

2nd SUPPLEMENTARY ANNUAL PLAN AND ESTIMATES

For

THE GOVERNMENT OF THE CAYMAN ISLANDS

For the financial year ending 30 June 2008

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1. Introduction

Purpose

On 27th April, 2007, the Government tabled in the Legislative Assembly the Annual Plan and Estimates for 2007/8 which outlined the Government's planned policy actions for the 2007/8 financial year.

As commonly happens, changes in circumstances since the preparation of the 2007/8 Annual Plan and Estimates have resulted in the need to make changes to the approved Annual Plan and Estimates and the appropriations requested to fund those actions.

This 2nd Supplementary Annual Plan and Estimates 2007/8 outlines further changes the Government has made to its policy actions for 2007/8 since November 2007 together with the additional appropriations requested to fund those actions.

Reference to the term "approved"

Throughout this document references to the following terms: "approved Annual Plan and Estimates"; "approved plan"; or "approved Budget", is meant to be the original 2007/8 Budget Annual Plan and Estimates tabled in April 2007 plus Supplementary Annual Plan and Estimates tabled in November 2007.

Content of the Supplementary Annual Plan and Estimates

The structure and content of the 2007/8 Supplementary Annual Plan and Estimates is similar to that of the main 2007/8 Annual Plan and Estimates. In line with the requirements of the Public Management and Finance Law (2005 Revision) only those items that are additional or changed from the approved Annual Plan and Estimates are included.

Part A contains the ***Changes to the Annual Plan for 2007/8*** and outlines planned changes from the approved Annual Plan and Estimates to the policy actions (in this case, ownership actions) the Cabinet intends to take. Part A also summarises the revised financial forecasts for 2007/8 that are documented in detail in Part C.

Part B contains ***the Estimates of Supplementary Appropriations*** for the 2007/8 financial year. The Estimates list the approved, supplementary and total appropriations requested by the Cabinet to support its revised policy actions.

Part C contains the detailed ***Revised Forecast Financial Statements*** for the 2007/8 financial year. These provide an updated forecast of expected revenue and expenditure for the financial year and take into account the proposed changes in policy actions from Part A.

PART A

CHANGES TO THE ANNUAL PLAN

for the 2007/8 Financial Year

2. Overview of Key Changes to the 2007/8 Annual Plan

Introduction

This section of the Supplementary Annual Plan and Estimates reports the changes that the Government intends to make to the various policy actions contained in the approved Annual Plan and Estimates for the 2007/8 financial year. The changes to appropriations that reflect these changes are contained in Part B.

Changes to Broad and Specific Outcome Goals

There are no changes to the broad and specific outcome goals specified in the approved Annual Plan and Estimates for the 2007/8 financial year.

The approved eleven broad outcome goals defined in the approved 2007/8 Annual Plan and Estimates are:

1. ***Deal with the Aftermath and Lessons from Hurricane Ivan;***
2. ***Address Crime and Improve Policing;***
3. ***Improve Education and Training;***
4. ***Rebuild the Health Services;***
5. ***Address Traffic Congestion;***
6. ***Embrace Cayman Brac and Little Cayman;***
7. ***Conserve the Environment;***
8. ***Strengthen Family and Community;***
9. ***Support the Economy;***
10. ***Open, Transparent, Honest and Efficient Public Administration;***
11. ***Sound Fiscal Management.***

Summary of Changes to Key Policy Actions

Sections 5 through 8 of this Supplementary Annual Plan and Estimates outline the additional or changed specific policy actions that the Government intends to take during the 2007/8 financial year.

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

Output Groups

The requested appropriation changes for this category results in a net increase of $3.8 million. The most significant increases in this category are $4.0 million for CAL 2 - Air Service to Strategic Markets; and $2.3 million for NGS 55 - Tertiary Care at Various Overseas Institutions. Another significant increase in this category is $0.9 million for NGS 2 – Legal Aid Services. In addition, there are a large number of decreases and increases within the various output groups which have resulted in reducing the amount being requested in this category.

Financing Expenses

The requested appropriation change for this category results in a decrease of $2.2 million for FE 3 Interest on Public Debt.

Transfer Payments

The requested appropriation changes for this category results in a net increase of $0.9 million. The most significant increase in appropriation for this category is $1.2 million for TP 8 – Ex-Gratia Benefit to Seamen under the Ministry of Health and Human Services. A number of reductions have assisted to offset the increases in appropriations.

Other Executive Expenses

The requested appropriation changes for this category results in net increase of $0.1 million. The most significant increases in appropriations are $0.2 million for OE 61 - Commission of Enquiry Expenses; $0.2 million for OE 62 - Settlement of Cause; and $0.3 million for OE 63 Caribbean Development Bank – Special Development Fund. A number of reductions in appropriations have assisted to offset the increases in appropriations.

Equity Investments

A net increase of $11.1 million is being sought in this category. The most significant being $7.0 million for EI 50 Cayman Islands National Insurance Company – Operating loss; $5.4 million for EI 49 Cayman Turtle Farm (1983) Limited – Operating Loss and $1.8 million for EI 27 for Health Services Authority to purchase medical equipment. In addition, there are a number of decreases in appropriations which will partially offset the increases within this category.

Executive Assets

The requested appropriation changes for Executive Assets results in a net decrease of $7.3 million. The changes being sought in this category is a result of increased costs of some projects, certain projects being delayed and new projects being undertaken.

The most significant projects requiring increases in appropriation are EA 77 East/West Arterial Road in the amount of $2.7 million; $2.4 million for EA 91 Coastal Protection Project (Sea Walls) and $2.0 million for beach property in Cayman Brac. There are a number of decreases in appropriations which has resulted in a positive effect in this category.

Loans Made

An increase of $0.4 million is being requested in this appropriation category to provide a loan to the Triple C School to assist with capital improvement programme.

3. Revised Forecast Financial Results for 2007/8

Overview of Results

A summary of the 2007/8 revised forecast financial statements is provided in Table 1 below.

Table 1
Summarised Revised Forecast Financial Statements

	Core Government		Entire Public Sector	
	2007/08 Revised Forecast	2007/08 Approved Budget	2007/08 Revised Forecast	2007/08 Approved Budget
	$000s	$000s	$000s	$000s
Operating Statement:				
Operating Revenue	523,314	530,717	702,780	710,183
Operating Expenses (exclusive of Net Loss in Public Authorities)	(470,402)	(465,334)	(655,000)	(642,329)
Net Loss in Public Authorities	(18,868)	(11,265)	0	0
Surplus/(Deficit) from Operating Activities	34,044	54,118	47,780	67,854
Financing Expense and Gains/(losses) on foreign exchange transactions	(10,269)	(12,435)	(24,005)	(26,171)
Surplus/(Deficit) before Extraordinary Items	23,775	41,683	23,775	41,683
Extraordinary Items	(3,000)	(4,000)	(3,000)	(4,000)
Net Surplus/(Deficit) after Extraordinary Items	20,775	37,683	20,775	37,683
Balance Sheet :				
Cash and Cash Equivalents @ 30th June 2008	111,452	115,574	212,123	220,233
Borrowings (Balance Outstanding)	285,965	284,747	520,264	519,046
Net Worth at 30th June 2008	519,163	536,071	519,163	536,071
Cash Flow :				
Net Operating Cash Flows	59,995	64,049	47,748	64,828
Net Investing Cash Flows	(162,102)	(160,816)	(172,308)	(180,060)
Net Financing Cash Flows	111,869	110,651	171,456	170,238
Opening Cash Balance (@ 1st July 2007	101,690	101,690	165,227	165,227
Net Increase/(Decrease) in Cash	9,762	13,884	46,896	55,006
Closing Cash Balance (@ 30th June 2008	111,452	115,574	212,123	220,233

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

Surplus from Operating Activities

After taking into account the appropriation changes now being requested as part of this supplementary budget, the forecast operating surplus after financing expenses and extraordinary items for 2007/8 is $20.8 million, which is $16.9 million less than $37.7 million in the approved 2007/8 Budget. This 45% decrease in surplus is mainly due to lower operating revenues of $7.4 million, and an increase of $12.7 million in operating expenses, with $7.6 million of the $12.7 million being attributable to the worsening operating position of Public Authorities. Financing expenses are $2.2 million lower than budget as a result of lower interest rates and prudent management of borrowings. A lower appropriation to the Cayman Islands National Recovery Fund resulted in an additional savings of $1.0 million.

Revised Operating Revenues

The current revised revenue forecast of $523.3 million is some $7.4 million less than the $530.7 million forecast in November 2007 for the 1st Supplementary Budget of the 2007/8 financial year. Approximately 78% of the reduction in the revised forecast for coercive revenue is in the area of levies on international trade and transactions. Just over $180 million or 35% of the Government's total coercive revenues is derived from this area. In addition, the Government will realize approximately $4 million less in Gasoline and Diesel duties as a result of the recent agreement with Caribbean Utilities Company.

It has widely been publicized that the US economy (the largest trading partner of the Cayman Islands) has been struggling in recent months and is at the brink of a recession. In a recent IMF report on World Economic Outlook, it was published that the forecast for expected GDP growth for the United States was cut by two thirds to 0.5% for this year and 0.6% for 2009. The forecast expected global growth for this year has also been cut from 4.2% to 3.7% and for 2009 from 4.4% to 3.8%. This latest forecast will ultimately affect our economy and that anticipated impact is being reflected in the revised revenue estimates.

Revised Operating Expenses

The revised operating expenses (before Net Loss in Statutory Authorities/ Government Companies) for 2007/8 have increased to $489.3 million from the forecast operating expenses of $476.6 million in the approved Budget. The major items in this area relates to an increase of $4.1 million for Air Services to Strategic Markets, $3.3 million for Tertiary care at various overseas institutions and expenses relating to Legal Aid Services; and care of seamen, the indigent, elderly and disabled persons amounting to $1.8 million.

Net Loss in Statutory Authorities/ Government Companies has increased to $18.9 million from $11.3 million. Turtle Farm loss position increased by $10.7 million. Statutory Authorities/Government Companies showing improved results were Health Services Authority, National Roads Authority, Airports Authority and Port Authority. These entities improved the overall position by $3.5 million.

Revised Cash Flow

The revised forecast 2007/8 Closing Cash Balance is now forecast to be $111.5 million which is $4.1 million less than the $115.6 million forecasted in the approved budget. Net cash flows from operating activities have decreased by $4.1 million. This is as a direct result of decreased revenues of $7.4 million and decreased operating cash outflows of $3.3 million. The Cash outflow from investing activities is forecasted at $162.1 million which is $1.3 million higher than forecasted in the approved budget. This amount relates to expenditure on Land, Roads and Other Infrastructure Assets. The net Cash Flows from financing activities is $111.9 which is $1.2 million higher than the approved budget of $110.7 million.

4. Compliance with Principles of Responsible Financial Management

The 2007/8 Revised Forecast Financials indicate that the Government will be in compliance with all Principles of Responsible Financial Management. The table below details compliance with those principles as specified in Section 14 of the Public Management and Finance Law (2005 Revision).

Table 2
Compliance with Principles of Responsible Financial Management

Principle	Degree of Compliance	
	Revised Forecasts	**Approved Budget**
Operating Surplus[1] : should be positive (Operating surplus = core government operating revenue – core government operating expenses)	**Complies** Surplus = $23.78 million	**Complies** Surplus = $41.68 million
Net Worth: should be positive (Net worth = core government assets – core government liabilities)	**Complies** Net Worth = $519.16 million	**Complies** Net Worth = $536.07 million
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 and self financing loans) **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 statutory authority/government company guaranteed debt - core government liquid assets)	**Complies** Debt servicing = 5.6 % **Complies** Net debt = 54 %	**Complies** Debt servicing = 6.2 % **Complies** Net debt = 52 %
Cash Reserves should be no less than estimated executive expenses for: 75 days for 2007/08 (Cash reserves = core government cash and other liquid assets)	**Complies** Cash reserves = 90.4 days	**Complies** Cash reserves = 94.1 days
Financial risks should be managed prudently so as to minimize 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.

5. Changes to Output Groups

Output Groups to be Purchased by the Chief Secretary

Output Supplier: Portfolio of Internal and External Affairs

IEA 17	Police Patrols	$12,252,524

Description

Police patrols including:

- Patrolling of streets, residential and commercial areas
- Patrolling of the territorial waters of the Cayman Islands

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of hours foot patrolling	13,500-15,000	13,500-15,000
• Number of hours bicycle patrolling	1,500-2,500	1,500-2,500
• Number of hours car patrolling	110,000-125,000	110,000-125,000
• Number of hours sea patrolling	43,264-65,936	43,264-65,936
• Number of hours aerial patrolling	300-392	300-392
Quality		
• Uniform patrols visible and interacting with the public	90-100%	90-100%
• Patrols targeted at locations and individuals identified by Police information	90-100%	90-100%
Timeliness		
Patrolling occurs 24 hours, seven days but with various levels of patrolling in different areas at different times as determined by intelligence	95-100%	95-100%
Location		
Throughout the Cayman Islands and territorial waters	100%	100%
Cost	$12,752,524	$12,252,524

Related Broad Outcome

2: Address Crime and Improve Policing

(Group comprises ABS outputs: POL 2, POL 12)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
12,752,524	**(500,000)**	**12,252,524**

IEA 22	Support for the Electoral Boundary Commission	$0

Description

Preliminary work from the Elections office for the process of constitutional reform including (but not limited to):

- Work on boundary proposals
- Preliminary work for consultations exercise
- Consultations with constitutional reform working groups
- Amendments to current Elections Legislation

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
Number of hours spent on preliminary constitutional reform	900-1,300	0
Quality		
Work on preliminary constitutional reform carried out by experienced Elections Office staff	100%	N/A
Timeliness		
Work carried out to timetable agreed with Cabinet	100%	N/A
Location		
Grand Cayman	100%	N/A
Cost	$119,453	$0

Related Broad Outcome

10: Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS output: PIE 29)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
119,453	**(119,453)**	**0**

IEA 31	Planning and Execution of a Referendum	$119,453

Description

Planning and execution of a referendum including:

- Public Relation Matters
- Establishment and management of polling stations in all electoral districts.
- Supervision of the overall process

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
Number of Referendums worked on	0	1
Quality		
Referendum will comply with all requirements of the Elections Law (2000 Revision).	N/A	100%
Timeliness		
Referendum will be held on the assigned date.	N/A	100%
Location	N/A	
Cayman Islands		100%
Cost	$0	$119,453

Related Broad Outcome:

10: Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS output: PIE 34)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
0	**119,453**	**119,453**

Output Groups to be Purchased by the Head of the Civil Service

Statutory Authority/Government Company Output Groups

Output Supplier: Cayman Islands National Insurance Company

CIN 2	**Health Insurance for Civil Service Pensioners**	**$9,235,922**

Description

Provision of Health Insurance for Civil Service Pensioners and their dependants

Measures	**2007/8 Original Budget**	**2007/8 Revised Budget**
Quantity		
Total number of insured persons	750-830	750-830
Quality		
All eligible pensioners and dependents are insured who are deemed eligible by the Public Service Pensions Board	98-100%	98-100%
Timeliness		
Insurance cards issued within 15 days of notification of eligibility	98-100%	98-100%
Location		
Cayman Islands	100%	100%
Cost	$8,906,922	$9,235,922

Related Broad Outcome

10: Rebuild the Health Services

(Group comprises Purchase Agreement output: CIN 2)

Original Appropriation $	**Supplementary Requested $**	**Revised Appropriation $**
8,906,922	**329,000**	**9,235,922**

Output Groups to be Purchased by the Attorney General

Output Supplier: Portfolio of Legal Affairs

LGA 2	Prosecution Services	$2,136,518

Description

Provision of prosecution services relating to criminal matters

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of cases for which legal rulings provided	1,000-1,200	1,000-1,200
• Number of cases prosecuted	1,000-1,200	1,000-1,200
Quality		
• Availability of qualified Crown Counsel	100%	100%
• Percentage of indictments that were drafted correctly and did not required revision	100%	100%
• Percentage of indictments that were successfully lodged	100%	100%
• Percentage of times that disclosures provided to the defense satisfactory to the expectations of the end-user	95%	95%
Timeliness		
• Percentage of rulings within specified time	100%	100%
• Percentage of advice given within specified time	98%	98%
• Percentage of indictments drafted within period prescribed by Grand Court practice direction - one working day	100%	100%
• Percentage of prosecution undertaken within a given period or as required	100%	100%
• Percentage of disclosure provided within reasonable time to assist the defense in their preparation prior to trial/hearing	95%	95%
• Percentage of Preliminary Bundles prepared within time specified by the Court	100%	100%
• Percentage of times hearings are accomplished within time set for such hearings	95%	95%
Location		
Grand Cayman	100%	100%
Cost	$2,597,018	$2,136,518

Related Broad Outcome

2: Address Crime and Improve Policing

(Group comprises ABS outputs: PLG 15)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
2,597,018	(460,500)	2,136,518

LGA 3	Law Teaching and Publications	$830,436

Description

Provision of law teaching relating to:

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

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of student		
o Attorney-at- Law Certificate	6-9	6-9
o Full - Time LLB degree	55-60	55-60
o Part-Time LLB degree	25-30	25-30
o Individual courses	2-4	2-4
• Attorney-at-Law Certificate		
o Courses provided within academic year	7	7
o Hours of classroom lecturing per academic year	208	208
• LLB (Hons)		
o Modules taught over three academic years	12	12
o Hours of classroom teaching per module	50	50
o Hours of classroom lecturing per academic year	600	600
• Number of publications	6	6
Quality		
Attorney-at- Law Certificate		
• Percentage of courses taught by lecturers qualified to teach in the field	100%	100%
• Percentage of courses taught in accordance with a curriculum approved by Legal Advisory Council	100%	100%
• Peer review of assessment criteria (setting of examinations) by external examiners	90%	90%
• Peer review of internal assessment of coursework by external examiners	90%	90%
LLB Degree		
• Percentage of courses taught by lecturers qualified to teach in the field	100%	100%
• Percentage of courses taught in accordance with a curriculum approved by the University of Liverpool	100%	100%
• Peer review of assessment criteria (setting of examinations and coursework) by staff of the Faculty of Law, Liverpool University	90%	90%
• Peer review of internal assessment of coursework by staff of Faculty of Law, Liverpool University	90%	90%
Publications		
• Meet standards required for publication	90%	90%

Timeliness		
• Courses offered during each academic year	100%	100%
• Research papers are completed on an ongoing basis throughout the calendar year	100%	100%
Location		
Grand Cayman	100%	100%
Cost	$1,110,436	$830,436
Related Broad Outcome 3: Improve Education and Training		
(Group comprises ABS output: PLG 26)		

Note: The total cost of supplying this output group is $1,680,436. However, the revenue of $850,000 from third parties reduces the cost to Cabinet to $830,436.

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
1,110,436	(280,000)	830,436

LGA 4	Drafting of Legislation	$825,837

Description

Drafting of legislation and regulations for the Government

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
Number of drafting hours	7,500-8,500	7,500-8,500
Quality		
• Work undertaken by qualified and experienced legal drafters	100%	100%
• Law revisions accurately reflect amendment laws	100%	100%
Timeliness		
Laws drafted within the deadlines established by Cabinet	100%	100%
Location		
Grand Cayman	100%	100%
Cost	$885,837	$825,837

Related Broad Outcomes

1: Deal with the Aftermath and Lessons from Hurricane Ivan
2: Address Crime and Improve Policing
3: Improve Education and Training
7: Conserve the Environment
8: Strengthen Family and Community
9: Support the Economy
10: Open, Transparent, Honest and Efficient Public Administration
11: Sound Fiscal Management

(Group comprises ABS output: PLG 2)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
885,837	(60,000)	825,837

LGA 5	Policy Advice to the Attorney General	$966,279

Description

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

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
Number of hours	6,400-10,400	6,400-10,400
Quality		
• Work undertaken by qualified personnel	100%	100%
• Policy advice provided by competent experienced lawyers and other professionals	100%	100%
Timeliness		
• Correspondence responded to within one week of receipt	100%	100%
• All mail logged the same day	100%	100%
• Policy advice within the timeframe set by the Attorney General	100%	100%
Location		
Grand Cayman	100%	100%
Cost	$1,143,779	$966,279

Related Broad Outcomes

1: Deal with the Aftermath and Lessons from Hurricane Ivan
2: Address Crime and Improve Policing
3: Improve Education and Training
9: Support the Economy
10: Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS output: PLG 20)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
1,143,779	(177,500)	966,279

LGA 6	Financial Intelligence Services	$797,409

Description

Provision of financial intelligence services to the Attorney General including:

- Receipt of financial intelligence [suspicious activity reports (SARs)] under the Proceeds of Criminal Conduct Law, the Misuse of Drugs Law and anti-terrorism legislation
- Produce complete and accurate intelligence that are useful to law enforcement
- Handling requests for financial intelligence from overseas counterparts
- Appropriately disseminate intelligence to those authorised by law to receive them in a timely manner
- Guidance to the industry on money laundering typologies
- Statistical reports to the Anti Money Laundering Steering Group (AMLSG) relating to financial intelligence services
- Representation of the Cayman Islands in the Egmont Group and other international forums

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of SARs processed and analyzed	250-300	250-300
• Number of requests for finance intelligence from counterparts overseas processed	30-50	30-50
• Number of financial intelligence disclosures to local authorities and overseas counterparts	90-120	90-120
• Number of guidance notes issued on money laundering typologies	1-2	1-2
• Statistical reports and/or graphs as required by the AMLSG	2	2
• Number of days spent on representation activities	45-50	45-50
Quality		
• Information received logged into database and kept secure from unauthorized use or disclosure	100%	100%
• Thorough analysis leading to accurate and useful financial intelligence	100%	100%
• Dealings with local authorities and overseas counterparts (including in Egmont Group context) conducted in accordance with applicable law and operating policies	100%	100%
• Typology information locally relevant and of value to the industry	100%	100%
• Statistical reports accurate and comprehensive	100%	100%
Timeliness		
• Cases in system and acknowledged within four working days	90%	90%
• Cases analysed and reviewed by Director within three months of cases being entered into database system	90%	90%
• Cases closed within three months from receipt	90%	90%
• Respond to requests from overseas counterparts within 1 month	90%	90%
• Turnaround time on financial intelligence to local authorities within one week	100%	100%
• Statistical reports produced for the AMLSG meetings	100%	100%
Location		
• Grand Cayman	95%	95%
• Various overseas locations	5%	5%
Cost	$807,409	$797,409

Related Broad Outcome

2: Address Crime and Improve Policing

(Group comprises ABS output: PLG 21)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
807,409	(10,000)	797,409

LGA 7	Review and Modernization of Laws	$459,760

Description

The study and review of statutes and other laws comprising the law of the Cayman Islands with a view to its systematic development and reform, including in particular:

- the modification of any branch of the law as far as that is practicable
- the elimination of anomalies in the law, the repeal of obsolete and unnecessary enactments and the simplification and modernization of the law
- the development of new areas in the law with the aim of making them more responsive to the changing needs of Cayman Islands society
- the adoption of new or more effective methods for the administration of the law and the dispensation of justice; and
- the codification of the unwritten laws of the Cayman Islands

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
Number of review hours	4,500-5,500	4,500-5,500
Quality		
Work undertaken by qualified and experienced lawyers	100%	100%
Timeliness		
Within the deadlines agreed by members of the Commission	100%	100%
Location		
Grand Cayman	100%	100%
Cost	$479,760	$459,760

Related Broad Outcomes

1: Deal with the Aftermath and Lessons from Hurricane Ivan
2: Address Crime and Improve Policing
3: Improve Education and Training
9: Support the Economy
10: Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS output: PLG 24)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
479,760	**(20,000)**	**459,760**

LGA 8	Forensic Investigations	$50,860

Description

Forensic investigations established over a period of time through ballistic and tool mark examinations.

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
Number of examinations	15-30	15-30
Quality		
Work undertaken by qualified and experienced staff	100%	100%
Timeliness		
Within the deadlines established	100%	100%
Location		
Grand Cayman	100%	100%
Cost	$392,860	$50,860

Related Broad Outcome

2: Address Crime and Improve Policing

(Group comprises ABS output: PLG 25)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
392,860	(342,000)	50,860

Output Groups to be Purchased by the Financial Secretary

Output Supplier: Portfolio of Finance and Economics

FAE 1	Policy Advice and Support to the Financial Secretary	$3,512,647

Description

Provision of policy advice and support to the Financial Secretary on matters relating to the following:

- Budgetary and revenue issues
- Customs related matters
- Capital investments
- Economic issues
- Risk Management issues
- General Registry Issues
- International Tax and Regulatory initiatives
- Matters relating to Government finances
- Financial services industry issues
- Financial reform
- Anti-Money Laundering Issues

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of Cabinet Papers/Notes	37-56	37-56
• Number of reports	59-73	59-73
• Number of hours providing governance, administrative services, briefings, speeches, speaking notes, policy advice, parliamentary questions and other ministerial servicing	16,010-17,620	16,010-17,620
• Number of briefings and meetings attended	170-227	170-227
Quality		
• All will be prepared and presented accurately, in standardized format and involve using robust data, analytical and appropriate methods to support findings and recommendations	100%	100%
• All reports will be subject to managerial and peer review and will be signed off by senior management	100%	100%
• Verbal advice, briefings and speeches will be undertaken by knowledgeable, professional and experienced personnel	100%	100%
• Representations at meeting/briefings by knowledgeable and professional personnel	100%	100%
Timeliness		
• All will be delivered by agreed target dates	100%	100%
• Attendance at meetings within time frame agreed	100%	100%
Location Grand Cayman	100%	100%
Cost	$3,660,135	$3,512,647

Related Broad Outcomes

9: Support the Economy
10: Open, Transparent, Honest and Efficient Public Administration
11: Sound Fiscal Management

(Group comprises ABS outputs: BMS 13, CUS 4, CUS 5, CUS 9, ESO 5, ESO 6, FIN 7, FIN 8, FSS 1, REG 1, REV 5, RSK 4, TSY 8)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
3,660,135	**(147,488)**	**3,512,647**

FAE 16	Administration and Processing of Applications	$692,734

Description

Administration and processing of applications for:

- Fee and customs duty waivers
- Stamp duty abatements and assessments
- Government loans (civil servants, farmers/ranchers loans etc)
- Approvals under sections 32, 80, 178 and 181 of the Companies law (2004 Revision)

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
Number of applications processed	875-925	875-925
Quality		
Applications processed in compliance with applicable laws and Portfolio guidelines	100%	100%
Timeliness		
Responses provided within 5 - 8 working days of receipt of application	90%	90%
Location		
Grand Cayman	100%	100%
Cost	$745,247	$692,734

Related Broad Outcomes:

9: Support the Economy
10: Open, Transparent, Honest and Efficient Public Administration
11: Sound Fiscal Management

(Group comprises ABS output: FIN 9)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
745,247	(52,513)	692,734

Statutory Authority/Government Company Output Groups

Output Supplier: Cayman Islands Monetary Authority

MOA 1	Regulation of Banks and Financial Institutions	$2,660,415

Description

Regulation of banks, nominee companies and other non-bank financial institutions, involving:

- Issuance of Licenses to Banks, Nominee Companies and other non-bank financial institutions
- Quarterly off-site monitoring of licensees for compliance with regulatory laws (analysis of financial statements, prepare for and meet with licensees' representatives, process business plan and name changes, process share capital changes)
- Conduct on-site inspections of licenses
- Prepare submissions and share capital memos for approval of changes to beneficial ownership; varying conditions on a licensee, canceling licenses and revocation of a license
- Processing applications for Certificate of Good Standing and the appointment of new directors of licenses;
- Other regulatory issues- change in auditors, financial year end, authorised agents, principal office, directors
- Assisting with the drafting and review of legislation, Memoranda of Understandings (MOUs) supervisory procedures, prudential guidance and rules
- Processing and coordinating requests for onsite inspections by overseas regulators
- Meetings with and presentations to market participants and associations, and external bodies and overseas groups
- Participating in overseas regulatory working groups – college of regulators, OGBS, CGBS
- Dealing with customer complaints
- Processing "Use of Name" applications

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Issue new licenses	4-8	4-8
• Cancellation of licenses	15-25	12-22
• On-going monitoring of licenses	325-370	325-370
• Local on-site inspections	15-20	15-20
• Overseas inspection	3-6	1-3
• Prudential and non-routine meetings with Licensees	175-200	150-175
• Process and coordinate requests for onsite visits by overseas regulators	3-6	3-6
• Meetings with/presentations to market participants and associations, external bodies and overseas groups	3-6	3-6
• Dealing with non-routine enquiries and customer complaints	30-50	30-50
• Processing changes in business plan, auditors, authorized agents /Principal Office and other prudential matters	1,000-1,600	1,000-1,600
• Letters of Good Standing	75-95	75-95
• Approval of Directors	50-80	50-80
• Approval of changes in shareholding	30-50	30-50
• Assisting with the drafting and review of legislation, MOUs, supervisory procedures, prudential guidance and rules and analysis of public feedback	8-12	8-12
• Participating in overseas regulatory working groups	3-6	3-6
• Processing use of restricted words applications	10-15	10-15
• Number of annual returns analysed	325-370	325-370
• Enforcement actions	0-5	0-5

Quality Supervision of licensees and enforcement actions and projects and tasks established for the Division, to be carried out in accordance with applicable legislation, Cayman Islands Monetary Authority policies and procedures and Board directives.	100%	100%
Timeliness		
• Prepare submissions for approval within 1 - 3 weeks (new Licenses, cancellations etc.)	100%	100%
• On site inspections conducted and concluded within eight weeks	100%	100%
• Overseas inspections conducted within two weeks	100%	100%
• Processing of applications for increase/transfer of shares, auditors, principal office, business plans and the appointment of new directors, within 2 - 5 working days	100%	100%
• Certificates of Good Standing issued within 1 - 2 working days	100%	100%
Location Grand Cayman	100%	100%
Cost	$2,800,081	$2,660,415
Related Broad Outcome 9: Support the Economy		
(Group comprises Purchase Agreement output: MON 1)		

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
2,800,081	**(139,666)**	**2,660,415**

MOA 2	Regulation of Fiduciary Service Providers	$1,080,339

Description

Regulation of Fiduciary Service Providers, involving:

- Issuing of Trust Licenses under the Banks and trust Companies Law (2003 Revision) to qualified applicants
- Issuing of a License under the Companies Management Law (2001 Revision) to qualified applicants
- Off site monitoring of licensees for compliance with the regulatory laws (prepare for and hold meetings with Licensees, process ownership changes, process name changes)
- Process applications for use of restricted names
- Conduct on-site inspections of Licenses
- Prepare submissions and share capital memos for approval of changes to beneficial ownership; varying conditions on a License, canceling Licenses and revocation of a License
- Process Applications for Certificate of Good Standing
- Other regulatory issues- change in auditors, financial year end, authorised agents, principal office, directors
- Assisting with the drafting and review of legislation, supervisory procedures, prudential guidance and rules
- Meetings with and presentations to market participants and associations, and external bodies and overseas groups
- Participating in regulatory working groups and seminars/workshops
- Dealing with customer complaints
- Preparation of Board/Government reports

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Issue of new licenses	11-15	11-15
• Cancellations of licenses	9-13	9-13
• On-going monitoring of licenses	225-235	225-235
• Local on-site inspections	5-10	5-10
• Prudential and non-routine meetings with licensees	90-100	66-176
• Meetings with/presentations to market participants and associations, external bodies and overseas groups	2-5	2-5
• Dealing with non-routine enquiries and customer complaints	3-6	3-6
• Processing changes in: business plan, conditions on a license, auditors, Authorized Agents and other prudential matters	13-20	13-20
• Approval changes in shareholding	8-12	8-12
• Approval of Directors / Senior Officers	65-80	65-80
• Issue Letters of Good Standing	10-15	10-15
• Processing use of restricted words applications	8-12	8-12
• Assisting with the drafting and review of legislation, Memoranda of Understanding supervisory procedures, prudential returns, prudential guidance and rules and analysis of public feedback	2-4	2-4
• Process requests by overseas regulators	8-20	8-20
• Participating in regulatory working groups	1-4	1-4
• Number of annual returns processed and analysed	200-215	200-215
• Number of bi-annual returns processed and analysed	400-430	400-430
Quality		
Supervision of licenses and enforcement actions and projects and tasks established for the Division, to be carried out in accordance with applicable legislation, Cayman Islands Monetary Authority policies and procedures and Board Directives	100%	100%

Timeliness		
• Prepare submissions for approval within 1 - 3 weeks (new Licenses, cancellations etc.)	100%	100%
• On site inspections conducted and concluded within eight weeks	100%	100%
• Processing of applications for increase/transfer of shares, auditors, change in agents, business plans and the appointment of new directors, within 2 - 5 working days	100%	100%
• Certificates of Good Standing issued within 1 - 2 working days	100%	100%
Location		
Grand Cayman	100%	100%
Cost	$1,097,011	$1,080,339
Related Broad Outcome		
9: Support the Economy		
(Group comprises Purchase Agreement output: MON 2)		

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
1,097,011	**(16,672)**	**1,080,339**

MOA 3	Regulation of Insurance Services	$2,009,440

Description

Regulation of Insurance Services, involving:

- Issuing new licenses
- Cancellation of licenses
- Approving 'use of name' pursuant to s.6 of the Insurance Law
- Monitoring of licenses for compliance of regulatory laws
- Process and analyse annual returns
- Process business plan changes
- Perform on-site inspections
- Make proposals for Regulations and Laws
- Director, shareholder, officer changes
- Conduct prudential meetings
- Enforcement action against licensees in breach of Laws
- Participation in meetings of overseas regulatory bodies (IAIS, OGIS etc.)
- Participation in the drafting of new legislation (through working groups etc.), internal supervisory procedures, rules and statements of guidance

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of new licenses Issued	40-80	40-80
• Number of licenses cancelled	18-32	18-32
• Number of Annual Returns processed and analysed	400-800	400-800
• Director/Officer changes processed	300-640	300-640
• Changes in shareholding processes	80-120	80-120
• Processing changes in business plans, auditors, managers and other prudential matters	560-760	560-760
• Local on-site Inspections	7-13	6-12
• Overseas on-site inspections	0-1	0-1
• Process and coordinate requests for on-site visits by overseas regulators	0-1	0-1
• Enforcement actions	3-6	3-6
• Prudential and non-routine meetings with Licensees	250-410	250-410
• Assisting with the drafting and review of legislation, Memoranda of Understanding supervisory procedures, prudential guidance and rules	5-7	5-7
• Letters of Good Standing issued		
• Meetings with/presentations to market participants and associations, external bodies and overseas groups	35-80 3-5	35-80 3-5
• Participating in overseas regulatory working groups (OGIS, IAIS)	2-4	2-4
• Processing use of restricted words applications	6-10	6-10
• Dealing with non-routine customer enquiries and customer complaints	20-40	20-40
Quality		
Supervision of licenses and enforcement actions and projects and tasks established for the division, to be carried out in accordance with applicable legislation, CIMA policies and procedures and Board directives.	100%	100%

Timeliness		
• Enforcement actions are brought within three weeks from the completion of an internal review	100%	100%
• License applications are processed and issued within three weeks of receipt	100%	100%
• On-site inspections conducted within five days	100%	100%
• Business plan changes processed within one week of receipt	90%	90%
• Director/Shareholder changes within two weeks of receipt	90%	90%
• Ongoing prudential meetings conducted and concluded the same day	100%	100%
Location		
Grand Cayman	100%	100%
Cost	$2,033,541	$2,009,440
Related Broad Outcome		
9: Support the Economy		
(Group comprises Purchase Agreement output: MON 3)		

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
2,033,541	(24,101)	2,009,440

MOA 4	Regulation of Mutual Funds, Mutual Fund Administrators and Securities Firms	$3,501,406

Description

Regulation of Mutual Funds, Mutual Fund Administrators and Securities Firms involving:

- Process applications for registration and licensing
- Process applications for de-registration and cancellation of certificates and licenses
- Off-site monitoring of licensees and registrants for compliance with regulatory laws
- Assist with the drafting and review of legislation, prudential guidance and rules
- Process and coordinate requests for on-site visits by overseas regulators
- Meet with and make presentations to market participants and associations, external bodies and overseas groups
- Participate in overseas regulatory working groups – Offshore Group of Collective Investment Securities Supervisors (OGCISS), Caribbean Regional Technical Assistance Centre Contribution(CARTAC)
- Deal with non-routine enquiries and customer complaints
- Prepare Board/Government Reports

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Issue of new licences/registrations		
o Issue of new licences/certificates - Funds	1,550-1,600	1,550-1,600
o Issue of new licences - Administrators	3-5	3-5
o Issue of new licences – Securities	1-2	1-2
o Process new SIBL Excluded Persons	300-420	300-420
• Cancellations of MFA and SIBL Licenses	3-5	3-5
• Cancellations of Fund Registrations	600-700	600-700
• Regulatory Returns to be reviewed (SIBL)	84-90	84-90
• Focused on-site inspections	18-24	18-24
• Overseas on-site inspections	2-4	0
• Prudential and non-routine meetings with regulated entities	100-120	80-110
• Meet with and make presentations to market participants and associations, external bodies and overseas groups	50-55	5-10
• Processing changes relating to licensees (ex. changes in business plan, changes in shareholding, approval of new Directors, Auditors, Authorised Agents /Principal Office and other prudential matters)	15-20	15-20
• Assisting with the drafting and review of legislation, Memoranda of Understanding, supervisory procedures, prudential guidance and rules and analysis of public feedback	6-8	6-8
• Participating in overseas regulatory working groups	4-6	3-5
• Review of audited accounts	9,600-9,745	9,600-9,745
• Watchlist cases requiring ongoing monitoring	85-100	85-100
• Local audit sign-off approval		
o Approval of new Auditor	3-5	3-5
o Ongoing monitoring of existing Auditors	32-35	32-35
Quality		
• Application assessed against requirements of the Mutual Funds Law, the Securities Investment Business Law, the MFA License Applications Regulations, CIMA's Licensing Policy and guidelines including fit and proper standards	100%	100%
• Certificates signed by Head or Deputy Head of Investments or General Manager or Managing Director	100%	100%
• Review of files and audited financial statements with adherence to review procedures checked by Senior Analyst or above	75%	75%

Timeliness		
• Review of fund applications and issue certificates within five days	95%	95%
• Review of license applications and issue licenses within 4 - 6 weeks	95%	95%
• Review of audited accounts within six weeks of receipt	50%	10%
Location		
Grand Cayman	100%	100%
Cost	$3,820,967	$3,501,406

Related Broad Outcome

9: Support the Economy

(Group comprises Purchase Agreement output: MON 4)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
3,820,967	**(319,561)**	**3,501,406**

Output Groups to be Purchased by the Leader of Government Business

Output Supplier: Cabinet Office

CBO 3	Advice and Support for the Leader of Government Business	$462,368

Description

Provision of support services to the Leader of Government Business including:

- Ministerial briefings, responses to Parliamentary Questions and the preparation of speeches and presentations
- Developing information technology policies, procedures, and strategies
- Policy advice and information on events and policies in the United Kingdom (UK) and Europe

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of ministerial briefings	8-15	8-15
• Number of reports, responses and advice provided	1-5	1-5
• Number of pieces of advice provided	175-225	175-225
Quality		
• Ministerial briefings are prepared accurately, using robust data and analytical and appropriate methods to support findings and recommendations	95-100%	95-100%
• Information Technology (IT) policy advice completed by suitably qualified and experienced IT professionals	98%	98%
• Advice on events and policies in the UK and Europe is provided by qualified personnel	98-100%	98-100%
Timeliness		
• Ministerial briefings, responses and notes are delivered by target dates	95-100%	95-100%
• Complete requirements for IT policy advice to deadline agreed with Minister and Chief Officer	80-100%	80-100%
• Advice on events and policies in the UK and Europe provided immediately or within three working days following the identification of relevant issues	98-100%	98-100%
Location		
Grand Cayman, Cayman Brac and London Office	100%	100%
Cost	$423,835	$462,368

Related Broad Outcome

10: Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS outputs: CAB 8, CSD 12, UKO 1)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
423,835	**38,533**	**462,368**

CBO 6	**Disaster Tolerant Central Information Technology Infrastructure**	**$649,500**

Description

The provision of an Information Technology (IT) infrastructure which is highly tolerant to disasters such as hurricanes including;

- A secure physical location for central Government file servers
- The duplication of essential Government applications servers
- A secure physical location for data back up
- A location from which essential systems procedures can be carried out in the event of existing facilities being unavailable
- Number of servers and devices housed in Cayman Brac
- Provision of Disaster Tolerant network ring to main government sites

Measures	**2007/8 Original Budget**	**2007/8 Revised Budget**
Quantity		
• Number of file servers housed in secure facilities – Grand Cayman	50-100	50-100
• Number of servers and devices housed in Cayman Brac	3-20	3-20
• Disaster tolerant network ring to main government sites	1	1
Quality		
• Secure facilities rated to withstand a Category 5 hurricane and/or coastal flooding of 15 feet	100%	100%
• Facilities equipped with back up utilities to keep the IT systems running in the event of a Category 5 hurricane and/or coastal flooding of 15 feet	100%	100%
• All work carried out by qualified technical staff members and qualified contractors	95%	95%
Timeliness		
• Secure facilities operational 24 hours a day, seven days a week	95-100%	95-100%
• Brac data centre operational as a backup site for key systems 24 hours a day, seven days a week	95-100%	95-100%
• Disaster tolerant network ring to main government sites	95-100%	95-100%
Location		
Grand Cayman and Cayman Brac	100%	100%
Cost	$669,000	$649,500

Related Broad Outcomes

1: Deal with the Aftermath and Lessons from Hurricane Ivan
6: Embrace Cayman Brac and Little Cayman
10: Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS output: CSD 27)

Original Appropriation $	**Supplementary Requested $**	**Revised Appropriation $**
669,000	**(19,500)**	**649,500**

CBO 7	Public Information Services and Products	$1,317,645

Description

Public information services and products involving:

- Information provided at the public's request
- Provision of news releases on subjects of interest to the public
- Providing content for the Government's Internet portal
- Providing the Information Technology (IT) infrastructure for the Government's internet portal
- Public communications of policy initiatives
- Calendar of Events
- Updating local/overseas publications
- Weekly television programme
- Annual Report

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of news releases issued to the media	200-250	200-250
• Number of hours spent on the composition of content for internet portal	150-200	150-200
• Number of calendar of events published	40-52	40-52
• Number of television programmes	40-48	40-48
• Number of annual reports	1	1
• Number of press releases prepared	45-60	45-60
Quality		
• News releases reviewed by Senior Information Officer	95-100%	95-100%
• All activities undertaken or supervised by a GIS senior manager	95-100%	95-100%
• Updating of calendar of events supervised by Manager of Information Officers (IO's)	95-100%	95-100%
• Television programmes overseen by senior Government Information Services (GIS) staff	100%	100%
• Annual Report reviewed by senior GIS staff and Chief Information Officer	100%	100%
• Press releases reviewed by Senior Policy Officer	95-100%	95-100%
Timeliness		
• News releases issued to the media within two working days of request	95-100%	95-100%
• Upload reports or releases immediately on availability to GIS	95-100%	95-100%
• Calendar updated and placed on the Government website each Friday	90-100%	90-100%
• Annual Reports published by December 2007	90-100%	90-100%
• Press releases issued with three working days of request	90-100%	90-100%
Location		
Grand Cayman	100%	100%
Cost	$1,337,145	$1,317,645

Related Broad Outcome:

10: Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS outputs: GIS 2, GIS 8, GIS 17, CSD 26, CAB 3)

Original Appropriation $	**Supplementary Requested $**	**Revised Appropriation $**
1,337,145	**(19,500)**	**1,317,645**

CBO 12	Compliance with Freedom of Information Legislation	$0

Description

The Office of the Information Commissioner will be independent and report to parliament and whose primary purpose will be to serve as an external appellate body under the freedom of information legislation, aimed at ensuring that public entities have complied with the law and that the public's rights under it have been met

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of appeals processed	75-100	0
• Significant findings to serve as case law published	10-20	0
• Number of reports on compliance to the Legislative Assembly (LA)	1	0
• Number of advertisements to promote awareness of Freedom of Information (FOI) to the public	6-12	0
• Hours of advice	400-600	0
Quality		
• Appeals processed in accordance with internal procedures and developed in accordance with the law	100%	N/A
• Significant findings used as case laws are approved by Information Commissioner	100%	N/A
• Reports reviewed by Information Commissioner prior to submission to LA	100%	N/A
• Advertisements approved by Information Commissioner	95-100%	N/A
• Advice provided by qualified personnel	100%	N/A
Timeliness		
• Appeals processed in accordance within timelines established in Policies and Procedures Manual	100%	N//A
• Significant findings added to case law data base within four weeks of review and approval by Information Commissioner	100%	N/A
• Reports to the LA will be provided annually in accordance with Policies and Procedures Manual	95-100%	N/A
• Public awareness of FOI will be carried out on a monthly basis	100%	N/A
• Specific advice requested will be provided within five working days	95-100%	N/A
Location		
Cayman Islands	100%	N/A
Cost	$659,533	$0

Related Broad Outcome

10: Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS output: CAB 13)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
659,533	**(659,533)**	**0**

CBO 14	Constitutional Review	$800,000

Description

Constitutional Review Secretariat (CRS) will be established to coordinate and manage the entire Constitutional Review process, which will be comprehensive and involve the entire populace of the Cayman Islands.

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
Number of hours of coordination	2,500-4,000	2,500-4,000
Quality		
Coordination carried out in accordance with guidelines established	90-100%	90-100%
Timeliness		
Coordination of the Constitutional Review will be delivered in line with timetables agreed with Cabinet Secretary	95-100%	95-100%
Location		
Grand Cayman	100%	100%
Cost	$600,000	$800,000

Related Broad Outcomes

9: Support the Economy
10: Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS output: CRS 1)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
600,000	**200,000**	**800,000**

Output Groups to be Purchased by the Minister of District Administration, Planning, Agriculture and Housing

Output Supplier: Ministry of District Administration, Planning, Agriculture and Housing

DAP 1	Advice and Support to the Minister of District Administration, Planning, Agriculture and Housing	$3,381,180

Description

To maintain the capacity to provide policy advice to the Minister of District Administration, Planning, Agriculture, Housing and Cabinet on:

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

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Cabinet submissions	15-25	15-25
• Number of hours spent on briefing Minister	250-350	250-350
• Parliamentary Answers per session	24-35	24-35
• Number of pieces of policy advice	39-63	39-63
• Number of hours spent developing policy advice (Sister Islands)	1,200-1,500	1,200-1,500
• Attendance at meetings	500-1,000	500-1,000
• Planning Appeals	2-6	2-6
Quality		
• Reports on advice are thoroughly researched, comprehensive and accurate	100%	100%
• Must be approved by the Permanent Secretary (PS), Deputy PS or their designate	100%	100%
• Activities must comply and be carried out within relevant Government guidelines and regulations as well as applicable to local legislation	100%	100%
• Written and verbal communications will be accurate	100%	100%
Timeliness		
• Cabinet submissions, Minister Briefings, Parliamentary Answers, Legislative Motions must be delivered by target dates	95-100%	95-100%
• Policy Advice and reports will be completed within the specified time frame	95-100%	95-100%
• Advice prepared by appropriately qualified persons with due professional care	100%	100%
• In accordance with the rules for Planning Appeals	95-100%	95-100%
Location		
Grand Cayman	100%	100%
Cost	$2,872,280	$3,381,180

Related Broad Outcomes

6. Embrace Cayman Brac and Little Cayman
7. Conserve the Environment
10. Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS outputs: MPC 1, MPC 2, AGR 1, DAD 1, MRC 11, PLN 1, PLN 2,PLN 20,PLN 22)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
2,872,280	**508,900**	**3,381,180**

DAP 3	Regulation of Dangerous Substances	$239,888

Description

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

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of liquefied petroleum gas facilities inspected	1-2	1-2
• Number of compressed gas facilities inspected	10-12	10-12
• Number of bulk petroleum terminals inspected	3-5	3-5
• Number of consultations on planning applications (tank installations)	40-50	40-50
• Number of service stations inspected	20-23	20-23
• Number of petroleum pump calibrations witnessed	15-23	15-23
• Number of industrial sites inspected	40-50	40-50
• Number of LPG Tanks over 250 gallons inspected	70-100	70-100
Quality		
• Comply with dangerous substance handling and storage standards	100%	100%
• Use of qualified inspectors	100%	100%
Timeliness		
• Inspections completed within four working days	95-100%	95-100%
• Two days turnaround for fully compliant planning applications (tank installations)	95-100%	95-100%
Location		
Cayman Islands	100%	100%
Cost	$299,888	$239,888

Related Broad Outcome

7: Conserve the Environment

(Group comprises ABS output: CPI 1)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
299,888	**(60,000)**	**239,888**

DAP 5	Management of Government Properties	$1,450,909

Description

Management of Government properties including;

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

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of hours to action procurement requests	189-290	189-290
• Number of crown properties leased	55-60	55-60
• Number of government tenancies	95-100	95-100
• Number of hours spent on valuation reports	300-350	300-350
Quality		
• 80% of settlements to be no greater than 120% of valuations	80-100%	80-100%
• Number of delinquent tenants tolerated	0-5%	0-5%
• Management and procedures to be actioned according to RICS best practices	100%	100%
• All opinions/reports to be prepared in strict accordance with the Royal Institute of Chartered Surveyors Manual of Valuation	100%	100%
Timeliness		
• Negotiations opened within three weeks of instruction of receipt of claim	95-100%	95-100%
• Negotiations concluded within three months of valuation date	75-100%	75-100%
• Rent collected within seven days of due date	95-100%	95-100%
• Turn around time for all cases of valuations - four weeks	90%	90%
Location		
Grand Cayman	100%	100%
Cost	$1,191,909	$1,450,909

Related Broad Outcome

10: Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS outputs: LSU, 7, LSU 8, LSU 9, LSU 13)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
1,191,909	**259,000**	**1,450,909**

DAP 6	Mosquito Control Services	$6,965,108

Description

Program to control mosquitoes through

- Non chemical (physical and biological) means
- Annual hatch and strand program
- Larviciding program
- Adulticide program
- Program to control grassland breeding mosquitoes
- Container breeding mosquito prevention and control
- Port disinfection service
- Mosquito control call – out service

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Hectares of canalized swamp maintained	1,500	1,500
• Number of swamps flooded and drained	2	2
• Aerial sorties	125-190	125-190
• Ground applications	350-520	350-520
• Ovipots collected	26,000-34,000	26,000-34,000
• Treatment of arriving aircrafts, vessels, vehicles and containers	100-300	100-300
• Number of call-out requests	40-80	40-80
• Number of visits/presentations	5-10	5-10
Quality		
• Operations to be completed with supervisor sign off, compliance with operational plan expected	100%	100%
• Sorties conform to aerial operations manual	100%	100%
• Applications conform to operations manual and other relevant guidelines	100%	100%
• Call–out requests responded to and mosquito complaint resolved	100%	100%
• Visits/presentations carried out by qualified personnel	100%	100%
Timeliness		
• Ongoing	100%	100%
• Applications completed within a timescale set by the Director or supervisor	100%	100%
• Respond to call out request within 24 hours	100%	100%
Location		
• Aerial applications - Grand Cayman	100%	100%
• Other activities - Cayman Islands	100%	100%
Cost	$7,355,108	$6,965,108

Related Broad Outcome

7: Conserve the Environment

(Group comprises ABS outputs: MRC 3, MRC 4, MRC 8, MRC 12, MRC 14, MRC 15)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
7,355,108	**(390,000)**	**6,965,108**

DAP 7	Management of Planning Applications	$3,707,079

Description

Processing and enforcement of planning applications, permits and regulations including

- Processing development applications
- Issuing building permits
- Undertaking building inspections
- Enforcement of the Planning Law and Regulations
- Preparing annual report to Central Planning Authority (CPA)

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of development applications processed	700-1,050	700-1,050
• Number of building permit applications processed	1,200-1,400	1,200-1,400
• Number of enforcement cases opened	400-500	400-500
• Number of briefs prepared	15-20	15-20
• Annual CPA report	1	1
Quality		
Reviewed for compliance with the Development and Planning Laws (2005 Revisions) and Regulations (2006 Revisions), Central Planning Authority policies, and vetted through internal review processes	100%	100%
Timeliness		
• Processing of development and building permit applications:		
o Routine applications – five working days	95-100%	95-100%
o Semi Routine – 21 working days	90-100%	90-100%
o Non routine – 40 working days	90-100%	90-100%
• Enforcement actions:		
o Investigate complaint within three working days	95-100%	95-100%
o Enforcement notices issued within 22 working days of warning letter	90-100%	90-100%
o Demolition of illegal structures within 60 days after court order	100%	100%
• Appeal briefs compiled within 14 days of notice of appeal	100%	100%
• CPA report delivered to Ministry by March 2008	100%	100%
Location		
Cayman Islands	100%	100%
Cost	$3,648,979	$3,707,079

Related Broad Outcomes

1: Deal with the Aftermath and Lessons from Hurricane Ivan
5: Address Traffic Congestion
7: Conserve the Environment
9: Support the Economy
10: Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS outputs: PLN 5, PLN 6, PLN 9, PLN 14, PLN 19)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
3,648,979	**58,100**	**3,707,079**

DAP 10	Services to Farmers	$1,461,465

Description

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

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of transactions processed	13,000-15,000	13,000-15,000
• Number of animals serviced through husbandry services	30-50	30-50
• Number of hours for agricultural land clearing	1,500-2000	1,500-2000
• Number of hours for crop husbandry services	3,500-4,000	3,500-4,000
Quality		
• Transactions in accordance with Public Management and Finance Law (2005 Revision)	100%	100%
• All livestock and crop husbandry services to be performed by qualified personnel	100%	100%
Timeliness		
• Sales: available to customer 8.5 hours per day Monday - Friday (Grand Cayman)	100%	100%
• Sales: available to customer 7.5 hours per day Monday - Friday (Cayman Brac)	100%	100%
• Crop husbandry jobs completed within five working days of set schedule	90%	90%
• All animal husbandry services to be actioned within 30 days of written request	75-100%	75-100%
• Land Clearing Services offered to farmers once per year	100%	100%
• Minimal turnaround time for application reviews and service requests	80-100%	80-100%
• All programmes and projects developed and delivered in a timeframe considered appropriate to the project	100%	100%
Location		
Cayman Islands	100%	100%
Cost	$1,361,465	$1,461,465

Related Broad Outcomes

6: Embrace Cayman Brac and Little Cayman
9: Support the Economy

(Group comprises ABS outputs: AGR 3, AGR 17,AGR 18)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
1,361,465	**100,000**	**1,461,465**

Output Groups to be Purchased by the Minister of Health and Human Services

Output Supplier: Ministry of Health and Human Services

HHS 1	Policy Advice and Support to the Minister of Health and Human Services	$3,153,333

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
- Investigation of complaints relating to the standard health insurance contract
- Monitor and review the delivery of outputs for, Statutory Authorities, Government-Owned Companies and NGOs
- Manage public consultation on NALC report, analyse feedback and assess policy priorities
- Assess current public health system, restructure public health department and set up district clinics as primary healthcare facilities

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of hours of administrative services	800-1,000	800-1,000
• Number Cabinet Papers and Notes produced	10-15	10-15
• Number of hours for research and review on NALC	1,800-2,200	1,800-2,200
• Number of hours spent on research and review for Public Health	1,050-1,500	1,050-1,500
Quality		
• All information subject to internal peer review	90-100%	90-100%
• Cabinet Papers and Notes are accurate and meet Cabinet guidelines	90-100%	90-100%
• Policy options must be timely, well researched, and clearly linked to public need	95-100%	95-100%
• Effective restructuring of public health department and district clinics	90-100%	90-100%
Timeliness		
• Cabinet Papers and Notes submitted to Cabinet Office by Wednesday to be placed on the agenda of the following week	90-100%	90-100%
• Replies to correspondence marked "urgent" completed within three working days of receipt. Routine replies to correspondence completed within seven working days	90-100%	90-100%
• Policy recommendations – January 2008	95-100%	95-100%
• Restructure public health department - June 2008	90-100%	90-100%
Location		
Cayman Islands	100%	100%
Cost	**$4,605,648**	**$3,153,333**

Related Broad Outcomes

4: Rebuild Health Services
6: Embrace Cayman Brac and Little Cayman
8: Strengthen Family and Community
10: Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS outputs: MHS 1, MHS 2, MHS 3, MHS 7, MHS 12, MHS 13, HIC 1, HPC 1, SOC 11)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
4,605,648	**(1,452,315)**	**3,153,333**

HHS 3	Public Education on Social and Gender Issues	$1,733,025

Description

Public education and training activities relating to:

- The development of gender equity and equality for all residents
- Parenting skills and family planning courses
- Life skills and vocational training for young parents
- Community outreach presentations
- Public education of the Health Insurance Commission

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of public relations engagements	40-50	40-50
• Number of pamphlets, booklets produced and published	3,000-5,000	3,000-5,000
• Number of presentations carried out by social work staff	20-30	20-30
• Number of young parents in programme	10-15	10-15
Quality		
• Accurate and relevant information presented at workshops/events by qualified professionals	100%	100%
• All disseminated information will be in compliance with the Health Insurance Law	95-100%	95-100%
• All presentations are of an acceptable standard as determined by and evaluated by Department of Children and Family Services trainers and/or peer review	90-100%	90-100%
• Courses/training sessions conducted by Social Workers and other qualified persons as required	80-100%	80-100%
Timeliness		
• Services offered ongoing	100%	100%
• Pamphlets, booklets etc: bi-monthly	Bi-Monthly	Bi-Monthly
• Ongoing	90-100%	90-100%
Location		
Cayman Islands	100%	100%
Cost	$1,738,025	$1,733,025

Related Broad Outcome

8: Strengthen Family and Community

(Group comprises ABS outputs: WRC 3, WRC 5, HIC 4, PRB 4, DCS 6, SOC 3, SOC 4, SOC 7, SOC 13, SOC 17, SOC 19)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
1,738,025	**(5,000)**	**1,733,025**

HHS 4	Counseling Services	$5,365,396

Description

Counseling services involving:

- Provision of assessment, outpatient individual, group and family treatment for residents of the Cayman Islands experiencing substance abuse problems and the preparation of reports on client status
- Residential treatment and support for adults with substance abuse problems including the 8 week residential treatment programme (with the provision of accommodation) and the Halfway House and alternative living bed programmes
- Individual and group counseling, screening and referrals, and psycho-educational workshops to females and males 18 years and older

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of individual sessions offered	3,500-5,000	3,500-5,000
• Provision of non-medical detoxification programme at the Withdrawal Management Unit	1	1
Quality		
• Sessions conducted by highly skilled, caring staff who receive weekly clinical supervision	90-100%	90-100%
• Admissions and assessments conducted by highly skilled, caring staff who receives weekly clinical supervision.	90-100%	90-100%
Timeliness		
• Individual Sessions offered Monday through Friday as scheduled with clients	90-100%	90-100%
• Access to programme available 24 hours per day	90-100%	90-100%
Location Caribbean Haven and Brac Haven Outpatient Services; Schools; the Counseling Centre	100%	100%
Cost	$5,395,396	$5,365,396

Related Broad Outcomes

2: Address Crime and Improve Policing
6: Embrace Cayman Brac and Little Cayman
8: Strengthen Family and Community

(Group comprises ABS outputs: (DCS 2, DCS 3, DCS 4, DCS 5, DCS 7, DCS 8, DCS 9, DCS 10, DCS 11, SOC 5, WRC 4)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
5,395,396	**(30,000)**	**5,365,396**

HHS 8	Supervision of Offenders and Community Development Services	$2,238,848

Description

Support and supervision of offenders doing community service involving:

- Supervision of persons on court mandated probation and community service orders
- Preparation of social inquiry reports, community service reports, and home background reports
- Reports to the Court on Courts of custody, adoption, juvenile, youth, means assessments and other reports as requested
- Aftercare support for prisoners and their families

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of persons supervised on Court Orders	150-200	150-200
• Number of reports provided to the Court	275-300	275-300
Quality		
• Initiate and maintain contact with clients at least once per month	80-100%	80-100%
• Reports prepared by a Social Worker and reviewed by Supervisor, Director or Deputy, Director	90%	90%
Timeliness		
• Ongoing throughout the period as specified by a Court Order condition or request	95-100%	95-100%
• Custody and adoption reports: 12 weeks after assessment	90-100%	90-100%
Location		
Cayman Islands	100%	100%
Cost	$2,283,848	$2,238,848

Related Broad Outcomes

2: Address Crime and Improve Policing
8. Strengthen Family and Community

(Group comprises ABS outputs: PRB 1, PRB 2, PRB 3, PRB 6, PRB 7, SOC 6, SOC 20)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
2,283,848	**(45,000)**	**2,238,848**

Output Supplier: Pines Retirement Home

NGS 28	Care of the Indigent, Elderly and Disabled Persons	$1,097,000

Description

Accommodation and care for indigent, elderly and disabled persons and ICU patients

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of residents requiring residential nursing care	18-20	18-20
• Number of ICU Clients	2-3	2-3
Quality		
• Nursing care and supervision provided by experienced Registered Nurses licensed by Cayman Islands Health Practice Commission	100%	100%
• Medical Treatment is delivered in accordance with their doctors orders	100%	100%
• Provision of all care is delivered and/or supervised by qualified, experienced Registered Nurses licensed through the Cayman Islands Health Practice Commission	100%	100%
• Treatment is provided in accordance with their General Practitioner's orders and instructions	100%	100%
• General Practitioners meet the standards of the Cayman Islands Health Practice Commission	100%	100%
• Supervision and coordination of services and accommodation is provided by the Pines Board of Directors acting through the Manager of the Pines	85-100%	85-100%
Timeliness		
Ongoing	100%	100%
Location		
• Grand Cayman	100%	100%
• NCVO/Pines	100%	100%
Cost	$612,000	$1,097,000

Related Broad Outcome

8**:** Strengthen Family and Community

(Group comprises Purchase Agreement outputs: PRH 1, PRH 3)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
612,000	**485,000**	**1,097,000**

Output Supplier: Rehoboth Ministries

NGS 35	Central George Town Community Programme	$135,000

Description

Provision of youth and community programmes based on Rehoboth's Action Plan including the supervision of the Scranton Programme

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
Number of programmes offered to the community weekly	5	5
Quality		
• Programmes promote growth and development of persons within the central George Town community	90-100%	90-100%
• Safety measures for children and youth implemented in programmes	90-100%	90-100%
• Effective supervision of the Scranton Programme	90-100%	90-100%
Timeliness		
Programmes are available weekly (Monday – Friday, 8:00.a.m. to 6:00 p.m.)	100%	100%
Location		
TE McField Youth and Community Centre and Meals delivered to homes in central George Town, Grand Cayman	100%	100%
Cost	$100,000	$135,000

Related Broad Outcome

8: Strengthen Family and Community

(Group comprises Purchase Agreement output: RBM 1)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
100,000	**35,000**	**135,000**

Output Supplier: Various Landlords

NGS 39	Rental Accommodation for Persons in Need	$852,000

Description

Provision of rental accommodation for person in need of urgent housing assistance and who meet the established criteria

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
Number of families receiving rental assistance	200	200
Quality		
Accommodation meets standards established by Department of Children and Family Services	90-100%	90-100%
Timeliness		
Services provided within 10 working days of persons being successfully assessed	90-100%	90-100%
Location		
Cayman Islands	100%	100%
Cost	$552,000	$852,000

Related Broad Outcome

8: Strengthen Family and Community

(Group comprises Purchase Agreement outputs: Due to the demand driven nature of this Output there is no specific Purchase Agreement. Suppliers are various suppliers as determined by the Department of Children and Family Services)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
552,000	**300,000**	**852,000**

Output Supplier: Various Funeral Homes

NGS 50	Burial Assistance for Indigents	$150,000

Description

Provision of burial services for indigents

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
Number of persons receiving burial assistance	20-30	20-30
Quality		
Burial assistance of same standard as private clients	90-100%	90-100%
Timeliness		
Ongoing	100%	100%
Location		
Grand Cayman	100%	100%
Cost	$100,000	$150,000

Related Broad Outcome

8: Strengthen Family and Community

(Group comprises Purchase Agreement outputs: Due to the demand driven nature of this Output there is no specific Purchase Agreement. Suppliers are various suppliers as determined by Dept. of Children and Family Services)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
100,000	**50,000**	**150,000**

Output Supplier: Various Overseas Hospitals

NGS 55	Tertiary Care at Various Overseas Institutions	$8,340,681

Description

Provision of tertiary health care for indigents who are referred for treatment overseas

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
Number of patients treated abroad	40-70	40-70
Quality		
• Medical services provided in accordance to that agreed by Third Party Administrator (TPA) through Cayman Islands National Insurance Commission (CINICO)	95-100%	95-100%
• Care meets acceptable clinical standards	95-100%	95-100%
Timeliness		
Ongoing throughout the year	100%	100%
Location		
Various locations in the United States, Canada and the Caribbean	95-100%	95-100%
Cost	$6,000,000	$8,340,681

Related Broad Outcome

8: Strengthen Family and Community

(*Group comprises Purchase Agreement outputs: Due to the demand driven nature of this Output there is no specific Purchase Agreement. Suppliers are various suppliers as determined by the Department of Children and Family Services****)***

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
6,000,000	**2,340,681**	**8,340,681**

Output Groups to be Purchased by the Minister of Communications, Works and Infrastructure

Output Supplier: Ministry of Communications, Works and Infrastructure

CWI 1	Advice and Support to the Minister of Communications, Works and Infrastructure	$2,416,954

Description

Provision of policy advice and administrative support to the Minister and Cabinet including:

- Preparation of policy advice papers and notes for Cabinet
- Preparation of drafting instructions on bills/reports
- Policy advice on all matters relating to buildings and other related facilities
- Technical advice to Government agencies and the privates sector on telecommunication matters
- Establish a Public Utilities Commission
- Provide answers to parliamentary questions
- Contribution to Throne Speech
- Preparation of financial reports
- Advice and Governance of Boards, Statutory Authorities and ministerial committee

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of hours spent on bills, reports and papers	600-700	600-700
• Number of hours spent preparing/reviewing speeches and press briefing	4,000-6,000	4,000-6,000
• Number of heavy equipment applications processed	75-100	75-100
• Number of hours spent on administrative support to Statutory Authorities and Committees	172-240	172-240
Quality		
• The bills, reports, papers and speaking notes must be reviewed and approved by the Chief Officer before submission to Legislative Drafting Department	100%	100%
• All replies to questions and preparation of speeches, press briefings, briefing notes must be reviewed by the Chief Officer or delegate	100%	100%
• All applications will be vetted in accordance with the requirements for obtaining an importation permit	100%	100%
• Advice given to Statutory Authorities is in compliance with the relevant laws and/or government policy	100%	100%
Timeliness		
• Reports and Correspondence to Ministry by agreed deadline	100%	100%
• Press briefings/speeches: 1 - 5 working days prior to date of function/event	90-100%	90-100%
• Applicants will receive responses within 7 - 14 working days	100%	100%
• Administrative duties should be completed within 2 - 5 days of being assigned by the Chief Officer and/or his delegate	80%	80%
Location		
Cayman Islands	100%	100%
Cost	$2,497,660	$2,416,954

Related Broad Outcomes

7: Conserve the Environment
9: Support the Economy
10: Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS outputs: MCW 1, MCW 2, MCW 6, MCW 18, EVH 15, PWD 1, RPC 1, TCO 1)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
2,497,660	**(80,706)**	**2,416,954**

CWI 2	Collection, Recycling and Disposal of Waste	$1,144,160

Description

Maintain capability for the collection and disposal of waste including;

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

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Total waste managed at the land filled (tons)	160,000-180,000	160,000-180,000
• Total infectious waste incinerated / managed (tons)	200-250	200-250
• Processing of uncontaminated used oil (gallons)	20,000-25,000	20,000-25,000
Quality		
• Percentage of waste (tons) managed complying with applicable regulations and environmental/industry standards	95-100%	95-100%
• Infectious waste incinerated to applicable environmental/industry standards	95-100%	95-100%
• Percentage of contaminated used oil complying with US market standards	95-100%	95-100%
Timeliness		
• Percentage of infectious waste incinerated within 24 - 48 hours	95-100%	95-100%
• Number of days per week processing expected	5	5
• Landfills; Number of operating days per week on Grand Cayman	6	6
Location		
Grand Cayman, Cayman Brac and Little Cayman	100%	100%
Cost	$1,202,960	$1,144,160

Related Broad Outcome

7: Conserve the Environment

(Group comprises ABS outputs: EVH 4, EVH 5 (formerly EVH 2,3,4 and 5), EVH 18)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
1,202,960	**(58,800)**	**1,144,160**

CWI 3	Public Health Services	$2,025,556

Description

Environmental health and hygiene services involving;

- Environmental health awareness and promotion to the public and government
- Rodent control services including de-ratting certifications
- Inspection and surveillance of food establishments including food recalls, food-borne illnesses, local meat inspections and training of food handlers
- Microbiological and chemical analytical services such as analysis of drinking water, recreational water and food samples including air and noise assessments
- Development and engineering services including public health impacts of projects, review of plans and recommend certificate of occupancy; housing and related accommodations

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of control inspection of infested residential properties	3,000-4,000	3,000-4,000
• Number of inspections of food establishments	1,000-1,200	1,000-1,200
• Number of inspections of imported containers	2,500-2,800	2,500-2,800
• Number of potable water samples analyzed and reported on	1,800-2,000	1,800-2,000
• Inspections and reports for Certificate of Occupancy	150-175	150-175
Quality		
• Maintain inspections to Department of Environmental Health standards	100%	100%
• Percentage of investigations, inspections, meeting DEH guidelines	95-100%	95-100%
• Percentage of lab work, reports, and seminars which meet internal peer review standards for accuracy, relevance and adherence to applicable international standards	95-100%	95-100%
• Percentage of reports and inspections which meet internal peer review standards for accuracy, relevance and adherence to applicable laws and standards	95-100%	95-100%
Timeliness		
• Percentage of reports which are ready within: 72 hours for drinking water and seven days for all other tests	95-100%	95-100%
• Percentage of reports completed within two weeks	95-100%	95-100%
Location		
Grand Cayman, Cayman Brac and Little Cayman	100%	100%
Cost	$2,034,256	$2,025,556

Related Broad Outcome

7: Conserve the Environment

(Group comprises ABS outputs: EVH 1, EVH 8, EVH 9, EVH 10, EVH 11)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
2,034,256	**(8,700)**	**2,025,556**

CWI 4	Occupational and Recreational Safety Control Activities	$457,056

Description

Safety control activities relating to occupational and recreational safety including:

- Statutory nuisance surveillance and enforcements including issuance of warning letters and abatement notices
- The identification of potentially hazardous sites surveillance inspections and monitoring control of pollution from sources and protection of public premises such as schools, parks and salons

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of complaints investigated	1,400-1,620	1,400-1,620
• Number of occupational and recreational inspections and reports	5-7	5-7
Quality		
Percentage of complaint investigations, fieldwork, training courses, reports, correspondence responses and drills that meet internal peer review and adherence to applicable standards	90-100%	90-100%
Timeliness		
• Percentage of high-risk complaint investigations initiated within 24 hours, medium risk within 72 hours and low risk with 120 hours	90-100%	90-100%
• Emergency complaints - immediately, all other complaints within 48 hours	90-100%	90-100%
• Reports which are completed within seven days after completion of the investigation	90-100%	90-100%
Location		
Cayman Islands	100%	100%
Cost	$481,556	$457,056

Related Broad Outcome

7: Conserve the Environment

(Group comprises ABS outputs: EVH 17)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
481,556	**(24,500)**	**457,056**

CWI 5	Emergency Response Services	$513,760

Description

Provide emergency response services to include**:**

- Hazardous waste operations and emergency response to natural or manmade events.
- Maintenance and use of capacity to provide an appropriate response, on a full cost basis, in the event of a hurricane or other emergency to all Government departments, statutory authorities and committees

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Shipment of hazardous waste products (gallons)	5,000-6,000	5,000-6,000
• Number of preparedness exercises executed	1-2	1-2
• Number of hours spent monitoring and reviewing storm water drainage, costal protection projects and technical/consultative advice	30-40	30-40
Quality		
• Percentage of hazardous waste products shipped complying with external vendor standards	95-100%	95-100%
• Buildings shuttered in accordance with accepted hurricane standards	95%	95%
Timeliness		
• Identification of unknowns and shipment of hazardous wastes to be undertaken as scheduled by the laboratory	95-100%	95-100%
• Preparedness exercise executed minimum three weeks in advance of hurricane season start	100%	100%
Location		
Cayman Islands	100%	100%
Cost	$521,743	$513,760

Related Broad Outcomes

1: Deal with the Aftermath and Lessons from Hurricane Ivan
7: Conserve the Environment
8: Strengthen Family and Community
9: Support the Economy

(Group comprises ABS outputs: MCW 3, MCW 4, DVE 5, EVH 14, PWD 10, TCO 3)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
521,743	**(7,983)**	**513,760**

CWI 6	National Mail Service	$1,179,526

Description

National mail service including;

- Receipt and delivery of local, international and Expedited Mail Service(EMS)
- Sale of postage stamps and philatelic sales
- Rental of post office boxes

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of incoming mail items processed		
o Local Grand Cayman	2.9M-3.93M	2.9M-3.93M
o Cayman Brac and Little Cayman	32,650-113,300	32,650-113,300
o Local Cayman Brac and Little Cayman	13,250-71,500	13,250-71,500
o International – Grand Cayman, Cayman Brac and Little Cayman	2.58M-3.26M	2.58M-3.26M
• Number of outgoing mail items processed		
o Local Grand Cayman	1.57M-3.74M	1.57M-3.74M
o Local Cayman Brac	19,700-50,575	19,700-50,575
• Postage Stamps	62,500-240,000	62,500-240,000
• Box Rentals	25,300-50,575	25,300-50,575
• Philatelic Services	6,000-6,500	6,000-6,500
• Other Postal Business	10,000-18,500	10,000-18,500
Quality		
• Transactions handled in accordance with the Postal Law	100%	100%
• Universal Postal Union regulations activities performed by trained staff	95-100%	95-100%
Timeliness		
• Local: mail posted in Grand Cayman by 10:00 a.m., Monday - Friday delivered to any Grand Cayman postal destination by close of business next day	95%	95%
• International; mail incoming by area processed for local delivery within two days; outgoing – received by 10:00 a.m. readied for overseas same day	95%	95%
• Expedited: items incoming by 3:00 p.m. processed for same day delivery; outgoing by 1:00 p.m. readied for dispatch overseas on same day	98%	98%
• Grand Cayman: customers processed within 5 – 7 minutes	100%	100%
• Cayman Brac: customers processed within 2 – 5 minutes	100%	100%
Location		
Cayman Islands	100%	100%
Cost	$1,394,146	$1,179,526

Related Broad Outcome

9: Support the Economy

(Group comprises ABS outputs: POS 2, POS 4, POS 5)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
1,394,146	**(214,620)**	**1,179,526**

CWI 7	Management of Public Recreational Facilities	$2,089,866

Description

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

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of hours spent monitoring and administering roads	800-1,000	800-1,000
• Number of recreational parks managed	50-60	50-60
• Number of public beaches and beach accesses maintained	50	50
• Number of cemeteries maintained	12-15	12-15
Quality		
• Planning requirements to be met before commencement of works	100%	100%
• Environmental and public safety standards to be adhered to including flooding and traffic regulations	100%	100%
• Comply with all regulations pertaining to changes to traffic signs etc.	90-100%	90-100%
• Project to be supervised by qualified personnel	100%	100%
Timeliness		
• In accordance with itineraries	90-100%	90-100%
• Each site to be maintained at least monthly	100%	100%
• Each location to be serviced at least twice weekly	95-100%	95-100%
Location		
Grand Cayman	100%	100%
Cost	$2,097,177	$2,089,866

Related Broad Outcome

7: Conserve the Environment

(Group comprises ABS outputs: MCW 5, RPC 2, RPC 3, RPC 4, RPC 5)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
2,097,177	**(7,311)**	**2,089,866**

CWI 8	Radio Broadcasts	$1,174,455

Description

Radio broadcasts involve the following:

- Delivery of public information and newscasts and sportscasts on local and international events
- Delivery of various on air programmes
- Production and delivery of Legislative Assembly Broadcasts
- Provision of broadcast services to the Sister Islands

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of public information items	7,500-10,000	7,500-10,000
• Number of news items	9,000-11,000	9,000-11,000
• Number of hours of news delivery	2,500-3,500	2,500-3,500
• Number of general information programmes for Grand Cayman and Sister Islands	500-700	500-700
• Number of religious programmes	1,500-2,500	1,500-2,500
• Number of educational programmes	500-700	500-700
• Number of entertainment programmes	2,500-3,500	2,500-3,500
Quality		
• Percentage of compliance of general information programs with ICTA/NAB standards	95-100%	95-100%
• ICTA/NAB minimum standards for entertainment programmes	90-100%	90-100%
Timeliness		
• Emergency/urgent public information delivered within 10 minutes of the incident	90-100%	90-100%
• Other public information	90-100%	90-100%
• All programmes to be delivered in a timely manner to coincide with actual events and as publicized by Radio Cayman's schedule of programmes	95-100%	95-100%
Location		
Grand Cayman	100%	100%
Cost	$1,210,396	$1,174,455

Related Broad Outcomes

8: Strengthen Family and Community
10: Open, Transparent, Honest and efficient Public Administration

(Group comprises ABS outputs: RCY 1, RCY 2)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
1,210,396	**(35,941)**	**1,174,455**

Changes to Statutory Authority/Government Company Output Groups

Output Supplier: Electricity Regulatory Authority

ERA 1	**New License Negotiations**	**$369,997**

Description

Co-ordination of negotiations of new Licenses with possible new entrants into the electricity generating industry in the Cayman Islands to encourage competition within the industry

Measures	**2007/8 Original Budget**	**2007/8 Revised Budget**
Quantity Number of hours negotiating new licenses	5,000-5,500	5,000-5,500
Quality All licenses to comply with the Electricity Regulatory Authority Law 2005 and the Electricity Law	100%	100%
Timeliness In accordance with approved schedules	100%	100%
Location Grand Cayman	100%	100%
Cost	$269,997	$369,997

Related Broad Outcome

9: Support the Economy

(Group comprises Purchase Agreement outputs: ERA 1)

Original Appropriation $	**Supplementary Requested $**	**Revised Appropriation $**
269,997	**100,000**	**369,997**

Output Groups to be Purchased by the Minister of Tourism, Environment, Investment and Commerce

Output Supplier: Ministry of Tourism, Environment, Investment and Commerce

TEC 1	**Policy Advice to the Minister of Tourism, Environment, Investment and Commerce**	**$1,683,372**

Description

Policy advice to the Minister and Cabinet involving:

- Policy advice on subjects relating to tourism, statutory authorities, boards and non-government organisations
- Environmental assessment reports and advice to Government ministries, departments, developers and other stakeholders
- Scientific reviews, management recommendations

Measures	**2007/8 Original Budget**	**2007/8 Revised Budget**
Quantity		
• Number of policy advice papers and notes	55-90	55-90
• Number of environmental reports submitted to Planning Department	24-38	24-38
• Detailed coastal works reports	26-38	26-38
• Number of environmental reviews and recommendations conducted	18-30	18-30
Quality		
• All Cabinet papers and notes will be signed off by the Permanent Secretary and will define issues clearly and succinctly, include pertinent data	100%	100%
• All Department of Environment (DOE) reports reviewed by DOE Technical Review Committee	100%	100%
Timeliness		
Advice provided within timeframe agreed with the Minister	85%	85%
Location		
Grand Cayman	100%	100%
Cost	$1,783,372	$1,683,372

Related Broad Outcomes

7: Conserve the Environment
9: Support the Economy
10: Open, Transparent, Honest and Efficient Public Administration

(Group comprises ABS outputs: MTE 1,MTE 14, ENV 1, ENV 3)

Original Appropriation $	**Supplementary Requested $**	**Revised Appropriation $**
1,783,372	**(100,000)**	**1,683,372**

TEC 2	Technical and Administrative Support for the Minister	$2,333,310

Description

Technical and administrative support for the Minister involving

- Provision of administrative support services to the Minister (papers to Cabinet, speeches, replies to enquires and Parliamentary Questions)
- Preparation and review of performance agreements with
  - Tourism Attractions Board
  - Cayman Airways
  - Cayman Islands Development Bank
  - Cayman Islands Airports Authority
  - Land and Sea Cooperative
  - National Trust of the Cayman Islands
  - Beautification Committee
  - Miss Cayman Committee, and
  - CI International Fishing Tournament
- Provide tourism advice to the Ministry of Tourism and other Government ministries, departments and other industry stakeholders on issues likely to impact the economy and infrastructure of the Cayman Islands

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of ministerial papers, speeches, replies and questions	90-190	90-190
• Number of performance agreements	10	10
• Number of Purchase Agreements processed	30-50	30-50
• Number of Technical research reports, written policy advice, and special papers, reports and responses	4-14	4-14
Quality		
• All papers and notes will be appropriate for the target audience, factually accurate, signed off by the Permanent Secretary, will define issues clearly and succinctly and include pertinent data	100%	100%
• Performance agreements will be clear, unambiguous and expressly set out what is required by the Minister during the agreement	100%	100%
Timeliness		
Ongoing	100%	100%
Location		
• Cayman Islands	100%	100%
• Audiences world wide where the Minister is representing the Cayman Islands	100%	100%
Cost	$2,415,196	$2,333,310

Related Broad Outcomes

9. Support the Economy
10. Open, Transparent, Honest and Efficient Public Administration
11. Sound Fiscal Management

*(Group comprises ABS outputs: **:** MTE 2, MTE 4, TOU 25)*

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
2,415,196	**(81,886)**	**2,333,310**

TEC 19	Public Transport Services	$529,038

Description

Provision of services on behalf of the Public Transport Board including:

- Managing or regulating access to Public Transportation System through issuance of permits to taxi, tours, bus water sports, vehicles, school buses and churches prior to operations
- Monitoring safety and security standards of all public transportation vehicles, ensuring compliance with rules and appropriate laws and carrying out incident investigations
- Managing the dispatch of Taxi and tour operators to the George Town Port

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of applications processed	800-1,000	800-1,000
• Number of Investigations carried out	100-200	100-200
• Number of permits and IDs issued	800-1,000	800-1,000
• Number of random inspections carried out	1,000-2,000	1,000-2,000
• Number of complaints investigated	50-100	50-100
• Number of omni bus ranked and dispatched	40-60 per day	40-60 per day
Quality		
• Applications process in accordance with established laws and regulations	100%	100%
• Investigations carried out in accordance with the Traffic Law and Public Transport Vehicle Regulations	100%	100%
• Permits issued in accordance with decisions made by the Public Transport Board	100%	100%
• Inspections carried out in accordance with intended Laws	100%	100%
• Complaint investigations done in accordance with intended Laws	100%	100%
• Omni Bus dispatched in accordance with established rules and guidelines	70-100%	70-100%
Timeliness		
• Investigations carried out within two working days	100%	100%
• Complaint investigations will be conducted within two working days of receipt	75-100%	75-100%
• Omni buses will be dispatched every 15 – 30 minutes	60-100%	60-100%
Location		
Cayman Islands	100%	100%
Cost	$729,038	$529,038

Related Broad Outcome

9: Support the Economy

(Group comprises ABS outputs: PTO 2, PTO 3, PTO 4)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
729,038	**(200,000)**	**529,038**

Changes to Statutory Authority/Government Company Output Groups

Output Supplier: Cayman Airways Limited (CAL)

CAL 2	Air Service to Strategic Markets	$15,586,000

Description

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

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of direct, one way flights	5,000-6,000	5,000-6,000
• Number of one way passengers	320,000-350,000	320,000-350,000
Quality		
All flights will be operated in accordance with the airline's operating, safety, and maintenance standards	100%	100%
Timeliness		
• Operates each month of the year with seasonal fluctuations	85%	85%
• Flights are expected to operate on schedule (departure within 15 minutes of schedule)	85%	85%
Location		
• Strategic US gateways including New York, Miami, Tampa, Orlando, Houston and Chicago	100%	100%
• Regional gateways including Kingston, Montego Bay and Havana	100%	100%
Cost	$11,506,000	**$15,586,000**

Related Broad Outcome

9: Support the Economy

(Group comprises Purchase Agreement output: CAL 2)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
11,506,000	**4,080,000**	**15,586,000**

Output Groups to be Purchased by the Chief Justice

Statutory Authority/Government Company Output Groups

Output Supplier: Health Services Authority

HEA 8	**Autopsy and Coroner Services**	**$190,000**
Description Autopsies and Coroner services		
Measures	**2007/8 Original Budget**	**2007/8 Revised Budget**
Quantity Number of autopsies and coroner services	65-70	65-70
Quality In accordance with standard industry professional practice	100%	100%
Timeliness Ongoing	100%	100%
Location Grand Cayman	100%	100%
Cost	$240,000	$190,000
Related Broad Outcome 2: Address Crime and Improve Policing		
(Group comprises Purchase Agreement output: HSA 22)		

Original Appropriation $	**Supplementary Requested $**	**Revised Appropriation $**
240,000	**(50,000)**	**190,000**

Output Supplier: Various Law Firms

NGS 2	Legal Aid Services	$1,850,000

Description

Provision of legal representation for persons eligible under the Legal Aid Law

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
Number of Attorney hours	5,000-7,500	8,000-10,000
Quality		
• Appearance in court as required	100%	100%
• Undertake duties in a professional manner and make appropriate representations in accordance with the relevant Law	100%	100%
• Relevant document clear and accurate	100%	100%
Timeliness		
Ongoing in accordance with the listing of cases and the court schedule	100%	100%
Location		
Grand Cayman, Courthouse; Ashton Rutty Centre, Cayman Brac	100%	100%
Cost	$919,000	$1,850,000

Related Broad Outcomes

2: Address Crime and Improve Policing
8: Strengthen Family and Community

(Group comprises Purchase Agreement outputs: none; the demand driven nature of this output group makes a pre-established Purchase Agreement not applicable)

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
919,000	**931,000**	**1,850,000**

Output Groups to be Purchased by the Oversight Committee of the Legislative Assembly

Output Supplier: Complaints Commissioner

TCC 1	Public Interest Investigations	$952,442

Description

- Deal with enquiries provide advice and guidance to the public that do not result in a formal investigation
- Investigate written complaints made regarding injustice caused by improper, unreasonable or inadequate administrative conduct on the part of any Ministry/Portfolio and respective department, unit and section; Government Company and Statutory Authority
- 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
- Provide special reports to the Legislative Assembly where no adequate action has been made to remedy the injustice or evidence found of breach of duty, or criminal offence

Measures	2007/8 Original Budget	2007/8 Revised Budget
Quantity		
• Number of enquiries	200-400	200-400
• Number of complaints investigated	40-80	40-80
• Number of public interest investigations/reports	2-5	2-5
• Number of recommendations monitored	20-50	20-50
• Number of special reports delivered to the Clerk of the Legislative Assembly Committee	2-4	2-4
Quality		
• All complaints, enquiries and public interest investigations are to be investigated by suitably qualified and trained staff	100%	100%
• All reports to be signed off by Complaints Commissioner or in his absence the Acting Commissioner	100%	100%
• All complaints investigated in accordance with the parameters established by the Complaints Commissioner Law (2006 Revision)	100%	100%
• All monitoring carried out by suitably qualified and trained staff	100%	100%
• All reports to be signed off by Complaints Commissioner or in his absence the Acting Commissioner	100%	100%
• All recommendations monitored in accordance with the parameters established by the Complaints Commissioner Law (2006 Revision)	100%	100%

Timeliness		
• All enquiries to be answered within five working days	90-100%	90-100%
• Decision to investigate complaint and if accepted commencement of investigation of complaint within one month	95-100%	95-100%
• All investigations to be completed within four months of the investigation being commenced	80-100%	80-100%
• All reports/public interest investigations to be completed within five months of commencement	80-100%	80-100%
• Monitoring carried out on an on-going basis until recommendations are substantially implemented, or withdrawn or until they are included in a Special Report to the Legislative Assembly	95-100%	95-100%
• Special Reports submitted to the Clerk of the Legislative Assembly Committee within one month of the Complaints Commissioner, determining that no adequate action has been undertaken or evidence found of breach of duty or criminal offence	90-100%	90-100%
Location Cayman Islands	100%	100%
Cost	$954,442	$952,442
Related Broad Outcome 10: Open, Transparent, Honest and Efficient Public Administration		
(Group comprises ABS outputs OCC 1 and OCC 2)		

Original Appropriation $	Supplementary Requested $	Revised Appropriation $
954,442	**(2,000)**	**952,442**

6. Changes to Transfer Payments for 2007/8

Cabinet intends to make the following changes to Transfer Payments in 2007/8.

Changes to Planned Transfer Payments

Appropriation Reference Number	Transfer Name and Description	2007/8 Approved Budget $	Supplementary Requested $	2007/8 Revised Budget $
TP 1	**Poor Relief Payments** *Additional amount required to cover the increase in the amount of financial assistance made to the elderly and disabled.*	**5,412,000**	**135,500**	**5,547,500**
TP 2	**Poor Relief Vouchers** *Short and medium term financial assistance to indigent persons through the provision of poor relief vouchers* Number of persons assisted 2007/8: 408-420 Number of persons assisted 2006/7: 408	**572,000**	**328,000**	**900,000**
TP 8	**Ex-Gratia Benefit Payments to Seamen** *Additional amount required to cover the increase in financial assistance, a bonus payment in December 2007 and an increase in the number of entitled persons*	**4,326,000**	**1,200,000**	**5,526,000**
TP 9	**Benefit Payments to Ex-Servicemen** *Payments to recipients of ex-serviceman benefit*	**2,276,000**	**(319,500)**	**1,956,500**
TP 17	**Cayman Islands National Recovery Fund** *Assistance to persons whose homes still require repairs as a result of damages from Hurricane Ivan in 2004*	**4,000,000**	**(1,000,000)**	**3,000,000**
TP 28	**Pines Retirement Home Contribution** Contribution towards the construction of the Pines facilities for the care of the elderly and indigent	**500,000**	**(485,000)**	**15,000**
TP 31	**Medical Payment for the Elderly** *Medical expenses for an elderly patient*	**0**	**52,315**	**52,315**
TOTAL		**17,086,000**	**(88,685)**	**16,997,315**

7. Changes to Planned Financing Expenses for 2007/8

Cabinet intends to make the following Financing Expenses changes in 2007/8.

Changes to Planned Financing Expenses to be Made

Appropriation Reference Number	Financing Expense Name and Description	2007/8 Approved Budget $	Supplementary Requested $	2007/8 Revised Budget $
FE 3	**Interest on Public Debt** *Interest and fees on public debt borrowings*	**12,435,000**	**(2,166,000)**	**10,269,000**
TOTAL		**12,435,000**	**(2,166,000)**	**10,269,000**

8. Changes to Other Executive Expenses for 2007/8

Cabinet intends to make the following changes to Other Executive Expenses in 2007/8.

Changes to Planned Other Executive Expenses

Appropriation Reference Number	Other Executive Expenses Name and Description	2007/8 Approved Budget $	Supplementary Requested $	2007/8 Revised Budget $
OE 1	**Personal Emoluments for the Judiciary** *Salary, personal allowances and pension contributions for Chief Justice, 3 Judges and 3 Magistrates*	**1,352,000**	**(130,000)**	**1,222,000**
OE 4	**Judiciary Expenses** *Expenditure relating to members of the Judiciary including entertainment expenses, training, travel, recruitment expenses and security services*	**1,217,000**	**(70,000)**	**1,147,000**
OE 42	**Beach Renourishment** *Beach renourishment projects*	**105,000**	**(105,000)**	**0**
OE 59	**Demolition of Tower Building** *Costs relating to the demolition of Tower Building*	**1,100,000**	**(320,000)**	**780,000**
OE 61	**Commission of Enquiry Expenses** *Expenses relating to salaries, accommodation and set up costs and all other related expenses as a result of the Commission of Enquiry*	**0**	**242,409**	**242,409**
OE 62	**Settlement of Cause** *Settlement of Cause in respect of a former Prison Officer (deceased)*	**0**	**200,000**	**200,000**
OE 63	**Contribution to Caribbean Development Bank - Special Development Fund** *Contribution towards replenishment of the Unified Special Development Fund (SDF 6) of the Caribbean Development Bank (CDB) to fund the CDB concessional lending programme.*	**0**	**277,759**	**277,759**
TOTAL		**3,774,000**	**95,168**	**3,869,168**

9. Changes to Ownership Actions for 2007/8

Changes to Equity Investments

Cabinet intends to make the following changes to Equity Investments in 2007/8

Changes to Planned Equity Investments

Appropriation Reference Number	Equity Investment Name and Description	2007/8 Approved Budget $	Supplementary Requested $	2007/8 Revised Budget $
E1 7	**Health Services Authority- Operating Loss**	**10,283,974**	**(500,000)**	**9,783,974**
EI 11	**Portfolio of Internal and External Affairs** *Equity investment for purchase of entity assets*	**14,421,000**	**(3,000,000)**	**11,421,000**
E1 15	**Ministry of Tourism, Environment, Investment and Commerce** *Equity investment for construction of a purpose-built facility in Little Cayman for the Department of Environment*	**1,640,000**	**189,950**	**1,829,950**
EI 16	**Ministry of District Administration, Planning, Agriculture and Housing** *Equity investment for purchase of entity assets, including the construction of a MRCU Cayman Brac facility.*	**1,326,879**	**722,433**	**2,049,312**
EI 19	**Office of the Complaints Commissioner** *To purchase office equipment, furniture and fit-out*	**8,000**	**(8,000)**	0
EI 27	**Health Services Authority - Medical Equipment** *Equity investment to purchase medical equipment*	**2,000,000**	**1,833,120**	**3,833,120**
EI 36	**Cabinet Office** *Equity investment for purchase of entity assets, including fit out costs for Government Information Services' new office accommodation*	**710,000**	**269,550**	**979,550**
EI 37	**Ministry of Communications, Works and Infrastructure** *Equity investment for purchase of computer upgrades and other entity assets for the Department of Vehicle and Drivers Licensing*	**5,222,080**	**(751,504)**	**4,470,576**
EI 42	**Electricity Regulatory Authority** *Equity investment to purchase office equipment and fit out*	**44,225**	**(28,925)**	**15,300**
EI 49	**Cayman Turtle Farm (1983) Limited – Operating Loss** *Equity Investment to cover operating loss*	**3,138,700**	**5,422,534**	**8,561,234**
EI 50	**Cayman Islands National Insurance Company – Operating Loss** *Equity Investment to fund forecast operating loss*	**1,000,000**	**7,000,000**	**8,000,000**
TOTAL		**39,794,858**	**11,149,158**	**50,944,016**

Changes to the Purchase or Construction of Executive Assets

Cabinet intends to make the following changes to the Purchase or Construction of Executive Assets in 2007/8.

Changes to Planned Purchase or Construction of Executive Assets

Appropriation Reference Number	Executive Assets Name and Description	2007/8 Approved Budget $	Supplementary Requested $	2007/8 Revised Budget $
EA 1	**Barkers National Park** *Continuing land acquisition*	**1,000,000**	**(800,000)**	**200,000**
EA 43	**Little Cayman Airstrip** *Airfield and Terminal upgrade*	**10,000**	**15,000**	**25,000**
EA 47	**New Farmers Market** *Project design, development and definition work on site preparation.*	**1,351,000**	**(122,000)**	**1,229,000**
EA 52	**Cayman Brac Slaughter House** *Construction of Slaughter House and Propagation Facility in Cayman Brac*	**0**	**120,000**	**120,000**
EA 53	**Cayman Brac and Little Cayman Ramps and Jetties** Continue cemetery pier project	**250,000**	**(150,000)**	**100,000**
EA 56	**Bodden Town Beach** *Compulsory land acquisition for expansion of Bodden Town Public Beach*	**0**	**315,000**	**315,000**
EA 60	**Cayman Brac: Bluff Playfield - Phase 2** *Bluff Playfield and Multipurpose Facility*	**200,000**	**(200,000)**	**0**
EA 66	**Satellite Butcher Shops – Grand Cayman** *Renovation of district butcher shops*	**100,000**	**(100,000)**	**0**
EA 69	**Summary Court Building** *Commence Work on new Summary Court Building*	**3,000,000**	**(2,400,000)**	**600,000**
EA 77	**East/West Arterial Road – Grand Cayman** *Continued construction of bypass road from Savannah to Red Bay*	**8,500,000**	**2,663,000**	**11,163,000**
EA 78	**Government Office Accommodation Project 1**	**18,000,000**	**(4,000,000)**	**14,000,000**
EA 81	**Bodden Town Civic Centre** *Reconstruction of the Bodden Town Civic Centre*	**3,000,000**	**(1,700,000)**	**1,300,000**
EA 85	**Go East Public Facilities** *Construction of Public Facilities*	**215,000**	**(100,000)**	**115,000**
EA 90	**Linford Pierson Highway Extension** *Extension of Linford Pierson Highway up to Walkers Road*	**4,000,000**	**(2,000,000)**	**2,000,000**
EA 91	**Coastal Protection Project (Sea-Walls)** *Complete construction of seawalls to protect against storm and tidal inundation*	**1,000,000**	**2,422,296**	**3,422,296**

EA 92	**George Town Pedestrian Facilities and Beautification Programme** *Improve public and pedestrian facilities in George Town, Grand Cayman*	**792,420**	**(607,285)**	**185,135**
EA 93	**Public Beach Facilities - Cayman Brac** *Upgrade facilities at Public Beach, Cayman Brac*	**45,000**	**25,000**	**70,000**
EA 96	**Land Purchase - Cayman Brac** *Purchase of Land for Sports Complex on the Bluff*	**125,000**	**(68,000)**	**57,000**
EA 98	**Guard Rail Installation Programme** *Project to install guard rails in perilous areas*	**250,000**	**(100,000)**	**150,000**
EA 99	**Public Facilities, Jetties and Ramps** *Ongoing project to improve beach facilities and other water sport accesses*	**400,000**	**607,285**	**1,007,285**
EA 100	**Cemetery Sites Acquisition and Development** *Purchase of site adjacent to the Old Man Bay Cemetery; and acquisition and site preparations of the new BoddenTown Cemetery*	**1,000,000**	**220,000**	**1,220,000**
EA 101	**Savannah Seawall** *Construction of a seawall in Savannah*	**4,000,000**	**(3,500,000)**	**500,000**
EA 102	**Land Purchase: Cayman Brac Beach** *Land Acquisition for expansion of the Cayman Brac Public Beach*	**0**	**2,000,000**	**2,000,000**
EA 104	**New Bodden Town Civic Centre** *Construction of a new Bodden Town Civic Centre*	**0**	**160,000**	**160,000**
TOTAL		**47,238,420**	**(7,299,704)**	**39,938,716**

Changes to Planned Loans to be Made

Cabinet intends to make the following loan changes in 2007/8.

Changes to Planned Loans to be Made

Appropriation Reference Number	Loan Name and Description	2007/8 Approved Budget $	Supplementary Requested $	2007/8 Revised Budget $
LM 7	**Triple C School Loan** *Loan to Triple C School to assist with capital improvement programme*	**0**	**400,000**	**400,000**
TOTAL		**0**	**400,000**	**400,000**

PART B

REVISED ESTIMATES OF APPROPRIATION

for the 2007/8 Financial Year

10. Schedule of Supplementary Appropriations Requested for 2007/8

The Cabinet requests that the Legislative Assembly make the following executive appropriations which are required to give effect to the Annual Plan for the 2007/8 financial year documented in Part A.

Appropriations to the Chief Secretary

Category Number	Appropriation Name	Approved Appropriation $	Supplementary Appropriation $	Revised Total Cost $
Output Groups				
IEA 17	Police Patrols	12,752,524	(500,000)	12,252,524
IEA 22	Support for the Electoral Boundary Commission	119,453	(119,453)	0
IEA 31	Planning and Execution of a Referendum	0	119,453	119,453
Equity Investment				
EI 11	Portfolio of Internal and External Affairs	14,421,000	(3,000,000)	11,421,000
Other Executive Expense				
OE 62	Settlement of Cause	0	200,000	200,000

Appropriations to the Head of the Civil Service

Category Number	Appropriation Name	Approved Appropriation $	Supplementary Appropriation $	Revised Total Cost $
Output Group				
CIN 2	Health Insurance for Civil Service Pensioners	8,906,922	329,000	9,235,922

Appropriations to the Attorney General

Category Number	Appropriation Name	Approved Appropriation $	Supplementary Appropriation $	Revised Total Cost $
Output Groups				
LGA 2	Prosecution Services	2,597,018	(460,500)	2,136,518
LGA 3	Law Teaching and Publications	1,110,436	(280,000	830,436
LGA 4	Drafting of Legislation	885,837	(60,000)	825,837
LGA 5	Policy Advice to the Attorney General	1,143,779	(177,500)	966,279
LGA 6	Financial Intelligence Services	807,409	(10,000)	797,409
LGA 7	Review and Modernization of Laws	479,760	(20,000)	459,760
LGA 8	Forensic Investigations	392,860	(342,000)	50,860

Appropriations to the Financial Secretary

Category Number	Appropriation Name	Approved Appropriation $	Supplementary Appropriation $	Revised Total Cost $
Output Groups				
FAE 1	Policy Advice and Support to the Financial Secretary	3,660,135	(147,488)	3,512,647
FAE 16	Administration and Processing of Applications	745,247	(52,513)	692,734
MOA 1	Regulation of Banks and Financial Institutions	2,800,081	(139,666)	2,660,415
MOA 2	Regulation of Fiduciary Service Providers	1,097,011	(16,672)	1,080,339
MOA 3	Regulation of Insurance Services	2,033,541	(24,101)	2,009,440
MOA 4	Regulation of Mutual Funds, Mutual Fund Administrators and Securities Firms	3,820,967	(319,561)	3,501,406
Financing Expense				
FE 3	Interest on Public Debt	12,435,000	(2,166,000)	10,269,000
Transfer Payment				
TP 17	Cayman Islands National Recovery Fund	4,000,000	(1,000,000)	3,000,000
Other Executive Expenses				
OE 61	Commission of Enquiry Expenses	0	242,409	242,409
OE 63	Contribution to Caribbean Development Bank – Special Development Fund	0	277,759	277,759
Loans Made				
LM 7	Triple C School Loan	0	400,000	400,000

Appropriations to the Leader of Government Business

Category Number	Appropriation Name	Approved Appropriation $	Supplementary Appropriation $	Revised Total Cost $
Output Groups				
CBO 3	Advice and Support for the Leader of Government Business	423,835	38,533	462,368
CBO 6	Disaster Tolerant Central Information Technology Infrastructure	669,000	(19,500)	649,500
CBO 7	Public Information Services and Products	1,337,145	(19,500)	1,317,645
CBO 12	Compliance with Freedom of Information Legislation	659,533	(659,533)	0
CBO 14	Constitutional Review	600,000	200,000	800,000
Equity Investment				
EI 36	Cabinet Office	710,000	269,550	979,550

Appropriations to the Minister of District Administration, Planning, Agriculture and Housing

Category Number	Appropriation Name	Approved Appropriation $	Supplementary Appropriation $	Revised Total Cost $
Output Groups				
DAP 1	Advice and Support to the Minister of District Administration, Planning, Agriculture and Housing	2,872,280	508,900	3,381,180
DAP 3	Regulation of Dangerous Substances	299,888	(60,000)	239,888
DAP 5	Management of Government Properties	1,191,909	259,000	1,450,909
DAP 6	Mosquito Control Service	7,355,108	(390,000)	6,965,108
DAP 7	Management of Planning Applications	3,648,979	58,100	3,707,079
DAP 10	Services to Farmers	1,361,465	100,000	1,461,465
Other Executive Expense				
OE 59	Demolition of Tower Building	1,100,000	(320,000)	780,000
Equity Investment				
EI 16	Ministry of District Administration, Planning, Agriculture and Housing	1,326,879	722,433	2,049,312
Executive Assets				
EA 43	Little Cayman Airstrip	10,000	15,000	25,000
EA 47	New Farmers Market	1,351,000	(122,000)	1,229,000
EA 52	Cayman Brac Slaughter House	0	120,000	120,000
EA 53	Cayman Brac and Little Cayman Ramps and Jetties	250,000	(150,000)	100,000
EA 60	Cayman Brac: Bluff Playfield – Phase 2	200,000	(200,000)	0
EA 66	Satellite Butcher Shops – Grand Cayman	100,000	(100,000)	0
EA 78	Government Office Accommodation Project 1	18,000,000	(4,000,000)	14,000,000
EA 81	Bodden Town Civic Centre	3,000,000	(1,700,000)	1,300,000
EA 93	Public Beach Facilities – Cayman Brac	45,000	25,000	70,000
EA 96	Land Purchase – Cayman Brac	125,000	(68,000)	57,000
EA 102	Land Purchase: Cayman Brac Beach	0	2,000,000	2,000,000
EA 104	New Bodden Town Civic Centre	0	160,000	160,000

Appropriations to the Minister of Health and Human Services

Category Number	Appropriation Name	Approved Appropriation $	Supplementary Appropriation $	Revised Total Cost $
Output Groups				
HHS 1	Policy Advice and Support to the Minister of Health and Human Services	4,605,648	(1,452,315)	3,153,333
HHS 3	Public Education on Social and Gender Issues	1,738,025	(5,000)	1,733,025
HHS 4	Counselling Services	5,395,396	(30,000)	5,365,396
HHS 8	Supervision of Offenders and Community Development Services	2,283,848	(45,000)	2,238,,848
NGS 28	Care of the Indigent, Elderly and Disabled Persons	612,000	485,000	1,097,000
NGS 35	Central George Town Community Programme	100,000	35,000	135,000
NGS 39	Rental Accommodation for Persons in Need	552,000	300,000	852,000
NGS 50	Burial Assistance for Indigents	100,000	50,000	150,000
NGS 55	Tertiary Care at Various Overseas Institutions	6,000,000	2,340,681	8,340,681
Transfer Payments				
TP 1	Poor Relief Payments	5,412,000	135,500	5,547,500
TP 2	Poor Relief Vouchers	572,000	328,000	900,000
TP 8	Ex-Gratia Benefit Payments to Seamen	4,326,000	1,200,000	5,526,000
TP 9	Benefit Payments to Ex-Servicemen	2,276,000	(319,500)	1,956,500
TP 28	Pines Retirement Home Contribution	500,000	(485,000)	15,000
TP 31	Medical Payment for the Elderly	0	52,315	52,315
Equity Investments				
EI 7	Health Services Authority- Operating Loss	10,283,974	(500,000)	9,783,974
EI 27	Health Services Authority - Medical Equipment	2,000,000	1,833,120	3,833,120
EI 50	Cayman Islands National Insurance Company – Operating Loss	1,000,000	7,000,000	8,000,000

Appropriations to the Minister of Communications, Works and Infrastructure

Category Number	Appropriation Name	Approved Appropriation $	Supplementary Appropriation $	Revised Total Cost $
Output Groups				
CWI 1	Advice and Support to the Minister of Communications, Works and Infrastructure	2,497,660	(80,706)	2,416,954
CWI 2	Collection, Recycling and Disposal of Waste	1,202,960	(58,800)	1,144,160
CWI 3	Public Health Services	2,034,256	(8,700)	2,025,556
CWI 4	Occupational and Recreational Safety Control Activities	481,556	(24,500)	457,056
CWI 5	Emergency Response Services	521,743	(7,983)	513,760
CWI 6	National Mail Service	1,394,146	(214,620)	1,179,526
CWI 7	Management of Public Recreational Facilities	2,097,177	(7,311)	2,089,866
CWI 8	Radio Broadcasts	1,210,396	(35,941)	1,174,455
ERA 1	New License Negotiations	269,997	100,000	369,997
Equity Investments				
EI 37	Ministry of Communications, Works and Infrastructure	5,222,080	(751,504)	4,470,576
EI 42	Electricity Regulatory Authority	44,225	(28,925)	15,300
Executive Assets				
EA 77	East/West Arterial Road – Grand Cayman	8,500,000	2,663,000	11,163,000
EA 90	Linford Pierson Highway Extension	4,000,000	(2,000,000)	2,000,000
EA 91	Coastal Protection Project (Sea - Walls)	1,000,000	2,422,296	3,422,296
EA 92	George Town Pedestrian Facilities and Beautification Programme	792,420	(607,285)	185,135
EA 98	Guard Rail Installation Programme	250,000	(100,000)	150,000
EA 99	Public Facilities, Jetties and Ramps	400,000	607,285	1,007,285
EA 100	Cemetery Sites Acquisition and Development	1,000,000	220,000	1,220,000
EA 101	Savannah Seawall	4,000,000	(3,500,000)	500,000

Appropriations to the Minister of Tourism, Environment, Investments and Commerce

Category Number	Appropriation Name	Approved Appropriation $	Supplementary Appropriation $	Revised Total Cost $
Output Groups				
TEC 1	Policy Advice and Support to the Minister of Tourism, Environment, Investments and Commerce	1,783,372	(100,000)	1,683,372
TEC 2	Technical and Administrative Support for the Minister	2,415,196	(81,886)	2,333,310
TEC 19	Public Transport Services	729,038	(200,000)	529,038
CAL 2	Air Service to Strategic Markets	11,506,000	4,080,000	15,586,000
Other Executive Asset				
OE 42	Beach Renourishment	105,000	(105,000)	0
Equity Investments				
EI 15	Ministry of Tourism, Environment, Investment and Commerce	1,640,000	189,950	1,829,950
EI 49	Cayman Turtle Farm (1983) Limited – Operating Loss	3,138,700	5,422,534	8,561,234
Executive Assets				
EA 1	Barkers National Park	1,000,000	(800,000)	200,000
EA 56	Bodden Town Beach	0	315,000	315,000
EA 85	Go East Public Facilities	215,000	(100,000)	115,000

Appropriations to the Cabinet on Behalf of Chief Justice

Category Number	Appropriation Name	Approved Appropriation $	Supplementary Appropriation $	Revised Total Cost $
Output Groups				
HEA 8	Autopsy and Coroner Services	240,000	(50,000)	190,000
NGS 2	Legal Aid Services	919,000	931,000	1,850,000
Other Executive Expenses				
OE 1	Personal Emoluments for the Judiciary	1,352,000	(130,000)	1,222,000
OE 4	Judiciary Expenses	1,217,000	(70,000)	1,147,000
Executive Asset				
EA 69	Summary Court Building	3,000,000	(2,400,000)	600,000

Appropriations to the Oversight Committee of the Legislative Assembly

Category Number	Appropriation Name	Approved Appropriation $	Supplementary Appropriation $	Revised Total Cost $
Output Group				
TCC 1	Public Interest Investigations	954,442	(2,000)	952,442
Equity Investments				
EI 19	Office of the Complaints Commissioner	8,000	(8,000)	0

PART C

REVISED FORECAST FINANCIAL STATEMENTS

for

THE GOVERNMENT OF THE CAYMAN ISLANDS

For the Financial Year
Ending 30 June 2008

GOVERNMENT OF THE CAYMAN ISLANDS
REVISED FORECAST FINANCIAL STATEMENTS FOR
THE FINANCIAL YEAR ENDING 30 JUNE 2008

STATEMENT OF RESPONSIBILITY FOR THE REVISED FORECAST FINANCIAL STATEMENTS

These revised forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2005 Revision). They report the revised forecast financial transactions for the Core Government and the Entire Public Sector reporting entity for the financial year ending 30 June, 2008.

The revised forecast financial statements were prepared by the Portfolio of Finance and Economics on behalf of the Government. On the basis of the economic and financial information available, that Portfolio has used its best professional judgement in preparing these forecast statements.

The revised forecast financial statements incorporate the fiscal and economic implications of all Government decisions and circumstances as at 11th April, 2008.

We accept responsibility for the accuracy and integrity of the financial information in these revised forecast financial statements and their compliance with the Public Management and Finance Law (2005 Revision).

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

(a) Complete and reliable;
(b) Fairly reflect the forecast financial position as at 11th April, 2008 and performance for the financial year ending 30 June 2008;
(c) Include all policy decisions and other circumstances that have, or may have, a material effect on the forecast statements; and
(d) Comply with generally accepted accounting practice.

Hon. D. Kurt Tibbetts
Leader of Government Business
11th April, 2008

Hon. Kenneth Jefferson
Financial Secretary
11th April, 2008

GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF ACCOUNTING POLICIES
FOR FINANCIAL YEAR ENDING 30 JUNE 2008

General Accounting Policies

Reporting entity
These forecast financial statements are for the Government of the Cayman Islands. The forecast financial statements encompass the Core Government and the Entire Public Sector as required by the Public Management and Finance Law (2005 Revision). The reporting entity comprises:

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

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

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

Reporting Period
The reporting period is the year ending 30 June 2008.

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

Specific Accounting Policies

Revenue

Coercive Revenue

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

Coercive Revenue	*Revenue Recognition Point*
Levies on International Trade and Transactions	
Import Duties 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	
Business 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 Radio stations (pending)	Upon initial application and, if appropriate, when renewed (renewal dates vary).
Other Levies on Goods and Services	When due.
Motor Vehicle Tax	Upon initial application and due date for annual renewal.
Tourist Accommodation Tax	Recognise when monthly return due.
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 are 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
REVISED FORECAST FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2008

STATEMENT OF SIGNIFICANT ASSUMPTIONS

General Forecast Assumptions
These revised forecast financial statements were finalised on 11th April, 2008 and incorporate all government decisions and circumstances communicated up to that date.

These revised forecast financial statements do not include projected revaluations or other unpredictable valuations losses or gains.

GOVERNMENT OF THE CAYMAN ISLANDS
FORECASTED BUDGET STATEMENTS
FOR THE YEAR ENDING 30th JUNE 2008

	Note	Core Government 2007/08 Forecast $000	Core Government 2007/08 Budget $000	Entire Public Sector 2007/08 Forecast $000	Entire Public Sector 2007/08 Budget $000
Coercive Revenue					
Levies on International Trade and Transactions	1	182,121	195,379	182,121	195,379
Domestic Levies on Goods and Services	1	233,447	230,844	233,447	230,844
Levies on Property	1	43,799	43,202	43,799	43,202
Fines	1	1,981	1,590	1,981	1,590
Other Executive Revenue		0	0	0	0
Total Coercive Revenue		**461,348**	**471,015**	**461,348**	**471,015**
Revenue					
Sale of Goods and Services	2	56,444	56,195	225,303	225,054
Investment Revenue	3	4,907	3,507	12,858	11,458
Donations		615	0	3,271	2,656
Other Operating Revenue		0	0	0	0
Total Revenue		**61,966**	**59,702**	**241.432**	**239,168**
Total Operating Revenue		**523,314**	**530,717**	**702,780**	**710,183**
Operating Expenses					
Personnel Costs	5	204,708	208,290	332,637	336,640
Supplies and Consumables	6	119,321	120,078	243,493	232,217
Depreciation	7	15,253	15,253	34,924	34,924
Outputs from Public Authorities		87,185	83,176	0	0
Outputs from Non-Governmental Organisations		17,666	13,524	17,666	13,524
Transfer Payments		21,801	20,890	21,801	20,890
Other Operating Expenses		4,468	4,123	4,479	4,134
Net Deficit in Investments in Public Authorities		18,868	11,265	0	0
Total Operating Expenses		**489,270**	**476,599**	**655,000**	**642,329**
Surplus from Operating Activities		**34,044**	**54,118**	**47,780**	**67,854**
Financing Expense	8	10,269	12,435	22,245	24,411
Loss on Foreign Exchange Transactions	9	0	0	1,158	1,158
Loss on Disposal or Revaluation of Non-Current Assets		0	0	602	602
Total Non-Operating Revenue and Expenses		**10,269**	**12,435**	**24,005**	**26,171**
Surplus Before Extraordinary Items		**23,775**	**41,683**	**23,775**	**41,683**
Extraordinary Items	10	3,000	4,000	3,000	4,000
Net Surplus		**20,775**	**37,683**	**20,775**	**37,683**

GOVERNMENT OF THE CAYMAN ISLANDS
FORECASTED BUDGET STATEMENTS
FOR THE YEAR ENDING 30th JUNE 2008

		Core Government		Entire Public Sector	
BALANCE SHEET		**2007/08**	**2007/08**	**2007/08**	**2007/08**
AS AT 30th JUNE 2008		**Forecast**	**Budget**	**Forecast**	**Budget**
	Note	**$000**	**$000**	**$000**	**$000**
Current Assets					
Cash and Cash Equivalents	11	111,452	115,574	212,123	220,233
Marketable Securities and Deposits	12	0	0	86,500	86,500
Accounts Receivable	13	11,696	11,696	39,086	39,086
Inventories	14	2,044	2,044	7,837	7,837
Other Current Assets	15	5,917	5,917	6,022	6,022
Total Current Assets		**131,109**	**135,231**	**351,568**	**359,678**
Non-Current Assets					
Loans		34,447	34,047	24,556	24,156
Other Investments	16	0	0	0	0
Net Worth of Public Authorities		217,468	214,229	0	0
Property, Plant and Equipment	16	620,339	630,195	948,951	957,103
Other Non-Current Assets	17	16,124	16,124	45,701	45,701
Total Non-Current Assets		**888,278**	**894,595**	**1,019,208**	**1,026,960**
Total Assets		**1,019,387**	**1,029,826**	**1,370,776**	**1,386,638**
Current Liabilities					
Accounts Payable	18	23,845	23,845	35,886	41,309
Unearned Revenue	19	335	335	12,271	12,271
Employee Entitlements	20	8,178	2,927	8,310	3,059
Current Borrowings	24	16,806	16,806	21,754	21,754
Other Current Liabilities	21	2,184	2,184	17,698	17,698
Total Current Liabilities		**51,348**	**46,097**	**95,919**	**96,091**
Non-Current Liabilities					
Employee Entitlements	22	821	821	851	851
Unfunded Pension Liability	23	178,896	178,896	180,171	180,171
Borrowings	24	269,159	267,941	498,510	497,292
Currency Issued		0	0	72,500	72,500
Other Non-Current Liabilities	25	0	0	3,662	3,662
Total Non-Current Liabilities		**448,876**	**447,658**	**755,694**	**754,476**
Total Liabilities		**500,224**	**493,755**	**851,613**	**850,567**
TOTAL ASSETS LESS TOTAL LIABILITIES		**519,163**	**536,071**	**519,163**	**536,071**
NET WORTH					
Asset Revaluation Reserve		0	0	0	0
Accumulated Surpluses	26	519,163	536,071	519,163	536,071
Total Net Worth		**519,163**	**536,071**	**519,163**	**536,071**

GOVERNMENT OF THE CAYMAN ISLANDS
CASH FLOW STATEMENT
FOR THE YEAR ENDING 30th JUNE 2008

		Core Government		Entire Public Sector	
	Note	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts					
Coercive Receipts		460,099	469,766	460,101	469,768
Sale of Outputs (Goods and Services) to Others		55,431	55,182	221,423	221,174
Interest Received		4,907	3,507	12,119	10,719
Other Receipts		615	0	3,271	2,656
Extraordinary Receipts		0	0	0	0
Payments					
Personnel Costs		(200,077)	(208,910)	(330,564)	(338,733)
Supplies and Consumables		(117,582)	(118,339)	(249,603)	(233,989)
Outputs from Public Authorities		(86,192)	(82,183)	0	0
Outputs from Non-Governmental Suppliers		(17,666)	(13,524)	(17,666)	(13,524)
Transfers		(21,801)	(20,890)	(21,398)	(20,487)
Interest Paid		(10,269)	(12,435)	(22,355)	(24,521)
Other Payments		(4,470)	(4,125)	(4,580)	(4,235)
Extraordinary Expenses		(3,000)	(4,000)	(3,000)	(4,000)
Net Cash Flows from Operating Activities	27	**59,995**	**64,049**	**47,748**	**64,828**
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of Non-Current Assets		(130,705)	(140,661)	(172,501)	(180,653)
Purchase of Investments		(983)	(583)	(983)	(583)
Equity Injections in Public Authorities		(34,025)	(20,298)	0	0
Proceeds from Sale of Non-Current Assets		0	0	1,176	1,176
Proceeds from Sale of Investments		0	0	0	0
Capital Withdrawals from Public Authorities		3,611	726	0	0
Net Cash Flows from Investing Activities		**(162,102)**	**(160,816)**	**(172,308)**	**(180,060)**
CASH FLOWS FROM FINANCING ACTIVITIES					
Proceeds from Borrowings		129,800	129,800	197,139	197,139
Repayment of Borrowings		(17,931)	(19,149)	(25,683)	(26,901)
Net Cash Flows from Financing Activities		**111,869**	**110,651**	**171,456**	**170,238**
Net Movement in Cash and Cash Equivalents		**9,762**	**13,884**	**46,896**	**55,006**
Cash and Cash Equivalents at the Beginning of Period		101,690	101,690	165,227	165,227
Cash and Cash Equivalents at the End of Period	11	**111,452**	**115,574**	**212,123**	**220,233**

GOVERNMENT OF THE CAYMAN ISLANDS
FORECASTED BUDGET STATEMENTS
FOR THE YEAR ENDING 30th JUNE 2008

STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDING 30th JUNE 2008

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	**2007/08 Budget $000**	**2007/08 Forecast $000**	**2007/08 Budget $000**
Opening Balance Net Worth	498,388	498,388	498,388	498,388
Net Surplus	20,775	37,683	20,775	37,683
Property Revaluations	0	0	0	0
Investment Revaluations	0	0	0	0
Net Revaluations During the Period	0	0	0	0
Total Recognised Revenues and Expenses	**20,775**	**37,683**	**20,775**	**37,683**
Closing Balance Net Worth	**519,163**	**536,071**	**519,163**	**536,071**

FORECAST STATEMENT OF LOANS-MADE
FOR THE YEAR ENDING 30th JUNE 2008

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	**2007/08 Budget $000**	**2007/08 Forecast $000**	**2007/08 Budget $000**
Self Financing Loans				
Self Funding Loans	9,890	9,890	0	0
Other Loans	0	0	0	0
Civil Service Mortgage Loans	1,443	1,443	1,443	1,443
Farmers/Ranchers Loans	294	294	294	294
Overseas Medical Advances	16,984	16,984	16,984	16,984
Other Loans to Organisations and Individuals	5,836	5,436	5,836	5,436
Total Loans	**34,447**	**34,047**	**24,556**	**24,156**

GOVERNMENT OF THE CAYMAN ISLANDS
FORECASTED BUDGET STATEMENTS
FOR THE YEAR ENDING 30th JUNE 2008

STATEMENT OF PUBLIC DEBT **FOR THE YEAR ENDING 30th JUNE 2008** ***Outstanding Debt***	**Core Government**		**Entire Public Sector**	
	2007/08 Forecast $000	**2007/08 Budget $000**	**2007/08 Forecast $000**	**2007/08 Budget $000**
Local Currency Debt				
Central Government Loans	285,965	284,747	285,965	284,747
Statutory Bodies – Self Financing Loans	0	0	5,516	5,516
Statutory Bodies – Direct Borrowing	0	0	151,746	151,746
Total Local Currency Debt	**285,965**	**284,747**	**443,227**	**442,009**
Foreign Currency Debt				
Central Government Long-Term Loans	0	0	0	0
Statutory Bodies – Self Financing Loans	0	0	0	0
Statutory Bodies – Direct Borrowing	0	0	77,037	77,037
Total Foreign Currency Debt	**0**	**0**	**77,037**	**77,037**
Total Outstanding Debt	**285,965**	**284,747**	**520,264**	**519,046**
Less Marketable Securities and Deposits				
Local Currency	0	0	86,500	86,500
Total Marketable Securities and Deposits	**0**	**0**	**86,500**	**86,500**
Net Public Debt	**285,965**	**284,747**	**433,764**	**432,546**

GOVERNMENT OF THE CAYMAN ISLANDS
FORECASTED BUDGET STATEMENTS
FOR THE YEAR ENDING 30th JUNE 2008

STATEMENT OF ACTUAL COMMITMENTS
AS AT 30th JUNE 2008

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	**2007/08 Budget $000**	**2007/08 Forecast $000**	**2007/08 Budget $000**
Type				
One Year or Less	59,882	59,882	86,631	86,631
One to Five Years	62,786	62,786	155,212	155,212
Over Five Years	7,550	7,550	9,185	9,185
Total	**130,218**	**130,218**	**251,028**	**251,028**
Capital Commitments				
Land and Buildings	126,540	126,540	247,053	247,053
Other Fixed Assets	3,435	3,435	3,732	3,732
Other Commitments	0	0	0	0
Total Capital Commitments	**129,975**	**129,975**	**250,785**	**250,785**
Operating Commitments				
Non-Cancellable Accommodation Leases	243	243	243	243
Other Non-Cancellable Leases	0	0	0	0
Non-Cancellable Contracts for the Supply of Goods and Services	0	0	0	0
Other Operating Commitments	0	0	0	0
Total Operating Commitments	**243**	**243**	**243**	**243**
Total Commitments	**130,218**	**130,218**	**251,028**	**251,028**

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	**2007/08 Budget $000**	**2007/08 Forecast $000**	**2007/08 Budget $000**
Legal Proceedings & Disputes				
Civil/Quasi Civil Matters	4,452	4,452	4,452	4,452
Total Legal Proceedings and Disputes	**4,452**	**4,452**	**4,452**	**4,452**

GOVERNMENT OF THE CAYMAN ISLANDS
FORECASTED BUDGET STATEMENTS
FOR THE YEAR ENDING 30th JUNE 2008

STATEMENT OF CONTINGENT LIABILITIES
AS AT 30th JUNE 2008

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Guarantees				
Turtle Farm				
Turtle Farm	39,245	39,245	39,245	39,245
Cayman Airways				
Guarantee to the Company's principal bankers for the restructuring of the existing CAL debt, to finance the shortfall in CAL operations, Agency Fees, and to pay deposits on lease of two new aircrafts	31,513	31,513	31,513	31,513
Cayman Islands Airport Authority				
Cayman Islands Airport Authority	14,000	14,000	14,000	14,000
Port Authority				
Developing property in the Industrial Park area. Land purchase of 1.25 acres	0	0	0	0
Civil Aviation Authority				
Guarantee to a bank or financial institution for Cayman Brac Runway	0	0	0	0
Water Authority				
Guarantee of loan for the Water and Sewerage Project and Red Bay Spotts Extension	0	0	0	0
Cayman Island National Insurance Company				
Cayman Island National Insurance Company	3,000	5,000	3,000	5,000
University of the West Indies				
Guarantee of loan for the improvement and expansion of continuing studies and distance education at the University together with interest, commitment charge and other charges	42	42	42	42

STATEMENT OF CONTINGENT LIABILITIES (Con't)
Guarantees

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Cayman Islands Development Board				
Guarantee of up 100% of student loans from various banks and other licensed financial institution to provide higher education for students locally or overseas	420	420	420	420
CDB Loan	2,064	2,064	2,064	2,064
Small Business Loan Programme	586	586	586	586
Bond Issue	5,000	5,000	5,000	5,000
Government Home Mortgage Guarantee Scheme				
Blanket guarantee of between 10% and 35% of the upper layer loan made by banks participating in the scheme. Government exposure was limited to $7.6m at 30th November 1998 but increased to $14.6m at 31st December 1998	1,141	1,141	1,141	1,141
Cayman Islands Farmer's Co-Operative Society Ltd.				
Guarantee of loan from a local commercial bank to meet financial need and provide working capital	120	120	120	120
National Housing Community Development Trust				
National Housing Community Development Trust	7,397	7,397	7,397	7,397
Total Quantifiable Guarantees	**104,528**	**106,528**	**104,528**	**106,528**

NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30th JUNE 2008

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
NOTE 1. COERCIVE REVENUE				
Levies on International Trade and Transactions				
Import Duties				
Alcoholic Beverages	16,034	17,034	16,034	17,034
Gasoline and Diesel	21,374	24,374	21,374	24,374
Motor Vehicle Duty	12,837	12,837	12,837	12,837
Other Import Duty and Charges	111,914	119,815	111,914	119,815
Tobacco Products	3,167	3,167	3,167	3,167
Cruise Ship Departure Tax	10,103	12,222	10,103	12,222
Environmental Protection Fees	6,692	5,930	6,692	5,930
Total Levies on International Trade and Transactions	**182,121**	**195,379**	**182,121**	**195,379**
Domestic Levies on Goods and Services				
Annual Permanent Resident Work Permit Fees	2,338	2,734	2,338	2,734
Banks And Trust Licenses	25,175	24,461	25,175	24,461
Building Permit Fees	1,693	2,147	1,693	2,147
CUC - License	800	800	800	800
Debit Transaction Fees	1,360	1,360	1,360	1,360
Health Insurance Fund Fees	2,447	2,447	2,447	2,447
ICTA Licenses	8,091	8,091	8,091	8,091
Immigration Non-Refundable Repatriation Fees	1,352	1,352	1,352	1,352
Insurance Licenses	6,977	6,839	6,977	6,839
Land Registry Fees	1,533	1,533	1,533	1,533
Law Firm Operational Licenses	1,534	1,534	1,534	1,534
Legal Practitioner Fees	940	940	940	940
Local Co & Corp Mgmt Fees	730	730	730	730
Miscellaneous Stamp Duty	9,744	16,133	9,744	16,133
Motor Vehicle Charges	8,146	8,146	8,146	8,146
Mutual Fund Administrators	29,773	29,249	29,773	29,249
Other Company Fees - Exempt	43,045	39,114	43,045	39,114
Other Company Fees - Foreign	1,605	1,260	1,605	1,260
Other Company Fees - Non-Resident	4,301	4,347	4,301	4,347
Other Company Fees - Resident	1,331	1,364	1,331	1,364
Partnership Fees	4,610	3,586	4,610	3,586
Planning Fees	1,141	1,141	1,141	1,141
Security Investment Business Licenses	1,980	1,980	1,980	1,980
Tax and Trust Undertakings	6,724	6,186	6,724	6,186
Tourist Accommodation Charges	10,312	10,628	10,312	10,628
Traders' Licenses	4,996	4,996	4,996	4,996
Work Permits Fees	42,050	42,050	42,050	42,050
Working Under Operation of law	1,319	1,319	1,319	1,319

NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30th JUNE 2008

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
NOTE 1. COERCIVE REVENUE (Cont'd)				
Business Staffing Plan Board Fees	48	48	48	48
Caymanian Status Fees	174	114	174	114
Court Fees	3,013	1,000	3,013	1,000
Firearms Licenses	10	1	10	1
Fisheries Licenses	3	3	3	3
Hotel Licenses	162	662	162	662
Liquor Licenses	1,100	518	1,100	518
Local Vessel Licenses Fees	288	75	288	75
Notary Public Fees	153	153	153	153
Package Charges	339	339	339	339
Patents and Trademarks	498	219	498	219
Public Transport - Drivers Licenses	100	100	100	100
Public Transport - Operator Licenses	3	3	3	3
Cemetery	22	22	22	22
Hurricane Ivan Loans Received	9	9	9	9
Lease of Crown Lands	13	13	13	13
Local Company Control License	30	30	30	30
Miscellaneous Lands & Survey Fees	1	1	1	1
MLAT Proceeds	428	428	428	428
Rentals - Government Housing	30	30	30	30
Miscellaneous Immigration Fees	3	3	3	3
Money Services Licences	25	25	25	25
W.I.Z - Boat License	61	61	61	61
Royalties and Dredging	100	100	100	100
Ship Registration Fees	90	90	90	90
Spear Gun Licenses	9	9	9	9
Special Marriage Licenses	93	93	93	93
Trust Registration Fees	595	228	595	228
Total Domestic Levies on Goods and Services	**233,447**	**230,844**	**233,447**	**230,844**
Levies on Property				
Land Transfer Duty				
Infrastructure Fund Fees	1,697	1,697	1,697	1,697
Land Holding Companies Share Transfer Charge	375	500	375	500
Stamp Duty - Land Transfers	40,924	40,202	40,924	40,202
Timeshare Ownership Charges	803	803	803	803
Total Levies on Property	**43,799**	**43,202**	**43,799**	**43,202**
Fines				
Compounded Penalties	435	103	435	103
Court Fines	1,342	1,300	1,342	1,300
Customs Fines	16	16	16	16
Procedural Fines	188	171	188	171
Total Fines	**1,981**	**1,590**	**1,981**	**1,590**
Total Coercive Revenue	**461,348**	**471,015**	**461,348**	**471,015**

NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30th JUNE 2008

NOTE 2. GOODS AND SERVICES (INCLUDING FEES AND CHARGES)

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Fees and Charges				
Agriculture Fees	166	166	166	166
Annual Ship Tonnage Charges	0	0	915	915
Annual Work Permit Application Fees	1,280	1,280	1,280	1,280
Audit Fees	556	556	0	0
Authentication and Apostille of Documents Fees	740	740	740	740
Baliff Fees	0	0	0	0
Births, Deaths and Marriages	123	123	123	123
Building Permit Fees	0	0	0	0
Business Staffing Plan Application Fees	13	13	13	13
Cabinet/Executive Appeal Fees	75	75	75	75
Caymanian Status Application Fees	2	2	2	2
Cellular Licenses	0	0	0	0
CSD Internet and P&C Sales	0	0	0	0
Court Fees	0	0	0	0
Customized License Plates Fees	16	16	16	16
Customs Special Attendance	1,109	1,109	1,109	1,109
Debit Transaction Fees	0	0	0	0
Disinfection Fees	12	12	12	12
Disposal of Government Fleet	32	32	32	32
Drivers Examination Fees	338	338	338	338
Duplicate Vehicle Log Books	46	46	46	46
Electrical Inspection Fees	1	1	1	1
Electrical License Fees	51	51	51	51
Environmental Service Fees	8	8	8	8
Examination Fees	60	60	60	60
External Training	0	0	0	0
Funds Received from DOT Events	111	111	111	111
Garbage Fees	4,183	4,183	4,183	4,183
Garden Maintenance and Decorative Services	0	0	0	0
GIS Applications	0	0	0	0
GPS Licenses	10	10	10	10
Health Practioners Fees	0	0	0	0
Health Services Fees	0	0	22,870	22,870
Heavy Equipment Application Fees	0	0	0	0
Internal Audit Service Fees	15	15	0	0
L.I.S. Receipts	0	0	0	0
Land Survey Fees	349	349	185	185
Law School Fees	650	650	650	650
M. V. Inspection Fees	885	885	885	885
Mail Terminal Credits	500	500	500	500
Maintenance of Vehicles and Equipment	0	0	0	0
Mapping Services	247	247	230	230
Marine Survey Fees	0	0	3,800	3,800
Miscellaneous Fees	0	0	0	0
Miscellaneous Sales	0	0	0	0
Motor Vehicle Drivers Licenses	1,656	1,656	1,656	1,656

NOTES TO THE FORECAST FINANCIAL STATEMENTS FOR THE YEAR ENDING 30th JUNE 2008

NOTE 2. GOODS AND SERVICES (INCLUDING FEES AND CHARGES) Cont'd

	Core Government		Entire Public Sector	
	2007/08 Forecast	2007/08 Budget	2007/08 Forecast	2007/08 Budget
	$000	$000	$000	$000
Motor Vehicle License Plates Fees	334	334	334	334
National Educational Leadership Programme	0	0	0	0
Naturalisation/Registration Fees	400	400	400	400
Other Company Fees - Exempt	16,262	16,262	16,262	16,262
Other Company Fees - Foreign	654	654	654	654
Other Company Fees - Non-Resident	128	128	128	128
Other Company Fees - Resident	325	325	325	325
Other Fees	142	142	31,095	31,095
Other Immigration Fees	513	513	513	513
Other Labour Charges - PWD (Cayman Brac)	40	40	40	40
Partnership Fees	2,494	2,494	2,494	2,494
Passport Fees	412	412	412	412
Patents and Trademarks	141	141	141	141
Pension Plan Registration Fees	70	70	70	70
Permanent Residence Application Fees	312	312	312	312
Planning Appeal Fees	1	1	1	1
Fees and Charges				
Police Clearances	253	253	253	253
Professional Legal Fees	0	0	0	0
Public Library Fees	8	8	8	8
Public Record Fees	82	82	82	82
Purchase of Government Fleet	87	87	87	87
Radio Communications Services and Mtce. Fees	1,488	1,488	1,488	1,488
Recording Fees	0	0	0	0
Recycling Fees	450	450	450	450
Road Development Services	0	0	0	0
Royalty Fees from ICTA Fees	0	0	0	0
Sales of Services Interdepartmental	0	0	0	0
School Fees	220	220	220	220
Ship Manning License (Entity)	0	0	0	0
Ship Registration Fees	0	0	200	200
Tax Undertaking Certificates and Fees	0	0	0	0
Technical Advice on Vehicles	54	54	54	54
Technical Assistance to ICTA Fees	0	0	0	0
Telephone Service Fees	0	0	0	0
Temporary Work Permit Application Fees	20	20	20	20
Tourist Reservation Fees	30	30	30	30
Tower License Fees	0	0	0	0
Trade and Business Administration Fees	374	374	374	374
Trust Registration Fees	387	387	387	387
Valuation Services	10	10	0	0
Vehicle and Equipment Maintenance Fees	420	420	0	0
Vehicle Bank Liens	37	37	37	37
Vehicle Change of Ownership	134	134	134	134
Vehicle Disposal Fees	1,250	1,250	1,250	1,250
Warehousage	666	666	666	666
Web Receipts	344	344	344	344
Total Fees and Charges	**41,776**	**41,776**	**99,332**	**99,332**

NOTE 2. GOODS AND SERVICES (INCLUDING FEES AND CHARGES) Cont'd

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
General Sales				
Auction Receipts	21	21	21	21
Canteen Sales	0	0	0	0
Cemetery Fees	22	22	22	22
Fuel Sales	350	350	291	291
Health Practitioners Fees	250	250	250	250
Inventory Spare Parts	258	258	0	0
Miscellaneous Planning Sales	0	0	0	0
Other Postal Business	80	80	80	80
Other Sales	942	693	115,845	115,596
Philatelic Sales	35	35	35	35
Postal Stamps	3,299	3,299	3,299	3,299
Restoration of Seized Goods	2	2	2	2
Sale of Advertisements	780	780	780	780
Sale of Agricultural Supplies and Produce	575	575	695	695
Sale of Custom Forms	1	1	1	1
Sale of Forms/Tariff Notes	8	8	8	8
Sale of Gazettes and Subscriptions	269	269	269	269
Sale of Laws	40	40	40	40
Sale of Marine Publications	0	0	40	40
Sale of Planning Documents	70	70	70	70
Sales of Services Interdepartmental	5,481	5,481	0	0
Total Sales of Goods	**12,483**	**12,234**	**121,748**	**121,499**

NOTE 2. GOODS AND SERVICES (INCLUDING FEES AND CHARGES) Cont'd

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Rentals				
Lease of Crown Lands	0	0	0	0
Other Rentals	274	274	2,359	2,359
Post Boxes/ Franking Machine	984	984	984	984
Rental - School Books	300	300	300	300
Rental - School Canteens	90	90	90	90
Rentals - Craft Market	0	0	4	4
Rentals - Government Housing	394	394	394	394
Rentals - Hell Shops	0	0	20	20
Rentals - Town Halls	37	37	37	37
Total Rentals	**2,079**	**2,079**	**4,188**	**4,188**

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Other Goods and Services Revenue				
GIS Applications	68	68	0	0
Sale of Goods and Services	0	0	0	0
Other Goods and Services	0	0	0	0
Property, Procurement and Disposal	0	0	0	0
IT Application Sales	38	38	35	35
Total Other Goods and Services Revenue	**106**	**106**	**35**	**35**
Total Goods and Services	**56,444**	**56,195**	**225,303**	**225,054**

NOTE 3. INVESTMENT REVENUE

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Interest Marketable Securities, Deposits and Cash	3,455	3,455	7,792	7,792
Foreign Exchange Earnings	1,400	0	1,400	0
Interest on Loans Made	52	52	3,666	3,666
Royalties	0	0	0	0
Total Investment Revenue	**4,907**	**3,507**	**12,858**	**11,458**

NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30th JUNE 2008

NOTE 4. OPERATING EXPENSES BY FUNCTION

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Operating Expenses				
General Government Services	229,519	229,519	193,257	193,257
Public Order and Safety	85,833	85,833	78,523	78,523
Education	77,526	77,526	76,266	76,266
Environmental Protection	7,018	7,018	7,020	7,020
Health	57,155	57,155	110,446	110,446
Fuel and Energy	275	275	267	267
Social Security and Welfare	1,691	1,691	23,246	23,246
Housing and Community Amenities	0	0	1,530	1,530
Recreational, Cultural and Religious	3,757	3,757	24,162	24,162
Transportation and Communication	7,745	7,745	97,477	97,477
Other Economic Affairs	6,080	6,080	30,135	30,135
Operating Expenses	**476,599**	**476,599**	**642,329**	**642,329**

NOTE 5. PERSONNEL COSTS

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Personnel Costs				
Salaries, Wages, Allowances and Employee Pension Contribution	164,684	168,295	282,948	286,980
Employer Pension Expense	12,383	12,370	16,176	16,163
Payment re Unfunded Pension Liability	14,795	14,795	15,795	15,795
Other Personnel Related Expenses	12,846	12,830	17,718	17,702
Total Personnel Costs	**204,708**	**208,290**	**332,637**	**336,640**

NOTE 6. SUPPLIES AND CONSUMABLES

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Supplies and Consumables	102,138	103,035	216,653	205,517
Operating Lease Rentals	7,819	7,679	14,016	13,876
Other Supplies and Consumables	9,364	9,364	12,824	12,824
Total Supplies and Consumables	**119,321**	**120,078**	**243,493**	**232,217**

NOTES TO THE FORECAST FINANCIAL STATEMENTS FOR THE YEAR ENDING 30th JUNE 2008

NOTE 7. DEPRECIATION

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Aeroplanes	211	211	1,359	1,359
Boats	213	213	213	213
Buildings	2,740	2,740	12,782	12,782
Computer Hardware and Software	2,323	2,323	4,117	4,117
Furniture and Fittings	358	358	947	947
Office Equipment	427	427	653	653
Other Assets	922	922	1,094	1,094
Other Infrastructure Assets	224	224	240	240
Other Plant and Equipment	0	0	0	0
Plant and Equipment	378	378	2,606	2,606
Roads and Sidewalks	5,000	5,000	5,000	5,000
Vehicles	2,457	2,457	3,308	3,308
Water Reticulation and Sewage	0	0	2,605	2,605
Total	**15,253**	**15,253**	**34,924**	**34,924**

Assets are depreciated on a straight line basis as follows:	Years	Years	Years	Years
Aeroplanes	9-20	9-20	9-20	9-20
Boats	9-20	9-20	9-20	9-20
Buildings	40-60	40-60	40-60	40-60
Computer Hardware and Software	3-10	3-10	3-10	3-10
Furniture and Fittings	3-20	3-20	3-20	3-20
Infrastructure Assets	6-50	6-50	6-50	6-50
Office Equipment	3-20	3-20	3-20	3-20
Other Assets	3-25	3-25	3-25	3-25
Other Plant and Equipment	5-25	5-25	5-25	5-25
Roads and Sidewalks	6-50	6-50	6-50	6-50
Vehicles	4-12	4-12	4-12	4-12
Water Reticulation and Sewage	5-15	5-15	5-15	5-15

NOTES TO THE FORECAST FINANCIAL STATEMENTS FOR THE YEAR ENDING 30th JUNE 2008

NOTE 8. FINANCING EXPENSE

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Interest on Borrowing	10,269	12,435	22,245	24,411
Interest on Bank Overdraft	0	0	0	0
Other Financing Expense	0	0	0	0
Total Financing Expense	**10,269**	**12,435**	**22,245**	**24,411**

NOTE 9. GAINS/LOSSES ON FOREIGN EXCHANGE TRANSACTIONS

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Gains/Losses on Foreign Exchange Transactions	0	0	1,158	1,158
Total Gains/Losses on Foreign Exchange Transactions	**0**	**0**	**1,158**	**1,158**

NOTE 10. EXTRAORDINARY ITEMS

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Cayman General Payment re Hurricane Ivan	0	0	0	0
Cayman Islands National Recovery Fund	3,000	4,000	3,000	4,000
	0	0	0	0
	0	0	0	0
Total Extraordinary Items	**3,000**	**4,000**	**3,000**	**4,000**

NOTE 11. CASH AND CASH EQUIVALENTS

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Cash on Hand (including Petty Cash)	377	377	2,736	2,736
Bank Accounts	110,675	114,797	127,404	135,514
Short Term Deposits including Call Accounts (up to 90 Days)	400	400	81,983	81,983
Other Cash or Cash Equivalents	0	0	0	0
Total Cash and Cash Equivalents	**111,452**	**115,574**	**212,123**	**220,233**

NOTE 12. MARKETABLE SECURITIES AND DEPOSITS

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Fixed Deposits (90 to 360 Days)	0	0	0	0
Other Marketable Securities and Deposits	0	0	86,500	86,500
Total Marketable Securities and Deposits	**0**	**0**	**86,500**	**86,500**

NOTE 13. ACCOUNTS RECEIVABLE

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Coercive Revenue	3,588	3,588	4,896	4,896
Sales of Goods and Services	3,250	3,250	24,220	24,220
Overseas Medical Advances	0	0	0	0
Asset Sales	0	0	0	0
Prepayments	585	585	1,585	1,585
Other Accounts Receivable	4,299	4,299	8,694	8,694
Total Gross	**11,722**	**11,722**	**39,395**	**39,395**
Less Provision for Doubtful Debts	26	26	309	309
Total Net Accounts Receivable	**11,696**	**11,696**	**39,086**	**39,086**

NOTE 14. INVENTORIES

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Consumable Stores	1,599	1,599	6,834	6,834
Finished Goods	0	0	0	0
Other Inventories for Use within One Year	445	445	1,003	1,003
Total Inventories	**2,044**	**2,044**	**7,837**	**7,837**

NOTE 15. OTHER CURRENT ASSETS

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Loans Made (due within 12 Months)	0	0	0	0
Current Investments	0	0	0	0
Other	5,917	5,917	6,022	6,022
Total Other Current Assets	**5,917**	**5,917**	**6,022**	**6,022**

NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30th JUNE 2008

NOTE 16. PROPERTY, PLANT AND EQUIPMENT

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Cost or Opening Valuation				
Aeroplanes	3,864	3,864	16,488	16,488
Boats	5,763	5,763	5,763	5,763
Buildings	220,831	238,087	426,983	444,239
Computer Hardware and Software	33,801	34,671	44,098	44,968
Furniture and Fittings	12,676	12,134	19,807	19,265
Land	134,907	132,755	171,046	168,894
Office Equipment	5,726	5,718	6,789	6,810
Other Assets	7,374	7,344	33,023	32,993
Other Infrastructure Assets	10,343	7,566	10,569	7,792
Plant and Equipment	12,711	12,713	35,312	33,481
Roads and Sidewalks	264,467	261,804	264,467	261,804
Vehicles	41,325	41,325	56,197	56,197
Water Reticulation and Sewage	0	0	64,526	64,526
Work in Progress	98,685	98,685	129,291	129,291
Total Cost or Valuation	**852,473**	**862,429**	**1,284,359**	**1,292,511**
Accumulated Depreciation				
Aeroplanes	563	563	5,668	5,668
Boats	2,112	2,112	2,112	2,112
Buildings	112,364	112,364	152,305	152,305
Computer Hardware and Software	19,083	19,083	25,594	25,594
Furniture and Fittings	2,811	2,811	7,307	7,307
Office Equipment	3,726	3,726	4,417	4,417
Other Assets	2,980	2,980	13,842	13,842
Other Infrastructure Assets	3,036	3,036	3,076	3,076
Plant and Equipment	3,935	3,935	15,105	15,105
Roads and Sidewalks	58,836	58,836	58,836	58,836
Vehicles	22,788	22,788	29,252	29,252
Water Reticulation and Sewage	0	0	17,894	17,894
Total Depreciation	**232,234**	**232,234**	**335,408**	**335,408**
Net Book Value				
Aeroplanes	3,301	3,301	10,820	10,820
Boats	3,651	3,651	3,651	3,651
Buildings	108,467	125,723	274,678	291,934
Computer Hardware and Software	14,718	15,588	18,504	19,374
Furniture and Fittings	9,865	9,323	12,500	11,958
Land	134,907	132,755	171,046	168,894
Office Equipment	2,000	1,992	2,372	2,393
Other Assets	4,394	4,364	19,181	19,151
Other Infrastructure Assets	7,307	4,530	7,493	4,716
Plant and Equipment	8,776	8,778	20,207	18,376
Roads and Sidewalks	205,631	202,968	205,631	202,968
Vehicles	18,537	18,537	26,945	26,945
Water Reticulation and Sewage	0	0	46,632	46,632
Work in Progress	98,685	98,685	129,291	129,291
Total Net Book Value	**620,239**	**630,195**	**948,951**	**957,103**

NOTE 17. OTHER NON-CURRENT ASSETS

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Accounts Receivable Due after One Year	8,515	8,515	38,048	38,048
Other	7,609	7,609	7,653	7,653
Total Other Non-Current Assets	**16,124**	**16,124**	**45,701**	**45,701**

NOTE 18. ACCOUNTS PAYABLE

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Creditors	11,924	11,924	18,302	23,725
Operating Lease Rental	9	9	9	9
Outputs from Public Authorities	1,258	1,258	0	0
Non-Governmental Outputs	0	0	0	0
Accrued Expenses (Short Term Portion)	0	0	0	0
Other Accounts Payable	10,654	10,654	17,575	17,575
Total Accounts Payable	**23,845**	**23,845**	**35,886**	**41,309**

NOTE 19. UNEARNED REVENUE

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Income Received in Advance	67	67	278	278
Other Unearned Revenue	268	268	11,993	11,993
Total Unearned Revenue	**335**	**335**	**12,271**	**12,271**

NOTE 20. EMPLOYEE ENTITLEMENTS (CURRENT)

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Long Service Leave and Other Leave Entitlements	2,917	2,917	3,017	3,017
Other Salary Related Entitlements	5,261	10	5,293	42
Total Employee Entitlements	**8,178**	**2,927**	**8,310**	**3,059**

NOTE 21. OTHER CURRENT LIABILITIES

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Provisions	0	0	7,657	7,657
Unfunded Pension Liability	0	0	0	0
Other	2,184	2,184	10,041	10,041
Total Other Current Liabilities	**2,184**	**2,184**	**17,698**	**17,698**

NOTE 22. EMPLOYEE ENTITLEMENTS (NON-CURRENT)

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Long Service Leave and Other Leave Entitlements	821	821	821	821
Other Salary Related Entitlements	0	0	30	30
Total Non-Current Employee Entitlements	**821**	**821**	**851**	**851**

NOTE 23. UNFUNDED PENSION LIABILITY (NON-CURRENT)

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Unfunded Pension Liability	178,896	178,896	180,171	180,171
Defined Contribution Liability	0	0	0	0
Total Unfunded Pension Liability	**178,896**	**178,896**	**180,171**	**180,171**

NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30th JUNE 2008

NOTE 24. BORROWINGS

	Core Government		Entire Public Sector	
Maturity profile as at 30th JUNE 2008 at Book Values	**2007/08 Forecast $000**	**2007/08 Budget $000**	**2007/08 Forecast $000**	**2007/08 Budget $000**
Outstanding Debt				
Local Currency Debt				
Not later than One Year	16,806	16,806	21,754	21,754
Between One and Two Years	33,612	33,612	58,741	58,741
Between Two and Five Years	50,418	50,418	50,732	50,732
Later than Five Years	185,129	183,911	312,000	310,782
Total Local Currency Debt	**285,965**	**284,747**	**443,227**	**442,009**
Foreign Currency Debt (state in $CI)				
Not later than One Year	0	0	0	0
Between One and Two Years	0	0	0	0
Between Two and Five Years	0	0	0	0
Later than Five Years	0	0	77,037	77,037
Total Foreign Currency Debt	**0**	**0**	**77,037**	**77,037**
Total Outstanding Debt	**285,965**	**284,747**	**520,264**	**519,046**
Local Currency Marketable Securities and Deposits				
Not later than One Year	0	0	86,500	86,500
Between One and Two Years	0	0	0	0
Between Two and Five Years	0	0	0	0
Later than Five Years	0	0	0	0
Total Local Currency Marketable Securities and Deposits	**0**	**0**	**86,500**	**86,500**
Foreign Currency Marketable Securities and Deposits				
Not later than One Year	0	0	0	0
Between One and Two Years	0	0	0	0
Between Two and Five Years	0	0	0	0
Later than Five Years	0	0	0	0
Total Foreign Currency Marketable Securities and Deposits	**0**	**0**	**0**	**0**
Total Marketable Securities and Deposits	**0**	**0**	**86,500**	**86,500**
Net Public Debt	**285,965**	**284,747**	**433,764**	**432,546**

NOTE 25. OTHER NON-CURRENT LIABILITIES

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	**2007/08 Budget $000**	**2007/08 Forecast $000**	**2007/08 Budget $000**
Creditors (Long Term Portion)	0	0	0	0
Other	0	0	3,662	3,662
Total Other Non-Current Liabilities	**0**	**0**	**3,662**	**3,662**

NOTES TO THE FORECAST FINANCIAL STATEMENTS FOR THE YEAR ENDING 30th JUNE 2008

NOTE 26. ACCUMULATED SURPLUS

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Housing Guarantee Reserve Fund	1,029	1,029	3,753	3,753
Environmental Protection Fund	21,854	21,854	21,854	21,854
Infrastructure Development Fund	0	0	0	0
General Reserve Fund	0	0	0	0
Retained Earnings held as Special Funds	43,036	43,036	73,747	73,747
Accumulated Surplus	453,244	470,152	419,809	436,717
Total Accumulated Surplus	**519,163**	**536,071**	**519,163**	**536,071**

NOTE 27. RECONCILIATION OF OPERATING SURPLUS TO CASH FLOWS FROM OPERATING ACTIVITIES

	Core Government		Entire Public Sector	
	2007/08 Forecast $000	2007/08 Budget $000	2007/08 Forecast $000	2007/08 Budget $000
Operating Surplus/(Deficit)	20,775	37,683	20,775	37,683
Non-Cash Movements				
Depreciation and Asset Revaluations	15,253	15,253	34,924	34,924
Increase in Provision for Doubtful Debts	0	0	5	5
Increase/(Decrease) in Payables and Accruals	12,941	7,690	6,057	6,229
Personnel	1,426	1,426	(45)	(45)
Subsidies, Grants and Transfers	0	0	403	403
Net Gain/Loss from Sale of Fixed Assets	0	0	602	602
Net Surplus/Deficit in Investments in Public Authorities	18,868	11,265	0	0
Net Profit/Loss in Investments in Ministries/Portfolios	0	0	0	0
Net Gain/Loss from Sale of Investments	0	0	0	0
Increase in Other Current Assets	0	0	0	0
Increase in Investments due to Revaluation	0	0	0	0
(Increase)/Decrease in Receivables	(9,268)	(9,268)	(14,973)	(14,973)
Extraordinary Asset Write-offs	0	0	0	0
Net Cash Flows from Operating Activities	**59,995**	**64,049**	**47,748**	**64,828**