CAYMAN ISLANDS GOVERNMENT

SUPPLEMENTARY PLAN AND ESTIMATES

FOR THE 2016/17 18-MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2017

PREPARED IN ACCORDANCE WITH THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

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1. INTRODUCTION

Purpose

On the 30 May 2016, the Plan and Estimates for 2016/17 financial period was Tabled in the Legislative Assembly which outlined the Government's planned policy actions for the 2016/17 financial period.

As commonly happens, changes in circumstances since the preparation of the 2016/17 Plan and Estimates have resulted in the need to make changes to the Plan and Estimates and the appropriations requested to fund those actions.

Electoral changes and changes in ministerial leadership lead to the establishment of a new Government organisational structure and funds reallocation.

This Supplementary Plan and Estimates 2016/17 outlines changes the Government has made to its policy actions for 2016/17 financial period, additional appropriations requested to fund those actions, together with the changes to organisational structure as a result of the post-election reorganisation of Ministries, Portfolios and Offices.

Reference to the term "Approved"

Throughout this document references to the following terms: "Approved Plan and Estimates", "Approved Plan" or "Approved Budget" is meant to be the original 2016/17 Budget Plan and Estimates Tabled on 30 May 2016.

Content of the Supplementary Plan and Estimates

The structure and content of the 2016/17 Supplementary Plan and Estimates is similar to that of the main 2016/17 Plan and Estimates. In line with the requirements of the Public Management and Finance Law (2017 Revision), only those items that have changed from the approved Plan and Estimates are included, herein.

Section A contains the **Changes to the Plan and Estimates for 2016/17** and outlines planned changes from the approved Plan and Estimates to the policy actions (in this case, ownership actions) the Cabinet intends to take. Section A also summarises the financial results for 2016/17 that are documented in detail in Section C.

Section B contains the **Estimates of Supplementary Appropriations** for the 2016/17 financial period. The Estimates list the approved, supplementary and total appropriations requested by the Cabinet to support its revised policy actions and changes to appropriation as a result of the post-election reorganisation of Ministries, Portfolios and Offices.

Section C contains the detailed **Unaudited Financial Statements** for the 2016/17 financial period. These provide unaudited results for revenue and expenditure for the financial period.

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SECTION A

CHANGES TO THE PLAN AND ESTIMATES

FOR THE 2016/17 18-MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2017

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2. OVERVIEW OF KEY CHANGES FOR THE 2016/17 PLAN

Introduction

This section of the Supplementary Plan and Estimates reports the changes that the Government made to the various policy actions contained in the approved Plan and Estimates for the 2016/17 financial period.

Changes to Broad and Specific Outcome Goals

Electoral changes and changes in ministerial leadership led to the establishment of a set of new and specific Broad Outcomes.

The approved eight broad outcome goals are:

- A Strong Economy to Help Families and Businesses;
- Achieving Full Employment – Jobs for All Caymanians;
- The Best Education Opportunities for All Our Children;
- Reducing Crime and the Fear of Crime;
- Access to Quality, Affordable Healthcare;
- Stronger Communities and Support for the Most Vulnerable;
- Ensuring Caymanians Benefit from a Healthy Environment; and
- Stable, Effective and Accountable Government.

Summary of Changes to Key Policy Actions

The Supplementary Plan and Estimates outlines additional or changed policy actions that the Government undertook during the 2016/17 financial period. These appropriation changes have already taken effect through advance authority given under the Public Management and Finance Law (2017 Revision) ("PMFL" or "the Law"). These financial transactions are required to be included in a Supplementary Appropriation Bill introduced in the Legislative Assembly.

The Supplementary Plan and Estimates and Supporting Information provides Members of the Legislative Assembly with details of the terms of changes to existing appropriations and of any new appropriations proposed since the budget for 2016/17 was approved by the Legislative Assembly.

This Supplementary Budget ensures that prudent allocation of resources be provided to deliver services for the public and improved the quality of life for everyone. The Government is committed to maintain prudent financial management. To maintain the Government in a fiscally compliant position, additional expenditures are partially funded from confirmed additional revenues and reallocation of savings.

The main supplementary requests are increases in overseas medical care costs and health care premiums; settlement of legal claims against the Cayman Islands Government; Equity Investments into Statutory Authorities and Government Companies ("Public Authorities"), and service for irregular migrants. These increases were offset by corresponding decreases in other areas of operations. There was also a reallocation of output funding as result of the changes in the Government's organisational structure and transfer of departments following the May 2017 General Election.

Key parts of the Supplementary expenditure proposal include:

- $10.3 million increase for Tertiary Care at Local or Overseas Institutions. The budget forecasted for this programme in 2016/17 was inadequate due to increasing numbers of indigents, seafarers, veterans (and dependents) and the escalating costs of tertiary healthcare.
- $5.1 million for the settlement of legal claims against the Cayman Islands Government.
- $4.6 million for the collection, recycling and disposal of waste.
- $3.6 million for detainment, care, housing and repatriation of irregular migrants.
- $1.5 million for the expansion of the genetically modified mosquito programme.
- $26.0 million equity investment into Public Authorities:
    - $8.5 million to Cayman Airways to assist with payment of outstanding fees, replacement of airplane engine and early repayment of debt;
    - $7.1 million recapitalisation of CINICO to meet regulatory requirements;
    - $6.3 million Cayman Islands Development Bank for the early repayment of debt;
    - $1.4 million CAYS Foundation to fund operations;

- $1.4 million Cayman Turtle Centre for the early repayment of debt; and
- $1.3 million Health Services Authority for the early repayment of debt.

- $8.3 million for Urban Development, Land Preservation and Conservation and other infrastructure development:
  - $4.6 million purchase of land for conservation and preservation;
  - $1.5 million for Cayman Brac Playfield and swimming pool;
  - $1.2 million parks and beach expansion project; and
  - $1.0 million Georgetown Revitalization project.

3. UNAUDITED FINANCIAL RESULTS FOR 2016/17

A summary of the 2016/17 unaudited financial statements is provided in Table 1 below.

TABLE 1

Summarised Financial Statements

Financial Measure	Core Government	
	2016/17 Unaudited Actuals	2016/17 Budget
	$000	$000
Statement of Financial Performance:		
Operating Revenue	1,022,757	908,534
Operating Expenses (exclusive of Net Loss by Public Authorities)	848,429	827,913
Net (Deficit)/Surplus by Public Authorities	(1,176)	520
Surplus from Operating Activities	**173,152**	**81,141**
Financing Expense (net of Gains foreign exchange transactions)	35,566	34,517
Net Surplus	**137,586**	**46,624**
Statement of Financial Position:		
Cash and Term Deposits at 31 December 2017	462,110	341,211
Borrowings (Balance Outstanding) at 31 December 2017	451,081	451,114
Net Worth at 31 December 2017	1,046,278	1,192,085
Statement of Cash Flows:		
Net Operating Cash Flows	217,206	79,068
Net Investing Cash Flows	(192,827)	(99,944)
Net Financing Cash Flows	(52,231)	(52,305)
Net (Decrease)/Increase in Cash	(27,852)	(73,181)
Opening Cash Balance at 1 July 2016	89,093	414,392
Closing Cash Balance at 31 December 2017	**61,241**	**341,211**
Add: Term Deposit Balances at 31 December 2017 (Term >90 days)	400,869	-
Total Closing Bank Balances at 31 December 2017	**462,110**	**341,211**

The commentary that follows relates to the unaudited financial results of the Core Government only.

Surplus from Operating Activities

The Operating Surplus for the 2016/17 financial period was $137.6 million. This figure represents a $91.0 million improvement on the $46.6 million estimated in the 2016/17 approved budget, and is primarily due to $114.2 million higher than expected collection of coercive revenues.

Operating Revenues

The Government earned $1,022.7 million in total revenue for 2016/17, which is $114.2 million higher than the $908.5 million shown in the original 2016/17 budget. The significant overage is mainly as a result of higher revenues from stamp duty on land transfers ($21.3 million, positive variance), land holding companies share transfer charges ($17.9 million, positive variance), alcoholic beverages ($3.8 million, positive variance), gasoline and diesel duty ($7.7 million, positive variance), motor vehicle duty ($7.7 million, positive variance) tourist accommodation charges ($8.8 million, positive variance), and building permit fees ($5.3 million, positive variance).

Operating Expenses

The Operating and Financing Expenses for the Core Government totalled $884.0 million for 2016/17. This amount is $21.6 million greater than the original budget of $862.4 million. There were higher than anticipated expenditures with respect to overseas medical care for indigents; settlement of legal claims, care and custody of irregular migrants; and higher levels of other operating expenses and depreciation.

Performance of Statutory Authorities and Government Companies

Statutory Authorities and Government Companies had a Net Operating Deficit of $1.2 million for 2016/17. This amount is a variance of $1.7 million when compared to the $0.5 million Net Operating Surplus forecasted in the original 2016/17 budget.

Cash Position

The Core Government had bank account balances totalling $462.1 million for the 18-month financial period ended 31 December 2017. This amount is $120.9 million more than the $341.2 million shown in the 2016/17 budget. The improved bank balances were due to the higher than expected operating performance. Restricted and Reserve Fund bank balances (i.e. General Reserve Fund, Environmental Protection Fund, etc.) were $171.0 million at 31 December 2017. Government's operating bank accounts had a balance of $61.2 million at 31 December 2017.

4. COMPLIANCE WITH PRINCIPLES OF RESPONSIBLE FINANCIAL MANAGEMENT

In line with the original approved budget, the Government is in compliance with six (6) of the six (6) Principles of Responsible Financial Management as at 31 December 2017. The table below details the level of compliance with all principles as specified in Section 14 and in schedule 6 of the Public Management and Finance Law (2017 Revision).

TABLE 2

Compliance with Principles of Responsible Financial Management

Principle	Degree of Compliance	
	Unaudited 2016/17 Actual	**Approved 2016/17 Budget**
Core Government Operating Surplus : should be positive* (Operating surplus = Core Government operating revenue – Core Government operating expenses for the **12-month period 1 January to 31 December 2017**) Note: The Net Surplus of $137.6 Million in Table 1 (page 14), is for an 18-month period ended 31 December 2017	**Complies** Surplus = $161.9 million	**Complies** Surplus = $46.1 million
Net Worth: should be positive (Net worth = Core Government assets – Core Government liabilities)	**Complies** Net Worth = $1.05 billion	**Complies** Net Worth = $1.19 billion
Borrowing: Debt servicing cost for the year should be no more than 10% of Core Government revenue* (Debt servicing = interest + other debt servicing expenses + principal repayments for Core Government debt, Public Authorities debt and self-financing loans)	**Complies** Debt servicing = 8.9%	**Complies** Debt servicing = 9.8%
Net Debt: should be no more than 80% of Core Government revenue (Net debt = outstanding balance of Core Government debt + outstanding balance of self-financing loan balance + weighted outstanding balance of Public Authorities guaranteed debt - Core Government liquid assets)	**Complies** Net debt = 14.5 %	**Complies** Net debt = 34.3%
Cash Reserves should be no less than estimated executive expenses for 90 Days: (Cash reserves = Core Government cash and other liquid assets at lowest point)	**Complies** Cash Reserves = 217.1 days	**Complies** Cash Reserves = 154.3 days
Financial risks should be managed prudently so as to minimise risk	**Complies** Insurance cover exists for all government buildings, vehicles and major potential liabilities. Hurricane Preparedness Strategy in place.	**Complies** Insurance cover exists for all government buildings, vehicles and major potential liabilities. Hurricane Preparedness Strategy in place.

**Based on the 12-month period ended 31 December 2017*

CHANGES MADE UNDER SECTION 11(5) OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

FOR THE 2016/17 18-MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2017

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5. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE PREMIER

OUTPUT SUPPLIER: CABINET OFFICE

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
CBO 1	**Development and Coordination of Government Policy**	**3,207,911**	**(199,000)**	**3,008,911**

DESCRIPTION

Development and Coordination of Government policy including:

- Policy Development Coordination and Advice
- Coordinating and monitoring of policy implementation
- Oversight, development and implementation of E-Government Program Framework
- Establish and promote the use of a E-Government portal for CIG online services

REASON:

A reduction in CBO 1 to offset an increase in Equity Injection (EI 36)

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
3,207,911	**(199,000)**	**3,008,911**

6. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF HOME AFFAIRS, HEALTH AND CULTURE – HOME AFFAIRS

OUTPUT SUPPLIER: MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE – HOME AFFAIRS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 14	Protection and Investigative Services	50,834,759	600,000	51,434,759

DESCRIPTION

- Investigate reported and detected crime
- Patrolling and responding of streets, residential and commercial areas
- Patrolling of the territorial waters of the Cayman Islands
- Aerial patrolling of the territorial jurisdiction of the Cayman Islands
- Background searches for government agencies
- Determining cause and origin of fires

REASON:

For Maritime and Rescue capability

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
50,834,759	600,000	51,434,759

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 38	Services for Irregular Migrants	405,000	3,600,000	4,005,000

DESCRIPTION

Services provided to irregular migrants arriving in the Cayman Islands.

REASON:

Increase in the number of irregular Cuban migrants

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
405,000	3,600,000	4,005,000

7. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF HUMAN RESOURCES AND IMMIGRATION

OUTPUT SUPPLIER: MINISTRY OF HUMAN RESOURCES AND IMMIGRATION

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 1	**Policy Advice and Ministerial Services on Human Resource and Border Control Matters**	**4,585,019**	**(23,547)**	**4,561,472**

DESCRIPTION

Provision of policy advice on matters falling within the scope of activities of the Ministry of Human Resources and Immigration including:

- Policy advice on policing, immigration, national human resources issues, and other matters
- Policy advice on labour and pensions regulation
- Processing applications for information submitted under the Freedom of Information Law (2015 Revision)

REASON:

A reduction offset by expenditure for the National Community Enhancement Project

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
4,585,019	**(23,547)**	**4,561,472**

8. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF COMMUNITY AFFAIRS, YOUTH AND SPORTS

OUTPUT SUPPLIER: MINSTRY OF COMMUNITY AFFAIRS, YOUTH AND SPORTS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 30	**Counselling and Support Services**	**7,327,462**	**50,000**	**7,377,462**

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: supervision, advocacy, counselling, case conferences, mediation and conflict resolution, home school and facility visits and overseas travel with client

REASON:

An increase in HCA 30 offset by a reduction in TP 48

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
7,327,462	**50,000**	**7,377,462**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 31	**Supervision and Support of Children**	**3,206,155**	**17,760**	**3,223,915**

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

REASON:

A reduction in HCA 31 offset by an increase in various appropriations across Government

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
3,206,155	**17,760**	**3,223,915**

9. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF COMMUNITY AFFAIRS

OUTPUT SUPPLIER: MINSTRY OF COMMUNITY AFFAIRS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 27	**Policy Advice and Support to the Minister of Community Affairs**	**2,763,623**	**(26,324)**	**2,737,299**

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 and/or legislative documents
- Monitor and review the delivery of outputs by Government-Owned Companies and Non-Government Organisations

REASON:

A reduction in HCA 27 to assist with funding the National Community Enhancement Project

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
2,763,623	**(26,324)**	**2,737,299**

OUTPUT SUPPLIER: CHILDREN AND YOUTH SERVICES (CAYS) FOUNDATION

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
CAY 2	**Children and Youth Services (CAYS) Foundation**	**3,267,000**	**350,000**	**3,617,000**

DESCRIPTION

Children and Youth Services(CAYS) Foundation will provide residential facilities for:

- Children (12 to 18 years old) who have been placed in residential care by the Courts on Care Orders (FBCH)
- Children placed by the Courts on Secure Accommodation Orders (Phoenix House).
- Children (over 12 years old) who have been remanded or committed by the Courts on Youth Rehabilitation Orders (BBH).

REASON:

An increase in CAY 2 offset by a reduction in EI 54

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
3,267,000	**350,000**	**3,617,000**

OUTPUT SUPPLIER: HOME SCHOOL ASSOCIATIONS AND OTHER SUPPLIERS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 63	**School Lunch and Uniform Programmes**	**186,000**	**(10,000)**	**176,000**
DESCRIPTION Provision of school lunches and school uniforms to children whose parents meet established criteria.				
REASON: A reduction in NGS 63 offset by an increase in NGS 68, TP 43 and TP 75				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
186,000	**(10,000)**	**176,000**

OUTPUT SUPPLIER: VARIOUS LANDLORDS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 68	**Rental Accommodation for Persons in Need**	**2,920,000**	**795,000**	**3,715,000**
DESCRIPTION Provision of rental accommodation for person in need of urgent housing assistance and who meet the established criteria.				
REASONS: • An increase in NGS 68 offset by a reduction in TP 41, TP 47 and TP 48 • An increase in NGS 68 offset by a reduction in TP 47, TP 48, TP 50, NGS 63 and NGS 70				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
2,920,000	**795,000**	**3,715,000**

OUTPUT SUPPLIER: VARIOUS FUNERAL HOMES

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 70	**Burial Assistance for Indigents**	**225,000**	**(25,000)**	**200,000**
DESCRIPTION Provision of burial services for indigents.				
REASON: A reduction in NGS 70 offset by an increase in TP 43, TP 75 and NGS 68				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
225,000	(25,000)	200,000

10. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

OUTPUT SUPPLIER: MISS CAYMAN COMMITTEE

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 26	**Miss Cayman Committee**	**75,000**	**50,000**	**125,000**

DESCRIPTION
The administration, organization, promotion and execution of the Miss Cayman Islands Pageant.

REASON:
An increase in NGS 26 to fund on-going expenses for Miss Cayman Islands to attend Miss Universe in November 2017

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
75,000	**50,000**	**125,000**

11. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF FINANCE AND ECONOMIC DEVELOPMENT

OUTPUT SUPPLIER: MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FED 1	**Policy Advice and Ministerial Services**	**3,191,540**	**(26,950)**	**3,164,590**

DESCRIPTION

Provision of Policy advice and support to the Minister of Finance on matters relating to the following:

- Budgetary and revenue issues
- Capital Investments
- Economic issues
- Custom related matters
- Matters relating to Government Finances
- Risk Management issues

REASON:

A reduction in FED 1 to assist with funding the National Community Enhancement Project

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
3,191,540	**(26,950)**	**3,164,590**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FED 4	**Preparation and Publication of Statistical Reports**	**2,388,744**	**(134,250)**	**2,254,494**

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

REASON:

A reduction in FED 4 offset by an increase in FED 11

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
2,388,744	**(134,250)**	**2,254,494**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FED 5	**Financial Reporting and Management Services**	**6,625,385**	**(475,000)**	**6,150,385**

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
- Defunct companies trust
- Management of centralized accounting information system
- Recovering outstanding debts on behalf of Cabinet
- Revenue Forecasting

REASONS:

- A reduction in FED 5 offset by an increase in FED 10
- An reduction in FED 5 offset by an increase in LM 11

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
6,625,385	**(475,000)**	**6,150,385**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FED 7	**Detection, Interdiction and Prosecution of Customs Offences**	**3,584,765**	**(506,251)**	**3,078,514**

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
- Conducting K-9 sniff searches of persons, cargo, baggage and vessels and premises

REASON:

A reduction in FED 7 offset by an increase in OE 54

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
3,584,765	**(506,251)**	**3,078,514**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FED 10	**National Mail Service**	**-**	**350,000**	**350,000**

DESCRIPTION
National mail service involving:
- Revenue Collection
- National Mail Service - Grand Cayman
- Philatelic Services
- National Mail Service - Sister Islands

REASON:
An increase in FED 10 offset by a reduction in POS 2

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**350,000**	**350,000**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FED 11	**Monitoring and Reporting on the Economy**	**281,074**	**134,250**	**415,324**

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

REASON:
An increase in FED 11 offset by a reduction in FED 4

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
281,074	**134,250**	**415,324**

OUTPUT SUPPLIER: CAYMAN ISLANDS NATIONAL INSURANCE COMPANY (CINICO)

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
CIN 1	**Health Insurance for Seamen and Veterans for Primary and Secondary Health Care**	**11,175,336**	**110,000**	**11,285,336**
DESCRIPTION Provision of Health Insurance for Seamen and Veterans.				
REASON: An increase in CIN 1 offset by a reduction in OE 86				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
11,175,336	**110,000**	**11,285,336**

12. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF FINANCIAL SERVICES AND HOME AFFAIRS

OUTPUT SUPPLIER: MINISTRY OF FINANCIAL SERVICES AND HOME AFFAIRS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FSC 7	An Internationally Competitive Financial Services Industry	5,753,608	487,917	6,241,525
DESCRIPTION A policy-driven legislative framework that enables financial services providers to satisfy client demand and create new opportunities for industry growth.				
REASON: Release of the 'Paradise Papers' and heightened discussion with the EU regarding the blacklist .Coordinate work with Cayman Finance to fund a crisis communications campaign to address negative public perception arising from these events				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
5,753,608	487,917	6,241,525

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FSC 10	A Robust, Efficient Regime for the Registration of Corporate and Vital Information and the Licensing of Businesses	2,441,370	2,077,401	4,518,771
DESCRIPTION Issuance of licences for the conduct of local business activity in specific sectors according to relevant legislation. This includes Trade and Business Licenses, Local Company (Control) Licenses, Special Economic Zone Licenses, Liquor and Music and Dance Licenses, Tobacco Permits. Processing of registration applications in a number of corporate and vital information registers. This includes registration of births, deaths, marriages.				
REASON: To cover operating cost for new online platform				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
2,441,370	2,077,401	4,518,771

13. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF PLANNING, LANDS, AGRICULTURE, HOUSNG AND INFRASTRUCTURE

OUTPUT SUPPLIER: MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
PAH 8	**Management of Special Projects**	**2,161,449**	**(41,000)**	**2,120,449**
DESCRIPTION Provision for architectural, project management and quantity surveying services.				
REASON: A reduction in PAH 8 offset by an increase in TP 76				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
2,161,449	**(41,000)**	**2,120,449**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
PAH 15	**Administration of Temporary Housing Initiative**	**38,880**	**(38,880)**	**-**
DESCRIPTION Administering the operation of the temporary housing units owned by Government under the temporary housing initiative including: • Organising the maintenances of the Government owned units • Coordinating with tenants regarding relocation to permanent property solutions • Coordinating relevant social programmes for tenants				
REASONS: • A reduction in PAH 15 offset by an increase in various appropriations across Government:$17,760 • Election reorganisation:$21,120				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
38,880	**(38,880)**	**-**

14. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF COMMERCE, PLANNING AND INFRASTRUCTURE

OUTPUT SUPPLIER: MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
PAH 4	Management of Public Recreational Facilities and Cemeteries	2,169,648	450,289	2,619,937

DESCRIPTION
Maintain and manage public toilets, docks, ramps, cemeteries, beaches and parks

REASON:
Increase in PAH 4 to fund the National Community Enhancement Project

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
2,169,648	450,289	2,619,937

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
PAH 14	Management of Planning Applications	5,034,765	(56,938)	4,977,827

DESCRIPTION
- Provide advice to the Minister of Planning, Lands, Agriculture, Housing and Infrastructure as well as the Central Planning Authority on policy issues related to planning and development throughout the three islands
- Prepare the annual report as required pursuant to Section 50 of the Development and Planning Law (2011 Revision).
- The processing of development applications for planning permission
- The enforcement of planning laws and regulations
- The review of development applications for compliance with the Building Code for the issuance of building permits and the carrying out of inspections to ensure compliance with approved plans and certify buildings fit for occupancy
- The provision of administrative and technical support to the Central Planning Authority (CPA), Development Control Board (DCB), Electrical Board of Examiners (EBE), and Development Planning Law and Regulatory Review Committee (DPL& RRC) to assist them in carrying out their mandates

REASON:
A reduction in PAH 14 to fund the National Community Enhancement Project

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
5,034,765	(56,938)	4,977,827

15. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF EDUCATION, EMPLOYMENT AND GENDER AFFAIRS

OUTPUT SUPPLIER: MINISTRY OF EDUCATION, EMPLOYMENT AND GENDER AFFAIRS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
EGA 1	**Policy Advice, Governance and Ministerial Support Services**	**8,838,424**	**(533,000)**	**8,305,424**

DESCRIPTION

Provision of:

- Policy research, development, communication, implementation and evaluation
- Services to support the development of new or revised legislation
- Strategy development and management of strategic priority projects
- Governance and representation on regulatory Boards and Councils, international boards or committees and boards related to the Ministry and Statutory Authorities and Government Owned Companies (SAGC) (University College of the Cayman Islands)
- Administrative and executive services to support the Minister
- Other administration Services provided to the Labour Appeals Tribunal and, John Gray High School Project Steering Committee.
- Provision of National policy, advice, technical expertise and guidance to a range of partners to promote inclusion and develop safe and positive learning school climates
- Administrative and secretarial support to the Gender Equality Tribunal

REASON:

A reduction in EGA 1 offset by an increase in EGA 5, EGA 7 and TP 30 to assist with staffing resources in schools and scholarships

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
8,838,424	**(533,000)**	**8,305,424**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
EGA 5	**Primary Education Services**	**30,392,872**	**1,201,682**	**31,594,554**

DESCRIPTION

Provision of teaching and learning services for children between the age of 4 and 11 at government reception programmes and primary schools, including:

- Provision for children in the reception programme through the delivery of the Cayman Islands Early Years Curriculum Framework (CIEYCF)
- 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 and Mathematics skills, providing data to inform teaching and learning, to track students' progress and to report to parents. Students to sit Cognitive Ability Test (CAT) in Years 4 and 6 ; student attitude survey to be administered in Reception-Year 6 to provide supporting information for student attainment, engagement and well-being
- National curriculum subject tests in core subjects of Mathematics and English

REASONS:

- An increase in EGA offset by a reduction in EGA 1, EGA 6 and EGA 10 to assist with staffing resources in schools and scholarships
- An increase in EGA 5 offset by a reduction in EGA 1, EGA 6 and EGA 10 to assist with staffing resources in schools and scholarships

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
30,392,872	**1,201,682**	**31,594,554**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
EGA 6	**Secondary Education Services**	**36,215,891**	**(971,825)**	**35,244,066**

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 Cayman Islands Further Education Centre (CIFEC), with the following programme strands:
  - A vocational, career and technical programmes components, including opportunities for work experience
  - A Foundations Programme, to assist students who need additional support in obtaining key academic
  - qualifications
  - Supervision of a Dual-Entry programme component, to offer guidance and monitoring of students who attend off-site educational programmes for Year 12 credit (e.g. UCCI, A Levels)

REASON:

A reduction in EGA 6 offset by an increase in EGA 5, EGA 7 and TP 30 to assist with staffing resources in schools and scholarships

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
36,215,891	**(971,825)**	**35,244,066**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
EGA 7	**Education Services for Students with Special Needs**	**10,959,854**	**1,987,784**	**12,947,638**

DESCRIPTION

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

- Delivery of the Key Stage 1, 2 and 3 National Curriculum, adapted to the specific needs of the students
- Critical Life skills Programme for students at primary and secondary levels with more profound
- Disabilities, emphasizing communication and independent living skills

Central co-ordination and oversight of school inclusion services against established operating parameters and expectations for deliverance and student outcome. Provision of school inclusion services for students with social, emotional and behavioural needs who require alternative delivery of the curriculum provided by mainstream schools, including services to both Primary and Secondary school, as follows:

- In-school inclusion provisions, Behaviour support team, Therapeutic service.

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

- Educational Psychology providing expert assessment and intervention services for students with a range of social, emotional, psychological and cognitive challenges; speech and language and occupational therapy, Early Intervention Services, services for the hearing and visually impaired, music therapy, etc.

REASONS:

- An increase in EGA 7 offset by a reduction in EGA 1, EGA 6 and EGA 10 to assist with staffing resources in schools and scholarships
- An increase in EGA 7 offset by a reduction in EGA 1, EGA 6 and EGA 10 to assist with staffing resources in schools and scholarships

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
10,959,854	**1,987,784**	**12,947,638**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
EGA 10	**Education Evaluation and Support Services**	**9,185,239**	**(400,000)**	**8,785,239**

DESCRIPTION

- Strategic oversight and management of Information, Communications Technology (ICT) throughout the Ministry of Education, Employment and Gender Affairs including integration of systems, ICT Operational Use policies, procurement of ICT resources, and management of Education ICT network.
- Provision of strategies and 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 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.

REASON:

A reduction in EGA 10 offset by an increase in EGA 5, EGA 7 and TP 30

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
9,185,239	**(400,000)**	**8,785,239**

16. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS

OUTPUT SUPPLIER: INTERNATIONAL COLLEGE OF THE CAYMAN ISLANDS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 25	**Teaching of Tertiary Education Courses**	**135,000**	**350,000**	**485,000**

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
- The funds allocated are to be used exclusively for items related to teaching and learning including: student support services; educational supplies; faculty fees; tutors; learning labs

REASON:

Increase tertiary education grant

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
135,000	**350,000**	**485,000**

17. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF HOME AFFAIRS, HEALTH AND CULTURE – HEALTH AND CULTURE

OUTPUT SUPPLIER: MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE – HEALTH AND CULTURE

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HES 11	Mosquito Control Services	9,609,900	1,260,000	10,869,900

DESCRIPTION

- Maintain the capability to carry out a Larviciding programme to control swamp-breeding mosquitoes
- Mosquito control call-out service
- Provide education programme to promote awareness of mosquito control methods and public safety
- Programme to control swamp-breeding mosquitoes by non-chemical (physical and biological) means, including the annual hatch and strand programme.
- Programme to reduce the number of disease vector mosquitoes, monitor populations of these species, and prevent the importation of disease-carrying mosquitoes

REASON:

An increase in HES 11 to fund the roll-out of the Genetically Modified Mosquito Programme

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
9,609,900	1,260,000	10,869,900

OUTPUT SUPPLIER: HEALTH SERVICES AUTHORITY

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HEA 6	Medical Services in Cayman Brac and Little Cayman	5,167,737	87,500	5,255,237

DESCRIPTION

- Maintenance of health care facilities in Cayman Brac and Little Cayman
- Provision of public health, mental health, specialist services and pre-hospital emergency care (ambulance service)

REASON:

An increase in HEA 6 to assist with the funding for an Emergency Room/Internal Medicine Physician at Faith Hospital

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
5,167,737	87,500	5,255,237

OUTPUT SUPPLIER: CAYMAN ISLANDS AND OVERSEAS HOSPITALS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 55	**Tertiary Care at Local and Overseas Institutions**	**17,165,771**	**4,000,000**	**21,165,771**
DESCRIPTION Provision of tertiary health care for indigents, seamen and veterans who are referred for treatment locally and overseas.				
REASON: An increase in NGS 55 offset by a reduction in various appropriations across Government				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
17,165,771	**4,000,000**	**21,165,771**

18. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING

OUTPUT SUPPLIER: MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HES 7	**Collection, Recycling and Disposal of Waste**	**7,231,245**	**4,671,455**	**11,902,700**
DESCRIPTION Management of landfills including disposal of biomedical and hazardous waste. Collection of all solid waste materials and the provision and maintenance of roadside litter control programme.				
REASON: An increase in HES 7 offset by a reduction in EI 53 to provide additional funds to process used tyres and Management of Landfill				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
7,231,245	**4,671,455**	**11,902,700**

OUTPUT SUPPLIER: HEALTH SERVICES AUTHORITY

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HEA 17	**Medical Care Beyond Insurance Coverage/Un-Insured**	**3,030,000**	**(700,000)**	**2,330,000**

Provision of Medical care for beyond insurance coverage/ un-insured children which includes: General Practice, Specialist clinic visits, emergency medical care, diagnostic and therapeutic support services and inpatient care for children <18 years of age.

Provision of Medical care for pregnant women beyond Insurance Coverage which includes: Specialist clinic visits, emergency medical care, diagnostic and therapeutic support services and inpatient care.

Provision of Postnatal and Family Planning Services to Uninsured /Under Insured Caymanians (including spouses of Caymanians) beyond Insurance Coverage. The service provides clinic visits, family planning services and methods.

REASON:
Reduction in appropriation to offset various increases across Government

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
3,030,000	**(700,000)**	**2,330,000**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HEA 20	**Public Health Programmes, Investigations and Treatments**	**3,053,864**	**(600,000)**	**2,453,864**

- Provision of administrative services for the Public Health programmes such as communicable disease surveillance and control, HIV/AIDS, Immunization, Tobacco Control, Health Promotion programmes and their implementation.
-
- This includes provision of medical examinations or tests in the interest of the public health of these islands and medical care at H.S.A. to clients with AIDS, Tuberculosis (TB), Malaria or other communicable disease as certified by the Medical Officer of Health, as per the Health Fees Law and regulations.

REASON:
Reduction in appropriation to offset various increases across Government

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
3,053,864	**(600,000)**	**2,453,864**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HEA 23	**Provision of Antiretroviral Medication**	**1,413,000**	**(500,000)**	**913,000**

Description

This output provides antiretroviral medication for People living with HIV/AIDS (PLWHA) and prophylaxis for uninfected partners.

- Average monthly cost of antiretroviral to patients($3,825)
- Monthly cost of prophylaxis per patient ($600)

REASON:

Reduction in appropriation to offset various increases across Government

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
1,413,000	**(500,000)**	**913,000**

19. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE HEAD OF CIVIL SERVICE

OUTPUT SUPPLIER: PORTFOLIO OF THE CIVIL SERVICE

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
CIV 10	**Servicing of the Legislative Assembly and Members of the Legislative Assembly**	**1,716,216**	**88,000**	**1,804,216**

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 and the local branch of the Commonwealth Parliamentary Association
- Management of the Legislative Assembly Building

REASON:

An increase in CIV 10 offset by a reduction in EI 35

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
1,716,216	**88,000**	**1,804,216**

20. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE CABINET ON BEHALF OF CHIEF JUSTICE

OUTPUT SUPPLIER: JUDICIAL ADMINISTRATION

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
JAD 2	**Support of Court Proceedings**	**6,854,610**	**(335,000)**	**6,519,610**

DESCRIPTION

Administrative Support for the Conduct of Civil and Criminal proceedings, administration of legal aid, management of Courts and Administration of Drug Rehabilitation Court (DRC).

REASON:

A reduction in JAD 2 offset by an increase in EI

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
6,854,610	**(335,000)**	**6,519,610**

21. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE OVERSIGHT COMMITTEE OF THE LEGISLATIVE ASSEMBLY

OUTPUT SUPPLIER: COMPLAINTS COMMISSIONER

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
TCC 1	**Public Interest Investigations**	**979,835**	**(161,787)**	**818,048**

DESCRIPTION

Investigation of written complaints includes:

- Enquiries, advice and guidance to the public that does 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 of breach of duty, or criminal offence

REASON:

Establishment of Office of the Ombudsman

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
979,835	**(161,787)**	**818,048**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
TCC 2	**Policy Advice and Public Education Outreach**	**195,565**	**(112,127)**	**83,438**

DESCRIPTION

Provision of policy advice on matters within the scope of activities of the Office of the Complaints Commissioner.
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. Training also to be held in Cayman Brac/Little Cayman; International Ombudsman to provide training to entities
- Media appearances/Newsletters, Update of Small Claims Handbook

REASON:

Establishment of Office of the Ombudsman

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
195,565	**(112,127)**	**83,438**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
OBM 1	**Public Interest Investigations**	**2,092,381**	**800,878**	**2,893,259**

DESCRIPTION

The Office of the Ombudsman is responsible for the following outputs
Investigations of written complaints and dealing with information appeals including

- Enquiries, advice and guidance given to the public
- Investigate written complaints made regarding injustice caused by improper, unreasonable or inadequate
- administrative conduct on the part of the Royal Cayman Islands Police Service and any Ministry/Portfolio
- Government owned company and Statutory Authorities
- Investigate Whistle-blower Disclosures throughout the public and private sector

REASON:

Establishment of Office of the Ombudsman

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
2,092,381	**800,878**	**2,893,259**

OUTPUT SUPPLIER: INFORMATION COMMISSIONER

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICO 1	**Compliance with Freedom of Information Legislation**	**1,196,472**	**(639,080)**	**557,392**

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, investigate, 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.

REASON:

Establishment of Office of the Ombudsman

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
1,196,472	**(639,080)**	**557,392**

22. CHANGES TO PLANNED TRANSFER PAYMENTS FOR 2016/17

Cabinet made the following changes to the Planned Transfer Payments in 2016/17 financial period in the categories below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUESTED $	2016/17 REVISED BUDGET $
TP 30	**Local and Overseas Scholarships and Bursaries** Scholarships and bursaries awarded by the Education Council to support education at local and overseas tertiary institutions **Reason:** Increase in number of recipients	**15,894,035**	**2,036,620** **(50,000)**	**17,880,655**
TP 41	**Poor Relief Payments** Permanent and financial assistance payments to the elderly and disable **Reason:** A reduction in TP 41 to fund by an increase in NGS 68, TP 43 and TP 75	**9,390,000**	**(819,500)**	**8,570,500**
TP 43	**Poor Relief Vouchers** Short and Medium term financial assistance to indigent persons through the provision of poor relief vouchers **Reason:** Increase in number of poor relief vouchers	**2,325,000**	**864,000**	**3,189,000**
TP 46	**Emergency Relief Payments** Support Assistance for refugees **Reason:** An increase in the number of refugees offset by a reduction in TP 56	**120,000**	**50,000**	**170,000**
TP 47	**Ex-Gratia Benefit Payments to Seamen** Benefit payments to recipients of Seamen Ex-Gratia benefits **Reason:** A reduction in TP 47 fund an increase in TP 43, TP 75 and NGS 68	**9,009,000**	**(590,000)**	**8,419,000**

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUESTED $	2016/17 REVISED BUDGET $
TP 48	**Benefit Payments to Ex-Servicemen** Payments to recipients of Ex-Servicemen benefit **Reasons:** • A reduction in TP 48 fund by an increase in TP 43, NGS 68, TP 75 • A reduction in TP 48 fund by an increase in HCA 30	**1,528,800**	**(50,000)** **(215,000)**	**1,263,800**
TP 49	**Youth Programmes and Other Non-Governmental Organisations** Assistance for youth related programmes by Churches and other non-governmental organizations **Reason:** An increase in TP49 offset by a reduction in TP 72	**131,100**	**10,000**	**141,100**
TP 50	**Pre-school Assistance** Pre-school education grants for students who qualify for financial assistance **Reason:** A reduction in TP 50 to fund an increase in TP 43, NGS 68 and TP 75	**150,000**	**(35,000)**	**115,000**
TP 56	**Employment Initiatives** Grants awarded to various agencies to support the implementation of employment initiatives **Reasons:** • A reduction in TP 56 to fund an increase in TP 46 • A reduction in TP 56 to fund an increase in NGS 25 • A reduction in TP 56 fund an increase in HES 7 and PAH 4	**1,288,340**	**(827,864)**	**460,476**
TP 66	**Sister Islands Home Repairs Assistance** Repair senior citizen homes in the Sister Islands **Reason:** An increase in TP 66 to assist with the housing repair programme for senior citizens in Cayman Brac	**150,000**	**120,000**	**270,000**
TP 67	**Sports and Cultural Tourism Programmes Assistance** **Reason:** An increase in TP 67 to assist with the Brac Island Wide Clean-up Programme and the on-going Cultural Tourism Programme	**658,500**	**240,000**	**898,500**
TP 72	**Other Youth and Sports Programmes** Other Youth and Sports Programmes/Events **Reason:** Increase funding to youth and sports programme	**751,838**	**20,000**	**771,838**

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUESTED $	2016/17 REVISED BUDGET $
TP 72	**Other Youth and Sports Programmes** Other Youth and Sports Programmes/Events **Reason:** A reduction in TP 72 to fund an increase in NGS 25	**751,838**	**(100,000)**	**651,838**
TP 73	**Other Health and Cultural Programme Assistance** Various **Reason:** A reduction in TP 73 to fund an increase in TP 72	**225,000**	**(30,000)**	**195,000**
TP 75	**Needs Assessment Support** **Reason:** Increase in assessment support services	**750,000**	**185,550**	**935,550**
TP 76	**Assistance for Infrastructure Development** **Reason:** Additional funding for infrastructure on miscellaneous projects	**37,500**	**41,000**	**78,500**
TP 78	**Ex Gratia Compensation-Linford Pierson Expansion** Ex Gratia Payments/ Compensation Road Expansion **Reason:** Ex gratia payments and compensation for road expansion	**-**	**307,950**	**307,950**
TP 78	**Ex Gratia Compensation-Linford Pierson Expansion** Ex Gratia Payments/ Compensation Road Expansion **Reason:** Ex gratia payments and compensation for road expansion	**-**	**243,553**	**243,553**

23. CHANGES TO PLANNED OTHER EXECUTIVE EXPENSES FOR 2016/17

Cabinet made the following changes to Planned Other Executive Expenses during the 2016/17 financial period in the categories listed below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUESTED $	2016/17 REVISED BUDGET $
OE 54	**Caribbean Catastrophe Risk Insurance Facility – Annual Premium** **Reasons:** • An increase in OE 54 offset by a reduction in CUS 16 • An increase in OE 54 to cover budget shortfall	**750,000**	**1,016,251**	**1,766,251**
OE 86	**Compensation** Settlement of Legal Claims **Reason:** A reduction in OE 86 to fund an increase in CIN 1	**700,000**	**(110,000)**	**590,000**
OE 105	**Settlement of Cases** **Reason:** An increase in OE 105 to assist with the settlement of a medical negligence claim case	**-**	**625,000**	**625,000**
OE 108	**Pay Stagnation** **Reason:** Fund various appropriations across Government	**1,989,000**	**(1,989,000)**	**-**
OE 114	**Administrative and Advisory Assistance to the Speaker** **Reason:** An increase in OE 114 fund by a reduction in EI 35	**-**	**50,500**	**50,500**
OE 115	**Regional Security Initiatives** **Reason:** An increase in OE 115 fund by a reduction in EI 12 to assist with the payment of the outstanding liability to the CARICOM Crim and Security Agenda (JRCC)	**-**	**597,377**	**597,377**

24. CHANGES TO PLANNED EQUITY INVESTMENTS

Cabinet made the following changes to the Planned Equity Investments during the 2016/17 financial period in the categories listed below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUESTED $	2016/17 REVISED BUDGET $
EI 1	**Cayman Airways Limited** Equity Injection to cover debt servicing **Reason:** An increase to EI 1 to fund debt principal repayments; replacement engine for aircraft; payment of outstanding fees to Cayman Islands Airport Authority	**7,650,000**	**8,500,000**	**16,150,000**
EI 4	**Cayman Islands Development Bank** Equity Investment to restructure debt **Reason:** An increase to EI 4 to assist with additional debt principal repayments	**2,250,000**	**6,280,000**	**8,530,000**
EI 12	**Ministry of Education, Youth, Sports, Agriculture and Lands** **Reason:** A reduction in funding is used to offset increase in transfer payments to employment initiatives; CARICOM Crime and Security Agenda (JRCC) and Cayman Airways debt	**13,839,735**	**(3,337,377)**	**10,502,358**
EI 21	**Judicial Administration**	**-**	**335,000**	**335,000**
EI 29	**Health Services Authority** Debt principal repayments **Reason:** Debt principal repayments	**1,642,500**	**1,265,000**	**2,907,500**
EI 34	**Portfolio of Legal Affairs** Equity investment for purchase of entity assets **Reason:** A reduction in EI 34 fund an increase in EA 78	**75,000**	**(75,000)**	**-**
EI 35	**Portfolio of the Civil Service** Equity Investment for purchase of entity assets **Reason:** A reduction in EI 35 to fund an increase in CIV 10, EA 154, and OE 114	**508,000**	**(181,500)**	**326,500**

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUESTED $	2016/17 REVISED BUDGET $
EI 36	**Cabinet Office** Equity Investment for purchase on entity assets **Reason:** An increase in EI 36 offset by a reduction in CBO 1	**2,305,000**	**199,000**	**2,504,000**
EI 41	**Children and Youth Services (CAYS) Foundation** **Reason:** An increase in EI 41 offset by a reduction in EI 54	**-**	**1,400,000**	**1,400,000**
EI 47	**Cayman National Gallery** Restoration of premises **Reason:** An increase in EI 47 offset by a reduction in EI 53	**72,000**	**29,000**	**101,000**
EI 49	**Cayman Turtle Farm (1983) Limited** Equity Injection to cover debt servicing and operational losses **Reason:** To assist with additional debt principal repayments	**12,700,000**	**1,412,000**	**14,112,000**
EI 50	**Cayman Islands National Insurance Company** **Reason:** Recapitalisation to meet regulatory requirement.	**-**	**7,100,000**	**7,100,000**
EI 53	**Ministry of Health, Environment, Culture and Housing** Equity Injection to purchase entity assets **Reasons:** • A reduction in EI 53 to fund an increase in HES 7 to fund the cost of 5,000 tons of tyres already processed and to provide additional funds to process a further 1,550 tons of used tyres • A reduction in EI 53 to fund an increase in EI 47	**11,088,000**	**(1,859,000)**	**9,229,000**
EI 54	**Ministry of Community Affairs, Youth and Sports** Equity Investment to purchase entity assets **Reasons:** • A reduction in EI 54 to fund an increase in EA 4 and 142	**5,500,000**	**(1,200,000)**	**2,550,000**
	Ministry of Community Affairs • Fund CAYS foundation operating losses • Fund Children and Youth Services		**(1,750,000)**	

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUESTED $	2016/17 REVISED BUDGET $
EI 67	**Ministry of Financial Services and Home Affairs** Equity Investment for purchase of entity assets **Reasons:** Fund new digital public safety communications system	**198,014**	**588,000**	**1,086,014**
	Ministry of Financial Services, Commerce and Environment Equity Investment for purchase of entity assets		**300,000**	
EI 70	**Ministry of Finance and Economic Development** **Reason:** Enhanced customs tariff system	**350,000**	**225,534**	**575,534**
EI 71	**Ministry of Planning, Lands, Agriculture, Housing and Infrastructure** Equity investment for purchase of entity assets **Reasons:** A reduction in EI 71 to fund an increase in EA 4 and 142	**5,022,293**	**(700,000)**	**4,822,293**
	Ministry of Commerce, Planning and Infrastructure Equity investment for purchase of entity assets		**500,000**	
EI 74	**Cayman Islands Airports Authority** Equity Investment for redevelopment of Terminal at Owen Roberts International Airport **Reason:** Reduction used to offset increase in EI 1	**7,500,000**	**(5,000,000)**	**2,500,000**
EI 75	**Office of the Ombudsman** **Reason:** An increase in EI 75 offset by a reduction in OE 109 and OBM 1 to assist with the refurbishment of the Office of Ombudsman	**-**	**500,000**	**500,000**

25. CHANGES TO PLANNED PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSETS FOR 2016/17

Cabinet made the following Executive Assets Purchase/Constructions during the 2016/17 financial period in the categories listed below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUESTED $	2016/17 REVISED BUDGET $
EA 4	**Land Purchase** **Reasons:** Purchase of Smith Cove Beach	**750,000**	**4,855,362**	**6,405,362**
	The expansion of the Bodden Town Public Beach		**800,000**	
EA 9	**Land Purchase: Gazetted Claims** **Reason:** A reduction in EA 9 to fund an increase in EA 36	**3,000,000**	**(142,669)**	**2,857,331**
EA 36	**Miscellaneous Road Surface Upgrades** **Reason:**	**1,500,000**	**142,669**	**992,669**
	A reduction in EA 36 to fund an increase in EI 71, EA 147		**(650,000)**	
EA 55	**Cayman Brac and Little Cayman Roads** Northside Road, Southwest Bluff Road, Light House Road, Hemmington/KPT Road and Northside Road (Little Cayman) **Reason:** Reduction offset by expenditure related to construction of the Swimming Pool at the Brac Sport Complex; housing repair programme for senior citizens in Cayman Brac	**1,799,500**	**(725,000)**	**1,074,500**
EA 60	**Cayman Brac: Bluff Playfield** Continue Development and Construction of Changing Room facility **Reason:** Increase offset by reduction in EA 125 and EA 55	**900,000**	**1,250,000**	**2,150,000**
EA 78	**Government Office Accommodation Project 1** **Reason:** On-going expenses	**375,000**	**75,000**	**450,000**

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUESTED $	2016/17 REVISED BUDGET $
EA 125	**Cayman Brac Emergency Shelter** Design work; Site Prep and commence Phase 1 **Reason:** Reduction to offset TP 66 and TP 67	**2,000,000**	**(885,000)**	**1,115,000**
EA 139	**Little Cayman Boat Ramp** **Reason:** Improvements to Little Cayman Boat Ramp	**-**	**50,000**	**50,000**
EA 142	**George Town Revitalization** **Reason:** An increase in EA 142 to fund the Linford Pierson Highway project	**6,950,000**	**850,000** **240,000**	**8,040,000**
EA 144	**Public Restrooms** **Reason:** A reduction in EA 144 to fund an increase in EA 139 to assist with the construction of a 64ft extension of the Little Cayman North Coast Dock	**100,000**	**(50,000)**	**50,000**
EA 147	**Miscellaneous Infrastructure Development** **Reason:** Minor District Works	**-**	**750,000** **150,000**	**900,000**
EA 154	**Upgrades to Executive Assets (Buildings)** **Reason:** Upgrades to the Legislative Assembly building	**-**	**43,000**	**43,000**

26. CHANGES TO PLANNED LOANS MADE

Cabinet made the following Loans Made adjustment during the 2016/17 financial period in the categories listed below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUESTED $	2016/17 REVISED BUDGET $
LM 11	**Settlement Loans** Temporary loans for new hires relocating from overseas **Reason:** An increase in LM 11 offset by a reduction in TSY 46	**480,000**	**125,000**	**605,000**

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CHANGES MADE UNDER SECTION 12 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

FOR THE 2016/17 18-MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2017

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27. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF HOME AFFAIRS, HEALTH AND CULTURE – HEALTH AND CULTURE

OUTPUT SUPPLIER: CAYMAN ISLANDS AND OVERSEAS HOSPITALS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 55	**Tertiary Care at Local and Overseas Institutions**	**17,165,771**	**6,268,403**	**23,434,174**
DESCRIPTION Provision of tertiary health care for indigents, seamen and veterans who are referred for treatment locally and overseas.				
REASON: Original 2016/17 approved budget was equal to $17.1 million. Supplementary expenditure approved by Finance Committee in August 2017 under Section 12 of the PMFL (2017 Revision), equals $6.3 million and $4.0 million request under Section 11(5). Giving a total revised budget of $27.4 million.				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
17,165,771	**6,268,403**	**23,434,174**

28. CHANGES TO PLANNED OTHER EXECUTIVE EXPENSES FOR 2016/17

Cabinet made the following changes to Planned Other Executive Expenses during the 2016/17 financial period in the categories listed below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUESTED $	2016/17 REVISED BUDGET $
OE 105	**Settlement of Cases** **Reason:** An increase in OE 105 to assist with the settlement of a medical negligence claim case	**-**	**4,500,000**	**4,500,000**

POST-ELECTION APPROPRIATION CHANGES

FOR THE 2016/17 18-MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2017

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29. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE PREMIER

OUTPUT SUPPLIER: CABINET OFFICE

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
CBO 1	Development and Coordination of Government Policy	3,207,911	(272,402)	2,935,509

DESCRIPTION

Development and Coordination of Government policy including:

- Policy Development Co-ordination and Advice
- Coordinating and monitoring of policy implementation

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
3,207,911	(272,402)	2,935,509

OUTPUT SUPPLIER: INFORMATION AND COMMUNICATIONS TECHNOLOGY AUTHORITY (ICTA)

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ERA 12	Support to National Energy Policy Secretariat	-	3,333	3,333

DESCRIPTION

Provide secretarial support to the National Energy Policy Committee established by the PLAHI Ministry.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	3,333	3,333

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICT 8	**Drafting Instructions for the Development of Legislation**	**-**	**1,272**	**1,272**

DESCRIPTION

Provide Instruction on:

- Drafting of additional regulations, and amending existing regulations, under the ICTA Law 2010 Revision and the Electronic Transactions Law 2000.
- Continuously monitor international technical standards and legislation in competitive jurisdictions, and recommend amendments to our legislation where appropriate in order to maintain our competitive position.
- Provide specialist advice on legislation impacting the ICT sector.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**1,272**	**1,272**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICT 9	**Management of KY Internet Domain**	**-**	**1,042**	**1,042**

DESCRIPTION

Development of policy for, and management of, the Cayman Islands Internet Domain (KY DOM).

- Purchase of technical services for the .ky Internet domains
- Consultation with all stakeholders
- Establishing the necessary technical databases
- Maintaining the required domain name servers
- Receiving, approving and recording applications for registration
- Receiving and recording registration payments
- Responding to requests for information
- Monitoring compliance with domain policy
- Receiving and progressing complaints
- Liaising with international internet organizations e.g. ICANN and Internet Society
- Developing and maintaining the .ky domain registration web site (www.nic.ky)

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**1,042**	**1,042**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICT 10	**Collection and Verification of Licence Fees**	**-**	**4,183**	**4,183**

DESCRIPTION
Collection and verification of licence fees from major ICT network and ICT services, including:

- Issuing invoices as required
- Receiving payments and financial statements
- Verifying payments against financial statements and licensing provisions
- Resolving disputes over amounts paid
- Taking action to recover outstanding payments
- Remitting receipts to Government
- Receiving and verifying annual adjustments based upon annual audited financial statements

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**4,183**	**4,183**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICT 11	**Policy Advice on ICT Matters**	**-**	**1,823**	**1,823**

DESCRIPTION
Provision of policy advice and support to the Minister, Chief Officer and other Government entities on ICT matters, including compliance with the Government’s international obligations, market liberalization and competitive pricing.

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**1,823**	**1,823**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICT 12	**Education of Local Businesses and the General Public on ICT Issues**	**-**	**342**	**342**

DESCRIPTION

Education of the general public and private sector on ICT issues including:

- The effects of competition and the choices available
- Individual rights when dealing with telecommunications companies
- Complaint procedures
- What information available from the ICTA
- What is price regulation, and what does it mean of the individual?
- Which networks and services require licences, and which do not?

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**342**	**342**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICT 13	**Regional and International Representation**	**-**	**1,775**	**1,775**

DESCRIPTION

Act as the Cayman Islands point of contact and representative on, and pay membership fees to, regional and international ICT related organisations and associations such as:

- American Registry for Internet Numbers (ARIN)
- Caribbean Association of National Telecommunication Organisations
- Caribbean Telecommunications Union
- Country Code Names Supporting Organisation (CCNSO)
- Commonwealth Telecommunications Organisation
- Federal Communications Commission
- Internet Corporation for Assigned Names and Numbers (ICANN)
- International Civil Aviation Organisation (ICAO)
- International Maritime Organisation (IMO)
- International Telecommunications Union
- North American Numbering Plan Association
- Regional ICT Regulators
- SociétéInternationale de TélécommunicationsAéronautiques
- Office of Communications (UK OFCOM)

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	1,775	1,775

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICT 14	**National Cyber Security Initiatives**	**-**	**3,124**	**3,124**

DESCRIPTION

Development of national cyber security strategy, related ICT policies, ICT license obligations, and related regulations. Coordination of cyber security activities with other Authorities, government entities and law enforcement. Creation and management of a cyber security unit to drive and manage strategic objectives.

Coordination with regional and international cyber security entities.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	3,124	3,124

30. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF HOME AFFAIRS, HEALTH AND CULTURE – HOME AFFAIRS

OUTPUT SUPPLIER: MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE – HOME AFFAIRS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 2	**Licensing Services**	**1,062,371**	**(181,706)**	**880,665**

DESCRIPTION

The processing and issuing of licenses including:

- Vetting of firearm applications and issuing of firearm licenses
- Vetting of personnel for employment as security guards
- Issuance of the Governor's special marriage licenses to visitors
- Issuance of official clearances for transiting military aircraft

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
1,062,371	**(181,706)**	**880,665**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 7	**Incident Responses**	**3,014,053**	**(1,113,835)**	**1,900,218**

DESCRIPTION

- Provision of a 24-hour emergency service for Police, Fire and Emergency Medical Services
- Provide vehicle, traffic and weapons violation information to Police personnel carrying out vehicle stops/checks for Officer's safety

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
3,014,053	**(1,113,835)**	**1,900,218**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 9	**National Disaster Preparedness and Response Services**	**2,095,344**	**(590,105)**	**1,505,239**

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.

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
2,095,344	**(590,105)**	**1,505,239**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 11	**Prison Services**	**17,115,098**	**(6,679,925)**	**10,435,173**

DESCRIPTION
Custodial services, escorting and supervision of prisoners including:

- Safe and secure custody, whilst promoting and protecting the individual rights of all prisoners committed by the courts including receptions, secure accommodation, illegal drug use testing, searching, escorting and discharging prisoners
- Ensure that good order is maintained during prisoner movements and activities; to ensure there are effective internal complaints and disciplinary procedures; and to ensure that effective incident response procedures are maintained
- Provide prisoners with healthcare, food, clothing, bedding, the facilities and resources to maintain personal hygiene

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
17,115,098	**(6,679,925)**	**10,435,173**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 12	**Correctional Supervision, Intervention and Support Services**	**9,994,596**	**(2,417,728)**	**7,576,868**

DESCRIPTION

Provision of reports and rehabilitative services for adult offenders at the request of the courts

- Provision of “Through-Care” and “After-Care” services to assist persons in and on release from the prison system
- Electronic monitoring as an alternative to remand or to a prison sentence, as well as monitoring of CCTV cameras
- Provision of a programme of sentence planning, education, group work and work skills development.
- Special Need Services – Provision of support and intervention services to adult offenders with mental health and domestic violence issues.
- Provision of information, education and advice on rehabilitative services aimed at crime reduction

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
9,994,596	**(2,417,728)**	**7,576,868**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 14	**Protection and Investigative Services**	**50,834,759**	**(86,640)**	**50,748,119**

DESCRIPTION

- Investigate reported and detected crime
- Patrolling and responding of streets, residential and commercial areas
- Patrolling of the territorial waters of the Cayman Islands
- Aerial patrolling of the territorial jurisdiction of the Cayman Islands
- Background searches for government agencies
- Determining cause and origin of fires

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
50,834,759	**(86,640)**	**50,748,119**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 15	**Emergency Domestic Fire Services**	**10,177,199**	**(4,091,691)**	**6,085,508**

DESCRIPTION

- Provide a capacity to respond to domestic fire and other emergencies, including communication, management, coordination and operations during and after a natural disaster in accordance with the National Hurricane Disaster Plan.
- Provide fire and life safety strategy programs by ensuring public education.

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
10,177,199	**(4,091,691)**	**6,085,508**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 17	**Aerodrome Fire Services**	**6,820,660**	**(3,553,140)**	**3,267,520**

DESCRIPTION
The release and rescue of persons and property including all aircrafts incidents and vessels in hazardous situations.

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
6,820,660	**(3,553,140)**	**3,267,520**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 20	**Technology Support Services**	**10,520,412**	**(2,996,564)**	**7,523,848**

DESCRIPTION

The Department operates a 7.5-hours/working day manned Call in Support Answering Service (CSAS) to support Logs ("bug fixes", faults, service outages, password reset and basic requests for IT services) and dispatch these requests to IT staff for work assignment services for central Core agencies and limited SAGC's. Requests for significant sets of IT work to be done or additional/special IT costs are assigned as IT projects.

Provides IT infrastructure administration, management, and support (for datacenters, PC's, networks, servers, internet, backups/restores, security, emails, files access, mobile devices, remote access, storage, databases, and software). Also produces in-house software (applications, intranet, websites, and e-services) development/support along with 3rd party software packages support/assistance.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
10,520,412	**(2,996,564)**	**7,523,848**

OUTPUT SUPPLIER: NATIONAL DRUG COUNCIL

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NDC 1	**Policy, Prevention, Surveillance, Research, Information, Monitoring and Evaluation**	**955,000**	**(143,429)**	**811,571**

DESCRIPTION

To detect the characteristics and patterns of alcohol and other drug abuse in the Cayman Islands; develop, advocate and implement effective policies and programming to reduce the negative impacts of such substances; disseminate relevant information in an effort to increase awareness and understanding; and evaluate programs in an effort to improve services and determine effectiveness of such activities.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
955,000	**(143,429)**	**811,571**

31. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF HUMAN RESOURCES AND IMMIGRATION

OUTPUT SUPPLIER: MINISTRY OF HUMAN RESOURCES AND IMMIGRATION

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 6	**Human Resource Services**	**-**	**1,907,788**	**1,907,788**
DESCRIPTION Provision of strategic national human resource services and support for the development of Caymanians and priority of in the labour pool.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**1,907,788**	**1,907,788**

32. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF COMMUNITY AFFAIRS, YOUTH AND SPORTS

OUTPUT SUPPLIER: MINSTRY OF COMMUNITY AFFAIRS, YOUTH AND SPORTS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 30	**Counselling and Support Services**	**7,327,462**	**(1,581,798)**	**5,745,664**

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: supervision, advocacy, counselling, case conferences, mediation and conflict resolution, home school and facility visits and overseas travel with client

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
7,327,462	**(1,581,798)**	**5,745,664**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 34	**Sport Services**	**5,824,799**	**(1,755,556)**	**4,069,243**

DESCRIPTION

Maintenance and management of Government owned sports and recreational facilities to ensure safety, security and competition standards are adhered to.

Provision of Technical Education and training primarily in the six focus sports via community recreational programmes, national programmes, after-school programmes and school coaching sessions.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
5,824,799	**(1,755,556)**	**4,069,243**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 35	**Youth Services**	**627,860**	**(243,409)**	**384,451**

DESCRIPTION

Facilitation of programmes whereby, youth research and share their views on national and international issues. The delivery of a series of summer camps which keep youth productively engaged and adequately supervised during their summer vacation. In addition, the coordination and production of newsletters and radio shows to disseminate information to youth.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
627,860	**(243,409)**	**384,451**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HCA 36	**Cadet Corps Services**	**494,943**	**(168,437)**	**326,506**

DESCRIPTION

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
- Vocational Training Programme

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
494,943	**(168,437)**	**326,506**

OUTPUT SUPPLIER: CAYMAN SPORTS AMBASSADORS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 58	Elite Athletes Programme	118,275	(37,425)	80,850
DESCRIPTION Promotion of sports and representation of the Cayman Islands at international sporting and/or educational events, and the attendance at local sporting events in the Cayman Islands.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
118,275	(37,425)	80,850

OUTPUT SUPPLIER: VARIOUS YOUTH ORGANISATIONS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 59	Youth Development Programmes	290,150	(111,425)	178,725
DESCRIPTION • Programmes offered to develop the character, creative, spiritual, physical and social values of a young person. • Provision of research, advocacy and campaigns to promote the implementation of the National Youth Policy.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
290,150	(111,425)	178,725

OUTPUT SUPPLIER: VARIOUS SPORTS ORGANISATIONS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 60	**Sports Programmes**	**1,058,451**	**(281,389)**	**777,062**
DESCRIPTION Provision of sports programmes in basketball, boxing, track and field, cricket, football, Rugby, Cycling, netball, sailing, squash, darts, swimming and volleyball based on the associations short-term and long-term development plan.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
1,058,451	**(281,389)**	**777,062**

33. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF FINANCE AND ECONOMIC DEVELOPMENT

OUTPUT SUPPLIER: MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FED 10	**National Mail Service**	**-**	**856,692**	**856,692**

DESCRIPTION
National mail service involving:

- Revenue Collection
- National Mail Service - Grand Cayman
- Philatelic Services
- National Mail Service - Sister Islands

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**856,692**	**856,692**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
DVB 1	**Administration of Lending for Human Resource Development**	**-**	**63,566**	**63,566**

DESCRIPTION
Administration of human resource lending activities involving:

- A programme of direct lending for human resource development at the tertiary level and for vocational training
- A government guaranteed student loan scheme funded by leading local commercial banks

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**63,566**	**63,566**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
DVB 2	**Administration of Lending for Micro and Small Businesses Development**	**-**	**78,012**	**78,012**

DESCRIPTION
Administer a programme of direct lending for micro and small business development by:

- Promoting the programme through various media
- Providing a counselling and information service
- Appraising loans considered for financing
- Ensuring adequate loan documentation
- Monitoring the loan portfolio
- Ensuring debt collection measures
- Generating periodic performance reports

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**78,012**	**78,012**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
DVB 3	**Administration of Mortgage Lending**	**-**	**121,580**	**121,580**

DESCRIPTION
Administer a mortgage finance programme including direct lending and support services to assist

- low-to-middle income Caymanians in owning their own homes
- owners of substandard housing in improving their housing accommodation

Administer, as Executing Agent for the Government, a government guaranteed home mortgage scheme funded by leading local commercial banks.

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**121,580**	**121,580**

34. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

OUTPUT SUPPLIER: MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FSC 10	A Robust, Efficient Regime for the Registration of Corporate and Vital Information and the Licensing of Businesses	2,441,370	(2,364,316)	77,054

DESCRIPTION
Issuance of licences for the conduct of local business activity in specific sectors according to relevant legislation. This includes Trade and Business Licenses, Local Company (Control) Licenses, Special Economic Zone Licenses, Liquor and Music and Dance Licenses, Tobacco Permits.
Processing of registration applications in a number of corporate and vital information registers. This includes registration of births, deaths, marriages.

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
2,441,370	(2,364,316)	77,054

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FSC 13	Environmental Services and Research	5,437,161	(455,462)	4,981,699

DESCRIPTION
To develop and maintain world-class framework for the protection of the natural environment and resources and to provide all licensing, monitoring, reporting and compliance functions under relevant local legislation and international treaties. To provide an operational framework that supports conservation and sustainable management of the natural environment and resources and to coordinate oil spill contingency planning and provide management services.

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
5,437,161	(455,462)	4,981,699

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 74	**Preservation of Natural Environment and Places of Historic Significance**	**855,000**	**(285,000)**	**570,000**

DESCRIPTION

- Administration of programmes to protect and conserve environmentally and 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.
- Programmes 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.

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
855,000	**(285,000)**	**570,000**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
DVB 1	**Administration of Lending for Human Resource Development**	**190,698**	**(63,566)**	**127,132**

DESCRIPTION
Administration of human resource lending activities involving:

- A programme of direct lending for human resource development at the tertiary level and for vocational training
- A government guaranteed student loan scheme funded by leading local commercial banks

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
190,698	**(63,566)**	**127,132**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
DVB 2	**Administration of Lending for Micro and Small Businesses Development**	**234,037**	**(78,012)**	**156,025**

DESCRIPTION

Administer a programme of direct lending for micro and small business development by:

- Promoting the programme through various media
- Providing a counselling and information service
- Appraising loans considered for financing
- Ensuring adequate loan documentation
- Monitoring the loan portfolio
- Ensuring debt collection measures
- Generating periodic performance reports

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
234,037	**(78,012)**	**156,025**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
DVB 3	**Administration of Mortgage Lending**	**364,740**	**(121,580)**	**243,160**

DESCRIPTION

Administer a mortgage finance programme including direct lending and support services to assist

- low-to-middle income Caymanians in owning their own homes
- owners of substandard housing in improving their housing accommodation

Administer, as Executing Agent for the Government, a government guaranteed home mortgage scheme funded by leading local commercial banks.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
364,740	**(121,580)**	**243,160**

35. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF FINANCIAL SERVICES AND HOME AFFAIRS

OUTPUT SUPPLIER: MINISTRY OF FINANCIAL SERVICES AND HOME AFFAIRS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FSC 31	**Electronic Monitoring and Incident Response**	**-**	**1,065,835**	**1,065,835**

DESCRIPTION

The Department operates a 24-hour Public Safety Answering Point (PSAP) to support public safety first-responder services including Police, Fire
and Emergency Medical Services known as the Public Safety Communications Centre (PSCC)
The Electronic Monitoring Centre (EMC) has two distinct programmes which support the commitment to lessen the impact of crime in the
Cayman Islands (electronic monitoring of offenders and National CCTV Programme)

REASONS:

- Election reorganisation: $1,113,835
- Subsequent changes to Appropriation: ($48,000)

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**1,065,835**	**1,065,835**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FSC 32	**Domestic Fire Services**	**-**	**5,358,854**	**5,358,854**

DESCRIPTION

Maintain capacity to respond to domestic fire and other emergencies; conduct inspections to ensure compliance with Fire Code; investigate origin and cause of fires and provide Fire Safety Education and Training Programmes to the public.

REASONS:

- Election reorganisation:$4,091,691
- Subsequent changes to Appropriation to cover pay stagnation; equipment maintenance and remediation work: $1,267,163

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**5,358,854**	**5,358,854**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FSC 33	**Aerodrome Fire Services**	**-**	**4,820,304**	**4,820,304**

DESCRIPTION
The aim of the Aerodrome Fire Service is to minimize the effects an incident/accident will have on the aerodrome, by prioritizing the saving of lives and the continuation of airport operations.

REASONS:
- Election reorganisation: $3,553,140
- Subsequent changes to Appropriation: $1,267,164

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**4,820,304**	**4,820,304**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FSC 34	**Prison Custodial Services**	**-**	**7,656,533**	**7,656,533**

DESCRIPTION
To provide a safe and secure custody, whilst promoting and protecting the individual rights of all prisoners committed by the courts including receptions, secure accommodation, illegal drug use testing, searching, escorting and discharging prisoners.

REASONS:
- Election reorganisation: $6,679,925
- Subsequent changes to Appropriation due to overtime , pays stagnation; coverage for children unit; staffing for camera room: $976,608

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**7,656,533**	**7,656,533**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
FSC 35	**Correctional Supervision, Intervention and Support Services**	**-**	**2,417,728**	**2,417,728**
DESCRIPTION Provision of a wide range of rehabilitative and intervention services and programmes to adult offenders in the community and in the Prison system, to target the underlying factors contributing to their offending behaviour in order to reduce their rate of re-offending and support them to become contributing members of society; victim services are also offered to address the negative impacts of offenders' behaviour and raise awareness in the community, with the goal of empowering and promoting healing at both the individual and community level.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**2,417,728**	**2,417,728**

36. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF PLANNING, LANDS, AGRICULTURE, HOUSNG AND INFRASTRUCTURE

OUTPUT SUPPLIER: MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
PAH 3	**National Mail Service**	**2,739,254**	**(856,692)**	**1,882,562**

DESCRIPTION

- The processing of domestic and incoming international mail for local delivery
- The processing and overseas dispatch of outgoing international mail to countries outside the Cayman Islands
- Production of official Cayman Islands stamps
- Philatelic Services (stamp collecting)
- The processing of domestic and incoming international mail for local delivery
- The processing and overseas dispatch of outgoing international mail to countries outside the Cayman Islands

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
2,739,254	**(856,692)**	**1,882,562**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
PAH 5	**Agriculture Regulatory Services**	**2,734,834**	**(805,249)**	**1,929,585**

DESCRIPTION

- Administration of programmes to regulate the importation and exportation of plants, plant products and aggregate.
- Administration of programmes to detect and prevent the entry, establishment and spread of new plant pests.
- Activities to regulate the importation of pesticides and to promote the safe handling, use and storage of these products.
- Inspection of licensed premises to ensure compliance with the conditions of their operating license
- Slaughter and dressing of animals for human consumption in compliance with the regulations and departmental standards
- Issuance of permits and certificates prior to the importation or exportation of animals and animal products

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
2,734,834	**(805,249)**	**1,929,585**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
PAH 6	**Agriculture Development Services**	**610,665**	**(172,032)**	**438,633**

DESCRIPTION
Provision of training, educational, marketing, agri-business, promotional, public relations and logistical services to support the development of the Agricultural Sector and the enhancement of National Food Security, through:

- Provision of assistance and support to educational activities and programmes targeted at the youth
- Provision of assistance and support for marketing, promotion and increased public awareness of local agricultural products and the sector as a whole.
- Provision of support to individual farmers and entrepreneurs to assist with their marketing and agri-business needs
- Coordination Media liaison activities and general PR to inform the public on sectorial issues
- Coordination and administration of the Agricultural Membership Programme and support recognized farmers in accessing benefits and services offered by the wider Government Service

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
610,665	**(172,032)**	**438,633**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
PAH 9	**Management of Land Information**	**4,333,926**	**(1,299,209)**	**3,034,717**

DESCRIPTION

- Valuation and Collection of Stamp Duty
- Technical Advice on Land and Survey Matters
- Provision of a Land Registry to record land title information
- The provision of Land Survey services
- Quality Assurance (QA) and Quality Control (QC) through provision of a Quality Management System (QMS) covering all aspects of the survey and mapping processes within Lands and Survey.
- The provision and maintenance of National Land Survey Control Network to facilitate the cadastre, mapping and National Land Information System
- To coordinate, manage, facilitate and deliver the National Geographic Information Service (GIS) within which geospatial data is stored and contributed to by public and private sector entities.
- To provide geographical information and mapping services utilising the National GIS.
- To provide new Geographic Information solutions in support of departmental and broader Government mandates and initiatives, and business development with the private sector, utilizing data organized within the National GIS framework.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
4,333,926	**(1,299,209)**	**3,034,717**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
PAH 17	**Services to Farmers**	**3,737,212**	**(1,486,294)**	**2,250,918**

DESCRIPTION

- Provide agricultural supplies to farmers, backyard gardeners and the general public in an effort to promote agricultural production
- Support registered farmers and backyard gardeners
- Provision of Animal Husbandry Services in order to optimise the productivity of livestock at the farm level

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
3,737,212	**(1,486,294)**	**2,250,918**

OUTPUT SUPPLIER: CAYMAN ISLANDS HUMANE SOCIETY

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 24	Spaying and Neutering of Dogs and Cats	64,800	(20,880)	43,920
DESCRIPTION Provide the community with low cost/financially assisted spay/neuter of local companion animals (dogs and cats).				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
64,800	(20,880)	43,920

OUTPUT SUPPLIER: ELECTRICITY REGULATORY AUTHORITY (ERA)

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ERA 12	Support to National Energy Policy Secretariat	50,000	(3,333)	46,667
DESCRIPTION Provide secretarial support to the National Energy Policy Committee established by the PLAHI Ministry.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
50,000	(3,333)	46,667

OUTPUT SUPPLIER: INFORMATION AND COMMUNICATIONS TECHNOLOGY AUTHORITY (ICTA)

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICT 8	**Drafting Instructions for the Development of Legislation**	**45,798**	**(1,272)**	**44,526**

DESCRIPTION

Provide Instruction on:

- Drafting of additional regulations, and amending existing regulations, under the ICTA Law 2010 Revision and the Electronic Transactions Law 2000.
- Continuously monitor international technical standards and legislation in competitive jurisdictions, and recommend amendments to our legislation where appropriate in order to maintain our competitive position.
- Provide specialist advice on legislation impacting the ICT sector.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
45,798	**(1,272)**	**44,526**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICT 9	**Management of KY Internet Domain**	**37,500**	**(1,042)**	**36,458**

DESCRIPTION

Development of policy for, and management of, the Cayman Islands Internet Domain (KY DOM).

- Purchase of technical services for the .ky Internet domains
- Consultation with all stakeholders
- Establishing the necessary technical databases
- Maintaining the required domain name servers
- Receiving, approving and recording applications for registration
- Receiving and recording registration payments
- Responding to requests for information
- Monitoring compliance with domain policy
- Receiving and progressing complaints
- Liaising with international internet organizations e.g. ICANN and Internet Society
- Developing and maintaining the .ky domain registration web site (www.nic.ky)

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
37,500	**(1,042)**	**36,458**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICT 10	**Collection and Verification of Licence Fees**	**150,575**	**(4,183)**	**146,392**

DESCRIPTION

Collection and verification of licence fees from major ICT network and ICT services, including:

- Issuing invoices as required
- Receiving payments and financial statements
- Verifying payments against financial statements and licensing provisions
- Resolving disputes over amounts paid
- Taking action to recover outstanding payments
- Remitting receipts to Government
- Receiving and verifying annual adjustments based upon annual audited financial statements

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
150,575	**(4,183)**	**146,392**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICT 11	**Policy Advice on ICT Matters**	**65,636**	**(1,823)**	**63,813**

DESCRIPTION

Provision of policy advice and support to the Minister, Chief Officer and other Government entities on ICT matters, including compliance with the Government's international obligations, market liberalization and competitive pricing.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
65,636	**(1,823)**	**63,813**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICT 12	**Education of Local Businesses and the General Public on ICT Issues**	**12,323**	**(342)**	**11,981**

DESCRIPTION

Education of the general public and private sector on ICT issues including:

- The effects of competition and the choices available
- Individual rights when dealing with telecommunications companies
- Complaint procedures
- What information available from the ICTA
- What is price regulation, and what does it mean of the individual?
- Which networks and services require licences, and which do not?

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
12,323	**(342)**	**11,981**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICT 13	**Regional and International Representation**	**63,903**	**(1,775)**	**62,128**

DESCRIPTION

Act as the Cayman Islands point of contact and representative on, and pay membership fees to, regional and international ICT related organisations and associations such as:

- American Registry for Internet Numbers (ARIN)
- Caribbean Association of National Telecommunication Organisations
- Caribbean Telecommunications Union
- Country Code Names Supporting Organisation (CCNSO)
- Commonwealth Telecommunications Organisation
- Federal Communications Commission
- Internet Corporation for Assigned Names and Numbers (ICANN)
- International Civil Aviation Organisation (ICAO)
- International Maritime Organisation (IMO)
- International Telecommunications Union
- North American Numbering Plan Association
- Regional ICT Regulators
- SociétéInternationale de TélécommunicationsAéronautiques
- Office of Communications (UK OFCOM)

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
63,903	(1,775)	62,128

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
ICT 14	**National Cyber Security Initiatives**	**112,500**	**(3,124)**	**109,367**

DESCRIPTION

Development of national cyber security strategy, related ICT policies, ICT license obligations, and related regulations. Coordination of cyber security activities with other Authorities, government entities and law enforcement. Creation and management of a cyber security unit to drive and manage strategic objectives.

Coordination with regional and international cyber security entities.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
112,500	(3,124)	109,367

OUTPUT SUPPLIER: NATIONAL HOUSING DEVELOPMENT TRUST

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NHT 4	**Administration of the Affordable Housing Initiative**	**218,288**	**(1,378)**	**216,910**

DESCRIPTION

Administer the lease of the Affordable Housing Initiative Program and provide support services to low income Caymanian families.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
218,288	**(1,378)**	**216,910**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NHT 5	**Administration of the Government Guaranteed Home Assisted Mortgage**	**346,553**	**(311,898)**	**34,655**

DESCRIPTION

Administration of the Government Guarantee Home Assisted Mortgage (GGHAM) Program and provide support services to low income Caymanian families.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
346,553	**(311,898)**	**34,655**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NHT 6	Administration of the New Affordable Housing Initiative	281,053	(196,365)	84,688
DESCRIPTION Administer the New Affordable Housing Initiative Program which provides support services to low income Caymanian families.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
281,053	(196,365)	84,688

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NHT 7	Administration of the Build on Your Own Property Initiative	25,000	(22,200)	2,800
DESCRIPTION Administer the Build on Your Own (BYOP) Program and provide support services to low income Caymanian families.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
25,000	(22,200)	2,800

37. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF COMMERCE, PLANNING AND INFRASTRUCTURE

OUTPUT SUPPLIER: MINSTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
PAH 18	**Technology Support Services**	**-**	**2,996,564**	**2,996,564**
DESCRIPTION The Department operates a 7.5-hours/working day manned Call in Support Answering Service (CSAS) to support Logs ("bug fixes", faults, service outages, password reset and basic requests for IT services) and dispatch these requests to IT staff for work assignment services for central Core agencies and limited SAGC's. Requests for significant sets of IT work to be done or additional/special IT costs are assigned as IT projects. Provides IT infrastructure administration, management, and support (for datacentres, PC's, networks, servers, internet, backups/restores, security, emails, files access, mobile devices, remote access, storage, databases, and software). Also produces in-house software (applications, intranet, websites, and e-services) development/support along with 3rd party software packages support/assistance.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**2,996,564**	**2,996,564**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
PAH 20	**License, Monitoring and Enforcement of Specified Business Types**	**-**	**455,462**	**455,462**
DESCRIPTION To allow for appropriate activity that meets specified minimum standards and to combat illegal activity.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**455,462**	**455,462**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
PAH 22	**E-Government Programme**	**-**	**272,401**	**272,401**

DESCRIPTION

- Administer e-Government (e-gov) programme
- Establish e-gov platform infrastructure to support digitized services
- Promote the use of online services
- Oversight, development, and implementation of e-Government Program Framework
- Establish Policy and Framework to enhance cybersecurity posture

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**272,401**	**272,401**

38. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF EDUCATION, EMPLOYMENT AND GENDER AFFIRS

OUTPUT SUPPLIER: MINISTRY OF EDUCATION, EMPLOYMENT AND GENDER AFFAIRS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
EGA 2	**Employment Support Services and Scholarship Administration**	**2,418,415**	**(645,546)**	**1,772,869**

DESCRIPTION

Provision of services:

- To improve access to employment for Caymanian job-seekers (both employed and unemployed) including: assisting job seekers through registering, assessing, and providing career guidance and counselling, processing, , identification of potential job opportunities, job referrals to employers, referrals for training, and support for Immigration Board Meetings or preparation of reports on work permit issues.
- To aid employers with finding Caymanians for employment including: Processing of job vacancies, review of jobs listings, coding of jobs, referral of potential job seekers (as appropriate).
- To improve workforce readiness through: career guidance and counselling, work readiness assessments, training and employment initiatives (to include Ready2Work) and by supporting targeted groups so that barriers to employment can be identified and overcome directly or in facilitation with other agencies or providers
- Oversee the maintenance and upgrading of the Job Placement Database and provision of Labour Market Information including analyse and dissemination of labour market information, including data to Immigration Boards and monthly Job Link programme portal statistics, as well as generation of relevant employment information for broader use within the Cayman Islands Government and external stakeholders;
- Scholarship administration, monitoring, disbursement and management services related to the Education Council Scholarship Programme and Young Nation Building Programme

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
2,418,415	**(645,546)**	**1,772,869**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
EGA 3	**Employment Regulatory Activities**	**1,808,762**	**(1,262,242)**	**546,520**

DESCRIPTION

Provision of services to administer the Labour Law to ensure that the Rights and Dignity of both employees and employers are protected, and to provide investigative services to employers, employees and related stakeholders in relation to non-compliance of the National Pensions Law and Regulations ("NPL"). Provide advice on the National Pensions Law and Regulations to appropriate stakeholders, and effectively supervise compliance by the registered/approved Administrators.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
1,808,762	**(1,262,242)**	**546,520**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
EGA 10	**Education Evaluation and Support Services**	**9,185,239**	**(269,470)**	**8,915,769**

DESCRIPTION

- Strategic oversight and management of Information, Communications Technology (ICT) throughout the Ministry of Education, Employment and Gender Affairs including integration of systems, ICT Operational Use policies, procurement of ICT resources, and management of Education ICT network.
- Provision of strategies and 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 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.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
9,185,239	**(269,470)**	**8,915,769**

39. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS

OUTPUT SUPPLIER: MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
EGA 16	**Cadet Corps Services**	**-**	**168,437**	**168,437**

DESCRIPTION

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
- Vocational Training Programme
- Provide community service to the wider community
- Plan, operate and attend Camps locally and regionally
- Participate in National Parades and other local parades

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**168,437**	**168,437**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
EGA 17	**Sport Services**	**-**	**1,755,556**	**1,755,556**

DESCRIPTION

Maintenance and management of Government owned sports and recreational facilities to ensure safety, security and competition standards are adhered to:

- Provision of Technical Education and training primarily in the six focus sports via community recreational programmes, national programmes, after-school programmes and school coaching sessions.
- Provision of sports coaching and instructing in the Sister Islands primarily in the 6 focus sports - Basketball, Cricket, Football, Netball, Track and Field and Swimming via Community Sport Programmes; National Programmes; After-School Programmes; School sessions; Sports Workshops; Recreational Leagues and Events.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**1,755,556**	**1,755,556**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
EGA 18	**Youth Services**	**-**	**243,409**	**243,409**

DESCRIPTION

Facilitation of programmes whereby, youth research and share their views on national and international issues. The delivery of a series of summer camps which keep youth productively engaged and adequately supervised during their summer vacation. In addition, the coordination and production of newsletters and radio shows to disseminate information to youth.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**243,409**	**243,409**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
EGA 20	**Management of Land Information and Provision of Surveying Services**	**-**	**2,387,752**	**2,387,752**

DESCRIPTION

- Provision of a real estate valuation and appraisal service to Government including the general maintenance of unoccupied Crown-owned Land, property management, leases, inspections, sales, acquisitions and disposals.
- Provision and maintenance of Land Surveying and Mapping services covering all aspects of the survey and mapping
- processes within Lands and Survey
- Land Registration and Stamp Duty Services
- Provision of geographic datasets of the Cayman Islands, and business development solutions for Government and
- private sector to ensure full use of data and applications developed by the National Geographic Information Service (GIS)
- Maintenance and deployment of geographic applications and the Cayman Land Info website
- Development or acquisition of new geographic information solutions in support of government mandates and initiatives

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**2,387,752**	**2,387,752**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
EGA 21	**Agriculture Support and Regulatory Services**	**-**	**2,463,575**	**2,463,575**

DESCRIPTION

- Provide agricultural supplies to farmers, backyard gardeners and the general public to support agricultural production.
- Provide technical advice and extension information on matters relating to the proper care and maintenance of plant and the propagation of vegetable seedlings and fruit trees to farmers and backyard gardeners.
- Administration of programs to provide plant pest diagnostic services to farmers, backyard gardeners to facilitate the effective management of pests and plant health.
- Provide technical guidance in order to optimize the productivity of livestock at the farm level
- Slaughter and dressing of animals for human consumption in compliance with the regulations and departmental standards, and delivery of carcasses to clients.
- Ambulatory medical and surgical service to farm animals including after-hours emergencies.
- Administration of programs to regulate the importation and exportation of plants, plant products, animals, animal products, and aggregate to prevent the entry, establishment, spread of new pests and diseases into the Cayman Islands and to manage and control existing pests and diseases.
- Administration of programs to regulate the importation and exportation of animals, animal products, to prevent the entry, establishment, spread of diseases into the Cayman Islands and to manage and control existing diseases.
- To reduce the number of stray and neglected animals; educate residents on matters of animal welfare and investigate complaints of inhumane treatment of animals.
- Provision of training, educational, marketing, agri-business, promotional, public relations or logistical services to support the development of the Agricultural Sector and the enhancement of National Food Security.
- Provision of professional advice and support to the Ministry on scientific, technical and strategic matters relating to the Agriculture sector by way of providing

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**2,463,575**	**2,463,575**

OUTPUT SUPPLIER: CAYMAN ISLANDS HUMANE SOCIETY

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 24	**Spaying and Neutering of Dogs and Cats**	**-**	**20,880**	**20,880**
DESCRIPTION Provide shelter, care and attention to all unwanted companion animals (dogs and cats), and seek out responsible homes for them; and provide a low cost/financially assisted spay/neuter programme for local companion animals.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**20,880**	**20,880**

OUTPUT SUPPLIER: CAYMAN SPORTS AMBASSADORS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 58	**Elite Athletes Programme**	**-**	**37,425**	**37,425**
DESCRIPTION Promotion of sports and representation of the Cayman Islands at international sporting and/or educational events, and the attendance at local sporting events in the Cayman Islands.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**37,425**	**37,425**

OUTPUT SUPPLIER: VARIOUS YOUTH ORGANISATIONS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 59	**Youth Development Programmes**	**-**	**111,425**	**111,425**
DESCRIPTION • Programmes offered to develop the character, creative, spiritual, physical and social values of a young person. • Provision of research, advocacy and campaigns to promote the implementation of the National Youth Policy.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**111,425**	**111,425**

OUTPUT SUPPLIER: VARIOUS SPORTS ORGANISATIONS

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 60	**Sports Programmes**	**-**	**281,389**	**281,389**
DESCRIPTION Provision of sports programmes in basketball, boxing, track and field, cricket, football, Rugby, Cycling, netball, sailing, squash, darts, swimming and volleyball based on the associations short-term and long-term development plan.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**281,389**	**281,389**

40. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING

OUTPUT SUPPLIER: MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HES 1	**Policy Advice and Ministerial Services**	**2,751,915**	**21,120**	**2,773,035**

DESCRIPTION

Provision of policy advice and administrative services for the Minister and Cabinet including:

- Preparation of policy advice papers and papers for Cabinet
- Preparation of drafting instructions
- Monitor and review the delivery of outputs for, Statutory Authorities, Government-Owned Companies and Non-Government Organisations
- Environmental Policy/Issues

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
2,751,915	**21,120**	**2,773,035**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HES 18	**Counselling and Support Services**	**-**	**1,581,798**	**1,581,798**

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: supervision, advocacy, counselling, case conferences, mediation and conflict resolution, home school and facility visits and overseas travel with client.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**1,581,798**	**1,581,798**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
HES 21	**Environmental Services and Research**	**-**	**2,364,316**	**2,364,316**

DESCRIPTION

To develop and maintain world-class framework for the protection of the natural environment and resources and to provide all licensing, monitoring, reporting and compliance functions under relevant local legislation and international treaties. To provide an operational framework that supports conservation and sustainable management of the natural environment and resources and to coordinate oil spill contingency planning and provide management services.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**2,364,316**	**2,364,316**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NGS 74	**Preservation of Natural Environment and Places of Historic Significance**	**-**	**285,000**	**285,000**

DESCRIPTION

- Administration of programmes to protect and conserve environmentally and 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.
- Programmes 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.

REASON:

Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**285,000**	**285,000**

OUTPUT SUPPLIER: NATIONAL DRUG COUNCIL

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NDC 1	**Policy, Prevention, Surveillance Research, Information, Monitoring and Evaluation**	**-**	**143,429**	**143,429**

DESCRIPTION
To detect the characteristics and patterns of alcohol and other drug abuse in the Cayman Islands; develop, advocate and implement effective policies and programming to reduce the negative impacts of such substances; disseminate relevant information in an effort to increase awareness and understanding; and evaluate programs in an effort to improve services and determine effectiveness of such activities.

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**143,429**	**143,429**

OUTPUT SUPPLIER: NATIONAL HOUSING DEVELOPMENT TRUST

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NHT 4	**Administration of the Affordable Housing Initiative**	**-**	**1,378**	**1,378**

DESCRIPTION
Administer the lease of the Affordable Housing Initiative Program and provide support services to low income Caymanian families.

REASON:
Election reorganisation

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**1,378**	**1,378**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NHT 5	**Administration of the Government Guaranteed Home Assisted Mortgage**	**-**	**311,898**	**311,898**
DESCRIPTION Administration of the Government Guarantee Home Assisted Mortgage (GGHAM) Program and provide support services to low income Caymanian families.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**311,898**	**311,898**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NHT 6	**Administration of the New Affordable Housing Initiative**	**-**	**196,365**	**196,365**
DESCRIPTION Administer the New Affordable Housing Initiative Program which provides support services to low income Caymanian families.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**196,365**	**196,365**

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
NHT 7	**Administration of the Build your Own Property Initiative**	**-**	**22,200**	**22,200**
DESCRIPTION Administer the Build on Your Own (BYOP) Program and provide support services to low income Caymanian families.				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**22,200**	**22,200**

41. CHANGES TO OUTPUT GROUPS TO BE PURCHASED BY THE HEAD OF CIVIL SERVICE

OUTPUT SUPPLIER: PORTFOLIO OF THE CIVIL SERVICE

OUTPUT	DESCRIPTION NAME	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUEST $	2016/17 REVISED BUDGET $
CIV 16	**Educational Evaluation Services**	**-**	**269,470**	**269,470**
DESCRIPTION The provision of services to inspect and report on standards in educational institutions in the Cayman Islands				
REASON: Election reorganisation				

Approved Appropriation $	Supplementary Requested $	Revised Appropriation $
-	**269,470**	**269,470**

42. CHANGES TO PLANNED TRANSFER PAYMENTS FOR 2016/17

Cabinet made the following changes to the Planned Transfer Payments in 2016/17 financial period in the categories below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUESTED $	2016/17 REVISED BUDGET $
TP 49	**Youth Programmes and Other Non-Governmental Organisations** Assistance for youth related programmes by Churches and other non-governmental organizations **Reason:** Election reorganisation	**131,100**	**(19,000)**	**112,100**
TP 49	**Youth Programmes and Other Non-Governmental Organisations** Assistance for youth related programmes by Churches and other non-governmental organizations **Reason:** Election reorganisation	**-**	**19,000**	**19,000**
TP 56	**Employment Initiatives** Grants awarded to various agencies to support the implementation of employment initiatives **Reason:** Election reorganisation	**2,256,755**	**(1,288,340)**	**968,415**
TP 56	**Employment Initiatives** Grants awarded to various agencies to support the implementation of employment initiatives **Reason:** Election reorganisation	**-**	**1,288,340**	**1,288,340**
TP 72	**Other Youth and Sports Programmes** Other Youth and Sports Programmes/Events **Reason:** Election reorganisation	**751,838**	**(217,369)**	**534,469**
TP 72	**Other Youth and Sports Programmes** Other Youth and Sports Programmes/Events **Reason:** Election reorganisation	**-**	**217,369**	**217,369**

43. CHANGES TO PLANNED EQUITY INVESTMENTS

Cabinet made the following changes to the Planned Equity Investments during the 2016/17 financial period in the categories listed below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUESTED $	2016/17 REVISED BUDGET $
EI 12	**Ministry of Education, Youth, Sports, Agriculture and Lands** Construction and ancillary costs of new school(s) project; minor capital works; other capital purchases and minor capital works **Reason:** Election reorganisation	**13,663,200**	**176,535**	**13,839,735**
EI 53	**Ministry of Home Affairs, Health and Culture – Health and Culture** Equity Injection to purchase entity assets **Reason:** Election reorganisation	**-**	**403,986**	**403,986**
EI 57	**National Housing Development Trust** Equity Injection to cover debt servicing **Reason:** Election reorganisation	**-**	**912,188**	**912,188**
EI 57	**National Housing Development Trust** Equity Injection to cover debt servicing **Reason:** Election reorganisation	**3,353,537**	**(912,188)**	**2,441,349**
EI 67	**Ministry of Financial Services, Commerce and Environment** Equity Investment for purchase of entity assets **Reason:** Election reorganisation	**602,000**	**(403,986)**	**198,014**

44. CHANGES TO PLANNED PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSETS FOR 2016/17

Cabinet made the following Executive Assets Purchase/Constructions during the 2016/17 financial period in the categories listed below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2016/17 APPROVED BUDGET $	2016/17 SUPPLEMENTARY REQUESTED $	2016/17 REVISED BUDGET $
EA 4	**Land Purchases** **Reason:** Election reorganisation moving from Ministry of Planning, Lands, Agriculture, Housing and Infrastructure to Ministry of Education, Youth, Sports, Agriculture and Lands		**(800,000)** **800,000**	
EA 146	**Land Purchases – Conservation** Purchase of Lands for National Conservation purposes **Reason:** Election reorganisation	**-**	**6,000,000**	**6,000,000**
EA 146	**Land Purchases – Conservation** Purchase of Lands for National Conservation purposes **Reason:** Election reorganisation	**6,000,000**	**(6,000,000)**	**-**

SECTION B

REVISED ESTIMATES OF APPROPRIATION

FOR THE 18-MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2017

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45. SUPPLEMENTAL APPROPRIATION

Schedule

Supplementary Appropriations

Appropriations to the Premier
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Group		
CBO 1	Development and Coordination of Government Policy	(199,000)
Equity Investment		
EI 36	Cabinet Office	199,000

Appropriations to the Minister of Home Affairs, Health and Culture - Home Affairs
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
HCA 14	Protection and Investigative Services	600,000
NGS 38	Services for Irregular Migrants	3,600,000

Appropriations to the Minister of Human Resources and Immigration
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Group		
HCA 1	Policy Advice and Ministerial Services on Human Resource and Border Control Matters	(23,547)
Transfer Payments		
TP 46	Emergency Relief Payments	50,000
TP 56	Employment Initiatives	(827,864)
Other Executive Expense		
OE 115	Regional Security Initiatives	597,377

Appropriations to the Minister of Community Affairs, Youth and Sports
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
HCA 30	Counselling and Support Services	50,000
HCA 31	Supervision and Support of Children	17,760
Transfer Payments		
TP 48	Benefit Payments to Ex-Servicemen	(50,000)
TP 49	Youth Programmes and Other Non-Governmental Organisations	10,000
TP 72	Other Youth and Sports Programmes	20,000
Equity Investment		
EI 54	Ministry of Community Affairs, Youth and Sports	(1,200,000)

Appropriations to the Minister of Community Affairs
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
HCA 27	Policy Advice and Support to the Minister of Community Affairs	(26,324)
CAY 2	Children and Youth Services (CAYS) Foundation	350,000
NGS 63	School Lunch and Uniform Programmes	(10,000)
NGS 68	Rental Accommodation for Persons in Need	795,000
NGS 70	Burial Assistance for Indigents	(25,000)
Transfer Payments		
TP 41	Poor Relief Payments	(819,500)
TP 43	Poor Relief Vouchers	864,000
TP 47	Ex-Gratia Benefit Payments to Seamen	(590,000)
TP 48	Benefit Payments to Ex-Servicemen	(215,000)
TP 50	Pre-School Assistance	(35,000)
TP 75	Needs Assessment Support	185,550
Equity Investments		
EI 41	Children and Youth Services (CAYS) Foundation	1,400,000
EI 54	Ministry of Community Affairs	(1,750,000)

Appropriations to the Minister of District Administration, Tourism and Transport
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Group		
NGS 26	Miss Cayman Committee	50,000
Transfer Payments		
TP 66	Sister Islands Home Repairs Assistance	120,000
TP 67	Sports and Cultural Tourism Programmes Assistance	240,000
Equity Investments		
EI 1	Cayman Airways Limited	8,500,000
EI 49	Cayman Turtle Farm (1983) Limited	1,412,000
EI 74	Cayman Islands Airports Authority	(5,000,000)
Executive Assets		
EA 55	Cayman Brac and Liitle Cayman Roads	(725,000)
EA 60	Cayman Brac: Bluff Playfield	1,250,000
EA 125	Cayman Brac Emergency Shelter	(885,000)
EA 139	Little Cayman Boat Ramp	50,000
EA 144	Public Restrooms	(50,000)

Appropriations to the Minister of Finance and Economic Development
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
FED 1	Policy Advice and Ministerial Services	(26,950)
FED 4	Preparation and Publication of Statistical Reports	(134,250)
FED 5	Financial Reporting and Management Services	(475,000)
FED 7	Detection, Interdiction and Prosecution of Customs Offences	(506,251)
FED 10	National Mail Service	350,000
FED 11	Monitoring and Reporting on the Economy	134,250
CIN 1	Health Insurance for Seamen and Veterans for Primary and Secondary Health Care	110,000
Other Executive Expenses		
OE 54	Caribbean Catastrophe Risk Insurance Facility - Annual Premium	1,016,251
OE 86	Compensation	(110,000)
Loans Made		
LM 11	Settlement Loans	125,000
Equity Investments		
EI 50	Cayman Islands National Insurance Company	7,100,000
EI 70	Ministry of Finance and Economic Development	225,534

Appropriations to the Minister of Financial Services, Commerce and Environment
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Equity Investments		
EI 4	Cayman Islands Development Bank	6,280,000
EI 67	Ministry of Financial Services, Commerce and Environment	300,000

Appropriations to the Minister of Financial Services and Home Affairs
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
FSC 7	An Internationally Competitive Financial Services Industry	487,917
FSC 10	A Robust, Efficient Regime for the Registration of Corporate and Vital Information, and the Licensing of Businesses	2,077,401
Equity Investment		
EI 67	Ministry of Financial Services and Home Affairs	588,000

Appropriations to the Minister of Planning, Lands, Housing and Infrastructure
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
PAH 8	Management of Special Projects	(41,000)
PAH 15	Administration of Temporary Housing Initiative	(38,880)
Transfer Payments		
TP 76	Assistance for Infrastructure Development	41,000
TP 78	Ex Gratia Compensation-Linford Pierson Expansion	307,950
Equity Investment		
EI 71	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	(700,000)
Executive Assets		
EA 4	Land Purchase	4,855,362
EA 9	Land Purchase: Gazetted Claims	(142,669)
EA 36	Miscellaneous Road Surface Upgrades	142,669
EA 78	Government Office Accommodation Project 1	75,000
EA 142	George Town Revitalization	850,000
EA 147	Miscellaneous Infrastructure Development	750,000

Appropriations to the Minister of Commerce, Planning and Infrastructure
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
PAH 4	Management of Public Recreational Facilities and Cemeteries	450,289
PAH 14	Management of Planning Applications	(56,938)
Transfer Payment		
TP 78	Ex Gratia Compensation - Linford Pierson Expansion	243,553
Equity Investment		
EI 71	Ministry of Commerce, Planning and Infrastructure	500,000
Executive Assets		
EA 4	Land Purchases	800,000
EA 36	Miscellaneous Road Surface Upgrades	(650,000)
EA 142	George Town Revitalization	240,000
EA 147	Miscellaneous Infrastructure Development	150,000

Appropriations to the Minister of Education, Employment and Gender Affairs
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
EGA 1	Policy Advice, Governance and Ministerial Support Services	(533,000)
EGA 5	Primary Education Services	1,201,682
EGA 6	Secondary Education Services	(971,825)
EGA 7	Education Services for Students with Special Needs	1,987,784
EGA 10	Education Evaluation and Support Services	(400,000)
Transfer Payment		
TP 30	Local and Overseas Scholarships and Bursaries	2,036,620

Appropriations to the Minister of Education, Youth, Sports, Agriculture and Lands
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Group		
NGS 25	Teaching of Tertiary Education Courses	350,000
Transfer Payments		
TP 30	Local and Overseas Scholarships and Bursaries	(50,000)
TP 72	Other Youth and Sports Programmes	(100,000)
Equity Investments		
EI 12	Ministry of Education, Youth, Sports, Agriculture and Lands	(3,337,377)

Appropriations to the Minister of Home Affairs, Health and Culture – Health and Culture
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
HES 11	Mosquito Control Services	1,260,000
HEA 6	Medical Services in Cayman Brac and Little Cayman	87,500
NGS 55	Tertiary Care at Local and Overseas Institutions	4,000,000
Transfer Payment		
TP 73	Other Health & Cultural Programme Assistance	(30,000)
Other Executive Expense		
OE 105	Settlement of Cases	625,000
Equity Investment		
EI 29	Health Services Authority	1,265,000

Appropriations to the Minister of Health, Environment, Culture and Housing
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
HES 7	Collection, Recycling and Disposal of Waste	4,671,455
HEA 17	Medical Care Beyond Insurance Coverage/Un-Insured	(700,000)
HEA 20	Public Health Programmes, Investigations and Treatments	(600,000)
HEA 23	Provision of Antiretroviral Medication	(500,000)
Equity Investments		
EI 47	Cayman National Gallery	29,000
EI 53	Ministry of Health, Environment, Culture and Housing	(1,859,000)

Appropriations to the Deputy Governor
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Group		
CIV 10	Servicing of the Legislative Assembly and Members of the Legislative Assembly	88,000
Other Executive Expenses		
OE 108	Pay Stagnation	(1,989,000)
OE 114	Administrative and Advisory Assistance to the Speaker	50,500
Equity Investment		
EI 35	Portfolio of the Civil Service	(181,500)
Executive Asset		
EA 154	Upgrades to Executive Assets	43,000

Appropriations to the Attorney General
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Equity Investment		
EI 34	Portfolio of Legal Affairs	(75,000)

Appropriations to Cabinet on behalf of the Chief Justice
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Group		
JAD 2	Support of Court Proceedings	(335,000)
Equity Investment		
EI 21	Judicial Administration	335,000

Appropriations to the Oversight Committee of the Legislative Assembly
Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
TCC 1	Public Interest Investigations	(161,787)
TCC 2	Policy Advice and Public Education Outreach	(112,127)
OBM 1	Public Interest Investigations	800,878
ICO 1	Compliance with Freedom of Information Legislation	(639,080)
Equity Investment		
EI 75	Office of the Ombudsman	500,000

Appropriations to the Minister of Health, Environment, Culture and Housing
Appropriation changes approved under Section 12 of the Public Management and Finance Law (2017 Revision)

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
NGS 55	Tertiary Care at Local and Overseas Institutions	6,268,403
Other Executive Expenses		
OE 105	Settlement of Cases	4,500,000

Appropriations to the Premier
Appropriation Changes Arising from Post General Election Reorganisation of Government

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
CBO 1	Development and Coordination of Government Policy	(272,402)
ERA 12	Support to National Energy Policy Secretariat	3,333
ICT 8	Drafting Instructions for the Development of Legislation	1,272
ICT 9	Management of KY Internet Domain	1,042
ICT 10	Collection and Verification of Licence Fees	4,183
ICT 11	Policy Advice on ICT Matters	1,823
ICT 12	Education of Local Businesses and the General Public on ICT Issues	342
ICT 13	Regional and International Representation	1,775
ICT 14	National Cyber Security Initiatives	3,124

Appropriations to the Minister of Home Affairs, Health and Culture - Home Affairs
Appropriation Changes Arising from Post General Election Reorganisation of Government

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
HCA 2	Licensing Services	(181,706)
HCA 7	Incident Responses	(1,113,835)
HCA 9	National Disaster Preparedness and Response Services	(590,105)
HCA 11	Prison Services	(6,679,925)
HCA 12	Correctional Supervision, Intervention and Support Services	(2,417,728)
HCA 14	Protection and Investigative Services	(86,640)
HCA 15	Emergency Domestic Fire Services	(4,091,691)
HCA 17	Aerodrome Fire Services	(3,553,140)
HCA 20	Technology Support Services	(2,996,564)
NDC 1	Policy, Prevention, Surveillance, Research, Information, Monitoring and Evaluation	(143,429)

Appropriations to the Minister of Human Resources and Immigration
Appropriation Changes Arising from Post General Election Reorganisation of Government

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Group		
HCA 6	Human Resource Services	1,907,788
Transfer Payment		
TP 56	Employment Initiatives	1,288,340

Appropriations to the Minister of Community Affairs, Youth and Sports
Appropriation Changes Arising from Post General Election Reorganisation of Government

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
HCA 30	Counselling and Support Services	(1,581,798)
HCA 34	Sports Service	(1,755,556)
HCA 35	Youth Services	(243,409)
HCA 36	Cadet Corp Services	(168,437)
NGS 58	Elite Athletes Programme	(37,425)
NGS 59	Youth Development Programmes	(111,425)
NGS 60	Sports Programmes	(281,389)
Transfer Payments		
TP 49	Youth Programmes and Other Non-Governmental Organisations	(19,000)
TP 72	Other Youth and Sports Programmes	(217,369)

Appropriations to the Minister of Finance and Economic Development
Appropriation Changes Arising from Post General Election Reorganisation of Government

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
FED 10	National Mail Service	856,692
DVB 1	Administration of Lending for Human Resource Development	63,566
DVB 2	Administration of Lending for Micro and Small Businesses Development	78,012
DVB 3	Administration of Mortgage Lending	121,580

Appropriations to the Minister of Financial Services, Commerce and Environment
Appropriation Changes Arising from Post General Election Reorganisation of Government

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
FSC 10	A Robust, Efficient Regime for the Registration of Corporate and Vital Information and the Licensing of Businesses	(2,364,316)
FSC 13	Environmental Services and Research	(455,462)
NGS 74	Preservation of Natural Environment and Places of Historic Significance	(285,000)
DVB 1	Administration of Lending for Human Resource Development	(63,566)
DVB 2	Administration of Lending for Micro and Small Businesses Development	(78,012)
DVB 3	Administration of Mortgage Lending	(121,580)
Equity Investment		
EI 67	Ministry of Financial Services, Commerce and Environment	(403,986)
Executive Asset		
EA 146	Land Purchases - Conservation	(6,000,000)

Appropriations to the Minister of Financial Services and Home Affairs
Appropriation Changes Arising from Post General Election Reorganisation of Government

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
FSC 31	Electronic Monitoring and Incident Response	1,065,835
FSC 32	Domestic Fire Services	5,358,854
FSC 33	Aerodrome Fire Services	4,820,304
FSC 34	Prison Custodial Services	7,656,533
FSC 35	Correctional Supervision, Intervention and Support Services	2,417,728

Appropriations to the Minister of Planning, Lands, Housing and Infrastructure
Appropriation Changes Arising from Post General Election Reorganisation of Government

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
PAH 3	National Mail Service	(856,692)
PAH 5	Agriculture Regulatory Services	(805,249)
PAH 6	Agriculture Development Services	(172,032)
PAH 9	Management of Land Information	(1,299,209)
PAH 17	Services to Farmers	(1,486,294)
NGS 24	Spaying and Neutering of Dogs and Cats	(20,880)
ERA 12	Support to National Energy Policy Secretariat	(3,333)
ICT 8	Drafting Instructions for the Development of Legislation	(1,272)
ICT 9	Management of KY Internet Domain	(1,042)
ICT 10	Collection and Verification of Licence Fees	(4,183)
ICT 11	Policy Advice on ICT Matters	(1,823)
ICT 12	Education of Local Businesses and the General Public on ICT Issues	(342)
ICT 13	Regional and International Representation	(1,775)
ICT 14	National Cyber Security Initiatives	(3,124)
NHT 4	Administration of the Affordable Housing Initiative	(1,378)
NHT 5	Administration of the Government Guaranteed Home Assisted Mortgage	(311,898)
NHT 6	Administration of the New Affordable Housing Initiative	(196,365)
NHT 7	Administration of the Build on Your Own Property Initiative	(22,200)
Equity Investment		
EI 57	National Housing Development Trust	(912,188)
Executive Asset		
EA 4	Land Purchase	(800,000)

Appropriations to the Minister of Commerce, Planning and Infrastructure
Appropriation Changes Arising from Post General Election Reorganisation of Government

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
PAH 18	Technology Support Services	2,996,564
PAH 20	License, Monitoring and Enforcement of Specified Business Types	455,462
PAH 22	E-Government Programme	272,401

Appropriations to the Minister of Education, Employment and Gender Affairs
Appropriation Changes Arising from Post General Election Reorganisation of Government

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
EGA 2	Employment Support Services and Scholarship Administration	(645,546)
EGA 3	Employment Regulatory Activities	(1,262,242)
EGA 10	Education Evaluation and Support Services	(269,470)
Transfer Payment		
TP 56	Employment Initiatives	(1,288,340)

Appropriations to the Minister of Education, Youth, Sports, Agriculture and Lands
Appropriation Changes Arising from Post General Election Reorganisation of Government

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
EGA 16	Cadet Corp Services	168,437
EGA 17	Sports Service	1,755,556
EGA 18	Youth Services	243,409
EGA 20	Management of Land Information and Provision of Surveying Services	2,387,752
EGA 21	Agriculture Support and Regulatory Services	2,463,575
NGS 24	Spaying and Neutering of Dogs and Cats	20,880
NGS 58	Elite Athletes Programme	37,425
NGS 59	Youth Development Programmes	111,425
NGS 60	Sports Programmes	281,389
Transfer Payments		
TP 49	Youth Programmes and Other Non-Governmental Organisations	19,000
TP 72	Other Youth and Sports Programmes	217,369
Equity Investment		
EI 12	Ministry of Education, Youth, Sports, Agriculture and Lands	176,535
Executive Asset		
EA 4	Land Purchase	800,000

Appropriations to the Minister of Health, Environment, Culture and Housing
Appropriation Changes Arising from Post General Election Reorganisation of Government

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Groups		
HES 1	Policy Advice and Ministerial Services	21,120
HES 18	Counselling and Support Services	1,581,798
HES 21	Environmental Services and Research	2,364,316
NGS 74	Preservation of Natural Environment and Places of Historic Significance	285,000
NDC 1	Policy, Prevention, Surveillance Research, Information, Monitoring and Evaluation	143,429
NHT 4	Administration of the Affordable Housing Initiative	1,378
NHT 5	Administration of the Government Guaranteed Home Assisted Mortgage	311,898
NHT 6	Administration of the New Affordable Housing Initiative	196,365
NHT 7	Administration of the Build on Your Own Property Initiative	22,200
Equity Investments		
EI 53	Ministry of Health, Environment, Culture and Housing	403,986
EI 57	National Housing Development Trust	912,188
Executive Assets		
EA 146	Land Purchases - Conservation	6,000,000

Appropriations to the Deputy Governor
Appropriation Changes Arising from Post General Election Reorganisation of Government

Appropriation Reference Number	Appropriation Name	Appropriation Amount $
Output Group		
CIV 16	Educational Evaluation Services	269,470

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SECTION C

UNAUDITED FINANCIAL STATEMENTS FOR THE GOVERNMENT OF THE CAYMAN ISLANDS

FOR THE 18-MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2017

ALL FIGURES ARE STATED IN CI $000s

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GOVERNMENT OF THE CAYMAN ISLANDS

UNAUDITED FINANCIAL STATEMENTS FOR THE 18 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2017

STATEMENT OF RESPONSIBILITY FOR THE UNAUDITED FINANCIAL STATEMENTS

These unaudited financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2017 Revision). They report the unaudited financial transactions for the Core Government and the Entire Public Sector for the financial period ended 31 December 2017.

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, the Ministry of Finance and Economic Development has used its best professional judgement in preparing these unaudited financial statements.

The unaudited financial statements incorporate the fiscal and economic implications of all Government decisions and circumstances as at 31 December 2017.

We accept responsibility for the accuracy and integrity of the financial information in these financial statements and its compliance with the Public Management and Finance Law (2017 Revision).

To the best of our knowledge the Financial Statements are:

a) complete and reliable;
b) fairly reflect the financial positon as at 31 December 2017 and performance for the financial period ended 31 December 2017;
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 practices as defined by International Public Sector Accounting Standards (IPSAS), except for full compliance with IPSAS 6 and IPSAS 25.

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Honourable Roy McTaggart, JP

Minister for Finance and Economic Development

14th August 2018

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Mr. Kenneth Jefferson, JP

Financial Secretary and Chief Officer of the Ministry of Finance and Economic Development

14th August 2018

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46. UNAUDITED FINANCIAL STATMENTS

FOR THE 2016/17 18-MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2017

ALL FIGURES ARE STATED IN CI $000s

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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 (2017 Revision).

The reporting entity comprises of:

- Executive financial transactions and balances;
- Ministries and Portfolios;
- Statutory Authorities;
- Government Companies; and
- Office of the Auditor General and the Office of the Ombudsman.

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 unaudited 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 18-month period ended 31 December 2017.

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 period. 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 Gasoline and Diesel Alcoholic Beverages Tobacco Products Motor Vehicle Duty Food Manufactured Goods Machinery and Transport Equipment	When goods become liable for duty, generally at declaration, prior to release of goods.
Cruise Ship Tax 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	
and Professional Licenses Work Permit Fees Traders' License LCCL Company Fees Bank and Trust License Insurance Licences Mutual Fund Administrators Partnership Fees Trust Registration Fees Liquor Licence CUC Licence Cable and Wireless Licence TV Station Licence Ship Registration Fees Hotel Licence Other Licences	Upon initial application and, if appropriate, when renewed (renewal dates vary).

Radio stations (pending)	
Coercive Revenue	**Revenue Recognition Point**
Domestic Levies on Goods and Services (Continued)	
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
Misc. Stamp Duty	At the time the goods are delivered (on parcels)
Misc. 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 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 lessor to the lessee substantially all the risks and benefits incidental to ownership of leased non-current assets and operating leases under which the lessor 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
STATEMENT OF FINANCIAL POSTION
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2017

		Core Government		Entire Public Sector	
GOVERNMENT OF THE CAYMAN ISLANI		**18-Month Unaudited Actuals 2016/17**	**18-Month Budget 2016/17**	**18-Month Unaudited Actuals 2016/17**	**18-Month Budget 2016/17**
STATEMENT OF FINANCIAL POSITION		**$000**	**$000**	**$000**	**$000**
AS AT 31 DECEMBER 2017	**Notes**				
Current Assets					
Cash and cash equivalents	2	61,241	341,211	222,110	428,901
Trade receivables	3	8,804	30,936	30,095	45,904
Other Receivables	3	17,702	8,623	21,269	4,431
Dividend Receivable	3	7,203	-	-	-
Inventories	4	3,149	3,401	15,239	21,549
Prepayments	6	2,376	7,343	7,439	12,484
Loans	7	592	735	1,888	3,079
Investments	5	400,869	-	524,610	-
Biological Assets		-	-	1,533	-
Total Current Assets		**501,936**	**392,249**	**824,183**	**516,348**
Non-Current Assets					
Trade receivables	3	427	-	427	-
Other receivables	3	-	-	2,172	-
Investments	5	831	831	29,981	101,806
Loans	7	456	360	24,355	31,503
Net Worth - Public Entities	10	219,551	369,261	-	-
Property, plant and	8	1,419,697	1,366,904	1,748,442	1,731,585
Intangible Assets	9	3,017	3,869	5,540	5,943
Investment Property	11	-	-	14,764	-
Other non-current assets		253	-	739	-
Total Non-Current Assets		**1,644,232**	**1,741,225**	**1,826,420**	**1,870,837**
Total Assets		**2,146,168**	**2,133,474**	**2,650,603**	**2,387,185**
Current Liabilities					
Trade payables	12	19,094	27,591	27,779	19,379
Other payables and accruals	12	126,273	39,542	121,507	49,359
Bank Overdraft		-	-	1,829	1,589
Unearned revenue	13	61,739	16,332	73,019	28,077
Employee entitlements	14	7,459	7,970	8,960	10,473
Unfunded Pension Liability	15	10,000	21,400	26,269	-
Current Portion of Borrowings	1	31,116	30,280	43,901	41,819
Provisions	16	-	-	12,696	-
Total Current Liabilities		**255,681**	**143,115**	**315,960**	**150,696**
Non-Current Liabilities					
Trade Payables	12	-	-	-	-
Other payables and accruals	12	-	-	253	268
Unearned Revenue	13	13,910	10,500	13,910	10,500
Unfunded pension liability	14	410,335	366,940	438,702	420,611
Unfunded post retirement health care	14	-	-	241,213	34,231
Currency Issued		-	-	119,544	97,500
Long Term portion of	1	419,965	420,834	474,744	481,294
Total Non-Current Liabilities		**844,209**	**798,274**	**1,288,365**	**1,044,404**
Total Liabilities		**1,099,890**	**941,389**	**1,604,325**	**1,195,100**
Net Assets		**1,046,278**	**1,192,085**	**1,046,278**	**1,192,085**
NET WORTH					
Reserves	17	170,971	173,851	219,608	173,851
Revaluation reserve		490,849	(64,818)	529,958	340,622
Current Year Surplus		137,586	282,492	137,586	46,624
Other Accumulated Surplus		246,872	800,560	159,126	630,988
Total Net Worth		**1,046,278**	**1,192,085**	**1,046,278**	**1,192,085**

GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2017

		Core Government		Entire Public Sector	
GOVERNMENT OF THE CAYMAN ISLANDS		**18-Month Unaudited Actuals 2016/17**	**18-Month Budget 2016/17**	**18-Month Unaudited Actuals 2016/17**	**18-Month Budget 2016/17**
STATEMENT OF FINANCIAL PERFORMANCE		**$000**	**$000**	**$000**	**$000**
FOR THE YEAR ENDED 31 DECEMBER 2017	**Notes**				
Revenue					
Coercive Revenue	**18**	952,951	851,989	952,834	851,989
Sales of Goods & Services	**19**	59,602	51,832	387,874	367,261
Investment revenue	**20**	9,042	4,628	15,431	6,609
Donations	**21**	1,101	60	2,405	1,033
Other revenue		61	25	71	6,527
Total Revenue		**1,022,757**	**908,534**	**1,358,615**	**1,233,419**
Expenses					
Personnel costs	**22**	390,284	402,293	616,456	609,046
Supplies and consumables	**23**	126,659	142,267	334,023	345,788
Leases		7,764		12,380	
Depreciation & Amortisation		55,814	39,674	88,031	71,709
Impairment of Loans		-	-	-	450
Impairment of Inventory		-	-	-	-
Finance costs	**24**	39,064	38,991	43,540	43,810
Litigation costs	**25**	561	722	1,536	3,078
Outputs from Statutory Authorities & Government Companies	**27**	150,969	152,574	-	-
Outputs from Non-Governmental Suppliers	**28**	51,585	34,365	51,585	34,365
Transfer Payments	**29**	48,556	48,929	48,556	48,929
Other (Gains)/Losses	**26**	(2,369)	(4,474)	(1,706)	(4,192)
Other Operating expenses	**30**	15,108	7,089	26,628	33,812
Total Expenses		**883,995**	**862,430**	**1,221,029**	**1,186,795**
Core Government Net Surplus		**138,762**	**46,104**	**137,586**	**46,624**
(Loss)/Profit of Statutory Authorities & Government Companies	**10**	**(1,176)**	**520**	**-**	**-**
Entire Public Sector Net Surplus		**137,586**	**46,624**	**137,586**	**46,624**

GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF CHASH FLOWS

FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2017

		Core Government		Entire Public Sector	
		18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
		$000	$000	$000	$000
	Notes				
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Coercive Receipts		957,762	852,991	957,762	852,988
Outputs to other government agencies		3,384	7,263	-	-
Sale of goods and services - third party		55,132	49,228	391,925	357,445
Interest received		7,403	4,562	13,998	5,414
Donations / Grants received		1,038	60	2,342	786
Other receipts		26,554	24,251	39,337	25,644
Payments					
Personnel costs		(404,593)	(412,811)	(612,770)	(619,129)
Supplies and consumables		(107,118)	(150,080)	(312,312)	(355,462)
Outputs from public authorities		(147,542)	(150,655)	-	-
Outputs from non-governmental organisations		(55,629)	(34,957)	(55,629)	(34,957)
Transfer payments		(47,915)	(48,895)	(47,915)	(48,895)
Financing/interest payments		(39,573)	(39,459)	(45,479)	(42,211)
Other payments		(31,697)	(22,430)	(57,477)	(41,357)
Net cash flows from operating activities	**31**	**217,206**	**79,068**	**273,782**	**100,266**
CASH FLOWS FROM INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant and equipment		212	-	212	102
Proceeds from sale of Loans/investments		651,122	1,043	668,253	1,043
Receipt of Dividends/Capital withdrawal from Public Entities		-	3,077	-	-
Cash Used					
Purchase of property, plant and equipment		(54,944)	(67,836)	(114,995)	(142,052)
Purchase of Loans/investments		(728,233)	(1,020)	(764,604)	(2,525)
Equity injection paid to public authorities		(60,984)	(35,208)	-	-
Net cash flows from investing activities		**(192,827)**	**(99,944)**	**(211,134)**	**(143,432)**
CASH FLOWS FROM FINANCING ACTIVITIES					
Cash received					
Repayment of Borrowings		(52,231)	(52,305)	(73,781)	(70,352)
Net cash flows from financing activities		**(52,231)**	**(52,305)**	**(73,781)**	**(70,352)**
Net increase in cash and cash equivalents		**(27,852)**	**(73,181)**	**(11,133)**	**(113,518)**
Cash and cash equivalents at beginning of period		89,093	414,392	231,415	540,830
Cash and cash equivalents at end of period	**2**	**61,241**	**341,211**	**220,282**	**427,312**

GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2017

	Core Government		Entire Public Sector	
	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Opening Balance Net Worth	1,177,180	1,103,710	1,177,180	1,103,710
Prior Year Adjustments	(75,061)	-	(75,061)	-
Movement in Post Retirement Benefit	(199,084)	-	(199,084)	-
Revaluation	5,657	41,751	5,657	41,751
Net Surplus	137,586	46,624	137,586	46,624
Total Changes in Net Worth	**(55,841)**	**88,375**	**(55,841)**	**88,375**
Closing Balance Net Worth	**1,046,278**	**1,192,085**	**1,046,278**	**1,192,085**

STATEMENT OF BORROWINGS
NOTE 1: STATEMENT OF DEBT

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Local Currency Debt				
Not later than one year	-	-	620	1,490
Between one and two years	-	-	449	2,045
Between two and five years	-	-	1,617	2,354
Later than five Years	-	-	3,086	4,953
Total Local Currency Debt	**-**	**-**	**5,772**	**10,842**
Foreign Currency Debt (stated in CI$)				
Not later than one year	30,280	30,280	41,499	40,329
Between one and two years	312,726	312,752	325,504	324,698
Between two and five years	68,909	68,909	98,005	83,680
Later than five years	39,166	38,915	47,865	63,564
Total Foreign Currency Debt	**451,081**	**450,856**	**512,873**	**512,271**
Total Outstanding Debt	**451,081**	**450,856**	**518,645**	**523,113**
Local Currency Marketable Securities and Deposits				
Not later than one year	-	-	23,123	-
Between one and two years	-	-	-	100,975
Total Local Currency Marketable Securities and Deposits	**-**	**-**	**23,123**	**100,975**
Foreign Currency Marketable Securities and Deposits				
Not later than one year	400,869	-	501,253	-
Between one and two years	-	-	25,944	-
Between two and five years	-	-	689	-
Later than five years	-	-	2,517	-
Total Foreign Currency Marketable Securities and Deposits	**400,869**	**-**	**530,403**	**-**
Total Marketable Securities and Deposits	**400,869**	**-**	**553,526**	**100,975**
Net Public Debt	**50,212**	**450,856**	**(34,881)**	**422,138**

NOTE 1: STATEMENT OF DEBT (CONTINUED)

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	Outstanding Balance CI$	Outstanding Balance CI$	Outstanding Balance CI$	Outstanding Balance CI$
	$000	$000	$000	$000
Foreign Currency Debt **Central Government loans**				
The Cayman Islands Government Securities Law, 2003	4,556	4,556	4,566	4,556
2003 Bond Issue Principal amount is US$163.2 million. Issue date of the Bond was 8th April 2003 with a final maturity date of 8th April 2018. Interest is payable at a fixed rate of 5.3% per annum over the 15 year life of the Bond. Principal of USD5,440,000 plus interest is repaid semi-annually in April and October.				
2009 Notes Issue	261,300	261,300	261,300	261,300
Principal amount is US$312 million. Issue date of the Bond was 19 November 2009 with a final maturity date of 19 November 2019. Interest is payable semi-annually at a rate of 5.95% per annum over the 10 year life of the Bond.				
FirstCaribbean International Bank (Cayman) Limited	4,800	4,800	4,800	4,800
Loan Agreement of US$74,399,940.48 - drawdown of US$28,800,000.00 on 23 November 2005 amortised over 15 years at a fixed interest rate of 5.58% pa with quarterly payments of interest + Principal US$480,000.00 commencing 28 February 2006 with final repayment due 30 November 2020.				
FirstCaribbean International Bank (Cayman) Limited	20,125	20,125	20,125	20,125
The final drawdown of US$62,999,949.60 on Loan Agreement of US$155,759,875.39 was drawn on 27th June 2008. The loan has been amortised over 15 yrs with 1/4ly payments of Principal US$1,050,000 plus interest commencing 24 Oct 08 with final repayment due 24 June 2023. The loan was converted to a fixed rate loan for 5 years from 24 Jan 09 to 23 Jan 2014 at 4.25% pa at which time the interest rate was fixed @ 2.71% for the remaining life of the loan.				

NOTE 1: STATEMENT OF DEBT (CONTINUED)

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	Outstanding Balance CI$	Outstanding Balance CI$	Outstanding Balance CI$	Outstanding Balance CI$
	$000	$000	$000	$000
FirstCaribbean International Bank (Cayman) Limited	14,567	14,567	14,567	14,567
A second draw down in the amount of US$45,599,963.52 on Loan Agreement of US$155,759,875.39 was drawn on 24 June 2008 at 1 month Libor plus 0.50% margin. The loan has been amortised over 15 yrs with 1/4ly payments of Principal US$760,000 plus interest commencing 24 Oct 2008. The loan was converted to a fixed rate loan for 5 years from 24 Jan 09 to 24 Jan 2014 at 4.25% pa. at which time the rate was fixed at 2.71% for the remaining life of the loan.				
FirstCaribbean International Bank (Cayman) Limited	13,755	13,755	13,755	13,755
Facility in the amount of US$155,759,875.39 (CI$129.8million @ 0.833334) with an availability period of 12 months. Bridge Loan of CI$16m drawndown 26 Oct 07, CI$7.3m drawndown on 23 Nov 07 and a third drawdown of CI$16m on 14 December 2007 at 1 week Libor. Amortised over 15 yrs with 1/4ly payments of Principal US$786,000 plus interest commencing 11 May 2008. Converted to a fixed rate loan for 5 yrs from 11 Feb 09 to 10 Feb 2014 @ 4.25%pa. Interest rate was fixed at 2.67% on 11 February 2014 for the remaining life of the loan.				
FirstCaribbean International Bank (Cayman) Limited	131,094	131,094	131,094	131,094
15 - Year fixed rate loan of US$185,074,000 advanced on 19 April 2011 at an interest rate of 5.44% p.a. Semi-annual payments of interest only commencing 19 October 2011 with Principal payments of US$9,253,700 plus interest to commence 19 October 2016.				
European Investment Bank	628	659	628	659
1989 CAYMAN ISLANDS COMMUNITY COLLEGE				
Soft Loan of 1,500,000 ECUs repayable over 30 years commencing 15th October, 1999 at interest of 1% per annum on outstanding balance. Loan was re-classified as Core Government 30 June 2014				
Total Core Government Debt	**450,825**	**450,856**	**450,835**	**450,856**

NOTE 1: STATEMENT OF DEBT (CONTINUED)

	Core Government		Entire Public Sector	
As at 31 December 2017	**18-Month Unaudited Actuals**	**18-Month Budget 2016/17**	**18-Month Unaudited Actuals 2016/17**	**18-Month Budget 2016/17**
	Outstanding Balance	**Outstanding Balance CI$**	**Outstanding Balance CI$**	**Outstanding Balance CI$**
	$000	**$000**	**$000**	**$000**
Self Financing Loans - Statutory Authorities and Government Companies				
European Investment Bank 1981 CIVIL AVIATION AUTHORITY (CAYMAN BRAC AIRPORT) Soft loan of 330,000 ECUs repayable over 30 years commencing 1st May, 1990 at interest of 1% per annum on outstanding balance.	26	26	26	26
European Investment Bank 1987 CIVIL AVIATION AUTHORITY (CAYMAN BRAC AIRPORT) Soft loan of 658,000 ECUs repayable over 30 years commencing 5th November 1997 at interest of 1% per annum on outstanding balance.	231	232	231	232
Total Self-Financing Debt	**257**	**258**	**257**	**258**
Public Entities Debt				
Cayman Airways Ltd	-	-	19,992	14,151
Cayman Islands Airport Authority	-	-	-	180
Cayman Turtle Centre	-	-	8,038	9,234
Cayman Islands Development Bank	-	-	23,927	31,820
Health Services Authority	-	-	-	1,007
National Housing and Development Trust	-	-	13,825	13,825
Port Authority	-	-	-	-
Water Authority	-	-	1,782	1,782
Sub-Total - Public Entities Debt	-	-	**67,564**	**71,999**
Total Entire Public Sector Debt	**451,082**	**451,114**	**518,656**	**523,113**

NOTE 1A: CONTINGENT LIABILITIES AND ASSETS

	Core Government	
	18-Month Unuadited Actuals 2016/17	**18-Month Budget 2016/17**
Cayman Turtle Conservation and Education Centre	6,430	7,388
Cayman Airways Limited	15,994	11,322
Cayman Islands Airport Authority	-	36
Water Authority of the Cayman Islands	356	356
Cayman Islands Development Bank	11,964	15,910
Port Authority of the Cayman Islands	-	-
National Housing Development Trust	11,060	11,060
Health Services Authority	-	805
Total Quantifiable Guarantees	**45,804**	**46,877**
Government guarantee of upper 35% of $57.2 million of mortgages under Government Guarantee Home Assistant Mortgage Scheme	3,600	10,695
Total Other Contingent Liabilities	**3,600**	**10,695**
Legal Proceedings and Disputes		
Civil/Quasi Civil Matters		
Litigation arising in the ordinary course of business	10,800	10,000
Total Legal Proceedings and Disputes		
Total Contingent Liabilities	**60,204**	**67,572**

NOTE 2: CASH AND CASH EQUIVALENTS

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
US $ Operational Current Account	10,861	3,015	41,745	11,984
CI$ Cash in transit (IRIS Remittance Account)	-	3,814	-	3,815
CI$ Cash in Hand	10	1,000	950	3,255
CI $ Operational Current Account	36,456	1,825	111,474	46,784
Operational Accounts - GBP	2	-	2	-
Fixed Deposits (Less than 90 days)	5,188	-	40,147	-
CI$ Other Bank Accounts	8,100	839	13,991	9,189
Other Short Term Investments	-	319,375	-	338,773
MLAT KYD Bank Account	-	5,365	-	5,365
MLAT USD Bank Account	-	2,441	-	2,441
CI$ Payroll Account	623	3,537	13,801	7,295
Total Cash and Cash Equivalents (Excluding bank overdrafts)	**61,241**	**341,211**	**222,110**	**428,901**
Less overdrafts	**-**	**-**	**(1,829)**	**(1,589)**
Total Cash and Cash Equivalents	**61,241**	**341,211**	**220,281**	**427,312**

NOTE 3: TRADE AND OTHER RECEIVABLES

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Trade Receivables				
Coercive Revenue	7,152	32,971	4,872	32,971
Outputs to other government agencies	-	18	-	-
Sales of goods and services	18,392	13,453	124,519	140,201
Other Trade Receivables	-	-	-	352
Less: Provision for Trade Receivables	(16,313)	(15,506)	(98,869)	(127,620)
Total trade receivables	**9,231**	**30,936**	**30,522**	**45,904**
Current	8,804	15,991	30,095	30,087
Non-Current	427	14,945	427	15,817
Total	**9,231**	**30,936**	**30,522**	**45,904**

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
Other Receivables	$000	$000	$000	$000
Advances (salary, Official Travel, etc)	98	54	40	137
Dishonoured cheques	893	830	893	830
Dividend receivable	7,204	5,424	-	-
Interest receivable	1	-	106	94
Statutory Authorities & Government Companies	-	258	-	-
Other Receivables - Other	16,742	3,009	20,261	4,343
Other Non-Current Assets	-	927	2,172	927
Less: provision for doubtful debts - Other Receivables	(31)	(1,879)	(31)	(1,900)
Total other receivables	**24,907**	**8,623**	**23,441**	**4,431**
Current	24,907	8,197	21,269	3,504
Non-Current	-	426	2,172	927
Total	**24,907**	**8,623**	**23,441**	**4,431**

MOVEMENTS IN THE PROVISION OF DOUBTFUL DEBTS ARE AS FOLLOWS:

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
Description	**$000**	**$000**	**$000**	**$000**
Balance at 1 July	(12,889)	(31,315)	(111,588)	(131,320)
Additional provisions made during the year	(3,424)	-	(4,680)	(18,283)
Receivables written off during the period	-	1,500	17,399	1,036
Total	**(16,313)**	**(29,815)**	**(98,869)**	**(148,567)**

NOTE 4: INVENTORIES

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
Description	**$000**	**$000**	**$000**	**$000**
Inventory held for use in the provision of goods and services	2,614	431	11,923	11,561
Inventory held for sale	535	196	1,714	7,260
Work in Progress and finished goods	-	2,774	-	2,774
Inventory of Unissued Currency Notes and Coins	-	-	1,602	-
Impairment of Inventory	-	-	-	(46)
TOTAL INVENTORIES	**3,149**	**3,401**	**15,239**	**21,549**
Current	3,149	3,401	15,239	21,549
Non-Current	-	-	-	-
Total	**3,149**	**3,401**	**15,239**	**21,549**

NOTE 5: INVESTMENTS

	Core Government		Entire Public Sector	
	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
Description	**$000**	**$000**	**$000**	**$000**
Short-term Investments				
Interest receivable	2,165	-	2,446	-
Marketable Securities and Deposits	398,704	-	516,989	-
Total	**400,869**	**-**	**519,435**	**-**
Long-term Investments				
Cayman First Insurance	240	240	240	240
Caribbean Development Bank	591	591	591	591
Long term investments - US Treasury Notes, Marketable Securities and Deposits	-	-	34,325	100,975
Total	**831**	**831**	**35,156**	**101,806**
Total Investments at the lower of cost or market value	**401,700**	**831**	**554,591**	**101,806**

NOTE 6: PREPAYMENTS

	Core Government		Entire Public Sector	
	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Accrued Prepayments	-	3,420	-	5,008
Prepaid Insurance	364	3,891	479	7,376
Other	2,012	32	6,960	100
Total	**2,376**	**7,343**	**7,439**	**12,484**

NOTE 7: LOANS MADE

	Core Government		Entire Public Sector	
	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
Loan Description	$000	$000	$000	$000
Overseas Medical loans	12,008	12,379	12,008	12,379
Personal loans to staff	-	119	-	119
Civil Service Mortgages to staff	220	247	220	247
Student loans	-	267	-	267
Loans to Statutory Authorities and Government Companies	257	-	-	-
Loans to farmers	-	197	-	197
Other Loans	-	164	27,799	40,268
Settlement Loans		152		152
Provision outstanding loans	(12,180)	(12,430)	(15,823)	(19,047)
Home School Association	74	-	74	-
Loans (due within 12 months)	592	-	1,888	-
Private Schools	77	-	77	-
BALANCE AS AT 30 JUNE	**1,048**	**1,095**	**26,243**	**34,582**

NOTE 8: PROPERTY, PLANT AND EQUIPMENT

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
Cost of Property, plant & equipment	**$000**	**$000**	**$000**	**$000**
Land	597,454	538,419	644,323	586,612
Plant and equipment	30,080	45,906	54,569	100,204
Buildings and Leasehold	355,285	352,165	555,896	580,590
Lease Improvements	3,538	3,768	8,832	9,151
Furniture and Fittings	9,137	11,418	19,240	22,418
Computer Hardware	15,712	24,029	33,553	45,265
Office Equipment	5,804	6,829	8,176	9,450
Road and Sidewalks	-	403,662	2,354	403,662
Water Retriculation	5,913	59	116,094	77,522
Other assets	8,111	10,158	32,112	46,704
Infrastructure	380,305	11,493	381,226	43,258
Motor Vehicles	37,463	37,717	46,248	48,299
Marine Vessels	5,855	5,470	5,855	5,470
Aircraft	5,188	4,862	50,812	27,958
Assets under construction or development	111,823	145,195	161,013	205,499
Total Cost of Property, Plant and Equipment	**1,571,668**	**1,601,150**	**2,120,303**	**2,212,062**
Accumulated Depreciation				
Plant and equipment	21,866	22,749	37,995	57,258
Buildings and Leasehold	38,675	73,812	113,975	170,593
Lease Improvements	3,231	3,432	6,369	6,820
Furniture and Fittings	6,184	7,969	14,830	17,835
Computer Hardware	12,448	20,275	27,792	38,049
Office Equipment	4,703	5,795	6,325	8,099
Road and Sidewalks	17,553	50,006	17,947	50,006
Water Retriculation	1,008	509	55,427	32,475
Other assets	6,895	7,622	22,633	24,923
Infrastructure	5,739	7,023	5,739	22,718
Motor Vehicles	27,713	28,843	34,249	37,100
Marine Vessels	3,112	2,837	3,112	2,837
Aircraft	2,853	3,374	25,470	11,764
Total Accumulated Depreciation	**151,979**	**234,246**	**371,863**	**480,477**
Net Book Value				
Land	597,454	538,419	644,323	586,612
Plant and equipment	8,215	23,157	16,574	42,946
Buildings and Leasehold	316,610	278,353	441,921	409,997
Lease Improvements	307	336	2,463	2,331
Furniture and Fittings	2,953	3,449	4,410	4,583
Computer Hardware	3,265	3,754	5,761	7,216
Office Equipment	1,101	1,034	1,851	1,351
Road and Sidewalks	(17,553)	353,656	(15,593)	353,656
Wate Retriculation	4,905	(450)	60,667	45,047
Other assets	1,216	2,536	9,479	21,781
Infrastructure	374,565	4,470	375,487	20,540
Motor Vehicles	9,750	8,874	11,999	11,199
Marine Vessels	2,743	2,633	2,743	2,633
Aircraft	2,335	1,488	25,342	16,194
Assets under construction or development	111,830	145,195	161,013	205,499
Net Book Value	**1,419,697**	**1,366,904**	**1,748,442**	**1,731,585**

NOTE 9: INTANGIBLE ASSETS

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Computer Software	12,219	13,725	21,053	20,375
Accumulated Amortisation	9,200	9,856	15,513	14,432
	3,017	**3,869**	**5,540**	**5,943**

NOTE 10: NET WORTH OF PUBLIC ENTITIES

Description	01-07-2016 Networth Balance	Equity Injection	Budget 2016-17 Profit or (Loss)	Dividends and Capital Withdrawal	Other Adjustments	31-12-2017 Networth Balance	Profit or (Loss) Forecast 2016/17	Profit or (Loss) Unaudited Actual 2015/16
Auditors Oversight Authority	300	-	46	-	-	346	346	300
Cayman Airways Ltd.	(27,928)	16,150	(9,981)	-	53	(21,706)	(21,706)	(27,928)
Cayman Islands Airport	79,652	2,500	16,833	-	(15,621)	83,364	83,364	79,652
Cayman Islands Development	8,016	9,780	(620)	-	(1,389)	15,787	15,787	8,016
Cayman Islands Monetary	24,493	-	3,512	-	3,728	31,733	31,733	24,493
Cayman National Cultural	4,585	50	(230)	-	(56)	4,349	4,349	4,585
Cayman Turtle Farm	13,534	13,816	(10,615)	-	(181)	16,554	16,554	13,534
Children and Youth Services	1,460	1,400	(125)	-	36	2,771	2,771	1,460
Cayman Islands National	15,925	7,100	(6,084)	-	(4,252)	12,689	12,689	15,925
Civil Aviation Authority	6,828	-	5,518	(2,031)	(6,849)	3,466	3,466	6,828
Electricity Regulatory								
Health Services Authority	98,758	2,542	1,885	-	(142,430)	(39,245)	(39,257)	98,758
Information Communications and Technology Authority								
Maritime Authority of the	3,895	-	(64)	-	(6,085)	(2,254)	2,941	3,895
National Gallery	2,708	-	104	-	(8)	2,804	2,804	2,708
National Housing and	4,842	3,353	(1,818)	-	(335)	6,042	6,042	4,842
National Museum	2,769	-	3	-	29	2,801	2,801	2,769
National Roads Authority	4,831	-	560	-	(16,993)	(11,602)	(11,602)	4,831
NationalDrug Council	359	-	39	-	(1)	397	397	359
Port Authority	21,200	-	(2,257)	-	35	18,978	18,978	21,200
Sister Islands Affordable	1,523	-	30	-	(81)	1,472	1,472	1,523
Stock Exchange	2,424	-	956	(368)	-	3,012	3,012	2,424
Tourism Attraction Board	9,524	-	160	-	(537)	9,147	9,147	9,524
University College of the	8,145	-	181	-	61	8,387	8,387	8,145
Utility Regulation and	3,337	-	(1,396)	-	306	2,247	351	3,337
Water Authority	73,593	-	2,161	(250)	(7,492)	68,012	68,012	73,593
Total	**364,773**	**56,691**	**(1,202)**	**(2,649)**	**(198,062)**	**219,551**	**222,838**	**364,773**

NOTE 11: INVESTMENT PROPERTY

	Core Government		Entire Public Sector	
	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
Cost	**$000**	**$000**	**$000**	**$000**
Balance as at 1 July	-	-	19,949	-
Additions	-	-	46	-
Total Cost	-	-	19,995	-
Accumulated Depreciation				
Balance as at 1 July	-	-	4,571	-
Charge for Year	-	-	660	-
Total Accumulated Depreciation	-	-	5,231	-
Net Book value	-	-	14,764	-

NOTE 12: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

	Core Government		Entire Public Sector	
	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
Trade Payables	**$000**	**$000**	**$000**	**$000**
Creditors	19,094	19,819	27,779	19,379
Creditors other government agencies	-	3,000	-	-
Outputs to other government agencies SAGC	-	4,772	-	-
	19,094	**27,591**	**27,779**	**19,379**
Current	19,094	27,591	27,779	19,379
Non-Current	-	-	-	-
Total	**19,094**	**27,591**	**27,779**	**19,379**
Other Payables and Accruals				
Payroll Deductions	2,394	1,073	1,850	2,061
Loan Interest Payable	3,353	3,353	3,723	3,353
Accrued Expenses	98,102	27,712	96,334	25,400
Accrued Expenses other government agencies	-	20	-	-
Deposits from Statutory Authorities and Government Companies	2,073	2,046	-	-
Non-current payables and accruals	-	-	253	-
Other payables	3,081	5,338	15,518	18,813
Trust liabilities	1	-	1	-
Transfers payable	22	-	269	-
Core government trade with other public entities	12,320	-	-	-
Owing to trusts	3,811	-	3,812	-
Accruals - Equity Injection	1,116	-	-	-
Total payables and accruals	**126,273**	**39,542**	**121,760**	**49,627**
Current	126,273	39,542	121,507	49,627
Non-Current	-	-	253	-
Total	**145,367**	**67,133**	**149,539**	**69,006**

NOTE 13: UNEARNED REVENUE

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Rentals paid in advance	-	10,500	-	10,500
Immigration deposits	-	-	-	-
Customs deposits	1,369	1,187	1,369	1,187
Revenue deposits	-	8	-	8
Other unearned revenue	60,370	15,137	71,650	26,882
Non current Unearned revenue	13,910	-	13,910	-
Total unearned reveune	**75,649**	**26,832**	**86,929**	**38,577**

NOTE 14: EMPLOYEE COSTS AND OTHER ENTITLEMENTS

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Current employee entitlements are represented by:				
Annual Leave	5,100	5,841	6,045	7,460
Retirement and long service leave	-	1,995	-	2,041
Accrued salaries	527	24	769	698
Pension	110	110	110	110
Other salary related entitlements	1,723	-	2,036	164
Total current portion	**7,460**	**7,970**	**8,960**	**10,473**
Total employee entitlements	**7,460**	**7,970**	**8,960**	**10,473**

NOTE 15: UNFUNDED PENSION LIABILITIES

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Defined Benefit Liability	410,335	-	438,702	-
Public Service Pensions Plan	-	372,959	-	405,230
Parliamentarian Pensions Plan	-	15,339	-	15,339
Judiciary Pensions Plan	-	42	-	42
Core Government Pensions Liability	10,000	-	-	-
Entire Public Sector Pensions Liability	-	-	26,269	-
Post Retirement Health Care Liability	-	-	241,213	-
Total Unfunded Pension Liability	**420,335**	**388,340**	**706,184**	**420,611**

NOTE 16: PROVISIONS

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Provision for health claims incurred but not yet reported	-	-	10,206	-
Other Provisions	-	-	2,490	-
Total Provisions	**-**	**-**	**12,696**	**-**

NOTE 17: RESERVES

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
Reserve	**$000**	**$000**	**$000**	**$000**
Housing Guarantee Reserve Fund	542	1,618	542	1,618
Environmental Protection Fund	56,572	59,190	56,572	59,190
Infrastructure Development Fund	2,228	2,228	2,228	2,228
Retained Earnings held as General Reserves	97,476	97,292	141,557	97,292
Student Loan Reserve	2,144	2,134	2,144	2,134
National Disaster Fund	5,575	5,094	5,575	5,094
Sinking Fund for 2009 Bond Issue	6,434	6,295	6,434	6,295
Currency Issue Reserve	-	-	375	-
Capital Expenditure Reserve	-	-	4,181	-
Restricted Funds and Contigency Reserves	-	-	-	-
Total	**170,971**	**173,851**	**219,608**	**173,851**

NOTE 17: RESERVES (CONTINUED)

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
ENVIRONMENTAL PROTECTION FUND				
Opening Balance	59,226	57,970	59,226	57,970
Interest	937	535	937	535
Transfer into EPF	7,820	7,970	7,820	7,970
Interest transfer to General Revenue	-	(535)	-	(535)
Transfer to General Revenue	(11,992)	(6,750)	(11,992)	(6,750)
Closing Balance	**55,991**	**59,190**	**55,991**	**59,190**
INFRASTRUCTURE DEVELOPMENT FUND				
Opening Balance	2,228	2,228	2,228	2,228
Interest	10	17	10	17
Interst Transfer to General Revenue	(10)	(17)	(10)	(17)
Closing Balance	**2,228**	**2,228**	**2,228**	**2,228**
STUDENT LOAN RESERVE				
Opening Balance	2,021	2,019	2,021	2,019
Interest	23	15	23	15
Transfers from General Revenues	100	100	100	100
Closing Balance	**2,144**	**2,134**	**2,144**	**2,134**
HOUSING LOAN RESERVE				
Opening Balance	1,248	1,604	1,248	1,604
Interest	-	14	-	14
Outflow	(336)	-	(336)	-
Closing Balance	**912**	**1,618**	**912**	**1,618**
NATIONAL DISASTER FUND				
Opening Balance	5,077	4,658	5,077	4,658
Interest	98	36	98	36
Transfers from General Funds	400	400	400	400
Closing Balance	**5,575**	**5,094**	**5,575**	**5,094**
GENERAL RESERVES				
Opening Balance	45,940	45,989	45,940	45,989
Interest Income	1,537	1,303	1,537	1,303
Transfer from General Revenue	50,000	50,000	50,000	50,000
Closing Balance	**97,477**	**97,292**	**97,477**	**97,292**
SINKING FUND for 2009 Bond Issue (US$312M)				
Opening Balance	18,337	18,335	18,337	18,335
Interest	297	160	297	160
Transfer in from General Revenue	(12,200)	(12,200)	(12,200)	(12,200)
Closing Balance	**6,434**	**6,295**	**6,434**	**6,295**
Total Funds	**170,761**	**173,851**	**170,761**	**173,851**

NOTE 18: COERCIVE REVENUE

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Revenue Description				
Alcoholic Beverages Duty	31,211	27,444	31,211	27,444
Annual Permanent Resident Work Permit Fee	17,194	20,387	17,194	20,387
Application Processing Fee Corporate Unit	-	150	-	150
Bank Charges Reimbursable	4	-	4	-
Banks and Trust Licenses	30,074	31,242	30,074	31,242
Birth, Deaths & Marriages Registration	143	162	143	162
Building Permit Fees	7,392	2,117	7,392	2,117
Business Staffing Plan Board Fees	50	67	50	67
Business Visitors Permit	-	1	-	1
Caymanian Status Fees	813	1,066	813	1,066
Change of Directors	5	-	5	-
Change of Name Fee	1	-	1	-
Cinematographic Licenses	36	-	36	-
Compounded Penalties	84	57	84	57
Court Fees	2,901	2,000	2,901	2,000
Court Fines	2,589	2,000	2,589	2,000
Cruise Ship Departure Charges	14,781	13,934	14,781	13,934
CUC - License	1,771	2,363	1,771	2,363
Customs Fines	2	42	2	42
DCI Penalties and Fines	1	-	1	-
Debit Transaction Fees	4,430	4,303	4,430	4,303
Dependant of Caymanian Grant Fee	2	3	2	3
Environmental Protection Fund Fees	8,280	7,970	8,280	7,970
EZG- Special Economic Zone Employment Certificate Grant Fee	507	425	507	425
Firearms Licenses	90	69	90	69
Foundation Companies	-	-	-	-
FPW - Final WP Non-renewal (90days) - Grant	4	11	4	11
Gasoline Diesel Duty	21,280	13,587	21,280	13,587
General Search Fees	770	533	770	533
Grant of Temporary Work Permit - Seasonal Worker	47	46	47	46
Health Practitioners' Board Fee	1,793	722	1,793	722
Hotel Licenses	354	323	354	323

NOTE 18: COERCIVE REVENUE (CONTINUED)

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Hurricane Ivan Loans Received	8	-	8	-
ICTA Licences	13,378	11,443	13,378	11,443
Immigration Fines	723	654	723	654
Immigration Non-Refundable Repatriation Fee	2,277	2,148	2,277	2,148
Infrastructure Fund fee	539	1,000	539	1,000
Insurance Licenses	9,629	10,116	9,516	10,116
Insurance Stamp Duty	1,672	1,843	1,672	1,843
Issue Fee for Specialist Caregiver Certificate	47	39	47	39
Land Holding Companies Share Transfer Charge	18,203	300	18,203	300
Land Registry Fees	1,713	1,733	1,713	1,733
Law Firm Operational	2,270	3,280	2,270	3,280
Legal Practioner Fee	1,904	2,175	1,904	2,175
Limited Liability Companies	1,387	2,401	1,387	2,401
Liquor Licenses	1,303	1,233	1,303	1,233
Local Co. and Corp. Mgmt. Fees	3,240	2,627	3,240	2,627
Local Company Control License Grants/Renewals	752	530	752	530
Miscellaneous Immigration Fees	2	-	2	-
Miscellaneous Lands & Survey Fees	4	-	4	-
Miscellaneous Licenses	115	86	115	86
Money Services Licence	67	40	67	40
Money Transfer Fees	4,154	3,743	4,154	3,743

NOTE 18: COERCIVE REVENUE (CONTINUED)

	Core Government		Entire Public Sector	
	18-Month Unuadited	18-Month Budget	18-Month Unuadited	18-Month Budget
	$000	$000	$000	$000
Motor Vehicle Charges	16,693	15,602	16,693	15,602
Motor Vehicle Drivers Licences	1,321	770	1,321	770
Motor Vehicle Duty	25,064	17,315	25,064	17,315
Motor Vehicle Environmental Tax	3,736	1,203	3,736	1,203
Mutual Fund Administrators	49,213	47,615	49,213	47,615
Notary Public Fees	341	412	341	412
Non-Profit Organizations	-	-	-	-
Not-for-Profit Licence	6	-	6	-
Other Company Fees - Exempt	112,396	110,937	112,396	110,937
Other Company Fees - Foreign	7,804	8,896	7,804	8,896
Other Company Fees - Non-Resident	3,124	2,179	3,124	2,179
Other Company Fees - Resident	3,085	3,369	3,085	3,369
Other Import Duty	154,375	152,146	154,375	152,146
Other Stamp Duty	15,022	12,920	15,022	12,920
Package Charges	1,589	1,759	1,589	1,759
Partnership Fees	51,493	52,361	51,493	52,361
Patents and Trademarks	2,436	2,167	2,436	2,167
PCW - Provision for continuation of work permit - Grant	9,706	2,401	9,706	2,401
Planning Fees	2,847	1,039	2,847	1,039
Procedural Fines	118	336	118	336
Proceeds of Liquidated Entities	3,550	2,416	3,550	2,416
Proceeeds of Crime Law (PoCL)	-	-	-	-
PTW - Provision for Temporary Continuation of Work - Grant	-	-	-	-
Public Records	149	176	149	176
Public Transport - Drivers Licenses	38	-	38	-
Public Transport - Operator Licenses	13	-	13	-
Radio Licenses	-	-	-	-
Residency & Employ. Rights Cert.- Surviving Spouse of a Caymanian	1	2,862	1	2,862
Residency & Employment Rights Certificate by Dependent of a P.R	55	4	55	4
Residency & Employment Rights Certificate Issue Fee	2,622	127	2,622	127

NOTE 18: COERCIVE REVENUE (CONTINUED)

	Core Government		Entire Public Sector	
	18-Month Unuadited	18-Month Budget	18-Month Unuadited	18-Month Budget
	$000	**$000**	**$000**	**$000**
Residency and Employment Rights Certificate by Spouse of a Caymanian	237	248	237	248
Residency Certificate for Persons of Independent Means Grant Fee	652	585	652	585
RFI - Permanent Residence - Persons of Independent Means	1,939	949	1,939	949
RJA - Residency Certificate (Substantial Business Presence) Application Fee	2	-	2	-
RJC - Residency Certificate (Substantial Business Presence)	78	-	78	-
Roads Development Fund Fee	-	-	-	-
Royalties and Dredging	314	-	314	-
Save the Mortgage Loan	63	-	63	-
Security Investments Business Licenses	15,785	17,632	15,785	17,632
Ship Registration Fees	-	194	-	194
Spear Gun Licenses	5	9	5	9
Special Economic Zone Employment Certificate - Renewal (2016)	-	4	-	4
Special Marriage Licenses	79	98	79	98
Stamp Duty - Land Transfers	76,340	55,000	76,340	55,000
Stamp Duty - Online Meter	590	500	590	500
Tax and Trust Undertakings	14,361	15,597	14,361	15,597
Timeshare Ownership	1,038	1,087	1,038	1,087
Tobacco Dealer Registration fees	227	164	227	164
Tobacco Products Duty	11,309	11,676	11,309	11,676
Tourist Accommodation Charges	33,559	24,779	33,559	24,779
Traders Licenses	8,397	6,770	8,397	6,770
Trust Registration Fees	993	985	993	985
W.I.Z. - Boat Licensing	16	5	16	5
Website - Recovery Fees	461	360	461	360
Work Permits Fees	101,287	99,758	101,287	99,758
Working Under Operation of Law Fees	79	162	79	162
Total Revenue	**952,951**	**851,989**	**952,834**	**851,989**

NOTE 19: SALE OF GOODS AND SERVICES

	Core Government		Entire Public Sector	
	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
Revenue Description	**$000**	**$000**	**$000**	**$000**
Outputs to other government agencies	3,800	3,778	3,120	-
Fees and charges	41,968	37,780	80,326	158,160
General sales	8,512	7,749	242,717	153,771
Rentals	2,010	1,906	3,955	5,445
Other	3,312	619	57,756	49,885
Total Revenue	**59,602**	**51,832**	**387,874**	**367,261**

NOTE 19: SALE OF GOODS AND SERVICES (CONTINUED)

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
Fees and Charges	**$000**	**$000**	**$000**	**$000**
Agricultural Department Fees	293	394	293	394
Annual Work Permit Application Fees (Entity)	1,996	1,733	1,517	1,733
APA - Appeal to Board against decision made by an Immigration Officer Application Fee	18	17	18	17
Application Fee for Specialist Caregiver Certificate	8	8	8	8
Audit Fees - Statutory	-	-	-	-
Authentication and Apostille of Documents Fees	3,337	3,229	3,337	3,229
Bailiff Fees	1	1	1	1
Builders Board Registration Fees	33		33	
Business Staffing Plan Application Fees (Entity)	17	27	17	27
Business Visitor Administration Fees	14	32	14	32
BVX - Business Visitors Permit - Express Determination Fee	63	56	63	56
Caymanian Status Application Fees (Entity)	256	300	256	300
Consultancy Services	-	-	545	-
Customised Motor Vehicle Licence Plate Fees	20	45	20	45
Customs Special Attendance Fees	1,205	1,154	759	1,154
Dependant of a Caymanian Admin Fee	2	3	2	3
Disinsection Fees	6	4	6	4
Drivers Examination Fees	491	303	491	303
Duplicate Vehicle Log Books	68	57	68	57
Electrical Inspection Fees	24	-	24	-
Electrical Licence Fees	99	-	99	-
Elevator Inspection Fees	37	-	37	-
Environmental Service Fees	33	29	33	29
Examination Fees	2,958	2,901	2,958	2,901
Express Fee - Work Permits	1,993	1,804	1,993	1,804
Express Land Registry	95	-	95	-
External Training	1	25	-	25
Fixed Term Work Permit Administration Fees	32	-	32	-
FPA - Final WP Non-renewal (90days) - Admin	1	3	1	3
Freedom of Information Fees	-	2	-	2
Funds Received From Department of Tourism (DOT) Events	7	-	7	-
Funds Received from RCY Events	22	17	22	17
Garbage Fees	3,668	2,568	3,631	2,568
Heavy Equipment Application Fees	9	3	9	3
IT Consultancy	-	3	-	3
Land Survey Fees	269	168	105	168
Legal Advice and Representation	150	-	150	-
Law School Fees	917	779	917	779
Local Companies Administration Fees	-	5	-	5
Mail Terminal Credits	614	550	614	550
Maintenance of Buildings (Labour)	9	9	-	9
Mapping Services	267	165	267	165
Motor Vehicle Inspection Fees	2,411	2,028	2,411	2,028
Motor Vehicle Licence Plate Fees	739	533	739	533
Naturalisation and Registration Fees	571	712	571	712
Online Planning System Fees	40	-	40	-
Other Company Fees - Exempt (Entity)	298	223	298	223

NOTE 19: SALE OF GOODS AND SERVICES (CONTINUED)

	Core Government		Entire Public Sector	
	18-Month Unuadited	18-Month Budget	18-Month Unuadited	18-Month Budget
	$000	$000	$000	$000
Other Fees	739	-	739	-
Other Immigration Fees	2,444	2,074	2,444	2,074
Other Labour Charges - PWD (Cayman Brac)	-	2	-	2
Passport Fees	830	906	830	906
PCA - Provision for Continuation of WP - Amendment - Admin	14	-	14	-
PCG - Provision for Continuation of WP - Amend	6	-	6	-
Pension Plan Registration Fees	2,269	1,364	2,269	1,364
Permanent Residence/Residency & Employment Rights Certificate/Residency Certificate for Persons of Independent Means Variation Fee	121	126	121	126
Planning Inspection Call-Out Fee	94	-	94	-
Private Sector Computing Fees	2,347	5,392	2,347	5,392
Professional Legal Fees	1	-	1	-
Public Library Fees	32	30	32	30
PWA - Provision for continuation of work permit - Admin	289	158	289	158
Provision for Continuation of WP - Amendment	-	2	-	2
Provision for Continuation of WP - Amendment - Admin	-	3	-	3
Radiocommunications services and maintenance fees	-	-	-	-
REA - Extension to reside as a Dependent of a Caymanian Application Fee	-	-	-	-
Recycling Fees	28	30	28	30
Refund Processing Fees	6	3	6	3
Residency & Employment Rights Cert. - Surviving spouse of a Caymanian Application Fee	2	2	2	2
Residency & Employment Rights Certificate Admin Fee	592	435	592	435
Residency and Employment Rights Certificate by the Dependant of a Permanent Resident	42	42	42	42

NOTE 19: SALE OF GOODS AND SERVICES (CONTINUED)

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Residency and Employment Rights Certificate by the Spouse of a Caymanian Admin Fee	184	234	184	234
Residency Certificate for Persons of Independent Means Admin Fee	24	20	24	20
Restoration of Seized Goods	1	3	1	3
RFA - Permanent Residence - Persons of Independent Means - Application Fee	5	-	5	-
RFA - Permanent Residence - Persons of Independent Means - Renewal Application Fee	1	2	1	2
RGA - Variation of Permanent Residence - Person of Independent Means - Application Fee	3	3	3	3
Right to be Caymanian - Possession of a British Overseas Territories Certificate by Birth Admin Fee (Entity)	-	-	-	-
RJA - Residency Certificate (Substantial Business Presence) Application Fee	17	6	17	6
Sale of Custom Forms	27	8	27	8
School Fees	640	227	640	227
Special Econ. Zone - Trade Certificate Fee	33	23	33	23
Special Econ. Zone – Trade Certificate Renewal Fee	-	-	-	-
Special Marriage License Application Fee	26	33	26	33
Temporary Work Permit Application Fees (Entity)	1,820	1,515	1,820	1,515
Tourist Reservation Fees	-	-	-	-
Tower Licence Fees	230	248	230	248
Trade and Business Administration Fees	890	526	890	526
Transcript Fees	10	3	10	3
TWP Entertainer Application Fee	-	1	-	1
Variation/Amendment Fee for BSP	71	73	71	73
Vault Sales (Cemetery Fees)	198	225	198	225
Vehicle And Equip. Maintenance Fees	33	53	-	53
Vehicle Bank Liens	76	77	76	77
Vehicle Change of Ownership	313	281	313	281
Vehicle Disposal Fees	2,054	1,279	2,054	1,279
VWA - Visitor's Work Visa Application Fee	328	298	328	298
Warehousage	1,378	1,369	1,378	1,369
Web Receipts	753	700	753	700
Work Under Operation of Law Fees	4	15	4	15
Fees and Charges - SAGC	-	-	115,364	120,380
Fees & Charges	**42,067**	**37,681**	**156,807**	**158,061**

NOTE 19: SALE OF GOODS AND SERVICES (CONTINUED)

	Core Government		Entire Public Sector	
	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
General Sales	**$000**	**$000**	**$000**	**$000**
Auction Receipts	3	-	3	-
Canteen Sales	139	135	139	135
Inventory Spare Parts	36	-	36	-
Miscellaneous Sales	84	9	1,150	9
Other Postal Business	122	84	120	84
Philatelic Sales	29	30	29	30
Police Clearances	1,443	1,309	1,443	1,309
Prison Craft Sales	48	15	48	15
Prison Sales	22	45	22	45
Postal Stamps	1,987	2,407	1,981	2,407
Sale Of Advertising Space	691	536	704	536
Sale of Agric. Supplies/Produce	2,517	2,100	2,517	2,100
Sale Of Gazettes And Subscriptions	1,302	1,047	1,302	1,047
Sale Of Laws	17	30	107	30
Sale of Planning Documents	12	-	12	-
Temporary Work Permit - Seasonal Worker	4	2	4	2
Other General Sales Public Authorities	-	-	153,306	146,022
Express Land Registr	95	-	95	-
Total General Sales	8,551	7,749	163,018	153,771

	Core Government		Entire Public Sector	
Rentals	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
	$000	**$000**	**$000**	**$000**
Equipment Rental - PWD (Cayman Brac)	51	15	16	15
Postal Box Rental Fees	1,516	1,522	1,515	1,522
Rental - School Canteens	189	81	189	81
Rentals - Craft Market	60	90	60	90
Rentals - Government Housing	28	38	28	38
Rentals - Other (Formerly Tower Building)	-	27	-	27
Rentals - Other Properties	113	94	2,093	94
Rentals - Town Halls	54	39	54	39
Rentals - SAGC	-	-	-	3,539
Total Rentals	2,011	1,906	3,955	5,445

NOTE 19: SALE OF GOODS AND SERVICES (CONTINUED)

	Core Government		Entire Public Sector	
Other Goods & Services Revenue	**18-Month Unaudited Actuals 2016/17**	**18-Month Budget 2016/17**	**18-Month Unaudited Actuals 2016/17**	**18-Month Budget 2016/17**
Goods & Services Revenue	**$000**	**$000**	**$000**	**$000**
GIS Applications	-	251	-	251
GPS Licenses Refund	28	32	23	32
Miscellaneous Licensing Receipts	132	84	132	84
Miscellaneous Receipts	3,153	252	12,545	252
Other Goods & Services - SAGC	-	-	45,055	49,266
Total Goods & Services Revenue	**3,313**	**619**	**57,755**	**49,885**
Other Interdepartmental Revenue				
Revenue from Ministries/Portfolios & Public Authorities	**-**	**3,778**	**2,625**	**-**
Total Goods and Services	**55,942**	**51,733**	**384,160**	**367,162**

NOTE 20: INVESTMENT REVENUE

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	**18-Month Budget 2016/17**	**18-Month Unaudited Actuals 2016/17**	**18-Month Budget 2016/17**
Revenue type	**$000**	**$000**	**$000**	**$000**
Interest on cash balances	8,948	4,500	-	4,501
Interest on deposits	-	-	11,060	43
Interest on Loans	22	28	-	28
Royalties	2	-	1,929	1,755
Investment in Cayman First	-	100	-	-
Investment in Sagicor	70	-	70	-
Other		-	2,372	282
Total Investment revenue	**9,042**	**4,628**	**15,431**	**6,609**

NOTE 21: DONATIONS

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
Source	**$000**	**$000**	**$000**	**$000**
Hedge Funds Cayman Care	-	60	-	60
Other Donations	1,101	-	2,405	973
Total donations	**1,101**	**60**	**2,405**	**1,033**

NOTE 22: PERSONNEL COSTS

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
Description	**$000**	**$000**	**$000**	**$000**
Salaries, wages and allowances	304,536	313,267	518,926	537,131
Health Care	51,497	54,684	4,461	16,640
Health care - Unfunded Liability	-	-	35,622	-
Pension - Normal Cost Employer	17,804	16,054	30,392	31,511
Pension - Employer	14,250	17,100	19,323	17,100
Leave	(431)	146	(813)	824
Other personnel related costs	2,628	1,042	8,545	5,840
Total Personnel Costs	**390,284**	**402,293**	**616,456**	**609,046**

NOTE 23: SUPPLIES AND CONSUMABLES

	Core Government		Entire Public Sector	
	18-Month Unaudited	18-Month Budget	18-Month Unaudited	18-Month Budget
Description	**$000**	**$000**	**$000**	**$000**
Supplies and Materials	22,782	22,486	76,126	60,367
Purchase of services	62,255	72,059	139,749	100,228
Lease of Property and Equipment	7,764	7,949	12,380	17,564
Utilities	16,116	18,616	29,373	29,833
General Insurance	7,038	9,487	12,751	17,964
Travel and Subsistence	3,118	3,316	6,037	7,844
Recruitment and Training	2,343	3,730	4,741	6,240
Other Supplies and Consumables	5,243	4,624	52,866	105,748
Total Supplies & Consumables	**126,659**	**142,267**	**334,023**	**345,788**

NOTE 24: FINANCE COSTS

	Core Government		Entire Public Sector	
	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Interest on borrowings	39,064	38,973	42,370	43,386
Other borrowing costs	-	-	1,143	47
Overdraft Expenses	-	-	27	377
Interest on Deposits from Statutory Authorities and Government Companies	-	18	-	-
Total Finance Cost	**39,064**	**38,991**	**43,540**	**43,810**

NOTE 25: LITIGATION COSTS

	Core Government		Entire Public Sector	
	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Legal Fees	561	722	1,536	3,078
Total Litigation cost	**561**	**722**	**1,536**	**3,078**

NOTE 26: OTHER GAINS

	Core Government		Entire Public Sector	
	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Net (Gain) / Loss on Disposal of Property, Plant and Equipment	1,129	-	1,386	230
Net (Gain) / Loss on Foreign Exchange Transactions	(3,498)	(4,474)	(3,092)	(4,422)
Total (Gains)/Losses	**(2,369)**	**(4,474)**	**(1,706)**	**(4,192)**

NOTE 27: OUTPUT FROM STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES

	Core Government	
	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000
AOA 1 - Auditors Oversight Authority	473	473
CAL 1 -Strategic Domestic Air Services	3,951	3,951
CAL 2 -Strategic Tourism, Regional and Core Air Services	20,744	20,744
CAY 2 - Children and Youth Services (CAYS) Foundation	3,617	3,267
CCO 1 - Teaching of Tertiary Level and Vocational	6,315	6,325
CDB 1 - YNBP Government Scholarship Funding	61	61
CIN 1 - Health Insurance for Seamen and Veterans	11,337	11,175
CIN 2 - Health Insurance for Civil Service Pensioners	30,978	31,712
CMA 1 - Policy Advice to on Maritime Matters	235	235
CMA 2 - Technical Advice and Support on Maritime	100	100
CMA 4 - State Inspections and Investigation Services	102	102
CMA 5 - Long Range Identification and Tracking of Ships	101	102
DVB 1 - Administration of Lending for Human Resource	191	191
DVB 2 - Administration of Lending for Small Businesses	234	234
DVB 3 - Administration of Mortgage Lending	365	365
ERA 12 - National Energy Policy Secretariat	17	50
HEA 2 - Medical Care for Indigents	16,457	16,457
HEA 6 - Medical Services in Cayman Brac and Little	5,168	5,168
HEA 8 - Autopsies and Coroners services	401	360
HEA 10 - Ambulance Services	3,371	3,371
HEA 11 - Services at District Health Clinics	3,364	3,364
HEA 12 - Mental Health Services	3,347	3,347
HEA 16 - Medical care patients over 60 Years Old	1,223	1,223
HEA 17 - Beyond Insurance Coverage/Un-insured	2,300	3,030
HEA 18 - School Health Services	2,206	2,206
HEA 19 - Chronic Diseases	1,177	1,163
HEA 20 - Public Health Services	2,432	3,054
HEA 21 - Medical Internship Program	225	225
HEA 23 - Provision of Antiretroviral Medication	864	1,413
HEA 24 - Child Sex Abuse Program – Child Psychologist	150	150
HEA 25 - Cancer Registrar	58	58
ICT 8 - Drafting Instructions for the Development of	46	46
ICT 9 - Management of KY Internet Domain	38	38
ICT 10 - Collection and Verification of Licence Fees	151	151
ICT 11 - Policy Advice on ICT Matters	471	66
ICT 12 - Education of Local Businesses and the General	12	12
ICT 13 - Regional and International Representation	64	64
ICT 14 - National Cyber Security Initiatives	113	113

NOTE 27: OUTPUT FROM STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES (CONTINUED)

	Core Government	
	18-Month Unuadited Actuals 2016/17	**18-Month Budget 2016/17**
	$000	**$000**
MOA 6 - Regulation of Currency	2,100	2,100
MOA 8 - Collection of License Fees	450	450
MOA 12 - Regulation of the Financial Services Industry	15,472	15,418
MOA 13 - Assistance to Overseas Regulatory Authorities	1,470	1,470
MOA 14 - Policy Advice and Ministerial Services on	1,313	1,313
MUS 4 - Collection and Preservation of Significant	222	222
MUS 5 - Museum Facilities, Exhibitions and Displays	813	813
MUS 6 - Services to Support the Ministry, Cabinet and	197	197
NAG 1 - Exhibitions & Art Festivals	174	174
NAG 2 - National Art Collection	101	101
NAG 3 - Art Education & Outreach Programmes	328	328
NCF 7 - Preservation of National Art Collection and	150	150
NCF 8 - National Festivals and Stage Productions	701	701
NCF 9 - Training and Support for Artists	92	92
NDC 1 - Policy, Prevention, Surveillance, Research,	1,003	955
NHT 4 - Administration of the Affordable Housing	218	218
NHT 5 - Administration of the Government Guaranteed	347	347
NHT 6 - Administration of the New Affordable Housing	281	281
NHT 7 - Administration of the Build on your Own	25	25
SIH 1 - Sister Islands Affordable Housing Corporation	108	108
TAB 1 - Management of Pedro St. James National Historic	1,275	1,275
TAB 2 - Management of Queen Elizabeth II Botanic Park	1,007	1,007
TAB 3 - Annual Pirates Week Festivals and Events	413	413
TAB 4 - Management of Cayman Islands Craft Market	188	188
TAB 5 - Management of Hell Attraction	45	45
TAB 6 - Cultural Programmes - Pirates Week Activities	17	17
Total	**150,969**	**152,574**

NOTE 28: OUTPUTS FROM NON-GOVERNMENT SUPPLIERS

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
Output Group	**$000**	**$000**	**$000**	**$000**
NGS 1 - Organize, Administer and Execute the Cayman Islands Fishing Tournament	30	30	30	30
NGS 2- Legal Aid	3,786	3,990	3,786	3,990
NGS 3 - Organization of Batabano Festival	45	45	45	45
NGS 4 - Aids and First Aid Education Program	33	33	33	33
NGS 7 - Management of Small Business Development	345	345	345	345
NGS20 - Employee Assistance Progremme	218	218	218	218
NGS 24 - Spaying and Neutering of Dogs and Cats	48	65	48	65
NGS 25 - Teaching of Tertiary Education Course (ICCI)	485	135	485	135
NGS 26 - Organization of the Miss Cayman Committee Pageant	125	75	125	75
NGS 27 - Supervision of Pre-School Children (NCVO)	54	54	54	54
NGS 34 - Primary and Secondary Education by Private Schools	2,217	2,295	2,217	2,295
NGS 38 - Services for Irregular Migrants	4,023	405	4,023	405
NGS 47 Mentoring Cayman Programme	9	9	9	9
NGS 53 - Palliative Care Nursing - Hospice Care	120	120	120	120
NGS 54 - Social Marketing for Prevention of HIV/AIDS - Cayman Aids Foundation	68	68	68	68
NGS 55 - Tertiary Medical Care at Various Overseas and Local Providers	30,093	17,166	30,093	17,166
NGS 57 - Gardening Projects and Landscaping	5	5	5	5
NGS 58 Elite Athletes Programme	118	118	118	118
NGS 59 Youth Development Programme	290	290	290	290
NGS 60 Sports Programmes	979	1,058	979	1,058
NGS 62 Community Development, Prevention and Beautification Programmes	31	50	31	50
NGS 63 School Lunch and Uniform Programmes	162	186	162	186
NGS 64 Care of the Indigent, Elderly and Disabled Persons	2,100	2,100	2,100	2,100

NOTE 28: OUTPUTS FROM NON-GOVERNMENT SUPPLIERS (CONTINUED)

	Core Government		Entire Public Sector	
	18-Month Unaudited	18-Month Budget	18-Month Unaudited	18-Month Budget
	$000	$000	$000	$000
NGS 66 Foster Care for Children	338	338	338	338
NGS 67 Community Programmes	226	226	226	226
NGS 68 Rental Accomodation for Persons in Need	3,689	2,920	3,689	2,920
NGS 70 Burial Assistance for Indigents	196	225	196	225
NGS 71 Support for Battered Women and Children	482	482	482	482
NGS 72 Therapeutic Services for Young Persons	37	38	37	38
NGS 74 - Preservation of Natural Environments and Places of Historic Significance	855	855	855	855
NGS 76 Autism Diagnostics and Sexual Trauma Recovery Programme (Wellness Centre)	43	43	43	43
NGS 79 - Cayman Islands Protective Services (K9-Security Services)	41	44	41	44
NGS 82 Other Sports Programmes	97	137	97	137
NGS 83 - Other Health & Cultural Programs	21	21	21	21
Total	**51,585**	**34,365**	**51,585**	**34,365**

NOTE 29: TRANSFER PAYMENTS

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
TP 12 - Tourism Scholarships	1,188	1,223	1,188	1,223
TP 13 - Miss Cayman Scholarship	75	75	75	75
TP 27 - Pre-School Educational Assistance	1,008	1,053	1,008	1,053
TP 30 - Local, Overseas Scholarships and Bursaries	17,820	15,894	17,820	15,894
TP 41 Poor Relief Payments	8,562	9,390	8,562	9,390
TP 43 Poor Relief Vouchers	2,944	2,325	2,944	2,325
TP 44 Temporary Poor Relief	24	45	24	45
TP 45 Youth After Care Payments	39	90	39	90
TP 46 - Poor Relief for Refugees	130	120	130	120
TP 47 Ex- Gratia Benefits to Seamen	8,262	9,009	8,262	9,009
TP 48 Benefit Payments to Ex-Servicemen	1,307	1,529	1,307	1,529
TP 49 Youth Programmes	68	131	68	131
TP 50 Pre-School Assistance	90	150	90	150
TP 51 - Other Educational Assistance	202	374	202	374
TP 56 - Employment Initiatives	905	2,257	905	2,257
TP 57 Children and Family Services Support	578	727	578	727
TP 58 - Support for the Red Cross	105	105	105	105
TP 60 Housing Assistance	500	557	500	557
TP 61 - Student Enrichment & Support Services (formally After School Programmes)	870	870	870	870
TP 63 - Support to Local Business Associations	168	168	168	168
TP 66 - Sister Islands Home Repairs Assistance	270	150	270	150
TP 67 - Sports and Cultural Tourism Programmes Assistance	899	659	899	659
TP 69 - Support for the Bridge Foundation	165	150	165	150
TP 72 Other Youth and Sports Programmes	627	752	627	752
TP 73 - Other Health & Cultural Program Assistance	195	225	195	225
TP 74 - Assistance in respect to Importation of Livestock	112	113	112	113
TP 75 Needs Assessment Support	919	750	919	750
TP 76 - Assistance for Infrastructure Development	14	38	14	38
TP 78 - Ex-Gratia Compensation	511	-	511	-
Total	**48,556**	**48,929**	**48,556**	**48,929**

NOTE 30: OTHER EXECUTIVE EXPENSES

	Core Government		Entire Public Sector	
	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unaudited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
OE 1 - Personal Emoluments for the Judiciary	-	3,020	-	3,020
OE 2 - Personal Emoluments for H.E. the Governor, Premier, Deputy Premier, Speaker of the Legislative Assembly, Ministers, Elected Members of the Legislative Assembly and Deputy Governor	-	5,182	-	5,182
OE 4 - Judiciary Expenses	1,894	1,395	1,894	1,395
OE 5 - Constituncy Allowances	1,198	1,116	1,198	1,116
OE 6 - Contribution to Caribbean Financial Action Task Force	89	100	89	100
OE 9 - Caricom Fees	232	232	232	232
OE 10 - Caribbean Regional Technical Assistance	377	525	377	525
OE 11 - Subscription to Caribbean Examinations Council	-	20	-	20
OE 12 - University of the West Indies Membership Levy	243	243	243	243
OE 14 - Caribbean Food and Nutrition Institute Subscription	-	-	-	-
OE 15 - Pan American Health Organisation Subscription	6	18	6	18
OE 16 - Caribbean Health Research Council Subscription	-	-	-	-
OE 17 - Caribbean Epidemiology Centre Subscription	-	-	-	-
OE 19- Ex-Gratia Plan Recipients Plan Payments	-	2,070	-	2,070
OE 25 - Settlement of Court	-	-	-	-
OE 26 - Personal emoluments for the Attorney General	-	280	-	280
OE 27 - Past Service Pension Liability Payments	-	17,100	-	17,100
OE 43 - Depreciation of Judicial Executive Assets	-	139	-	139
OE 54 - Caribbean Catastrophic Risk Insurance Facility - Annual Premium	1,256	750	1,256	750
OE 57 - Bank Charges	-	2	-	2
OE 57 - Executive Bank Charges (Finance)	-	8	-	8
OE 57 - Executive Bank Charges	77	9	77	9
OE 57 - Executive Bank Charges	-	30	-	30
OE 65 -Court of Appeal Expenses	871	800	871	800
OE 66 - United Nations Caribbean Environmental Program	12	16	12	16

NOTE 30: OTHER EXECUTIVE EXPENSES (CONTINUED)

	Core Government		Entire Public Sector	
	18-Month Unaudited	18-Month Budget	18-Month Unaudited	18-Month Budget
	$000	$000	$000	$000
OE 71- Commonwealth Parliamentary Association	187	187	187	187
OE 78 Depreciation of Ministry of Community Affairs, Youth and Sports	-	41	-	41
OE 81 World Anit-Doping Agency	3	9	3	9
OE 82- Regional Anti-Doping Agency	-	6	-	6
OE 86 - Compensation	515	700	515	700
OE 91- Depreciation of District Administration, Tourism & Transport Executive Assets	-	725	-	725
OE 93 -Caribbean Agricultural Research and Development Institute (CARDI)	141	141	141	141
OE 94 - OECD - Global Forum	1	25	1	25
OE 99- Ex-Gratia Payments for Former Memebers of the Legislative Assembly	-	18	-	18
OE 100 - Executive Depreciation	-	255	-	255
OE 101 - Depreciation of Ministry of Planning, Lands, Agriculture, Housing & & Infrastructure Executive Assets	-	10,791	-	10,791
OE 102 - New Court House Project	85	200	85	200
OE 103 - Caribbean Public Health Agency (CARPHA)	18	23	18	23
OE 104 - Caribbean Energy Information System	-	4	-	4
OE 105 - Settlement of Court Cases	831	-	831	-
OE 106 - CAIPA Membership Fees	-	3	-	3
OE 107 - Project Future Fund	150	400	150	400
OE 108 - Pay Stagnation	-	1,989	-	-
OE 109 - Public Ombudsman	-	290	-	-
OE 115 Regional Security Initiatives	546	-	546	-
Other Operating Expenses	-	129		26,851
Universal Postal Union	53	-	53	-
Conference Contributions	205	-	205	-
Doubtful Debt Expenses	12,474	-	12,474	-
Settlement of Case - Entity	5,000	-	5,000	-
Debt Write off-Executive Transactions	164	-	164	-
Total	**26,628**	**48,991**	**26,628**	**73,434**

NOTE 30: OTHER EXECUTIVE EXPENSES (CONTINUED)

	Core Government		Entire Public Sector	
	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Personnel Costs	34,101	29,949	604	29,949
Depreciation	11,810	11,953	-	11,951
Other Operating Expenses	7,152	7,089	26,024	33,812
Total	**53,063**	**48,991**	**26,628**	**75,712**

NOTE 31: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS

	Core Government		Entire Public Sector	
	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17	18-Month Unuadited Actuals 2016/17	18-Month Budget 2016/17
	$000	$000	$000	$000
Surplus from ordinary activities	137,586	46,624	137,586	46,624
Non-cash movements				
Depreciation and Amortisation	55,814	39,674	88,031	71,709
Increase in Provision for Bad Debt	1,923	-	4,680	
Impairment	-	-	46	450
(Gain)/losses on sale of property plant and equipment	-	-	1,083	230
Foreign exchange gains/(losses)	-	-	(3,498)	-
(Deficit)/Loss of Public Entities	8,892	(520)	-	-
Changes in current assets and liabilities:				
(Increase)/decrease in receivables	-	-	(5,497)	-
(Increase)/decrease in inventories	-	-	1,539	-
(Increase)/decrease in other current assets	13,271	7,284	577	(6,934)
(Increase)/decrease in biological assets	-	-	107	
Increase/(decrease) in other current liabilities	19,442	(13,394)	40,548	(11,813)
Increase/(decrease) in provisions relating to employee costs	-	-	8,580	-
Net cash flows from operating activities	**236,928**	**79,068**	**273,782**	**100,266**

CAYMAN ISLANDS GOVERNMENT

2016/17 SUPPLEMENTARY – PLAN AND ESTIMATES

END