total Finance cost** | **33,468** | **33,410** | **39,256** | **40,721** |

### Note 24: Litigation cost

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| Litagation Costs | 328 | 281 | 707 | 1,737 |
| | 0 | 0 | 0 | 0 |
| **Total Litigation cost** | **328** | **281** | **707** | **1,737** |

| Note 25: Output from Statutory Authorities and Government Companies | Core Government | |
|---|---|---|
| | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget |
| | $000 | $000 |
| CIN 1 - Medical Care for Seamen & Veterans | 7,543 | 7,472 |
| HEA 2 - Medical Care for Indigents | 8,062 | 8,062 |
| HEA 6 - Medical Services in Cayman Brac and Little Cayman | 3,854 | 3,854 |
| HEA 8 _ Autopsy and Corner Services | 160 | 160 |
| HEA 10 - Ambulance Services | 2,165 | 2,165 |
| HEA 11 - Services at District Health Clinics | 3,069 | 3,069 |
| HEA 12 - Mental Health Services | 1,869 | 1,869 |
| HEA 14 - Pediatric Services | 356 | 356 |
| HEA 15 - Accident & Emergency | 264 | 264 |
| HEA 16 - Medical care patients over 60 Years Old | 815 | 815 |
| HEA 17 - Beyond Insurance Coverage/Un-insured | 909 | 909 |
| HEA 18 - School Health Services | 1,517 | 1,517 |
| HEA 19 - Chronic Diseases | 1,026 | 1,026 |
| HEA 20 - Public Health Services | 900 | 900 |
| NDC 4 - Policy, Prevention, Research, Monitoring and Evaluation | 456 | 456 |
| NCF 7 - Preservation of National Art Collection and Cultural Icons | 116 | 116 |
| NCF 8 - National Festivals and Stage Productions | 380 | 380 |
| NCF 9 - Training and Support for Artists | 84 | 84 |
| MUS 4 - Collection and Preservation of Significant Material Evidence | 109 | 109 |
| MUS 5 - Museum Facilities, Exhibitions and Displays | 422 | 422 |
| MUS 6 - Services to Support the Ministry, Cabinet and Other Government Entities | 104 | 104 |
| NAG 1 - Visual Art Exhibition and Collections | 422 | 422 |
| TAB 1 - Management of St James Pedro | 906 | 906 |
| TAB 2 - Management of QE II Botanic Park | 704 | 704 |
| TAB 3 - Annual Pirates Week Festival | 317 | 317 |
| TAB 4 - Management of CI Craft Market | 133 | 133 |
| TAB 5 - Management of Hell Attraction | 32 | 32 |
| TAB 6 - Cultural Programmes - Pirates Week Activities | 10 | 10 |
| CMA 1 - Policy Advice to Cabinet on Maritime Matters | 382 | 395 |
| CMA 2 - Technical Advice and Support on Maritime Matters | 168 | 162 |
| CMA 3 - Registration of Marine Vessels, Advice and Assistance | 185 | 236 |
| CMA 4 - State Inspections and Investigation Services | 258 | 258 |
| CIN 2 Health Insurance for Civil Service Pensioners | 15,054 | 14,641 |
| DVB 1 - Administration of Lending for HR Development | 168 | 168 |
| DVB 2 Administration of Lending for Small Businesses | 156 | 156 |
| DVB 3 Administration of Mortgage Lending | 254 | 254 |
| MOA 6 Regulation of Currency | 1,400 | 1,400 |
| MOA 8 Collection of License Fees | 300 | 300 |
| MOA 12 Regulation of the Financial Services Industry | 13,795 | 13,795 |
| MOA 13 Assistance to Overseas Regulatory Authorities | 1,053 | 980 |
| MOA 14 Policy Advice and Ministerial Services | 802 | 875 |
| ERA 6 - New License Negotiations | 15 | 14 |
| ERA 9 - Solicitation Process for New Generation | 72 | 67 |
| ERA 11 - Advice on Energy Policy | 34 | 39 |

| Note 25: Output from Statutory Authorities and Government Companies | Core Government | |
|---|---|---|
| | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget |
| | $000 | $000 |
| CC01 - Teaching of Tertiary Level and Vocational Programi | 4,231 | 3,925 |
| CAL 1 - Strategic Domestic Air Services | 2,500 | 2,500 |
| CAL 2 - Strategic Tourism, Regional and Core Air Services | 13,270 | 12,500 |
| CAY 2 - Children and Youth Services (CAYS) Foundation | 2,207 | 2,252 |
| ICT 8 - Drafting Instruction for the Development of Legisla | 30 | 32 |
| ICT 9 - Management of KY Internet Domain | 104 | 113 |
| ICT 10 - Collection and Verification of Licence Fees | 88 | 104 |
| ICT 11 - Policy Advice | 43 | 43 |
| ICT 12 - Education of Local Businesses and the General Pu | 7 | 8 |
| ICT 13 - Regional and International Representation | 37 | 40 |
| AOA 1 - Audit Oversight Authority | 6 | 0 |
| NHT 4 - Administration of the Affordable Housing Initiativ | 197 | 197 |
| NHT 5 - Administration of the Government Guaranteed H | 218 | 218 |
| NHT 6 -Administration of the Low Income Housing Schem | 191 | 191 |
| NHT 7 - Administration of the Build on Your Own Property | 52 | 65 |
| SIH 1 - Administration of the Sister Islands Affordable Hou | 61 | 80 |
| NRA 5 - Planning and Development of New Public Roads | 300 | 300 |
| NRA 6 - Grand Cayman District Roads Programme | 2,128 | 0 |
| NRA 7 - Policy Advice on Road Works | 20 | 20 |
| NRA 8 - Storm Water Management and Mitigation of Tidal | 200 | 200 |
| NRA 9 - Routine Maintenance of Public Road | 3,500 | 0 |
| NRA 10 - Government Street Lighting Programme | 1,324 | 0 |
| NRA 11 - Pavement Management and other Roads Asset N | 146 | 74 |
| **Total** | **101,656** | **93,235** |

| Note 26: Outputs from Non-government Suppliers | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| ***Output Group*** | **$000** | **$000** | **$000** | **$000** |
| NGS 1 Organize, Administer and Execute the Cayman Islands Fishing Tournament | 37 | 37 | 37 | 37 |
| NGS 3 Organization of Batabano Festival | 24 | 24 | 24 | 24 |
| NGS 4 - Aids and First Aid Education Programmes | 28 | 28 | 28 | 28 |
| NGS 6 - Anti-Substance Abuse Programmes | 139 | 139 | 139 | 139 |
| NGS 7 Management of Small Business Development | 308 | 308 | 308 | 308 |
| NGS 20 Employee Assistance Programme | 59 | 59 | 59 | 59 |
| NGS 24 - Spaying and Neutering of Dogs and Cats | 17 | 19 | 17 | 19 |
| NGS 25-Teaching of Tertiary Education Course (ICCI) | 100 | 65 | 100 | 65 |
| NGS 26 Organization of the Miss Cayman Pageant | 79 | 79 | 79 | 79 |
| NGS 27-Supervision of Pre-School Children (NCVO) | 60 | 56 | 60 | 56 |
| NGS 34-Primary and Secondary Education by Private Schools | 1,598 | 1,604 | 1,598 | 1,604 |
| NGS 38 - Services for Refugees | 239 | 28 | 239 | 28 |
| NGS 45 Landscaping and Beautification Projects | 0 | 119 | 0 | 119 |
| NGS 47 - Mentoring Cayman Programme | 12 | 12 | 12 | 12 |
| NGS 53 -Palliative Care | 62 | 62 | 62 | 62 |
| NGS 54 - Social Marketing for Prevention of HIV/AIDS | 56 | 56 | 56 | 56 |
| NGS 55 - Tertiary Care at Various Overseas Institutions | 18,358 | 8,213 | 18,358 | 8,213 |
| NGS 57 Gardening Projects and Landscaping | 4 | 4 | 4 | 4 |
| NGS 58 - Elite Athletes Programme | 219 | 219 | 219 | 219 |
| NGS 59 - Youth Development Programmes | 32 | 44 | 32 | 44 |
| NGS 60 - Sports Programmes | 698 | 758 | 698 | 758 |
| NGS 61 - Other Sports and Cultural Programmes | 58 | 58 | 58 | 58 |
| NGS 62 - Community Development, Prevention and Beautification Programmes | 14 | 33 | 14 | 33 |
| NGS 63- School Lunch and Uniform Programmes | 585 | 586 | 585 | 586 |
| NGS 64- Care of the Indigent, Elderly and Disabled Persons | 1,210 | 1,457 | 1,210 | 1,457 |
| NGS 65 - National Council of Voluntary Organization and Children Services | 117 | 117 | 117 | 117 |
| NGS 66 -Foster Care for Children | 188 | 188 | 188 | 188 |
| NGS 67- Community Programmes | 116 | 116 | 116 | 116 |
| NGS 68- Rental Accomodation for Persons in Need | 1,861 | 1,187 | 1,861 | 1,187 |
| NGS 70 -Burial Assistance for Indigents | 138 | 149 | 138 | 149 |
| NGS 71 -Support for Battered Women and Children | 274 | 251 | 274 | 251 |
| NGS 72 - Therapeutic Services for Young Persons | 3 | 5 | 3 | 5 |
| NGS 74 - Preservation of Natural Environments and Places of Historic Significance | 238 | 238 | 238 | 238 |
| NGS 75 Legal Aid Services | 1,810 | 1,251 | 1,810 | 1,251 |
| NGS 76-Autism Diagnostics and Sexual Trauma Recovery Programme (Wellness Centre) | 101 | 119 | 101 | 119 |
| NGS 77-Music Therapy Without Borders | 66 | 66 | 66 | 66 |
| **Total** | **28,910** | **17,754** | **28,910** | **17,754** |

**Note 27: Transfer Payments**

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| TP 12 Tourism Scholarships | 604 | 713 | 604 | 713 |
| TP 13 Miss Cayman Scholarship | 42 | 47 | 42 | 47 |
| TP 27 - Pre-School Educational Assistance | 817 | 930 | 817 | 930 |
| TP 30 - Local, Overseas Scholarships and Bursaries | 8,270 | 7,500 | 8,270 | 7,500 |
| TP 41 -Poor Relief Payments | 6,039 | 5,937 | 6,039 | 5,937 |
| TP 43 - Poor Relief Vouchers | 2,119 | 1,106 | 2,119 | 1,106 |
| TP 44 - Temporary Poor Relief | 20 | 20 | 20 | 20 |
| TP 45 - Youth After Care Payments | 18 | 18 | 18 | 18 |
| TP 46 -Emergency Relief Payments | 13 | 18 | 13 | 18 |
| TP 47 - Ex- Gratia Benefits to Seamen | 5,609 | 5,538 | 5,609 | 5,538 |
| TP 48 - Benefit Payments to Ex-Servicemen | 1,295 | 1,344 | 1,295 | 1,344 |
| TP 49 - Youth Programmes - Churches and Other Non-Governmental Organisations | 120 | 165 | 120 | 165 |
| TP 50 - Pre-School Assistance | 217 | 222 | 217 | 222 |
| TP 51 - Other Educational Assistance | 303 | 212 | 303 | 212 |
| TP 52 Promotion of Nation Building and Church-Based Support | 2,948 | 3,069 | 2,948 | 3,069 |
| TP 53 - Other Youth, Sports & Culture | 777 | 709 | 777 | 709 |
| TP 55 Interest on Loans Public Servants | 47 | 60 | 47 | 60 |
| TP 56 Employment Initiatives | 512 | 513 | 512 | 513 |
| TP 57 -Children and Family Services Support | 883 | 634 | 883 | 634 |
| TP 58 Donation to the Cayman Islands Red Cross | 70 | 65 | 70 | 65 |
| TP 59 Support for Crime Stoppers | 100 | 0 | 100 | 0 |
| TP 60 Minor Housing Repairs and other Assistance | 0 | 0 | 0 | 0 |
| **Total** | **30,822** | **28,820** | **30,822** | **28,820** |

**Note 28: (Gains) / losses**

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| Net (gain) / loss on disposal or revaluation of non-current assets | 249 | 0 | 502 | 671 |
| Net (gain) / loss on foreign exchange | (1,898) | 416 | (2,053) | 316 |
| **Total (gains)/losses** | **(1,649)** | **416** | **(1,551)** | **987** |

**Note 29: Reconciliation of net cash flows from operating activities to surplus/ (deficit)**

| | Core Government | | Entire Public Sector | |
|---|---|---|---|---|
| | 2011/12 | 2011/12 | 2011/12 | 2011/12 |
| | Unaudited Actuals | Budget | Unaudited Actuals | Budget |
| | $000 | $000 | $000 | $000 |
| **Surplus/(deficit) from ordinary activities** | 1,815 | 3,679 | 1,815 | 3,679 |
| **Non-cash movements** | | | | |
| Depreciation expense | 20,627 | 22,425 | 39,277 | 41,602 |
| Increase in Provision for Bad Debt | 0 | | 2,883 | |
| Impairment | 0 | | 80 | 16 |
| (Gain)/losses on sale of property plant and equipment | 249 | 0 | 502 | 671 |
| Foreign exchange gains/(losses) | (1,898) | | (2,053) | |
| (Gains)/Losses of Statutory Authorities/Government Companies | (2,848) | 8,405 | 0 | 0 |
| **Changes in current assets and liabilities:** | | | | |
| (Increase)/decrease in receivables | 588 | 588 | (4,096) | (1,971) |
| (Increase)/decrease in inventories | (159) | (159) | (2,834) | 502 |
| (Increase)/decrease in other current assets | 2,886 | | (5,379) | |
| Increase/(decrease) in payables | 2,378 | 2,378 | (6,479) | 2,920 |
| Increase/(decrease) in other current liabilities | 5,359 | | (3,990) | |
| Increase/(decrease) in provisions relating to employee costs | 30 | 80 | 2,247 | 95 |
| **Net cash flows from operating activities** | **29,027** | **37,396** | **21,973** | **47,514** |