



CAYMAN ISLANDS
GOVERNMENT

2012/13

SUPPLEMENTARY
ANNUAL
PLAN AND
ESTIMATES

FOR THE YEAR
ENDED
30 JUNE 2013

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1. INTRODUCTION

PURPOSE

On the 29th August, 2012 the Legislative Assembly approved the Annual Plan and Estimates for 2012/13 which outlined the Government's planned policy actions for the 2012/13 financial year.

As commonly happens, changes in circumstances since the preparation of the 2012/13 Annual Plan and Estimates have resulted in the need to make changes to the approved Annual Plan and Estimates and the appropriations requested to fund those actions.

This Supplementary Annual Plan and Estimates 2012/13 outlines changes the Government has made to its policy actions for 2012/13 financial year, together with the additional appropriations requested to fund those actions.

Reference to the term "approved"

Throughout this document references to the following terms: 'approved Annual Plan and Estimates'; 'approved plan' or 'approved Budget', is meant to be the Approved 2012/13 Annual Plan and Estimates approved on 29th August 2012 by the Legislative Assembly.

CONTENT OF THE SUPPLEMENTARY PLAN AND ESTIMATES

The structure and content of the 2012/13 Supplementary Annual Plan and Estimates is similar to that of the approved 2012/13 Annual Plan and Estimates. In line with the requirements of the Public Management and Finance Law (the "PMFL") 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 2012/13 and outlines planned changes from the approved Annual Plan and Estimates to the policy actions (in this case, ownership actions) the Cabinet took. Part A also summarises the revised financial forecasts for 2012/13 that are documented in detail in Part C.

Part B contains the Supplementary Appropriations for the 2012/13 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 Unaudited Financial Statements for the 2012/13 financial year. These provide an update 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

2012/13 FINANCIAL YEAR

2. OVERVIEW OF KEY CHANGES IN THE 2012/13 ANNUAL PLAN

Introduction

This section of the Supplementary Annual Plan and Estimates reports changes Government made to the various policy actions contained in the approved Annual Plan and Estimates for the 2012/13 financial year. The changes to appropriations 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 2012/13 financial year.

The approved nineteen broad outcome goals defined in the approved 2012/13 Annual Plan and Estimates are:

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

Summary of Changes to Key Policy Actions

The Supplementary Annual Plan and Estimates outline additional or changed specific policy actions that the Government undertook during the 2012/13 financial year. These appropriation changes have already taken effect through advance authority given under section 11-5 of the Public Management and Finance Law. These Financial transactions are required to be included in a Supplementary Appropriation Bill introduced in the Legislative Assembly.

The supplementary plan put forward is self balancing with no major impact on the spending. The plan includes increase funding to education, health, social services, roads and other infrastructure programmes. Key parts of the proposals include.

- \$1.8 million for Local, Overseas Scholarships and Bursaries –This funding provided financial assistance to students to study at tertiary institutions both local and overseas. The Original budget of \$7.5 million was estimated to provide assistance to some 875 students. During the course of the financial year the number of person assisted with local scholarship exceeded budget amount by 5%, and those assisted with overseas scholarships exceeded budget amount by 21%.
- \$2.2 million in Equity Injection for Schools-This additional funding was due to:
 - Prolongation over budgeted timelines which resulted in additional payments to vendors.
 - Completion of additional items in order to obtain final certificate of occupancy (CO).
 - Resolution and settlement of outstanding claims or settlements.
 - Minor capital works outside of the Clifton Hunter High School project, needed to cover health and safety matters.
 - Receipt of late insurance bills for CARP (construction all risk policy).
- \$4.9 million for tertiary care at overseas institutions- This funding provided financial assistance for tertiary care for indigents, seamen and veterans with chronic conditions and complications whose care are not within the scope of the local health care delivery system. The budget was estimated at \$9.4 million however due to higher cost of complex case mix this amount can vary during the course of the financial year.
- \$1.6 million for National Road Authority –This funding was provided for public roads maintenance
- \$0.6 million in for office layout: This increase in appropriation was used to fund the cost of office layout changes for the Government Administration Building.
- \$0.25 million is social aid programmes -This funding provided financial assistance for poor relief vouchers, rental accommodation and burial assistance for persons in need. The original budget was estimated at \$3.3 million. During the course of the financial year the demand in services increased. Additional amount of \$0.1 million for poor relief; \$0.1 million in rental accommodation and 0.05 million for burial assistance was requested.

To fund these additional expenditures, funds were diverted from existing appropriations. Key areas of reductions include:

- \$6.2 million in Ministry/portfolio outputs -The main area for reduction was in personnel cost, mainly due to the centrally managed moratorium process on recruitment and natural attrition process of staff complement. The Ministries with the most significant reduction was Ministry of Education Training and Employment by \$2.8 million and Ministry of District Administration, Works, Land and Agriculture by \$1.8 million
- \$0.6 million in Transfer Payments -The main areas of reduction includes; pre-school educational assistance by \$0.08 million; support to local business associations by \$0.25 million; Nation Building and Church Based Support by \$0.15 million; Employment Initiatives by \$0.1 million.
- \$0.45 million in Other Executive Expenses -The main area of reduction is the University of the West Indies Membership levy by \$0.265 million; Court of Appeal expense by \$0.1 million and Judiciary expenses by \$0.1 million.
- \$0.5 million in Loans Made -The areas of reduction includes; Medical loans \$0.25 million and Personnel Loans by \$0.2 million.
- \$3.5 million in capital expenditure -The reduction in Capital Expenditure is a result of delay in construction of the Juvenile Facilities and a reallocation of funding from executive assets -Miscellaneous Road Surface Upgrades to the National Roads Authority.

3. REVISED FINANCIAL RESULTS FOR 2012/13

Overview of Results

A summary of the 2012/13 revised financial statements is provided in Table 1 below.

Table 1
Summarised Revised Financial Statements

Financial Measure	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000s	\$000s	\$000s	\$000s
Operating Statement:				
Operating Revenue	619,565	649,454	804,551	834,440
Operating Expenses (exclusive of Net Loss in Public Authorities)	(526,659)	(536,219)	(703,921)	(713,264)
Net Surplus/(Loss) in Public Authorities	1,658	1,875	0	0
Surplus from Operating Activities	94,564	115,110	100,630	121,176
Financing Expense and Gains/(losses) on foreign exchange transactions	(31,243)	(32,858)	(37,309)	(38,924)
Surplus before Extraordinary Items	63,321	82,252	63,321	82,252
Extraordinary Items	0	0	0	0
Net Surplus after Extraordinary Items	63,321	82,252	63,321	82,252
Balance Sheet :				
Cash and Cash Equivalents @ 30th June 2013	117,067	119,720	180,229	182,882
Borrowings (Balance Outstanding)	573,698	575,400	711,956	713,658
Net Worth at 30th June	617,728	637,718	617,728	637,718
Cash Flow :				
Net Operating Cash Flows	98,856	107,838	138,721	135,984
Net Investing Cash Flows	(46,831)	(53,266)	(61,549)	(67,984)
Net Financing Cash Flows	(26,304)	(26,395)	(40,028)	(40,119)
Opening Cash Balance (@ 1st July 2012)	91,346	91,520	143,085	155,001
Net Increase/(Decrease) in Cash	25,721	28,177	37,144	27,881
Closing Cash Balance (@ 30th June 2013)	117,067	119,697	180,229	182,882

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

Revised Net Operating Position

After taking into account, the appropriation changes requested as part of this supplementary budget, the operating surplus after financing expenses for 2012/13 is \$63.3 million. This figure represents an \$18.9 million negative change to Government's net operating position when compared to the approved 2012/13 Budget. This change is partially due to a shortfall in revenues by \$29.9 million; however further worsening of the operating position was mitigated by a decrease in operating expenses by \$9.6 million.

Revised Operating Revenues

The current revised revenue of \$619.6 million is some \$29.9 million less than the \$649.5 million for the 2012/13 approved budget. The negative variance is primarily due to changes in Government policy, which resulted in the non-implementation of certain budgeted revenue measures during the 2012/13 Financial Year.

Revised Operating Expenses

The revised operating expenses are \$9.6 million lower than the amount shown in the original 2012/13 Budget. This positive variance is primarily due to a reduction in Personnel cost by \$12.0 million as a result of the centrally managed moratorium process on recruitment and natural attrition process of staff complement. In addition, there is \$7.9 million reduction in Supplies and Consumables, due to savings in professional fees, marketing, maintenance and other areas.

Revised Cash Position

The revised 2012/13 closing cash balance for restricted and reserved funds is \$117.1 million. This is \$2.6 million less than the \$119.7 million forecasted in the approved 2011/12 budget.

When compared to the approved 2012/13 Budget, net cash flows from operating activities have decreased by \$9.0 million. This is mainly due to the fall in receipts by \$27.9 million, offset by decreased expenses of \$18.9 million.

Net cash outflow from investing activities is \$46.8 million which is \$6.4 million lower than the amount in the 2012/13 approved Budget. This amount primarily relates an increase of \$3.3 million in the repayment of loans due to Government, coupled by a \$1.4 million decrease in the purchase of property, plant and equipment.

4. COMPLIANCE WITH PRINCIPLES OF RESPONSIBLE FINANCIAL MANAGEMENT

After adjusting for the current supplementary appropriation requests, the Government is in compliance with 4 of the 6 Principles of Responsible Financial Management. The table below details the level of compliance with all principles as specified in Section 14 of the PMFL

Table 2

Compliance with Principles of Responsible Financial Management

Principle	Degree of Compliance	
	Unaudited Actuals	Revised Forecasts
Operating Surplus : should be positive (Operating surplus = core government operating revenue – core government operating expenses)	Complies Surplus = \$63.321 million	Complies Surplus = \$82.252 million
Net Worth: should be positive (Net worth = core government assets – core government liabilities)	Complies Net worth = \$617.73 million	Complies Net worth = \$637.72 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)	Complies Debt servicing = 9.75 %	Complies Debt servicing = 9.26 %
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)	Does Not Comply Net debt = 86.3 %	Does Not Comply Net debt = 82.2 %
Cash Reserves should be no less than estimated executive expenses for 10/11 90 Days: (Cash reserves = core government cash and other liquid assets)	Does Not Comply Cash reserves = 76.8 days	Does Not Comply Cash reserves = 75 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 GROUP TO BE PURCHASED BY THE PREMIER

OUTPUT SUPPLIER: CABINET OFFICE

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
ETP 1	Policy Advice and Ministerial Services to the Premier	3,041,035	(800,000)	2,241,035
DESCRIPTION <ul style="list-style-type: none"> • Provision of policy advice to the Premier and Cabinet on articulation and implementation of the National Development Policy, and for the Nation Building Programme, Young Nation Builders Project, Targeted Grants for Faith-Based Organizations, Sports, and Cultural Entities, and London Office. • Research and Development of policy proposals, actions or strategies for Cabinet and The Premier and the coordination of policy development between Ministries/Portfolios and other Government Sector Agencies • Provision of Policy support and Assistance to the Premier as it relates to key policy and constitutional areas across the Entire Public Sector (EPS) 				

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

OUTPUT SUPPLIER: MINISTRY OF FINANCE, TOURISM AND DEVELOPMENT

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
FTD 1	Policy Advice and Ministerial Services to the Minister of Finance, Tourism and Development	6,370,795	(140,600)	6,230,195
DESCRIPTION				
<ul style="list-style-type: none"> • Provision of policy advice and support to the Minister of Finance on matters relating to the following: Public Finance; Economic issues; Risk Management issues; Planning matters; International Tax and Regulatory initiatives; Financial services industry issues; tourism matters; Investment and commerce matters 				
FTD 15	Promoting Commerce and Investment	787,445	(171,680)	615,765
DESCRIPTION				
<ul style="list-style-type: none"> • The generation of foreign investment interest in the Cayman Islands through direct contact with foreign investors and the operation of overseas offices. • Provision of services to potential and current investors in order to secure an investment commitment, or to induce existing investors to reinvest and/or expand • Facilitation of Cayman Islands Film Commission Project Facilitation 				
FTD 18	Financial Services Public Relations	1,485,068	(101,330)	1,383,738
DESCRIPTION				
<ul style="list-style-type: none"> • Development of stakeholder relations programmes that seek to inform and influence business, regulatory and political opinion leaders regarding issues and opportunities in the Cayman Islands • Development of targeted communications programmes to build the image and reputation of the Cayman Islands' financial services industry • Provision of support and expertise on government relations and lobbying programmes • Provision of strategic counsel and support in relation to reputation management and marketing communications for international trade shows and events 				
FTD 20	Services Provided by the London Office	717,156	(100,000)	617,156
DESCRIPTION				
<ul style="list-style-type: none"> • Provide information on the Cayman Islands in the United Kingdom (UK) including: Promotion and information services for the Cayman Islands; Consular Services; recruitment and relocation services for Government Departments; Liaise with Her Majesty's Government and international organizations 				

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

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

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
DWG 1	Advice and Support to the Minister of District Administration, Works, Land and Agriculture	3,103,179	(251,350)	2,851,829
DESCRIPTION Provision of policy advice on: <ul style="list-style-type: none"> • Agricultural and Environmental Health policies • Mosquito control and related scientific matters • Management of Crown Estate and land survey regulation, land titles • Petroleum storage and handling • Management of Government Fleet • Management of Public Facilities including parks and cemeteries Matters relating to Cayman Brac and Little Cayman				
DWG 2	Collection, Recycling and Disposal of Waste	2,704,787	(30,000)	2,674,787
DESCRIPTION <ul style="list-style-type: none"> • Provision of technical, administrative and logistical assistance towards the continued development of the agricultural sector • Provision of extension information and training for farmers, student interns, landscapers, lawn and garden 				
DWG 3	Public Health Services	1,223,145	(13,000)	1,210,145
DESCRIPTION <ul style="list-style-type: none"> • Environmental health and hygiene services involving: <ul style="list-style-type: none"> o Environmental health awareness and promotion to the public and government o Rodent control services o Inspection and surveillance of food establishments including food recalls, food-borne illnesses, local meat inspections and training of food handlers o 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 recommending certificate of occupancy; housing and related accommodations 				

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
DWG 5	Emergency Response Services	331,810	(7,000)	324,810
DESCRIPTION Provide emergency response services to include: <ul style="list-style-type: none"> • Hazardous waste operations and emergency response to natural or manmade events. • Maintenance and use of capacity to provide an appropriate response, on a full cost basis, in the event of a hurricane or other emergency to all Government departments, statutory authorities and committees • Maintenance of stand-by generators, a fleet repair and fuel capacity to respond to service demands by fleet clients and committees, on a full cost basis in the event of a hurricane or any other natural emergency. • Provision of emergency response services to the National Security Committee, National Hurricane Committee and other organizations and the deployment of telecommunications equipment and trained personnel. 				
DWG 6	National Mail Service	1,391,754	(250,000)	1,141,754
DESCRIPTION National mail service including: <ul style="list-style-type: none"> • Receipt and delivery of local, international and Expedited Mail Service(EMS) • Sale of postage stamps and philatelic sales • Rental of post office boxes 				
DWG 13	Collection of Revenue	583,968	(203,840)	380,128
DESCRIPTION <ul style="list-style-type: none"> • The assessment and collection of stamp duty including the provision of related valuation advice • Collection of Government Revenue • Provision of value added services allowing customers to use postal facilities to pay fees for other Government Departments or entities, and pay for utility company services or bills 				
DWG 14	Management of Special Projects	1,299,212	(24,300)	1,274,912
DESCRIPTION <ul style="list-style-type: none"> • Execution and monitoring of special projects for the Minister of District Administration, Works, Land and Agriculture and project management and consulting services for the design, construction of new buildings and renovations to existing buildings and their related facilities occupied by fund-holding Client Agencies 				

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
DWG 16	Management of Land Information	2,972,926	(287,549)	2,685,377
<p>DESCRIPTION The collection storage maintenance and provision of information in respect of land titles and related matters including:</p> <ul style="list-style-type: none"> • Advice and information relating to the various laws administered by Lands and Survey departments • Maintenance of the Land Registry • The provision of cadastral engineering topographical and hydrographic surveying services • The control of cadastral surveys in the Cayman Islands • The computer – networked land information system • A mapping service to meet statutory requirements and to publish various cartographic products • A Street Addressing Database including the allocation of street numbers 				
DWG 17	Management of Government Properties	13,464,855	(257,961)	13,206,894
<p>DESCRIPTION Management of Government properties including:</p> <ul style="list-style-type: none"> • 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 <p>Real estate valuation and appraisal service</p>				
DWG 18	Mosquito Control Services	5,946,246	(50,000)	5,896,246
<p>DESCRIPTION Program to control mosquitoes through</p> <ul style="list-style-type: none"> • 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 				

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
DWG 20	Management of Executive Assets in Cayman Brac and Little Cayman	4,952,573	(100,000)	4,852,573
DESCRIPTION <ul style="list-style-type: none"> • Construction and maintenance of public facilities and infrastructure • Disaster management, preparedness and response services • Collection, preservation and display of material evidence significant to our culture, history and heritage, including: 				
DWG 21	Weather Forecast Services	665,925	(320,006)	345,919
DESCRIPTION <p>Non Aeronautical Services for Tropical Storms, Hurricanes, Floods, Marine and Severe Weather are provided to various social and economic sectors including the Construction and Tourism industry and the General Public.</p>				

STATUTORY AUTHORITY/GOVERNMENT COMPANY OUTPUT GROUPS

OUTPUT SUPPLIER: NATIONAL ROADS AUTHORITY

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
NRA 9	Routine Maintenance of Public Roads	2,720,000	1,630,000	4,350,000
DESCRIPTION <ul style="list-style-type: none"> • Materials, labour, and equipment for construction plus project management services related to the general maintenance and upkeep of public roadways including: bush cutting, drainage systems, signage, barricades, traffic signals, speed humps, pavement markings, etc. 				

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

OUTPUT SUPPLIER: MINISTRY OF EDUCATION, TRAINING AND EMPLOYMENT

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
ETE 1	Policy Advice, Governance and Ministerial Support Services	4,313,993	(229,646)	4,084,347
DESCRIPTION				
<ul style="list-style-type: none"> • Policy research, development, communication, implementation and evaluation • Strategy development and management of strategic priority projects • Governance services in relation to Statutory Authorities and Government Owned Companies, University College of the Cayman Islands • Administrative and executive services to support the Minister 				
ETE 2	Job Placement and Employer Support Activities	703,424	(15,679)	687,745
DESCRIPTION				
Provision of services: <ul style="list-style-type: none"> • To improve access to employment for Caymanian job-seekers (both employed and unemployed) including: assisting Job Seekers through registering, assessing, processing, job matching, job referrals to training and attendance at Immigration Board Meetings or preparation of reports on work permit issues. • Aid employers with finding Caymanians for employment including: Processing of vacancies, review of jobs, coding of jobs, matching with job seekers, issuing of Job Waiver letters. • Improve workforce readiness, through career guidance and counselling, work readiness assessments, training and employment initiatives • Analyse and disseminate labour market information, to include research, information to Immigration Boards and monthly Job Placement Statistics 				
ETE 3	Employment Regulatory Activities	1,573,068	(21,930)	1,551,138
DESCRIPTION				
Radio broadcasts involve the following: <ul style="list-style-type: none"> • 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 				

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
ETE 6	Primary Education	17,726,195	(705,507)	17,020,688
DESCRIPTION Provision of teaching and learning services for children between the age of 5 and 11 at government primary schools, including: <ul style="list-style-type: none"> • Delivery of the Key Stage 1 and 2 National Curriculum, in accordance with the aims and guiding principles of the National Curriculum Overview document • Assessment, recording and reporting of students' achievement including; Student progress and achievement reports; Standardised testing (Cognitive Abilities Test) 2 -6 to track students' progress and to report to parents. 				
ETE 7	Secondary Education	19,036,534	(711,792)	18,324,742
DESCRIPTION <ul style="list-style-type: none"> • Provision of secondary level teaching and learning services for children in Years 7 to 11 at Government Secondary schools. • Provision of a Further Education Programme for Year 12 students at the Centre for Further Education (CIFEC), with the following programme strands: <ul style="list-style-type: none"> o Vocational, career and technical programme, with a range of TVET programmes and work experience o A Foundations Programmes, to assist students who need additional support in obtaining key academic qualifications • Supervision of a Dual-Entry programme component, to offer guidance and monitoring of students who attend off-site educational programmes for Year 12 credit (e.g. UCCI, A' Levels) 				
ETE 8	Education for Students with Special Needs	5,921,563	(504,822)	5,416,741
DESCRIPTION <ul style="list-style-type: none"> • Provision of educational and developmental services to students with disabilities within the compulsory education sector at the Lighthouse School (LHS) • Provision of alternative education services for students with social, emotional and behavioural needs who require alternative delivery of the curriculum provided by mainstream schools • Provision and co-ordination of assessment, identification and intervention services to students with significant barriers to learning in order to allow them to access the full range of educational opportunities • Provision of early intervention services to promote growth and development of children in the early years with significant barriers to learning 				

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
ETE 10	Preservation and Management of Records	1,209,513	(23,994)	1,185,519
DESCRIPTION Provision of services to: <ul style="list-style-type: none"> • Identify, protect and manage Government's Vital Records management system • Advise departments on filing systems, transferring and retrieval of semi-active records to and from the records centre, disposal schedules, freedom of information responsibilities, facilitating electronic records management, consulting with agencies on their policies for these records • Promote the historical and cultural holdings of the Cayman Islands National Archive (CINA) 				
ETE 11	Facilities Maintenance and Procurement Services	17,990,061	(500,510)	17,489,551
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				
ETE 13	Training and Support for Adults with Disabilities and their Families	1,158,628	(99,140)	1,059,488
DESCRIPTION <ul style="list-style-type: none"> • Provision of Training Programmes for approximately 60 Adults with Disabilities to promote individual growth and independence including Life Skills, Functional Literacy, Computer Skills, Communication, Arts and Crafts and Vocational Training and Placement; • Provision of therapeutic Services to promote the health and fitness of clients including the evaluation of performance skills, the development of treatment and fitness plans as well as the coordination and monitoring of health care. 				
ETE 14	Education Evaluation and Support Services	4,678,824	(9,979)	4,668,845
DESCRIPTION <ul style="list-style-type: none"> • Strategic oversight and management of Information, Communications Technology (ICT) to 20 school sites; • Provision of services to improve the quality of and access to Early Childhood Care and Education (ECCE), in private and government settings; • The provision of services to inspect and report on educational standards in government and private schools and pre-schools, other educational provision and school related matters; • The provision of school improvement services to schools, to provide targeted challenge and support to schools, to raise standards of achievement and improve the quality of teaching and learning 				

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

OUTPUT SUPPLIER: MINISTRY OF COMMUNITY AFFAIRS, GENDER AND HOUSING

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
CAH 2	Administration of Community Assistance Programmes	4,355,267	(13,000)	4,342,267
DESCRIPTION <ul style="list-style-type: none"> • The provision of in-home, residential and day care services provided for indigent elderly and adult disabled persons. • Provision of means and needs assessments in respect of applications for public welfare. • Provision of adequately prepared shelters and properly trained shelter management staff pre-disaster for the safe operation of shelters during and after a disaster 				
CAH 4	Counselling and Support Services	5,552,887	(243,000)	5,309,887
DESCRIPTION <ul style="list-style-type: none"> • Provision of individual, couples, family and group therapy and programmes to residents needing assistance with drug and alcohol issues, and family and relationship problems. • Provision of psycho-educational and experiential parent programme to support the personal, social and/or life skills growth of adolescent parents. • The provision of social work intervention services including: advocacy, counselling, mediation and conflict resolution, case management and overseas travel with client 				
CAH 5	Supervision and Support of Children	1,650,422	(3,800)	1,646,622
DESCRIPTION <p>Provision of social services to children and families involving:</p> <ul style="list-style-type: none"> • Residential care services for children and young adults with disabilities • Placement and supervision of abused and/or neglected children • Recruitment, assessment, approval, training and supervision of foster families for children needing short or long term placement • Partial assessments and counselling of prospective adoptive families for children who have been cleared for adoption 				

NON-GOVERNMENT SUPPLIER OUTPUT GROUPS

NON-GOVERNMENTAL SERVICES

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
NGS 68	Rental Accommodation for Persons in Need	1,460,000	109,800	1,569,800
DESCRIPTION Provision of rental accommodation for person in need of urgent housing assistance and who meet the established criteria				
NGS 70	Burial Assistance for Indigents	100,000	50,000	150,000
DESCRIPTION Provision of burial services for indigents.				
NGS 72	Therapeutic Services for Young Persons	5,000	(3,000)	2,000
DESCRIPTION Provision of therapeutic services for young persons who need to develop skills in behavioural modification.				

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

OUTPUT SUPPLIER: MINISTRY OF HEALTH, ENVIRONMENT, YOUTH, SPORTS AND CULTURE

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
HES 1	Policy Advice and Support to the Minister of Health, Environment, Youth, Sports and Culture	2,353,834	(53,000)	2,300,834
DESCRIPTION Provision of policy advice and administrative services for the Minister and Cabinet including: <ul style="list-style-type: none"> • Preparation of policy advice papers and papers for Cabinet • Preparation of drafting instructions • Monitor and review the delivery of outputs for, Statutory Authorities, Government-Owned Companies and Non-Government Organisations • Coastal Works • Environment Policy/Issues 				
HES 2	Health Regulatory Services	657,680	12,000	669,680
DESCRIPTION Inspection and regulatory services including: <ul style="list-style-type: none"> • Investigate and resolve complaints • Administer the Segregated Health Insurance Fund • Registration and certification of health professionals • Inspection and certification of health care facilities • Enforcement Issues Pertaining to the Health Insurance Law and Regulations 				
HES 4	Sports Coaching and Training Programme	3,401,494	(23,000)	3,378,494
DESCRIPTION <ul style="list-style-type: none"> • Maintenance and management of Government owned sports and recreational facilities to ensure safety, security and competition standards are adhered to. • Provision of Technical Education and training primarily in the six focus sports via community recreational programmes, national programmes, after-school programmes and school sessions. 				

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
HES 5	Youth Education Mentorship and Community Activities	649,194	(6,000)	643,194
<p>DESCRIPTION</p> <ul style="list-style-type: none"> • Facilitation of programmes whereby, youth research and share their views on national and international issues. The delivery of a series of summer camps which keep youth productively engaged and adequately supervised during their summer vacation. In addition, the coordination and production of newsletters and radio shows to disseminate information to youth. • Provision of an internationally recognized Cadet Corps programme in Grand Cayman and Cayman Brac for youth including: <ul style="list-style-type: none"> • Land and marine training; • Training programme that develops physical and mental endurance • Business Technology Education Council (BTEC) Diploma Programme 				
HES 6	Environmental Services and Research	2,448,393	9,000	2,457,393
<p>DESCRIPTION</p> <ul style="list-style-type: none"> • Provide environmental assessment reports and advice to government ministries, departments, developers and other stakeholders on issues likely to impact the natural environment. • Installation and maintenance of the Cayman Islands Marine Parks' regulatory markers and provision of Cayman Islands Public Mooring Programme. • Provision of conservation enforcement and search and rescue services • Provide scientific research, monitoring and assessment services of the marine and terrestrial natural resources of the Cayman Islands 				

STATUTORY AUTHORITY/GOVERNMENT COMPANY OUTPUT GROUPS

OUTPUT SUPPLIER: CAYMAN ISLANDS NATIONAL INSURANCE COMPANY

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
CIN 1	Health Insurance for Seaman and Veteran	9,151,855	(424,000)	8,727,855
DESCRIPTION Payment of insurance premiums for Seaman and Veteran and their dependents for insurance coverage by CINICO.				

NON-GOVERNMENT SUPPLIER OUTPUT GROUPS

OUTPUT SUPPLIER: VARIOUS OVERSEAS HOSPITALS

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
NGS 55	Tertiary Care at Various Overseas Institutions	9,400,000	4,900,005	14,300,005
DESCRIPTION Provision of tertiary health care for indigents, seamen and veterans who are referred for treatment overseas.				

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

STATUTORY AUTHORITY/GOVERNMENT COMPANY OUTPUT GROUPS

OUTPUT SUPPLIER: HEALTH SERVICES AUTHORITY

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
HEA 8	Autopsy and Coroner Services	200,000	40,000	240,000
DESCRIPTION Autopsies and Coroner services.				

NON-GOVERNMENT SUPPLIER OUTPUT GROUPS

OUTPUT SUPPLIER: VARIOUS AGENCIES

OUTPUT GROUP	DESCRIPTION NAME	2012/13 APPROVED BUDGET \$	2012/13 SUPPLEMENTARY REQUEST \$	2012/13 REVISED BUDGET \$
NGS 2	Legal Aid Services	1,665,000	160,000	1,825,000
DESCRIPTION Provision of legal representation for persons eligible for persons under the Legal Aid Law.				

6. CHANGES TO TRANSFER PAYMENT FOR 2012/13

Appropriation Reference Number	Transfer Payment Name and Description	2012/13 Approved Budget \$	2012/13 Supplementary Request \$	2012/13 Revised Budget \$
TP 27	Pre-School Educational Assistance <i>Pre-school education grants for students who qualify for financial assistance</i>	793,800	(80,000)	713,800
TP 30	Local, Overseas Scholarships and Bursaries Number of persons assisted 2012/13 overseas: 392 Number of persons assisted 2012/13 local: 667	7,497,000	1,818,610	9,315,610
TP 43	Poor Relief Vouchers <i>Short and Medium term financial assistance</i> Number of persons assisted 2012/13: (1,100-1,500)	1,818,194	100,000	1,918,194
TP 46	Emergency Relief Payments <i>Emergency relief financial assistance payments</i> Number of persons assisted 2012/13: (20)	17,722	3,000	20,722
TP 51	Other Educational Assistance <i>Grants awarded to institutions/individuals for projects/programmes to meet student's needs that are not provided for through traditional and/or mainstream educational provision.</i>	319,284	(85,992)	233,292
TP 52	Promotion of Nation Building <i>Support for schools, sporting cultural and other voluntary organizations.</i> <ul style="list-style-type: none"> • <i>Grant support for church-based After-School Programmes</i> • <i>Grant to NCVO Pines Retirement Home</i> • <i>Scholarship Grants to Young Persons</i> • <i>Grants to Churches for Construction of Emergency Shelters</i> 	4,500,691	(150,000)	4,350,691

Appropriation Reference Number	Transfer Payment Name and Description	2012/13 Approved Budget \$	2012/13 Supplementary Request \$	2012/13 Revised Budget \$
TP 53	Other Youth, Sports and Cultural Programme Assistance <ul style="list-style-type: none"> • Cayman Islands Softball Association • Cayman Athletic Sports Club • Childhood Obesity Task Force • Other Youth, Sports Culture Programmes/Events 	625,460	16,000	641,460
TP 56	Employment Initiatives <i>Grants awarded to various agencies to support the implementation of employment initiatives.</i>	584,766	(100,000)	484,766
TP 61	Student Enrichment and Support Services <i>Grants awarded to various institutions to support extended after-school programmes</i>	374,850	180,000	554,850
TP 63	Support To Local Business Associations <i>Contribution for the promotion of Financial Services</i>	264,600	(249,000)	15,600
TP 64	Law Enforcement and Equipment Services	0	900,000	900,000
TOTAL		16,796,367	2,352,618	19,148,985

7. CHANGES TO NON-GOVEMENTAL ORGANISATIONS

CHANGES TO OTHER EXECUTIVE EXPENSES FOR 2012/13

Appropriation Reference Number	Other Executive Expense Name and Description	2012/13 Approved Budget \$	2012/13 Supplementary Request \$	2012/13 Revised Budget \$
OE 2	Personal Emoluments for H.E. the Governor, Premier, Speaker of the Legislative Assembly, Deputy Governor, Deputy Premier, Cabinet Ministers and Elected Members of the Legislative Assembly <i>Salary, personal allowances (where relevant) pension contributions, health insurance for H.E the Governor, Premier, Speaker of the Legislative Assembly, Deputy Governor, Deputy Premier, Cabinet Ministers and Elected Members of the Legislative Assembly</i>	2,809,412	238,486	3,047,898
OE 4	Judiciary Expenses <i>Expenditure relating to members of the Judiciary including entertainment expenses, training, travel, recruitment expenses and security services</i>	650,000	(100,000)	550,000
OE 5	Constituency Allowance <i>Constituency allowances for Members of the Legislative Assembly</i>	444,600	9,000	453,600
OE 12	University of the West Indies Membership Levy <i>Annual membership payment to the University of the West Indies</i>	372,312	(269,000)	103,312
OE 13	UNESCO Membership Levy <i>Annual membership payment to UNESCO</i>	6,000	(6,000)	0
OE 54	Caribbean Catastrophe Risk Insurance Facility -Annual Premium	770,000	35,000	805,000
OE 65	Court of Appeal Expenses <i>Emoluments, travel and accommodation for a panel of four Court of Appeal Judges</i>	455,000	(100,000)	355,000
TOTAL		5,507,324	(192,514)	5,314,810

8. CHANGES TO LOANS MADE FOR 2012/13

Appropriation Reference Number	Loans Made Name and Description	2012/13 Approved Budget \$	2012/13 Supplementary Request \$	2012/13 Revised Budget \$
LM 3	Personnel Loans <i>Loans for Civil Servants</i> Number of loans awarded 2012/13 (budget): 12 - 25 Number of loans awarded 2011/12 (actual): 12	230,000	(200,000)	30,000
LM 4	Overseas Medical Advances <i>Loans for Overseas Medical Advances for uninsured patients</i> Number of loans awarded 2012/13 (budget): 5 - 10 Number of loans awarded 2011/12 (actual): 6	350,000	(250,000)	100,000
TOTAL		580,000	(450,000)	130,000

9. CHANGES TO PLANNED EQUITY INVESTMENTS FOR 2012/13

Reference Number	Equity Investment Name and Description	2012/13 Approved Budget \$	2012/13 Supplementary Request \$	2012/13 Revised Budget \$
E1 12	Ministry of Education, Training and Employment Construction and ancillary costs of new school(s) projects; minor capital works; other capital purchases and minor capital works	13,431,325	2,211,922	15,643,247
EI 58	Ministry of District Administration, Works, Lands and Agriculture <i>Equity investment for purchase of entity assets</i>	1,100,000	(260,000)	840,000
EI 60	Director of Public Prosecutions <i>Working capital, set up of new office, Build-out and library books</i>	300,000	(150,000)	150,000
TOTAL		14,831,325	1,801,922	16,633,247

10. CHANGES TO PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSETS

Reference Number	Equity Investment Name and Description	2012/13 Approved Budget \$	2012/13 Supplementary Requested \$	2012/13 Revised Budget \$
EA 9	Land Purchase - Gazetted Claims <i>Settlement of claims for property gazetted to facilitate road construction</i>	2,200,000	(600,000)	1,600,000
EA 36	Miscellaneous Road Surface Upgrades <i>Hot mix overlay of various District roads - Grand Cayman</i>	3,000,000	(1,630,000)	1,370,000
EA 60	Cayman Brac – Bluff Playfield	190,000	290,000	480,000
EA 78	Government Office Accommodation Project 1 Continue fit-out works within the building	175,000	600,000	775,000
EA 87	Juvenile Facilities Includes construction of a Juvenile Secured Remand Facility	4,000,000	(1,500,000)	2,500,000
EA 125	Cayman Brac Emergency Shelter <i>Continue construction of shelter</i>	1,500,000	(30,000)	1,470,000
EA 127	Doppler Radar	0	150,000	150,000
TOTAL		11,065,000	(2,720,000)	8,345,000

PART B

REVISED ESTIMATES OF APPROPRIATION

FOR THE

2012/13 FINANCIAL YEAR

11. SCHEDULE OF SUPPLEMENTARY APPROPRIATIONS REQUESTED FOR 2012/13

Appropriations to the Premier

Appropriation Reference Number	Appropriation Name	Approved Appropriation	Supplementary Appropriation	Revised Appropriations
Output Group				
ETP 1	Policy Advice and Ministerial Service to the Premier	3,041,035	(800,000)	2,241,035
Transfer Payment				
TP 52	Promotion of Nation Building	4,500,691	(150,000)	4,350,691

Appropriations to the Minister of Finance, Tourism, and Development

Appropriation Reference Number	Appropriation Name	Approved Appropriation	Supplementary Appropriation	Revised Appropriations
Output Groups				
FTD 1	Policy Advice and Ministerial Services for the Minister of Finance, Tourism and Development	6,370,796	(140,600)	6,230,196
FTD 15	Promoting Commerce and Inward Investment	787,445	(171,680)	615,765
FTD 18	Financial Services Public Relations	1,485,068	(101,330)	1,383,738
FTD 20	Services provided by the London Office	717,156	(100,000)	617,156
Transfer Payment				
TP 63	Support to Local Business Associations	264,600	(249,000)	15,600
Other Executive Expense				
OE 54	Caribbean Catastrophic Risk Insurance Facility-Annual Premium	770,000	35,000	805,000
Loans Made				
LM 3	Personnel Loans	230,000	(200,000)	30,000
LM 4	Overseas Medical Advances	350,000	(250,000)	100,000

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

Appropriation Reference Number	Appropriation Name	Approved Appropriation	Supplementary Appropriation	Revised Appropriations
Output Groups				0
DWG 1	Advice and Support to the Minister of District Administration, Works, Land and Agriculture	3,103,179	(251,350)	2,851,829
DWG 2	Collection, Recycling and Disposal of Waste	2,704,787	(30,000)	2,674,787
DWG 3	Public Health Services	1,223,145	(13,000)	1,210,145
DWG 5	Emergency Response Services	331,810	(7,000)	324,810
DWG 6	National Mail Service	1,391,754	(250,000)	1,141,754
DWG 13	Collection of Revenue	583,968	(203,840)	380,128
DWG 14	Management of Special Projects	1,299,212	(24,300)	1,274,912
DWG 16	Management of Land Information	2,972,926	(287,549)	2,685,377
DWG 17	Management of Government Properties	13,464,855	(257,961)	13,206,894
DWG 18	Mosquito Control Services	5,946,246	(50,000)	5,896,246
DWG 20	Management of Executive Assets in Cayman Brac and Little Cayman	4,952,573	(100,000)	4,852,573
DWG 21	Weather Forecast Services	665,925	(320,006)	345,919
NRA 9	Routine Maintenance of Public Roads	2,720,000	1,630,000	4,350,000
Equity Investment				
EI 58	Ministry of District Administration, Works, Land and Agriculture	1,100,000	(260,000)	840,000
Executive Assets				0
EA 9	Land Purchase: Gazetted Claims	2,200,000	(600,000)	1,600,000
EA 36	Miscellaneous Road Surface Upgrades	3,000,000	(1,630,000)	1,370,000
EA 60	Cayman: Brac Bluff Playfield	190,000	290,000	480,000
EA 78	Government Office Accommodation Project 1	175,000	600,000	775,000
EA 125	Cayman Brac Emergency Shelter	1,500,000	(30,000)	1,470,000
EA 127	Doppler Radar	0	150,000	150,000

Appropriations to the Minister of Education, Training and Employment

Appropriation Reference Number	Appropriation Name	Approved Appropriation	Supplementary Appropriation	Revised Appropriations
Output Groups				0
ETE 1	Policy Advice, Governance and Ministerial Support Services	4,313,993	(229,646)	4,084,347
ETE 2	Job Placement and Employer Support Activities	703,424	(15,679)	687,745
ETE 3	Employment Regulatory Activities	1,573,068	(21,930)	1,551,138
ETE 6	Primary Education	17,726,195	(705,507)	17,020,688
ETE 7	Secondary Education	19,036,534	(711,792)	18,324,742
ETE 8	Education for Students with Special Needs	5,921,563	(504,822)	5,416,741
ETE 10	Preservation and Management of Records	1,209,513	(23,994)	1,185,519
ETE 11	Facilities Maintenance and Procurement Services	17,990,061	(500,510)	17,489,551
ETE 13	Training and Support for Adults with Disabilities and their Families	1,158,628	(99,140)	1,059,488
ETE 14	Education Evaluation and Support Services	4,678,824	(9,979)	4,668,845
Transfer Payments				0
TP 27	Pre-School Educational Assistance	793,800	(80,000)	713,800
TP 30	Local, Overseas Scholarships and Bursaries	7,497,000	1,818,610	9,315,610
TP 56	Employment Initiatives	584,766	(100,000)	484,766
TP 61	Student Enrichment and Support Services	374,850	180,000	554,850
Other Executive Expenses				
OE 12	University of the West Indies Membership Levy	372,312	(269,000)	103,312
OE 13	UNESCO Membership Levy	6,000	(6,000)	0
Equity Investment				
EI 12	Ministry of Education, Training and Employment	13,431,325	2,211,922	15,643,247

Appropriations to the Minister of Community Affairs, Gender and Housing

Appropriation Reference Number	Appropriation Name	Approved Appropriation	Supplementary Appropriation	Revised Appropriations
Output Groups				0
CAH 2	Administration of Community Assistance Programme	4,355,267	(13,000)	4,342,267
CAH 4	Counselling and Support Services	5,552,887	(243,000)	5,309,887
CAH 5	Supervision and Support of Children	1,650,422	(3,800)	1,646,622
NGS 68	Rental Accommodation for Persons in Need	1,460,000	109,800	1,569,800
NGS 70	Burial Assistance for Indigents	100,000	50,000	150,000
NGS 72	Therapeutic Services for Young Persons	5,000	(3,000)	2,000
TP 43	Poor Relief Vouchers	1,818,194	100,000	1,918,194
TP 46	Emergency Relief Payments	17,722	3,000	20,722
TP 51	Other Educational Assistance	319,284	(85,992)	233,292
Executive Asset				0
EA 87	Juvenile Facilities	4,000,000	(1,500,000)	2,500,000

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

Appropriation Reference Number	Appropriation Name	Approved Appropriation	Supplementary Appropriation	Revised Appropriations
Output Groups				
HES 1	Policy Advice and Ministerial Servicing to the Minister of Health, Environment, Youth, Sports, and Culture	2,353,834	(53,000)	2,300,834
HES 2	Health Regulatory Services	657,680	12,000	669,680
HES 4	Sports Coaching and Training Programmes	3,401,494	(23,000)	3,378,494
HES 5	Youth Education Mentorship and Community Activities	649,194	(6,000)	643,194
HES 6	Environmental Services and Research	2,448,393	9,000	2,457,393
CIN 1	Health Insurance for Seamen and Veterans	9,151,855	(424,000)	8,727,855
NGS 55	Tertiary Care at Various Overseas Institutions	9,400,000	4,900,005	14,300,005
Transfer Payment				0
TP 53	Other Youth, Sports and Cultural Programme Assistance	625,460	16,000	641,460

Appropriations to the Deputy Governor

Appropriation Reference Number	Appropriation Name	Approved Appropriation	Supplementary Appropriation	Revised Appropriations
Transfer Payment				
TP 64	Law Enforcement Equipment Services	0	900,000	900,000
Other Executive Expenses				
OE 2	Personal Emoluments for H.E. the Governor, Premier, Deputy Premier, Speaker of the Legislative Assembly, Ministers, Elected Members of the Legislative Assembly and Deputy Governor	2,809,412	238,486	3,047,898
OE 5	Constituency Allowance	444,600	9,000	453,600

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

Appropriation Reference Number	Appropriation Name	Approved Appropriation	Supplementary Appropriation	Revised Appropriations
Equity Investment				
EI 60	Director of Public Prosecution	300,000	(150,000)	150,000

Appropriations to Cabinet on behalf of the Chief Justice

Appropriation Reference Number	Appropriation Name	Approved Appropriation	Supplementary Appropriation	Revised Appropriations
Output Groups				
HEA 8	Autopsy and Coroner Services	200,000	40,000	240,000
NGS 2	Legal Aid Services	1,665,000	160,000	1,825,000
Other Executive Expenses				
OE 4	Judiciary Expenses	650,000	(100,000)	550,000
OE 65	Court of Appeal Expenses	455,000	(100,000)	355,000

PART C

REVISED UNAUDITED FINANCIAL STATEMENTS

FOR THE

Financial Year Ended 30 June 2013



**CAYMAN ISLANDS
GOVERNMENT**

**STATEMENT OF RESPONSIBILITY FOR THE REVISED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30th JUNE 2013**

These financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law. They report the financial transactions for the Core Government and the Entire Public Sector reporting entities for the financial year ended 30th June 2013.

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

The financial statements incorporate the fiscal and economic implications of all Government decisions and circumstances as at 26th August 2013.

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

To the best of our knowledge the financial statements are:

- (a) Complete and reliable;
- (b) Fairly reflect the financial position as at 30th June 2013 and performance for the financial year ended 30th June 2013;
- (c) Include all policy decisions and other circumstances that have, or may have, a material effect on the statements; and
- (d) Comply with generally accepted accounting practice.

Honourable Marco Archer

Minister of Finance and Economic Development

27th August 2013

Alden M. McLaughlin, Jr. MBE, JP

Premier

Minister for Home and Community Affairs

27th August 2013

GENERAL ACCOUNTING POLICIES

Reporting entity

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

- Executive financial transactions and balances;
 - Ministries and Portfolios;
 - Statutory Authorities;
 - Government Companies; and
 - The Audit Office and the Office of the Complaints Commissioner; and Office of the Information Commissioner
- The Core Government entity accounts for Statutory Authorities and Government Companies on an equity accounting basis while the Entire Public Sector accounts for them on a fully consolidated basis.

Basis of preparation

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

Reporting Period

The reporting period is the year ended 30 June 2013.

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.
Miscellaneous Stamp Duty	At the time the goods are delivered (on parcels).
Miscellaneous Immigration Fees	Upon application.
Levies on Property	
Land Transfer Duty	At time of transfer of ownership (set fee).
Infrastructure Fund Fee	For non-refundable fees, upon application for planning approval. For refundable fees, once planning approval is granted.
Other Levies	
Court Fines	When fine imposed.
Other Fines	When fine imposed.

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

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

Investment revenue

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

Donations

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

Expenses

General

Expenses are recognised when incurred.

Supplies and consumables – Leases

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

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

Transfer payments

Personal benefits are recognised at time of payment.

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

Depreciation

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

ASSETS

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Investments

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

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

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Employee entitlements

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

Provisions

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

Pension liability

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

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

Borrowings

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

Currency issued

Currency issued for circulation is measured at face value.

Commitments

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

Contingencies

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

GOVERNMENT OF THE CAYMAN ISLANDS
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013
STATEMENT OF SIGNIFICANT ASSUMPTIONS

General Assumptions

These revised financial statements were finalised 26th August 2013 and incorporate all government decisions and circumstances communicated up to that date.

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

GOVERNMENT OF THE CAYMAN ISLANDS					
SCHEDULE OF ASSETS AND LIABILITIES					
AS AT 30 JUNE 2013					
	Notes	Core Government		Entire Public Sector	
		2012/13 Unaudited Actuals \$000	2012/13 Budget \$000	2012/13 Unaudited Actuals \$000	2012/13 Budget \$000
Financial Assets					
Cash and cash equivalents	1	117,067	119,720	180,229	182,882
Marketable securities and deposits		0	0	84,994	95,162
Loans Made		1,238	0	3,782	2,544
Trade receivables	2	21,974	30,904	12,635	21,565
Other receivables	2	5,169	2,845	19,771	2,900
Inventories	3	3,489	1,679	17,577	15,767
Prepayments	5	3,092	3,774	5,898	6,580
Total financial assets		152,029	158,922	324,886	327,400
Non-financial Assets					
Trade Receivables	2	0	3	21,595	22,893
Other Receivables	2	8	2,419	386	2,797
Investments	4	0	0	14,807	14,807
Loans Made	6	30,978	42,267	58,355	69,644
Property, plant and equipment	7	1,025,844	1,036,291	1,338,553	1,349,000
Investments in associates	8	2,497	1,889	2,497	1,889
Net Worth - Public Entities	9	279,828	269,049	0	0
Prepayments	5	0	1	2,543	2,544
Total non-financial assets		1,339,155	1,351,919	1,438,736	1,463,574
		1,491,184	1,510,841	1,763,622	1,790,974
Current Liabilities					
Trade payables	10	24,974	24,172	40,534	40,287
Other payables and accruals	10	38,237	36,481	39,972	38,216
Bank Overdraft	1	0	0	0	0
Unearned revenue	11	22,409	18,568	34,252	30,411
Employee entitlements	12	6,771	11,327	8,504	13,060
Borrowings	13	26,269	26,395	46,678	46,804
Total Current Liabilities		118,660	116,943	169,940	168,778
Non-Current Liabilities					
Trade payables	10	0	0	1,315	1,315
Other payables and accruals	10	176	92	6,256	4,508
Unearned Revenue	11	0	0	2	2
Employee entitlements	12	108	0	5,014	4,906
Currency Issued		0	0	91,006	91,006
Borrowings	13	547,429	549,005	665,278	666,854
Unfunded pension liability	14	207,083	207,083	207,083	215,312
Unfunded Post Retirement Health Care		0	0	575	575
Total Non-Current Liabilities		754,796	756,180	975,954	984,478
Total Liabilities		873,456	873,123	1,145,894	1,153,256
Total Net Assets		617,728	637,718	617,728	637,718
Net Assets/Equity					
Reserves	15	100,344	97,441	100,344	97,441
Accumulated surpluses/(deficit)		517,384	540,277	517,384	540,277
Total net assets/equity		617,728	637,718	617,728	637,718

GOVERNMENT OF THE CAYMAN ISLANDS SCHEDULE OF REVENUE AND EXPENSES FOR THE YEAR ENDING 30 JUNE 2013		Core Government		Entire Public Sector	
		2012/13	2012/13	2012/13	2012/13
		Unaudited Actuals	Budget	Unaudited Actuals	Budget
		\$000	\$000	\$000	\$000
Revenue					
Coercive Revenue	16	560,036	590,559	560,036	590,559
Sales of Goods & Services	17	58,326	58,682	240,177	240,533
Investment revenue	18	658	213	2,554	2,109
Donations	19	409	0	910	501
Other revenue		136	0	874	738
Total Revenue		619,565	649,454	804,551	834,440
Expenses					
Personnel costs	20	238,871	250,885	345,494	357,508
Supplies and consumables	21	87,428	95,284	220,369	228,225
Depreciation		25,034	25,006	46,852	46,824
Impairment of property, plant and equipment		0	0	134	134
Finance costs	22	33,187	32,841	39,216	38,870
Litigation costs	23	1,210	454	2,400	1,644
Outputs from Statutory Authorities & Government Companies	24	110,852	108,460	0	0
Outputs from Non-Governmental Suppliers	25	25,999	18,955	25,999	18,955
Transfer Payments	26	31,728	32,816	31,728	32,816
(Gains)/losses on foreign exchange transactions	27	(1,944)	17	(1,907)	54
(Gains)/losses on disposal of property, plant and equipment	27	1,180	0	2,068	671
(Profit)/Loss on Statutory Authorities & Government Companies	9	(1,658)	(1,875)	0	0
Extraordinary items			0	0	0
Other operating expenses		4,357	4,359	26,485	26,487
Total Expenses		556,245	567,202	738,839	752,188
Net Surplus/(Deficit)		63,321	82,252	65,713	82,252

GOVERNMENT OF THE CAYMAN ISLANDS					
SCHEDULE OF CASH FLOWS					
FOR THE YEAR ENDING 30 JUNE 2013		Core Government		Entire Public Sector	
		2012/13	2012/13	2012/13	2012/13
		Unaudited Actuals	Budget	Unaudited Actuals	Budget
		\$000	\$000	\$000	\$000
Cash flows					
Operating Activities					
Cash received					
Coercive Receipts		563,787	590,559	563,785	590,557
Outputs to other government agencies		0	58,682	0	44,259
Sale of goods and services - third party		57,260	213	278,598	221,551
Interest received		287	0	3,822	3,535
Donations / Grants received		2,381	0	2,916	535
Other receipts		0	2,121	16,863	18,984
Total cash received		623,715	651,575	865,984	879,421
Cash used					
Personnel costs		(239,507)	(250,904)	(343,757)	(355,154)
Supplies and consumables		(85,358)	(93,574)	(208,453)	(216,669)
Outputs from public authorities		(106,662)	(109,366)	0	0
Outputs from non-governmental organisations		(23,493)	(18,953)	(23,493)	(18,953)
Transfer payments		(31,968)	(32,814)	(31,968)	(32,814)
Financing/interest payments		(33,423)	(33,012)	(39,232)	(38,821)
Other payments		(4,448)	(5,114)	(80,360)	(81,026)
Total cash used		(524,859)	(543,737)	(727,263)	(743,437)
Net cash flows from (used by) operating activities	28	98,856	107,838	138,721	135,984
Investing activities					
Cash received					
Proceeds from sale of property, plant and equipment		0	0	420	420
Proceeds from sale of investments (Repayment of Loans Made)		4,483	1,157	4,936	1,610
Capital withdrawal/Dividends from Public Authorities		2,979	2,008	971	0
Total cash received		7,462	3,165	6,327	2,030
Cash used					
Purchase of property, plant and equipment		(31,270)	(32,667)	(60,369)	(61,766)
Loans made / Investments		(998)	(1,238)	(8,008)	(8,248)
Equity injection in public authorities		(22,025)	(22,526)	501	
Total cash used		(54,293)	(56,431)	(67,876)	(70,014)
Net cash flows from (used by) investing activities		(46,831)	(53,266)	(61,549)	(67,984)
Financing activities					
Cash received					
Total cash received		0	0	0	0
Cash used					
Repayment of borrowings		(26,304)	(26,395)	(40,028)	(40,119)
Total cash used		(26,304)	(26,395)	(40,028)	(40,119)
Net cash flows from (used by) financing activities		(26,304)	(26,395)	(40,028)	(40,119)
Net increase/(decrease) in cash and cash equivalents held		25,721	28,177	37,144	27,881
Cash and cash equivalents at beginning of period		91,346	91,520	143,085	155,001
Cash and cash equivalents at end of period	1	117,067	119,697	180,229	182,882

STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDING 30 JUNE 2013	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals \$000	Budget \$000	Unaudited Actuals \$000	Budget \$000
Opening Balance Net Worth	554,407	555,466	554,407	555,466
Net Surplus	63,321	82,252	63,321	82,252
Total Recognised Revenues and Expenses	617,728	637,718	617,728	637,718
Closing Balance Net Worth	617,728	637,718	617,728	637,718

GOVERNMENT OF THE CAYMAN ISLANDS STATEMENT OF BORROWINGS AS AT 30 JUNE 2012				
	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals \$000	Budget \$000	Unaudited Actuals \$000	Budget \$000
Outstanding Debt				
Local Currency Debt				
Statutory bodies – self financing loans	0	0	58,038	58,038
Total Local Currency Debt	0	0	58,038	58,038
Foreign Currency Debt				
Central Government long-term loans	573,698	575,400	653,558	655,620
Total Foreign Currency Debt	573,698	575,400	653,558	655,620
Total Outstanding Debt	573,698	575,400	711,596	713,658
Less				
Marketable Securities and Deposits				
Local Currency	0	0	84,944	95,162
Total Marketable Securities and Deposits	0	0	84,944	95,162
Net Public Debt	573,698	575,400	626,652	618,496

Note 1 : Cash and cash equivalents				
	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals \$000	Budget \$000	Unaudited Actuals \$000	Budget \$000
Cash on hand	3,566	4,037	2,777	3,248
US\$ Bank Accounts	1,500	1,798	14,850	15,148
CI\$ Bank Accounts	14,559	16,443	35,444	37,328
US\$ Short Term Deposits including call accounts (less than 90 days)	97,442	97,442	97,442	97,442
CI\$ Short Term Deposits including call accounts (less than 90 days)	0	0	29,716	29,716
TOTAL	117,067	119,720	180,229	182,882
Represented by:				
Restricted Funds	96,604	97,441		
Other Operating Funds/(Overdraft)	20,463	22,279		
TOTAL	117,067	119,720		

Note 2 : Trade & other receivables				
	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Trade Receivables				
Debtors	30,447	39,852	45,167	55,395
Outputs to other government agencies	926	1,302	0	0
Less: provision for doubtful debts	(9,399)	(10,247)	(10,089)	(10,937)
Total trade receivables & other receivables	21,974	30,907	35,078	44,458
Current	21,974	30,904	12,635	21,565
Non-Current	0	3	21,595	22,893
Total	21,974	30,907	34,230	44,458

	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Other Receivables				
Advances (salary, Official Travel, etc)	274	73	634	433
Dishonoured cheques	(34)	(9)	(34)	(9)
Interest receivable - Loans Made	146	39	652	545
Other	6,530	6,900	21,411	7,234
Less: provision for doubtful debts	(1,739)	(1,739)	(2,506)	(2,506)
Total other receivables	5,177	5,264	20,157	5,697
Current	5,169	2,845	19,771	2,900
Non-Current	8	2,419	386	2,797
Total	5,177	5,264	20,157	5,697

	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
Other Receivables	\$000	\$000	\$000	\$000
Advances (salary, Official Travel, etc)	274	73	634	433
Dishonoured cheques	(34)	(9)	(34)	(9)
Interest receivable - Loans Made	146	39	652	545
Other	6,530	6,900	21,411	7,234
Less: provision for doubtful debts	(1,739)	(1,739)	(2,506)	(2,506)
Total other receivables	5,177	5,264	20,157	5,697
Current	5,169	2,845	19,771	5,697
Non-Current	8	2,419	386	0
Total	5,177	5,264	20,157	5,697

Note 3 : Inventories				
Description	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Inventory held for use in the provision of goods and services	500	282	8,307	8,140
Inventory held for sale	2,989	1,397	9,270	7,678
Impairment of Inventory		0	0	(51)
TOTAL INVENTORIES	3,489	1,679	17,577	15,767
Current	3,489	1,679	17,577	15,767
Total	3,489	1,679	17,577	15,767

Note 4 : Investments				
Description	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Investment - Low Income Housing Properties	0	0	14,807	14,807
Total Investments at the lower of cost or market value	0	0	14,807	14,807

Note 5 : Prepayments				
Description	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Insurance	1,780	1,587	5,898	6,580
Other	1,312	2,188	2,543	2,544
Total	3,092	3,775	8,441	9,124

Note 6 : Loans Made				
Loan Description	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Overseas Medical loans	12,987	13,583	12,987	13,583
Personal loans to staff	13	13	13	13
Civil Service Mortgages to staff	750	747	750	747
Student loans	275	268	275	268
Loans to Statutory Authorities and Government Companies	7,500	7,449	0	0
Loans to farmers	202	197	202	197
Other	10,415	19,936	47,836	57,306
Home School Association	74	74	74	74
BALANCE AS AT 30 JUNE	32,216	42,267	63,137	72,188

Note 7 : Property, plant & equipment

	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
Cost of Property, plant & equipment	\$000	\$000	\$000	\$000
Land	184,267	185,551	224,763	226,047
Plant and equipment	23,936	24,424	138,416	138,904
Buildings	385,833	388,304	610,305	612,776
Furniture	8,153	8,319	18,227	18,393
Computers	24,752	25,257	47,459	47,964
Other assets	27,504	28,065	66,015	66,576
Infrastructure	483,900	493,775	512,185	522,060
Motor Vehicles	28,107	28,681	36,423	36,997
Assets under construction or development	125,293	127,850	129,918	132,475
	1,291,744	1,310,226	1,783,710	1,802,192
Accumulated Depreciation				
Plant and equipment	14,121	14,409	64,382	64,670
Buildings	109,500	111,735	173,947	176,182
Furniture	5,299	5,407	13,592	13,700
Computers	18,839	19,223	36,554	36,938
Other assets	15,453	15,768	36,106	36,421
Infrastructure	81,908	83,580	92,656	94,328
Motor Vehicles	23,337	23,813	30,477	30,953
	268,456	273,935	447,713	453,192
Net Book Value			0	
Land	184,267	185,551	224,763	226,047
Plant and equipment	9,815	10,015	74,034	74,234
Buildings	276,333	276,569	436,358	436,594
Furniture	2,854	2,912	4,635	4,693
Computers	5,913	6,034	10,905	11,026
Other assets	12,051	12,297	29,909	30,155
Infrastructure	401,991	410,195	419,528	427,732
Motor Vehicles	4,771	4,868	5,947	6,044
Assets under construction or development	127,850	127,850	132,475	132,475
	1,025,844	1,036,291	1,338,553	1,349,000

Note 8 : Investments in Associates

	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
Investment	\$000	\$000	\$000	\$000
Cayman First(Formerly SAGICOR General Insurance)	2,260	1,652	2,260	1,652
Caribbean Development Bank	237	237	237	237
	2,497	1,889	2,497	1,889

Note 9a: Net worth of Public Entities					
Description	01-July-2012 Balance \$000	Equity Injection \$000	Profit or (Loss) \$000	Dividends and Capital Withdrawal \$000	2012/13 Budget \$000
National Housing and Development Trust	(2,118)	2,992	(1,361)	0	(487)
Children and Youth Services Foundation Foundation	926	0	(174)		752
Cayman Islands Civil Aviation Authority	6,377	0	1,887	(1,815)	6,449
University College of Cayman Islands	3,209	241	0	0	3,450
Cayman Islands Stock Exchange	1,638	0	153	(160)	1,631
Cayman Islands Monetary Authority	22,662	0	0	0	22,662
Cayman Islands Development Bank	4,265	1,000	(66)	0	5,199
National Gallery	2,856	0	(76)	0	2,780
National Museum	2,719	0	0	0	2,719
National Drug Council	237	0	0	0	237
Health Services Authority - HSA	82,086	2,433	(1,807)	0	82,712
Cayman Islands National Insurance Company - CINICO	6,445	0	2,041	0	8,486
Cayman National Cultural Foundation	3,845	0	0	0	3,845
Maritime Authority	2,898	0	0	0	2,898
Port Authority	39,999	0	690	0	40,689
Tourism Attraction Board	5,590	0	0	0	5,590
Cayman Airways Limited	(56,317)	5,100	96	0	(51,121)
CaymanTurtle Farm(1983) Limited	(3,100)	10,500	(8,085)	0	(685)
Cayma Islands Airport Authority	58,906	0	4,936	0	63,842
Water Authority	56,592	0	3,517	(100)	60,009
Information and Communication Technology Authority	1,781	0	60	0	1,841
Electricity Regulatory Authority	393	0	224	(150)	467
Sister Islands Affordable Housing	1,047	160	(160)	0	1,047
National Roads Authority	3,937	0	0	0	3,937
Audit Oversight Authority	0	100	0	0	100
Total	246,873	22,526	1,875	(2,225)	269,049

Note 9b: Net worth of Public Entities					
Description	01-July-2012 Balance \$000	Equity Injection \$000	Profit or (Loss) \$000	Dividends and Capital Withdrawal \$000	2011/12 Unaudited Actuals \$000
National Housing Development Trust	(2,327)	2,992	(1,361)		(696)
Children and Youth Services Foundation Foundation	933	0	(174)		759
Cayman Islands Civil Aviation Authority	8,021	0	1,887		9,908
University College of Cayman Islands	3,444	241	0		3,685
Cayman Islands Stock Exchange	1,757	0	153		1,910
Cayman Islands Monetary Authority	22,662	0	0		22,662
Cayman Islands Development Bank	3,353	1,000	(66)		4,287
National Gallery	3,284	0	(76)		3,208
National Museum	2,942	0	0		2,942
National Drug Council	259	0	0		259
Health Services Authority - HSA	81,804	2,433	(1,807)		82,430
Cayman Islands National Insurance Company - CINICO	6,852	0	2,041		8,893
Cayman National Cultural Foundation	4,123	0	0		4,123
Maritime Authority	2,703	0	0		2,703
Port Authority	40,054	0	690		40,744
Tourism Attraction Board	10,034	0	0		10,034
Cayman Airways Limited	(57,509)	5,100	96		(52,313)
CaymanTurtle Farm(1995) Limited	(2,945)	10,500	(8,085)		(530)
Cayman Islands Airport Authority	62,827	0	4,936	(2,979)	64,784
Water Authority	58,100	0	3,300		61,400
Information and Communication Technology Authority	1,765	0	60		1,825
Electricity Regulatory Authority	969	0	224		1,193
Sister Islands Affordable Housing	1,681	160	(160)		1,681
National Roads Authority	3,937	0	0		3,937
Total	258,723	0	1,658	(2,979)	279,828

Note 10 : Trade payables, other payables & Accruals

	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Trade Payables				
Creditors	24,974	24,172	41,849	41,602
	24,974	24,172	41,849	41,602
Current	24,974	24,172	40,534	40,287
Non-Current	0	0	1,315	1,315
Total	24,974	24,172	41,849	41,602
Other Payables and Accruals				
Payroll Deductions	1,507	1,438	1,607	1,538
Operating Lease	9	9	9	9
Interest	7	7	4,547	4,547
Accrued Expenses	18,289	17,449	23,267	20,855
Other payables	18,600	17,578	16,797	15,775
Total payables and accruals	38,413	36,481	46,228	42,724
Current	38,237	36,481	39,972	38,216
Non-Current	176	92	6,256	4,508
Total	38,413	36,573	46,228	42,724

Note 11 : Unearned Revenue

	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Customs	1,974	1,636	1,974	1,636
Income Received in Advance	1,113	922	1,113	922
Other	19,322	16,121	31,163	27,964
Unearned Immigration Fees	0	(111)	0	(111)
Total unearned revenue	22,409	18,568	34,250	30,411

Note 12 : Employee costs & other entitlements

	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Current employee entitlements are represented by:				
Annual Leave	2,104	3,519	3,493	4,908
Retirement and long service leave	1,917	3,207	1,917	3,207
Accrued salaries	2,703	4,521	3,047	4,865
Pension (employee and employer)	48	80	48	80
Total current portion	6,771	11,327	8,504	13,066
Non-current employee entitlements are represented by:				
Retirement and long service leave	108	0	5,014	4,906
Total employee entitlements	6,879	11,327	13,518	17,966

Note 13: Statement of Borrowings

	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Local Currency Debt				
Not later than one year	0	0	14,636	14,636
Between one and two years	0	0	14,513	14,513
Between two and five years	0	0	22,581	22,581
Later than five Years	0	0	6,308	6,308
Total Local Currency Debt	0	0	58,038	58,038
Foreign Currency Debt (stated in C\$)				
Not later than one year	26,269	26,395	32,042	32,168
Between one and two years	25,280	25,129	33,166	33,015
Between two and five years	89,497	89,497	127,251	127,251
Later than five years	432,803	434,379	461,459	463,186
Total Foreign Currency Debt	573,849	575,400	653,918	655,620
Total Outstanding Debt	573,849	575,400	711,956	713,658
Local Currency Marketable Securities and Deposits				
Not later than one year	0	0	84,994	95,162
Total Local Currency Marketable Securities and Deposits	0	0	84,994	95,162
Foreign Currency Marketable Securities and Deposits				
Total Foreign Currency Marketable Securities and Deposits	0	0	0	0
Total Marketable Securities and Deposits	0	0	84,994	95,162
Net Public Debt	573,849	575,400	626,962	618,496

Statement of Borrowings	Core Government	
	2012/13	2012/13
	Unaudited Actuals \$000	Budget \$000
Foreign Currency Debt <i>Central Government loans</i>		
The Cayman Islands Government Securities Law, 2003 2003 Bond Issue	46,051	45,602
2009 Notes Issue	261,300	261,300
FirstCaribbean International Bank (Cayman) Limited Loan Law 8 of 2003 - General Financing of CIG Activities	800	800
FirstCaribbean International Bank (Cayman) Limited The Loan (No. 2) Bill, 2003 Construction Works - Prospect Primary & National Archives Building	1,601	1,601
First Caribbean International Bank (Cayman) Limited Loan Law 5 of 2004 Road Works	1,454	1,454
First Caribbean International Bank (Cayman) Limited Tranche 1 #10090596	3,000	3,000
FirstCaribbean International Bank (Cayman) Limited Tranche 2 #10123355	12,000	12,000
FirstCaribbean International Bank (Cayman) Limited Tranche 3 # 10207828	2,778	2,778
FirstCaribbean International Bank (Cayman) Limited Tranche 4 #10249656	3,250	3,250
First Caribbean Bank (Cayman) Limited - Government Appropriation (July 2007 to June 2008) Law 2007 Tranche 1 # 10276203	35,875	35,875
Tranche 2 # 10330158	25,967	25,967
Tranche 3 # 10331239	25,545	25,545
FirstCaribbean International Bank (Cayman) Limited The Appropriation(July 2010 to June 2011)Law,2010	154,228	154,228
Total Foreign Currency Debt	573,849	573,400

Note 14: Unfunded Pension Liability	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Public Service Pensions Plan Actuarial Valuation				
Value of pension fund allocated assets	174,300	174,300	174,300	174,300
Past service liability	(366,700)	(366,700)	(366,700)	(374,929)
Fund deficiency	(192,400)	(192,400)	(192,400)	(200,629)
Parliamentarian pensions plan actuarial valuation				
Value of pension fund allocated assets	4,729	4,729	4,729	4,729
Past service liability	(19,434)	(19,434)	(19,434)	(19,434)
Fund deficiency	(14,705)	(14,705)	(14,705)	(14,705)
Judicial Public Service Pensions Plan Actuarial Valuation				
Value of pension fund allocated assets	1,901	1,901	1,901	1,901
Past service liability	(1,879)	(1,879)	(1,879)	(1,879)
Fund (deficiency)/surplus	22	22	22	22
Total	(207,083)	(207,083)	(207,083)	(215,312)

Note 15: Reserves	Core Government	
	2012/13	2012/13
	Unaudited Actuals	Budget
	\$000	\$000
Reserve		
Housing Guarantee Reserve Fund	1,052	1,352
Environmental Protection Fund	46,248	43,175
Infrastructure Development Fund	2,228	2,228
Retained Earnings held as General Reserves	44,502	44,374
Student Loan Reserve	1,701	1,701
National Disaster Fund	3,830	3,830
Sinking Fund for 2009 Bond Issue (US\$312M)	783	781
Total	100,344	97,441

Note 16: Coercive revenue	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Revenue Description				
Alcoholic Beverages Duty	17,149	17,611	17,149	17,611
Annual Permanent Resident Work Permit Fees	9,458	7,485	9,458	7,485
Bank and Trust Licences	33,511	32,105	33,511	32,105
Building Permit Fees	1,779	1,681	1,779	1,681
Business Staffing Plan Board Fees	41	66	41	66
Caymanian Status Fees	510	365	510	365
Company Mgmt Fee - Company Managers	1,216	1,216	1,216	1,216
Company Mgmt Fee - Fund Directors	0	10,028	0	10,028
Company Mgmt Fee - Trust Services	3,953	3,953	3,953	3,953
Compliance Fee - All Other Directors	0	18,201	0	18,201
Compliance Fee - Directors of Regulated Entities	0	1,643	0	1,643
Compliance Fee - Directors of SIBL	0	1,455	0	1,455
Compounded Penalties	118	70	118	70
Court Fees	1,294	1,539	1,294	1,539
Court Fines	1,090	687	1,090	687
Cruise Ship Departure Charges	8,531	9,220	8,531	9,220
Caribbean Utilities Company (CUC) Licence	2,343	1,804	2,343	1,804
Customs Fines	1	0	1	0
Debit Transaction Fees	2,332	1,985	2,332	1,985
Departure Tax	0	3,125	0	3,125
Dependant of Caymanian Grant Fee	2	4	2	4
Environmental Protection Fund Fees	5,415	4,925	5,415	4,925
Firearms Licences	30	9	30	9
Fisheries Licences	1	1	1	1
Gasoline and Diesel Duty	34,665	35,260	34,665	35,260
Grant of Temporary Work Permit - Seasonal Worker	30	53	30	53
Health Insurance Fund Fees	3,561	5,091	3,561	5,091
Health Practitioners' Board Fees	652	671	652	671
Hotel Licences	183	164	183	164
Information and Communications Technology Authority (ICTA) Licences	7,708	7,608	7,708	7,608
Immigration Fines	242	126	242	126
Immigration Non-Refundable Repatriation Fees	1,108	1,102	1,108	1,102
Infrastructure Fund fee	327	825	327	825
Insurance Licences	8,732	8,149	8,732	8,149
Issue Fee for Specialist Caregiver Certificate	26	20	26	20
Key Employee Designation	952	1,072	952	1,072
Land Holding Companies Share Transfer Charge	3,848	0	3,848	0
Land Registry Fees	1,034	1,049	1,034	1,049
Law Firm Operational Licences	1,940	1,861	1,940	1,861
Legal Practitioner Fees	1,349	1,739	1,349	1,739
Liquor Licences	651	796	651	796
Local Company and Corporate Management Fees	2,676	798	2,676	798
Local Company Control Licence Grants/Renewals	377	303	377	303
Local Vessel Licences	42	319	42	319
Master Fund Registration Fees	0	1,875	0	1,875
Money Services Licences	71	72	71	72
Money Transfer Fees	2,911	1,988	2,911	1,988
Motor Vehicle Charges	10,522	13,168	10,522	13,168
Motor Vehicle Drivers Licences	2,351	1,340	2,351	1,340

Note 16: Coercive revenue continued	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Motor Vehicle Duty	11,085	8,199	11,085	8,199
Motor Vehicle Environmental Tax	693	305	693	305
Mutual Fund Administrators	36,724	35,945	36,724	35,945
Notary Public Fees	224	251	224	251
Other Company Fees - Exempt	62,145	62,714	62,145	62,714
Other Company Fees - Foreign	3,935	3,182	3,935	3,182
Other Company Fees - Non-Resident	4,526	4,088	4,526	4,088
Other Company Fees - Resident	1,974	1,953	1,974	1,953
Other Import Duty	84,607	97,519	84,607	97,519
Other/Misc Stamp Duty	6,863	6,828	6,863	6,828
Package Charges	996	1,101	996	1,101
Partnership Fees	23,349	23,448	23,349	23,448
Patents and Trademarks	1,171	1,386	1,171	1,386
Planning Fees	851	2,102	851	2,102
Procedural Fines	117	108	117	108
Public Transport - Drivers Licences	1	70	1	70
Public Transport - Operator Licences	0	3	0	3
Residency & Employ. Rights Cert.- Surviving Spouse of a	5	5	5	5
Residency & Employment Rights Certificate by Dependent of a P.R	132	418	132	418
Residency & Employment Rights Certificate Issue Fee	1,500	1,500	1,500	1,500
Residency and Employment Rights Certificate by Spouse of a Caymanian	136	151	136	151
Residency Certificate for Persons of Independent Means Grant Fee	231	329	231	329
Royalties and Dredging	181	30	181	30
Security Investments	11,822	8,487	11,822	8,487
Ship Registration Fees	69	200	69	200
Spear Gun Licenses	5	15	5	15
Special Economic Zone	90	2,750	90	2,750
Special Marriage Licenses	76	71	76	71
Stamp Duty - Land Transfers	35,306	26,744	35,306	26,744
Stamp Duty - Online Meter	184	0	184	0
Tax and Trust Undertakings	8,940	8,573	8,940	8,573
Temporary Residency and Employment Rights Certificate to Spouse of a Caymanian	1	0	1	0
Timeshare Ownership	708	704	708	704
Tobacco Dealer Registration fees	103	104	103	104
Tobacco Products Duty	6,729	5,719	6,729	5,719
Tourist Accommodation Charges	14,105	14,284	14,105	14,284
Traders Licenses	6,353	5,700	6,353	5,700
Trust Registration Fees	659	716	659	716
W.I.Z. - Boat Licensing	13	11	13	11
Work Permits Fees	53,614	57,389	53,614	57,389
Working Under Operation of Law Fees	1,804	2,829	1,804	2,829
WTG-Term Limit Exemption Permit Grant Fee	2,293	1	2,293	1
WTR - Term Limit Exemption Permit Renewal Fee	982	0	982	0
Total Revenue	560,036	590,559	560,036	590,559

Note 17: Sale of Goods & Services	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Revenue Description				
Outputs to other government agencies	3,132	3,063	69	0
Fees and charges	46,410	49,046	86,964	89,600
General sales	5,433	5,211	115,478	115,256
Rentals	1,454	1,065	3,076	2,687
Other	1,897	297	34,590	32,990
Total Revenue	58,326	58,682	240,177	240,533

Note 17: Sale of Goods & Services continued	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Fees and Charges				
Agricultural Department Fees	312	277	312	277
Annual Work Permit Application Fees (Entity)	996	1,356	996	1,356
Authentication and Apostille of Documents Fee	1,753	1,850	1,753	1,850
Business Staffing Plan Fees	13	6	13	6
Cabinet Appeal Fees	49	56	49	56
Caymanian Status Application Fees (Entity)	170	96	170	96
Cemetery/Vault Sales	113	140	113	140
Customised Motor Vehicle Licence Plate Fees	22	24	22	24
Customs Special Attendance Fees	427	625	427	625
Dependant of a Caymanian Admin Fee	3	2	3	2
Disinsection Fees	13	21	13	21
Drivers Examination Fees	159	142	159	142
Duplicate Vehicle Log Books	41	31	41	31
Electrical Inspection Fees	25	25	25	25
Elevator Inspection Fees	42	30	42	30
Electrical License Fees	55	50	55	50
Environmental Service Fees	15	20	15	20
Examination Fees	1,356	1,545	1,356	1,545
Express Fee - Work Permits	982	483	982	483
External Training	14	25	14	25
Fuel Sales	2	500	2	500
Garbage Fees	2,757	2,472	2,757	2,472
General Search Fees	197	179	197	179
Heavy Equipment Application Fees	3	4	3	4
Key Employee Designation Application Fee	166	145	166	145
Land Registry Fees	0	0	0	0
Land Survey Fees	145	115	145	115
Law School Fees	783	899	783	899
M. V. Inspection Fees	1,227	1,009	1,227	1,009
Mail Terminal Credits	520	441	520	441
Maintenance of Buildings	0	97	0	97
Media Product Licence	2	1	2	1
Motor Vehicle License Plates	311	187	311	187
Naturalisation/Registration Fees	475	560	475	560
Other Company Fees - Exempt (Entity)	18,934	19,967	18,934	19,967
Other Company Fees - Foreign (Entity)	1,146	1,090	1,146	1,090
Other Company Fees - Non-Resident (Entity)	163	131	163	131
Other Company Fees - Resident (Entity)	377	302	377	302
Other Fees	0	919	0	919
Other Immigration Fees	1,131	1,121	1,131	1,121
Other Labour Charges - PWD (Cayman Brac)	14	31	14	31
Partnership Fees (Entity)	4,754	5,148	4,754	5,148
Passport Fees	571	487	571	487
Patents And Trademarks	177	179	177	179
Permanent Residence/Residency & Employme	88	113	88	113
Private Sector Computing Fees	741	777	741	777
Professional Legal Fees	0	75	0	75
Public Library Fees	16	14	16	14
Public Record Fees	85	68	85	68

Note 17: Sale of Goods & Services continued	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Fees and Charges				
Radio communications services and maintenance fees	5	1	5	1
Recycling Fees	37	22	37	22
Refund Processing Fees	4	4	4	4
Registration & Attendance Fee for Workshops	2	1	2	1
Residency & Employment Rights Cert. - Su	1	1	1	1
Residency & Employment Rights Certificat	80	77	80	77
Residency and Employment Rights Certificate by the Dependant of a	24	18	24	18
Residency and Employment Rights Certificate by the Spouse of a Ca	114	94	114	94
Residency Certificate for Persons of Ind	10	5	10	5
Sale of Custom Forms	22	13	22	13
School Fees	460	456	460	456
Special Marriage License Application Fee	25	26	25	26
Temporary Residency and Employment Right	2	2	2	2
Temporary Work Permit Application Fees (Entity)	806	936	806	936
Term Limit Exemption	86	65	86	65
Tourist Reservation Fees	13	10	13	10
Tower Licence fees	280	223	280	223
Trade & Business Admin Fee	349	342	349	342
Trust Registration Fees(Entity)	295	272	295	272
TWP Entertainer Application Fee	1	1	1	1
Variation/Amendment Fee for BSP	24	10	24	10
Vehicle Bank Liens	44	21	44	21
Vehicle Change Of Ownership	182	150	182	150
Vehicle Disposal Fees	807	700	807	700
Warehousing	910	1,000	910	1,000
Web Receipts	351	361	351	361
Work Under Operation of Law Fees	129	302	129	302
Other Fees and Charges Public Authorities	0	0	40,554	40,554
Fees & Charges	46,410	48,948	86,964	89,502

Note 17: Sale of Goods & Services continued	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
General Sales				
Miscellaneous Sales	16	19	16	19
Other Postal Business	108	120	108	120
Philatelic Sales	38	22	38	22
Police Clearances	710	388	710	388
Prison Craft Sales	10	0	10	0
Prison Sales	4	0	4	0
Postal Stamps	1,737	2,040	1,737	2,040
Sale Of Advertising Space	484	508	484	508
Sale of Agric. Supplies/Produce	1,589	1,235	1,589	1,235
Sale Of Gazettes And Subscriptions	699	850	699	850
Sale Of Laws	28	20	28	20
Sale of Planning Documents	6	6	6	6
Temporary Work Permit - Seasonal Worker	4	1	4	1
Other General Sales Public Authorities	0	0	110,045	110,045
Total General Sales	5,433	5,209	115,478	115,254
Rentals				
Equipment Rental - PWD (Cayman Brac)	7	11	7	11
Postal Box Rental Fees	962	907	962	907
Rental - School Canteens	291	81	291	81
Rental - Temporary Housing	3	2	3	2
Rentals - Government Housing	23	32	23	32
Rentals - Other Properties	96	2	96	2
Rentals - Town Halls	12	30	12	30
Rentals - Craft Market	60	0	1,682	1,622
Total Rentals	1,454	1,065	3,076	2,687
Other Goods & Services Revenue				
Goods & Services Revenue				
Births, Deaths & Marriages	96	76	96	76
GIS Applications	109	103	109	103
GPS Licenses Refund	16	17	16	17
Internal Audit Service Fees	17	12	17	12
Mapping Services	81	100	81	100
Miscellaneous Licensing Receipts	77	39	77	39
Miscellaneous Receipts	1,500	50	34,262	32,743
Total Goods & Services Revenue	1,897	397	34,659	33,090
Other Interdepartmental Revenue				
Revenue from Ministries/Portfolios & Public Authorities	3,132	3,063	0	0
Total Goods and Services	58,326	58,682	240,177	240,533

Note 18: Investment revenue	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Revenue type				
Interest on deposits held with cabinet	0	181	(102)	79
Interest on cash balances	24	32	198	206
Royalties	634	0	1,243	609
Other	0	0	1,215	1,215
Total Investment revenue	658	213	2,554	2,109

Note 19: Donations	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Source				
Other	409	0	910	501
Total donations	409	0	910	501

Note 20: Personnel costs	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Description				
Salaries, wages and allowances	177,872	204,629	301,571	328,328
Health care	32,847	35,681	2,408	5,242
Pension	26,962	9,714	36,402	19,154
Leave	485	101	1,013	629
Other personnel related costs	705	760	4,100	4,155
Total Personnel Costs	238,871	250,885	345,494	357,508

Note 21: Supplies and consumables	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Description				
Supplies and Materials	13,989	17,138	40,478	43,627
Purchase of services	37,521	41,748	49,108	53,335
Lease of Property and Equipment	7,176	7,511	10,945	11,280
Utilities	14,061	13,752	26,472	26,163
General Insurance	8,043	7,435	16,157	15,549
Travel and Subsistence	1,831	2,358	3,150	3,677
Recruitment and Training	1,208	1,770	1,960	2,522
Other	3,599	3,572	72,099	72,072
Total Supplies & consumables	87,428	95,284	220,369	228,225

Note 22: Finance costs	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Interest on borrowings	32,180	32,766	34,353	34,939
Other borrowing costs	256	50	2,526	2,320
Interest on overdraft	751	25	2,337	1,611
Total Finance cost	33,187	32,841	39,216	38,870

Note 23: Litigation cost	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Litigation Costs	1,210	454	2,400	1,644
Total Litigation cost	1,210	454	2,400	1,644

Note 24: Output from Statutory Authorities and Government Companies	Core Government	
	2012/13	2012/13
	Unaudited Actuals	Budget
	\$000	\$000
CMA 1 - Policy Advice to Cabinet on Maritime Matters	49	49
CMA 2 - Technical Advice and Support on Maritime Matters	19	19
CMA 3 - Registration of Marine Vessels, Advice and Assistance	45	45
CMA 4 - State Inspections and Investigation Services	20	20
CAL 1 - Inter-Islands Service by CAL Express	2,949	2,949
CAL 2 - Air Service to Strategic Markets	15,220	15,220
TAB 1 - Management of Pedro St. James National Historic Site	906	906
TAB 2 - Management of Queen Elizabeth II Botanic Park	704	704
TAB 3 - Annual Pirates Week Festivals and Events	301	301
TAB 4 - Management of Cayman Islands Craft Market	133	133
TAB 5 - Management of Hell Attraction	32	32
DVB 1-Administration of Lending for Human Resource Development	168	168
DVB 2-Administration of Lending for Small Businesses	156	156
DVB 3-Administration of Mortgage Lending	243	254
MOA 6- Regulation of Currency	1,400	1,400
MOA 8- Licence Fee Collection	300	300
MOA 12 - Regulation of the Financial Services Industry	11,310	11,310
MOA 13 - Assistance to Overseas Regulatory Authorities	980	980
MOA 14 - Policy Advice and Ministerial Services	875	875
AOA 1 - Oversight of Auditors of regulated market companies	289	340
CIN 1 - Medical Care for Seamen & Veterans	8,754	9,152
HEA 2 - Medical Care for Indigents	14,224	12,611
HEA 6 - Medical Services in Cayman Brac and Little Cayman	3,365	3,365
HEA 10 - Ambulance Services	2,519	2,230
HEA 11 - Services at District Health Clinics	2,513	2,513
HEA 12 - Mental Health Services	2,059	2,059
HEA 16 - Medical care patients over 60 Years Old	815	815
HEA 17 - Beyond Insurance Coverage/Un-insured	1,453	1,760
HEA 18 - School Health Services	1,914	1,914
HEA 19 - Chronic Diseases	1,026	1,026
HEA 20 - Public Health Services	1,107	1,107

Note 24: Output from Statutory Authorities and Government Companies	Core Government	
	2012/13	2012/13
	Unaudited Actuals	Budget
NDC 4 - Policy, Prevention, Research, Monitoring and Evaluation	553	553
MUS 4 - Collection and Preservation of Significant Material Evidence	106	106
MUS 5 - Museum Facilities, Exhibitions and Displays	414	414
MUS 6 - Services to Support the Ministry, Cabinet and Other Government Entities	101	101
NCF 7 - Preservation of National Art Collection and Cultural Icons	116	116
NCF 8 - National Festivals and Stage Productions	380	380
NCF 9 - Training and Support for Artists	72	72
NAG 1 - Visual Art Exhibition and Collections	410	410
TAB 6 - Cultural Programmes - Pirates Week Activities	10	10
ERA 6 - New License Negotiations	33	31
ERA 9 - Management of the Solicitation Process for New Generation	75	69
ERA 11 - Advice on the Establishment of an Energy Policy for The Cayman Islands	22	20
ICT 8 - Drafting Instructions for the Development of Legislation	31	31
ICT 9 - Management of KY Internet Domain	117	119
ICT 10 - Collection and Verification of Licence Fees	100	99
ICT 11 - Policy Advice	46	43
ICT 12 - Education of Local Businesses and the General Public on ICT Issues	8	8
ICT 13 - Regional and International Representation	40	40
NRA 5 - Planning and Development of New Public Roads	100	100
NRA 6 - Grand Cayman District Roads Programme	1,560	1,500
NRA 7 - Policy Advice	10	10
NRA 8 - Storm Water Management and Mitigation of Tidal Inundation	100	100
NRA 9 - Routine Maintenance of Public Roads	3,701	2,720
NRA 10 - Government Street Lighting Programme	1,504	1,500
NRA 11 - Pavement Management and other Roads Asset Management Programs	70	70
SIH 1 - Administration of the Sister Islands Affordable Housing Initiative	81	74
CIN 2 - Health Insurance for Civil Service Pensioners	18,285	18,102
CAY 2 - Children and Youth Services (CAYS) Foundation	2,178	2,178
NHT 4 - Administration of the Affordable Housing Initiative	210	197
NHT 5 - Administration of the Government Guaranteed Home Assisted Mortgage	231	218
NHT 6 - Administration of the Low Income Housing Scheme	204	191
NHT 7 - Administration of the Build on Your Own Property Initiative	0	59
YES 1 - Youth Empowerment Services	0	0
CCO 1-Teaching of Tertiary Level and Vocational Programmes (UCCI)	3,906	3,906
HEA 8 - Autopsies and Coroners services	230	200
Total	110,852	108,460

Note 25: Outputs from Non-government Suppliers

Output Group	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
NGS 1 - Organize, Administer and Execute the Cayman Islands Fishing Tournament	33	33	33	33
NGS 2- Legal Aid	2,314	1,665	2,314	1,665
NGS 3 - Organization of Batabano Festival	21	21	21	21
NGS 4 - Aids and First Aid Education Programmes	25	25	25	25
NGS 6 - Anti-Substance Abuse Programmes	21	21	21	21
NGS 7 - Management of Small Business Development	277	277	277	277
NGS 20 - Employee Assistance Programme	126	126	126	126
NGS 24 - Spaying and Neutering of Dogs and Cats	19	18	19	18
NGS 25-Teaching of Tertiary Education Course (ICCI)	90	90	90	90
NGS 27-Supervision of Pre-School Children (NCVO)	54	54	54	54
NGS 34-Primary and Secondary Education by Private Schools	1,529	1,530	1,529	1,530
NGS 38 - Services for Refugees	445	27	445	27
NGS 47 - Mentoring Cayman Programme	10	10	10	10
NGS 53 - Hospice Care	56	56	56	56
NGS 54 - Cayman Aids Foundation	50	50	50	50
NGS 55 - Medical Care at Various Overseas Providers	15,334	9,400	15,334	9,400
NGS 57 - Gardening Projects and Landscaping	4	4	4	4
NGS 58 - Elite Athletes Programme	241	241	241	241
NGS 59 - Youth Development Programmes	36	67	36	67
NGS 60 - Sports Programmes	709	712	709	712
NGS 61 - Other Sports and Cultural Programmes	56	56	56	56
NGS 63 - School Lunch and Uniform Programmes	477	477	477	477
NGS 64 - Care of the Indigent, Elderly and Disabled Persons	1,279	1,321	1,279	1,321
NGS 65 - General Programmes and Children Services	117	117	117	117
NGS 66 - Foster Care for Children	225	225	225	225
NGS 67 - Community Programmes	116	116	116	116
NGS 68 - Rental Accomodation for Persons in Need	1,570	1,460	1,570	1,460
NGS 70 - Burial Assistance for Indigents	133	100	133	100
NGS 71 - Support for Battered Women and Children	300	300	300	300
NGS 72 - Therapeutic Services for Young Persons	0	5	0	5
NGS 74 - Preservation of Natural Environments and Places of Historic Significance	214	214	214	214
NGS 76-Autism Diagnostics and Sexual Trauma Recovery Programme (Wellness Centre)	43	45	43	45
NGS 77-Music Therapy Without Borders	60	60	60	60
NGS 79- Cayman K-9 Security Services	16	32	16	32
Total	25,999	18,955	25,999	18,955

Note 26: Transfer Payments	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
TP 12 - Tourism Scholarships	480	691	480	691
TP 13 - Miss Cayman Scholarship	2	45	2	45
TP 27- Pre-School Educational Assistance	705	794	705	794
TP 30- Local, Overseas Scholarships and Bursaries	9,243	7,497	9,243	7,497
TP 41 - Poor Relief Payments	6,049	6,086	6,049	6,086
TP 43- Poor Relief Vouchers	1,468	1,818	1,468	1,818
TP 44 - Temporary Poor Relief for Young Parents Programme (YPP) Students	18	18	18	18
TP 45 - Youth After Care Payments	22	22	22	22
TP 46 - Emergency Relief Payments	17	18	17	18
TP 47 - Ex- Gratia Benefits to Seamen	5,401	5,608	5,401	5,608
TP 48 - Benefit Payments to Ex-Servicemen	1,246	1,307	1,246	1,307
TP 49 - Youth Programmes - Churches and Other Non-Governmental Organisations	179	216	179	216
TP 50 -Pre-School Assistance	122	219	122	219
TP 51- Other Educational Assistance	233	319	233	319
TP 52 - Promotion of Nation Building and Church-based Support	3,653	4,501	3,653	4,501
TP 53 - Other Youth, Sports & Culture Programmes/Events	628	625	628	625
TP 55 Interest on Loans Public Servants	16	41	16	41
TP 56- Employment Initiatives	440	585	440	585
TP 57 - Children and Family Services Support	579	817	579	817
TP 58 - Support for the Cayman Islands Red Cross	59	59	59	59
TP 61 - Student Enrichment & Support Services (formally After School Programmes)	553	375	553	375
TP 60 - Housing Assistance	615	890	615	890
TP 63 - Support to Local Business Associations	0	265	0	265
Total	31,728	32,816	31,728	32,816

Note 27: (Gains) / losses	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Net (gain) / loss on disposal or revaluation of non-current assets	1,180	0	2,068	671
Net (gain) / loss on foreign exchange	(1,944)	17	(1,907)	54
Total (gains)/losses	(764)	17	161	725

Note 28: Reconciliation of net cash flows from operating activities to surplus/ (deficit)

	Core Government		Entire Public Sector	
	2012/13	2012/13	2012/13	2012/13
	Unaudited Actuals	Budget	Unaudited Actuals	Budget
	\$000	\$000	\$000	\$000
Surplus/(deficit) from ordinary activities	63,321	82,252	63,321	82,252
Non-cash movements				
Depreciation expense	25,034	25,006	46,852	46,824
Increase in Provision for Bad Debt	1,416	0	1,416	0
Impairment	0	0	134	134
(Gain)/losses on sale of property plant and equipment	1,180	0	1,851	671
(Gains)/Losses of Statutory Authorities/Government Companies	(1,658)	(1,875)	0	0
Changes in current assets and liabilities:				
(Increase)/decrease in receivables	(7,850)	(5,833)	7,250	5,554
(Increase)/decrease in inventories	1,678	0	3,250	0
(Increase)/decrease in other current assets	2,520	2,014	1,874	1,224
Increase/(decrease) in payables	1,754	0	875	(675)
Increase/(decrease) in other current liabilities	11,461	6,274	11,898	0
Net cash flows from operating activities	98,856	107,838	138,721	135,984