



CAYMAN ISLANDS
GOVERNMENT

Plan & Estimates

1st Supplementary Plan and Estimates
For the Financial Year:
1 January 2018 to 31 December 2018





CAYMAN ISLANDS GOVERNMENT

1st SUPPLEMENTARY PLAN AND ESTIMATES

FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2018

PREPARED IN ACCORDANCE WITH THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

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1. INTRODUCTION

Purpose

On 27 October 2017, the Plan and Estimates for the 2018 financial year was Tabled in the Legislative Assembly which outlined the Government's planned policy actions for the 2018 financial year.

As commonly happens, changes in circumstances since the preparation of the 2018 Plan and Estimates have resulted in the need to make changes to the Plan and Estimates and the appropriations requested to fund those actions.

This Supplementary Plan and Estimates for the 2018 financial year outlines changes the Government has made to its policy actions for the 2018 financial year and, the additional appropriations requested to fund those actions.

Reference to the term "Approved"

Throughout the document references to the following terms: "Approved Plan and Estimates", "Approved Plan" or "Approved Budget" refer to the original 2018 Budget Plan and Estimates, Tabled in the Legislative Assembly on 27 October 2017.

Content of the Supplementary Plan and Estimates

The structure and content of this 2018 Supplementary Plan and Estimates is similar to that of the original 2018 Plan and Estimates. In line with the requirements of the Public Management and Finance Law (2018 Revision), only those items that have changed from the Approved Plan and Estimates, are included in this 2018 Supplementary Plan and Estimates.

Section A contains the **Changes to the Plan and Estimates for 2018** and outlines changes from the Approved Plan and Estimates to the policy actions (in this case, ownership actions), the Cabinet intends to take. Section A also summarises the financial forecasts for 2018 that are documented in detail in Section C.

Section B contains the **Supplementary Appropriations** for the 2018 financial year. Section B shows the approved, supplementary and revised appropriations requested by the Cabinet to support its changed policy actions.

Section C contains the detailed **Forecast Financial Statements** for the 2018 financial year. These provide forecasted results for revenue and expenditure for the 2018 financial year; Forecast Statement of Financial Position; Cash Flows and Changes to Net Worth and Notes to the Forecast Financial Statements.

SECTION A

CHANGES TO THE PLAN AND ESTIMATES
FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2018

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2. OVERVIEW OF KEY CHANGES TO THE 2018 PLAN

Introduction

This section of the Supplementary Plan and Estimates reports the changes that the Government made to the various policy actions contained in the Approved Plan and Estimates for the 2018 financial year.

Summary of Changes to Key Policy Actions

The Supplementary Plan and Estimates outlines additional or changed policy actions that the Government undertook during the 2018 financial year. These appropriation changes have already taken effect through advance authority given under Section 11(5) the Public Management and Finance Law (2018 Revision) (“PMFL” or “the Law”). These financial transactions are required to be included in a Supplementary Appropriation Bill introduced in the Legislative Assembly. Changes to approved Appropriations for the 2018 financial year, sought under section 12 of the PMFL are also included within this Supplementary Plan and Estimates.

The Supplementary Plan and Estimates and supporting information provides Members of the Legislative Assembly with details of the terms of changes to existing appropriations and of any new appropriations proposed since the budget for the 2018 financial year was approved by the Legislative Assembly.

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

The main supplementary requests are increases in overseas medical care costs and health care premiums; National Community Enhancement Project costs; Equity Investments into Statutory Authorities and Government Companies (“Public Authorities”) and Land Purchases for preservation and conservation.

Key parts of the proposal include:

- \$19.5 million increase for Tertiary Care at Local and Overseas Institutions due to increasing numbers of indigents and the escalating costs of tertiary healthcare - of this \$19.5 million, \$14.5 million was previously approved by Finance Committee pursuant to Section 12 of the PMFL: hence approval is being sought for an additional \$5 million for tertiary care.
- \$1.9 million funding for National Community Enhancement Project in Grand Cayman and Cayman Brac;
- \$0.8 million funding for the upcoming CARIFTA Games in early 2019;
- \$0.8 million increased funding for primary, secondary and special needs education services;
- \$0.8 million increased funding for financial services activities;

- \$5.7 million Equity Investment in Ministry of Health, Environment, Culture and Housing with respect to:
 - \$2.7 million for settlement of outstanding medical bills;
 - \$2.4 million for replacement vehicles and operating equipment for the Department of Environmental Health;
 - \$0.6 million for office fit-out of Department of Counselling Services
- \$1.2 million in increased Output funding to Utility Regulation and Competition Office for regulation of the fuel sector;
- \$13.0 million Equity Investment into Public Authorities:
 - \$7.5 million to Cayman Airways to assist with payment of outstanding fees;
 - \$4.5 million for the recapitalisation of CINICO to meet regulatory requirements; and
 - \$1.0 million to Utility Regulation and Competition Office to cover operational losses;
- \$15.6 million for Land Preservation and Conservation and other infrastructure development:
 - \$10.0 million for the purchase of land for conservation; and
 - \$5.6 million purchase of land and buildings for Courts Office and other properties

3. FORECAST FINANCIAL RESULTS FOR 2018

A summary of the 2018 forecast financial results are provided in Table 1 below.

TABLE 1

Summarised 2018 Forecast Financial Statements

Financial Measure	Core Government	
	2018 Forecast	2018 Budget
	\$000	\$000
Statement of Financial Performance:		
Operating Revenue	811,845	730,738
Operating Expenses (exclusive of Net Loss by Public Authorities)	640,429	620,831
Net (Loss)/Surplus by Public Authorities	(14,301)	(5,599)
Surplus from Operating Activities	157,115	104,308
Financing Expense (net of Gains foreign exchange transactions)	22,000	23,280
Net Surplus	135,115	81,028
Statement of Financial Position:		
Cash and Term Deposits at 31 December 2018	467,378	373,556
Borrowings (Balance Outstanding) at 31 December 2018	419,964	420,745
Net Worth at 31 December 2018	1,268,576	1,336,666

The commentary that follows, on the next page, relates to the forecast financial results of the Core Government only.

Surplus from Operating Activities

The Forecast Net Operating Surplus for the 2018 financial year is \$135.1 million. This figure represents a \$54.1 million improvement on the \$81.0 million estimated in the 2018 Approved Budget, and is primarily due to \$73.7 million better than expected earning of coercive revenues.

Operating Revenues

The Government is forecasted to earn \$811.8 million in total revenue for 2018, which is \$81.1 million higher than the \$730.7 million shown in the original 2018 budget. The significant positive variance is mainly as a result of higher revenues from Stamp Duty on Land Transfers (\$33.1 million, positive variance); Other Import Duty (\$11.0 million, positive variance); Tourist Accommodation Charges (\$5.0 million, positive variance); Bank and Trust Licence Fees (\$5.5 million, positive variance); Mutual Fund Administrators (\$4.0 million, positive variance); Other Company Fees - Exempt (\$4.0 million, positive variance); and Motor Vehicle Duty (\$2.5 million, positive variance).

Operating Expenses

The Forecast Operating and Financing Expenses for the Core Government is \$662.4 million for 2018. This amount is \$18.3 million greater than the original budget of \$644.1 million, and is primarily due to increased expenditure for tertiary medical care at local and overseas institutions.

Performance of Statutory Authorities and Government Companies

Statutory Authorities and Government Companies are forecast to have a Net Operating Deficit of \$14.3 million for 2018. This amount is \$8.7 million higher than the \$5.6 million Net Operating Deficit forecasted in the original 2018 budget.

Cash Position

As at 31 December 2018, Total Bank Balances are forecasted to be \$467.4 million, of which \$154.2 million is estimated to be Restricted and Reserve Funds bank balances (i.e. General Reserve Fund, Environmental Protection Fund, etc.) and \$313.2 million in Operating bank account balances. The improved bank balances are due to the better than expected operating performance.

4. COMPLIANCE WITH PRINCIPLES OF RESPONSIBLE FINANCIAL MANAGEMENT

In line with the original 2018 Approved Budget, the Government is forecasting to be in compliance with six (6) of the six (6) Principles of Responsible Financial Management as at 31 December 2018. The table below details the level of compliance with all principles as specified in Section 14 and in Schedule 6 of the Law.

TABLE 2

Compliance with Principles of Responsible Financial Management

Principle	Degree of Compliance	
	2018 Forecast	Approved 2018 Budget
Core Government Operating Surplus : Should be positive (Operating surplus = Core Government operating revenue – Core Government operating expenses for the 12-month period 1 January to 31 December 2018)	Complies Surplus = \$149.4 million	Complies Surplus = \$86.6 million
Net Worth: Should be positive (Net worth = Core Government assets – Core Government liabilities)	Complies Net Worth = \$1.3 billion	Complies Net Worth = \$1.3 billion
Borrowing: Debt servicing cost for the year should be no more than 10% of Core Government revenue (Debt servicing = interest + other debt servicing expenses + principal repayments for Core Government debt, Public Authorities debt and self-financing loans)	Complies Debt servicing = 7.7%	Complies Debt servicing = 8.6%
Net Debt: Should be no more than 80% of Core Government revenue (Net debt = outstanding balance of Core Government debt + outstanding balance of self-financing loan balance + weighted outstanding balance of Public Authorities guaranteed debt - Core Government liquid assets)	Complies Net debt = 5.7%	Complies Net debt = 22.3%
Cash Reserves should be no less than estimated executive expenses for 90 Days: (Cash Reserves = Core Government cash and other liquid assets at lowest point)	Complies Cash Reserves = 227.4 days	Complies Cash Reserves = 167.9 days
Financial risks should be managed prudently so as to minimise risk	Complies Insurance cover exists for all government buildings, vehicles and major potential liabilities. Hurricane Preparedness Strategy in place.	Complies Insurance cover exists for all government buildings, vehicles and major potential liabilities. Hurricane Preparedness Strategy in place.

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CHANGES MADE UNDER SECTION 11(5) OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2018

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5. OUTPUT GROUPS TO BE PURCHASED BY THE PREMIER

OUTPUT SUPPLIER: CABINET OFFICE

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CBO 1	Development and Coordination of Government Policy	1,118,309	64,172	1,182,481
DESCRIPTION Development and Coordination of Government policy including: <ul style="list-style-type: none"> • Policy Development Co-ordination and Advice • Coordinating and monitoring of policy implementation 				
REASONS: <ul style="list-style-type: none"> • Reallocation of CINICO premium from OE 118 • Additional post 				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CBO 2	Cabinet and National Security Council Support and Servicing	889,596	7,737	897,333
DESCRIPTION Cabinet support servicing involving: <ul style="list-style-type: none"> • Administrative support for Cabinet and National Security Council • Administrative and secretarial support for the processing of appeals • Preparation of Tax Undertaking Certificates 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CBO 9	Protocol Services	461,886	1,640	463,526
DESCRIPTION The provision of a wide range of protocol services and interventions to the Cayman Islands Government and to the wider community as required. Additionally, this output includes various ceremonies including: <ul style="list-style-type: none"> • Heroes Day • Remembrance Day • Queen's Birthday • Official Funerals • Inaugurations 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CBO 11	Freedom of Information and Data Protection Coordination	201,910	2,376	204,286
DESCRIPTION The Freedom of Information (FOI) Unit and Data Protection Unit will lead and coordinate freedom of information and data protection across government and develop internal capacity for compliance. This output encompasses raising awareness in the entire public sector, developing tools and procedures for effective implementation of relevant legislation and policies, and organising and conducting training for staff in public entities.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CBO 17	Information Services Provided to Other Government Agencies	1,182,431	20,995	1,203,426
DESCRIPTION Provision of the following services to Other Government Agencies: <ul style="list-style-type: none"> • Advertising/Marketing Products and Services • News and Public Information Written Products • Strategic Communications and Media Relations Services and Communication Media Training • Content for CIGTV • Internal communication and engagement 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CBO 20	Advice and Assistance to the Premier and Administration of the Premier's Office	698,955	526,742	1,225,697
DESCRIPTION Provision of advice and assistance to the Premier and administration of the Premier's Office.				
REASONS: <ul style="list-style-type: none"> • Jubilee celebrations for the Cayman Islands Coat of Arm and Constitution • Reallocation of CINICO premium from OE 118 				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CBO 21	Broadcasting of Public Information and On Air Programmes	1,287,809	15,092	1,302,901
DESCRIPTION <ul style="list-style-type: none"> • Delivery of general information programmes • Delivery of Bulletin Board items, Newscasts and sports on local and international events • Delivery of Sales, Production & Remote Broadcasts 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT SUPPLIER: UTILITY REGULATION AND COMPETITION OFFICE

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
URC 8	Monitoring and Controlling of Petroleum Products, Storage and Handling	150,000	1,150,000	1,300,000
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 the working environment for hazardous materials.				
REASON: To fund the regulatory function of the Fuel Sector				

6. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF HUMAN RESOURCES, IMMIGRATION AND COMMUNITY AFFAIRS – HUMAN RESOURCES AND IMMIGRATION

OUTPUT SUPPLIER: MINISTRY OF HUMAN RESOURCES, IMMIGRATION AND COMMUNITY AFFAIRS – HUMAN RESOURCES AND IMMIGRATION

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HCA 1	Policy Advice and Ministerial Services on Human Resource and Border Control Matters	4,468,512	27,887	4,496,399
DESCRIPTION Provision of policy advice on matters falling within the scope of activities of the Ministry of Human Resources and Immigration including: <ul style="list-style-type: none"> • Policy advice on policing, immigration, national human resources issues, and other matters • Policy advice on labour and pensions regulation • Processing applications for information submitted under the Freedom of Information Law (2015 Revision) 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HCA 2	Licensing Services	474,790	11,000	485,790
DESCRIPTION The processing and issuing of licenses including: <ul style="list-style-type: none"> • Vetting of firearm applications and issuing of firearm licenses • Vetting of personnel for employment as security guards • Issuance of the Governor's special marriage licenses to visitors • Issuance of official clearances for transiting military aircraft 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HCA 5	Border Control Services	4,718,995	68,342	4,787,337
DESCRIPTION The enforcement of Immigration laws includes the detection, investigation and prosecution of offenders under the Immigration Law (2015 Revision)				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HCA 6	Human Resource Services	5,842,798	90,433	5,933,231
Provision of strategic national human resource services and support for the development and priority of Caymanians in the labour pool				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HCA 8	Police Security Services	1,077,602	16,422	1,094,024
DESCRIPTION Provide security services to persons or events warranting police security including: Personal protection / premises security for persons requiring police protection, security services for Law Courts, security for money transfer for Cayman Islands Monetary Authority and provide security services to RCIPS Detention Centre. Resources: <ul style="list-style-type: none"> • Witness Protection • Court / Judiciary Security • RCIPS Detention Centre • Government House 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HCA 10	Police Criminal Justice Services	355,912	13,634	369,546
DESCRIPTION Serving all summonses (to police officers only) and execution of warrants from the courts. Case file management unit will process all criminal files generated by Uniform and Tactical Operations and case conferencing with the office of the DPP for ultimate prosecution. Provide certified criminal records and police reports to applicants: <ul style="list-style-type: none"> • Process Department • Crime Management Unit • Detention Centre (Custody Suite) • Criminal Records Office 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HCA 14	Protection and Investigative Services	37,614,198	322,465	37,936,663
Protection and Investigative Services.				
REASON: Reallocation of CINICO premium from OE 118				

7. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF HUMAN RESOURCES, IMMIGRATION AND COMMUNITY AFFAIRS – COMMUNITY AFFAIRS

OUTPUT SUPPLIER: MINISTRY OF HUMAN RESOURCES, IMMIGRATION AND COMMUNITY AFFAIRS - COMMUNITY AFFAIRS

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HCA 27	Policy Advice and Support to the Minister of Community Affairs	1,461,419	9,684	1,471,103
DESCRIPTION Provision of policy advice and administrative services for the Minister and Cabinet including: <ul style="list-style-type: none"> • Preparation of replies to correspondence, answers to parliamentary questions and Freedom of Information matters • Preparation of policy papers and papers/notes for Cabinet • Preparation of drafting instructions Monitor and review the delivery of outputs by Government-Owned Companies and Non-Government Organisations				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HCA 28	Administration of Community Assistance Programmes	2,759,415	25,908	2,785,323
DESCRIPTION The administration of Community Assistance Programmes including: <ul style="list-style-type: none"> • Support safety of, permanency, and the well-being of children in their own homes • Provide services and interventions to divert youth at risk from progressive involvement within the juvenile justice system • 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 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HCA 29	Public Education on Social Issues	142,985	2,352	145,337
DESCRIPTION Provision of public education through presentations, workshops, training and meetings on social issues, Departmental Services, standards and policies.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HCA 31	Supervision and Support of Children	4,333,140	68,994	4,402,134
DESCRIPTION Provision of social services to children and families involving: <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				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HCA 32	Community Development Services	460,487	6,888	467,375
DESCRIPTION Provision of a variety of community services and activities to help build community capacity, promote social inclusion and improve the well-being of vulnerable children, families and individuals				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HCA 37	Housing Services	300,419	2,484	302,903
DESCRIPTION Administering the operation of the temporary housing units owned by Government under the temporary housing initiative including and provision of housing repairs to indigent individuals assessed by the Needs Assessment Unit.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HCA 38	Supervision and Support of Older Persons	4,460,513	(429,860)	4,030,653
DESCRIPTION In-home and residential care services provided for indigent elderly and adults with disabilities, day care services to prevent institutionalizations and to encourage socialization and to facilitate seamless service delivery for older persons				
REASON: Supplementary request includes reallocation to increase Health Insurance premiums by \$65k and \$495k reduction approved through section 12 of the Law, by Finance Committee on 3 July 2018				

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

OUTPUT SUPPLIER: MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
DAT 1	Advice and Support to the Minister of District Administration, Tourism and Transport	2,494,180	15,500	2,509,680
DESCRIPTION Policy advice and support to the Minister and Cabinet involving subjects relating to Tourism, Cayman Brac and Little Cayman, and National Weather including: Department of Tourism, District Administration, National Weather Service, Public Transport Board, Cayman Airways, Port Authority, Cayman Turtle Conservation and Education Centre, Tourism Attractions Board, Cayman Islands Airports Authority, Cayman Islands Tourism Association, Sister Islands Tourism Association and Sister Islands Affordable Housing Development Corporation.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
DAT 2	Government Services in Cayman Brac and Little Cayman	4,510,608	63,614	4,574,222
Provision of Government services in Cayman Brac and Little Cayman which includes: <ul style="list-style-type: none"> • Passports and Other Travel Documents • Processing of registration applications for corporate and vital information registers • Organizing official visits and ceremonial events • Developing, implementing and support Tourism and Business Initiatives to help energize the economy and create jobs • Vehicle, Electrical and Other Miscellaneous Inspection and Licensing Services • Child Day-care and Pre-School Services • Customs and Immigration Services and Controls • Treasury Services: Processing Accounts Payable and Receivable Transactions 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
DAT 3	Management of Executive Assets in Cayman Brac and Little Cayman	4,892,864	61,068	4,953,932
DESCRIPTION <ul style="list-style-type: none"> Disaster management, preparedness and response services Construction and maintenance of public facilities and infrastructure Collection, preservation and display of material evidence significant to our culture, history and heritage, including: Collection, documentation and preservation of material Providing exhibitions and displays and general public access to them and museum facilities Preservation of historical sites 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
DAT 5	Inspection, Testing and Licensing Services	788,504	6,219	794,723
DESCRIPTION Provide Tourist Accommodation Inspections and Licensing Services on behalf of the Hotel Licensing Board and collect and record Tourism Revenue including: <ul style="list-style-type: none"> Tourist Accommodation Tax Charges Timeshare Tax Charges Tourist Accommodation License Fees Review records of tourist resorts to ensure the revenue submitted to the department is in compliance with the Tourism Law and Tourist Accommodation Taxation Law.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
DAT 6	Public Education Programmes	1,115,004	5,730	1,120,734
DESCRIPTION <ul style="list-style-type: none"> • Provide Customer Service Training and Improvement methods for private sector employees and public sector personnel • Increase the community's awareness of the importance of tourism to the Cayman Islands economy in areas such as Tourism Career Awareness, Promotion and Exploration to Students • Plan and execute Tourism Activities in support of the Hospitality School and the Tourism Sector • Assisted events includes Central Caribbean Marine Institute /Cayman National Cultural Foundation /Cayman Islands Tourism Association /National Trust Education Activities • Media placements, tourism training/presentation workshops for teachers conducted, tourism familiarisation trips undertaken, tourism education programmes/activities developed for students in Grades 1 to 12 and career awareness workshops 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
DAT 7	Tourism Public Relations	1,387,160	4,316	1,391,476
DESCRIPTION Manage local and international communications with external stakeholders: including the media, tourism industry partners and trade partners throughout the year and particularly during times of national emergency or crisis. Increase awareness and enhance the image of the Cayman Islands, in order to promote tourism using channels such as: <ul style="list-style-type: none"> • Press Releases • Social Media • Visiting Journalist Program • Event Photography and Graphic Design • Targeted Media Event and Promotions • Speeches, Features, Articles and Newsletters 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
DAT 8	Tourism Advertising Activities	7,890,622	2,009	7,892,631
DESCRIPTION Market the Cayman Islands through the following methods of advertising: <ul style="list-style-type: none"> • Print • Television • Out of Home • Digital 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
DAT 9	Tourism Sales and Promotion	5,393,942	5,944	5,399,886
DESCRIPTION Promote an awareness of, and travel to, the Cayman Islands using a variety of tools for both our trade and consumer audiences. These tools will range from in person sales calls with travel agents to Familiarization trips for travel agents to online presence through the management of seven websites used for promotional purposes.				
Trade <ul style="list-style-type: none"> • Participate in Trade Shows • Conduct Trade Training Seminars • Sales “Blitz” • Sales calls • Partnership/Affinity Programs • Familiarization Trips • Hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner 				
Consumer <ul style="list-style-type: none"> • Events Sponsorships • Consumer Shows Partnership/Affinity Programs Hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
DAT 10	Tourism Marketing	1,634,055	1,680	1,635,735
DESCRIPTION Direct marketing of the Cayman Islands to consumers and trade through: <ul style="list-style-type: none"> Digital e.g. electronic post cards, newsletters and e-blasts delivered via the internet Direct (e.g.- social on-site activation delivered, face-to-face) Web management and Social Media: <ul style="list-style-type: none"> Special Events and Promotions Content Updates Partner E-brochure updates Consumer Enhancements Messages Videos Activation (on-site) 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
DAT 11	Support for Local Tourism Providers	1,957,215	10,113	1,967,328
DESCRIPTION Support for local tourism providers involving: <ul style="list-style-type: none"> Implement the Cayman Islands Environmental Program for the Tourism Sector (CEPTS) Identify and facilitate Physical and Tourism Service Product Enhancement Projects Data collection, preparation and publication of statistical reports, to be provided to Department of Tourism stakeholders, industry partners and tourism related associations. Cruise Tourism Management Cruise Tourism Management 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
DAT 12	Collection of Coercive Revenue	141,561	2,178	143,739
DESCRIPTION Collection of Government Revenue.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
DAT 13	Meteorological Services	1,308,027	12,825	1,320,852
DESCRIPTION The meteorological service provides: <ul style="list-style-type: none"> • Meteorological and related services to the various governmental departments and statutory bodies in the form of reports and special projects • Range of weather information, forecast and warning services to the community at large through the media for protection of life and property • Maintenance of systems for the collection and quality control of observational data to assemble the national climate record and support meteorological research • Maintenance of the national climate archive as an integral part of providing climate monitoring and prediction services 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
DAT 14	Public Transport Services	774,552	3,393	777,945
DESCRIPTION Provision of services on behalf of the Public Transport Board including: <ul style="list-style-type: none"> • Managing or regulating access to Public Transportation System through issuance of permits to taxi, tour buses, water sports, vehicles, school buses and churches prior to operations • Monitoring safety and security standards of all public transportation vehicles, ensuring compliance with rules and appropriate laws and carrying out incident investigations • Managing the dispatch of taxi and tour operators to the George Town Port • Managing the dispatch of omni bus operators from the George Town bus depot 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT SUPPLIER: MISS CAYMAN COMMITTEE

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
NGS 26	Miss Cayman Committee	-	50,000	50,000
DESCRIPTION The administration, organization, promotion and execution of the Miss Cayman Islands Pageant.				
REASON: To fund the Miss Cayman Committee and assist with expenses for Miss Cayman Islands to attend Miss Universe in 2018				

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

OUTPUT SUPPLIER: MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FED 1	Policy Advice and Ministerial Services	2,631,343	16,178	2,647,521
DESCRIPTION Provision of policy advice and support to the Minister of Finance on matters relating to the following: <ul style="list-style-type: none"> • Budgetary and revenue issues • Customs related matters • Capital Investments • Matters relating to Government Finances • Economic issues • Risk Management issues • Procurement Issues 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FED 2	Governance and Administrative Services	363,254	1,267	364,521
Provision of governance and administrative services to the following Statutory Authorities, Boards and Committees: <ul style="list-style-type: none"> Water Authority Asset Forfeiture Committee Multinational Assessment Committee Public Service Pensions Board National Drug Council Port Authority Cayman Islands Cayman Islands National Insurance Company Cayman Islands Monetary Authority Cayman Islands Development Bank Cayman Airways Ltd Civil Aviation Authority Accounting Policy Committee Joint Intelligence Meeting Anti-Corruption Commission CI Mass Migration Auditors Oversight Authority Cayman Turtle Conservation and Education Centre Limited National Hurricane Committee Central Tenders Committee National Pensions Board University College of the Cayman Islands National Risk Assessment Committee National Housing Development Committee Health Services Authority CIAA National Security Committee Tasking and Coordinating Committee Special Economic Zone Authority Public Transportation Tribunal Authority 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FED 3	Collection of Coercive Revenue	2,960,456	20,951	2,981,407
DESCRIPTION Collection of coercive revenues on the following: <ul style="list-style-type: none"> Import Duty Package Tax Customs Fines Procedural Fines Bonded Warehouse Motor Vehicle Environmental Tax Environmental Protection Fund Fees for airlines and cruise ships Cruise Ship Departure Charges Debit transaction fees Stamp Duties on Insurance Policies other than life 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FED 4	Preparation and Publication of Statistical Reports	1,777,170	11,357	1,788,527
DESCRIPTION Publication of statistical reports, which include: <ul style="list-style-type: none"> • Social and economic statistics • Survey services • Distribution and sale of general statistical information • Details of development applications for the economic analysis by the public and private sectors 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FED 5	Financial Reporting and Management Services	4,400,923	37,265	4,438,188
DESCRIPTION Management of the financial activities of the Government, involving: <ul style="list-style-type: none"> • Monitoring and management of the Government's Bank accounts and cash funds • Management of debt repayment and loans made • Financial reporting and forecast for whole of Government • Defunct companies trust • Management of centralized accounting information system • Recovering outstanding debts on behalf of Cabinet Revenue Forecasting				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FED 6	Processing of Passengers and Inspection of Aircrafts, Vessels and Cargo	7,703,507	91,987	7,795,494
DESCRIPTION Processing, inspection and clearance of passengers and cargo involving: <ul style="list-style-type: none"> Processing of arriving air and marine craft (both local and international) Pre-clearance of goods Inspection, monitoring and clearance of imported and exported cargo entries Issuing of temporary importation permits 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FED 7	Identification and Investigation of Customs Offences	2,609,288	19,164	2,628,542
DESCRIPTION Identify arrest and investigate offenders suspected of committing offences under the Customs Law, Misuse of Drugs Law and the Firearms Law. This includes: <ul style="list-style-type: none"> Profiling suspicious persons and activities Reviewing documents presented to Customs for compliance Conducting searches of persons and premises in connection with suspected offences Collection and handling of evidence, interviewing and collecting statements from persons Preparing material for presentation or attendance in Court Conducting K-9 sniff searches of persons, cargo, baggage and vessels and premises 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FED 9	Administration and Processing of Applications	288,063	2,987	291,050
DESCRIPTION Administration and processing of applications for: <ul style="list-style-type: none"> Fee and customs duty waivers Stamp duty abatements and assessments Government loans (civil servants personal loans and farmers/ranchers loans) Approvals under sections 32, 80, 178 and 181 of the Companies Law (2004 Revision) 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FED 10	National Mail Service	2,418,600	62,351	2,480,951
DESCRIPTION National mail service involving: <ul style="list-style-type: none"> Revenue Collection National Mail Service - Grand Cayman Philatelic Services National Mail Service - Sister Islands 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FED 11	Monitoring and Reporting on the Economy	196,888	2,158	199,046
DESCRIPTION Monitoring and reporting on the economy, involving: <ul style="list-style-type: none"> Quarterly and annual economic reporting Country reports for regional and international agencies 				
REASON: Reallocation of CINICO premium from OE 118				

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

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

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
EGA 1	Policy Advice, Governance and Ministerial Support Services	6,103,744	19,976	6,123,720
DESCRIPTION Provision of: <ul style="list-style-type: none"> • Policy research, development, communication, implementation and evaluation • Services to support the development of new or revised legislation • Strategy development and management of strategic priority projects • Governance and representation on regulatory Boards and Councils, international boards or committees and boards related to the Ministry and Statutory Authorities and Government Owned Companies (SAGC) (University College of the Cayman Islands) • Administrative and executive services to support the Minister such as events management , speech writing and other mass communications matters • Other administration Services provided to the New John Gray High School Project Steering Committee and Cayman Islands Agricultural Society. • Provision of National policy, advice, technical expertise and guidance to a range of partners to promote inclusion and develop safe and positive learning school climates Administrative Services provided for the review and management of Grants and Transfer Payments to Youth, Sports, and other organisations.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
EGA 4	Public Library Services	1,588,434	4,872	1,593,306
DESCRIPTION Provision of a central George Town Library service and five community library branches, to serve as a community destination for information access in support of the following key strategic objectives: <ul style="list-style-type: none"> • Literacy promotion to encourage a love of appreciation of reading • Connection building to encourage and facilitate self-directed learning • Development and coordination of programme, service and collection offerings in support of primary stakeholders (Ministry of Education, Youth, Sports, Agriculture and Lands as well as other government ministries) • Development of collections, programmes and services that are responsive to the needs of the community (consumer education, small business support, cultural heritage) • Development and implementation of coordinated access to collections, services and resource's among the libraries in the Cayman Islands to maximize resources 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
EGA 5	Primary Education Services	21,560,869	880,614	22,241,483
DESCRIPTION Provision of teaching and learning services for children between the age of 4 and 11 at Government reception programmes and primary schools, including: <ul style="list-style-type: none"> • Provision for children in the reception programme through the delivery of the Cayman Islands Early Years Curriculum Framework (CIEYCF) • Assessment, recording and reporting of students' achievement • Student progress and achievement reports issued with reference to National Curriculum attainment targets at least twice yearly • Standardised testing administered to students annually to assess English and Mathematics skills, providing data to inform teaching and learning, to track students' progress and to report to parents. Students to sit Cognitive Ability Test (CAT) in Years 4 and 6; Student attitude to self and school survey to be administered in Years 1-6 to provide supporting information for student attainment, engagement and well-being. National curriculum subject tests in core subjects of Mathematics and English				
REASONS: <ul style="list-style-type: none"> • To fund the increase in base salary for teachers • Reallocation of CINICO premium from OE 118 				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
EGA 6	Secondary Education Services	23,555,030	573,503	24,128,533
DESCRIPTION Provision of secondary level teaching and learning services for children in Years 7 to 11 at Government Secondary schools. Provision of a Further Education Programme for Year 12 students at the Cayman Islands Further Education Centre (CIFEC), with the following programme strands: <ul style="list-style-type: none"> • A vocational, career and technical programmes components, including opportunities for work experience • A Foundations Programme, to assist students who need additional support in obtaining key academic qualifications • The opportunity to re-sit core subjects at Level 2 (for example CSEC, GCSE, IGCSE) • Supervision of a Dual Entry programme component, to offer guidance and monitoring of students in Grand Cayman and Cayman Brac who attend off-site educational programmes for Year 12 credit (e.g. UCCI, A Levels, approved off-island programmes) 				
REASONS: <ul style="list-style-type: none"> • To fund the increase in base salary for teachers • Reallocation of CINICO premium from OE 118 				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
EGA 7	Education Services for Students with Special Needs	9,664,727	234,665	9,899,392
DESCRIPTION Provision of educational and developmental services to students with disabilities within the compulsory education sector at the Lighthouse School (LHS), including: <ul style="list-style-type: none"> • Delivery of the Key Stage 1, 2 and 3 National Curriculum, adapted to the specific needs of the students • Critical Life skills Programme for students at primary and secondary levels with more profound disabilities, emphasizing communication and independent living skills Central co-ordination and oversight of school inclusion services against established operating parameters and expectations for deliverance and student outcome. Provision of school inclusion services for students with social, emotional and behavioural needs who require alternative delivery of the curriculum provided by mainstream schools, including services to both Primary and Secondary school, as follows: In-school inclusion provisions, Behaviour support team, Therapeutic service.				
Provision and co-ordination of assessment, identification and intervention services to children with significant barriers to learning in order to allow them to access the full range of educational opportunities, including: <ul style="list-style-type: none"> • Educational Psychology providing expert assessment and intervention services for students with a range of social, emotional, psychological and cognitive challenges; speech and language and occupational therapy, Early Intervention Services, services for the hearing and visually impaired, music therapy, etc. 				
REASONS: <ul style="list-style-type: none"> • Additional posts to support special educational needs • Reallocation of CINICO premium from OE 118 				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
EGA 9	Training and Support for Adults with Disabilities	1,630,421	6,684	1,637,105
DESCRIPTION Provide training, therapeutic, and recreational programmes for adults with disabilities, in order to promote the development and maintenance of client functioning and independence facilitated through: <ul style="list-style-type: none"> • Recreational Day Programme: • Daily Life Skills Training and Development Programme: Functional Academics Occupational Therapy Services • Supported Workshops • Vocational Training, Placement and Support 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
EGA 10	Education, Early Childhood and Support Services	8,910,103	55,308	8,965,411
DESCRIPTION <ul style="list-style-type: none"> • Strategic oversight and management of Information, Communications Technology (ICT) throughout the Ministry of Education including integration of systems, ICT Operational Use policies, procurement of ICT resources, and management of Education ICT network. • Provision of strategies and services to improve the quality of and access to Early Childhood Care and Education (ECCE), in private and government settings. • The provision of services to inspect and report on educational standards in government and private schools and pre-schools and school related matters; • The provision of school improvement services to schools, to provide targeted challenge and support to schools, to raise standards of achievement and improve the quality of teaching and learning 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
EGA 16	Cadet Corps Services	486,736	3,760	490,496
DESCRIPTION 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 • Vocational Training Programme • Provide community service to the wider community • Plan, operate and attend Camps locally and regionally • Participate in National Parades and other local parades 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
EGA 17	Sport Services	4,486,565	9,048	4,495,613
DESCRIPTION Maintenance and management of Government owned sports and recreational facilities to ensure safety, security and competition standards are adhered to: <ul style="list-style-type: none"> • Provision of Technical Education and training primarily in the six focus sports via community recreational programmes, national programmes, after-school programmes and school coaching sessions. • Provision of sports coaching and instructing in the Sister Islands primarily in the 6 focus sports - Basketball, Cricket, Football, Netball, Track and Field and Swimming via Community Sport Programmes; National Programmes; After-School Programmes; School sessions; Sports Workshops; Recreational Leagues and Events. 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
EGA 18	Youth Services	443,351	896	444,247
DESCRIPTION Facilitation of programmes whereby, youth research and share their views on national and international issues. The delivery of a series of summer camps which keep youth productively engaged and adequately supervised during their summer vacation. In addition, the coordination and production of newsletters and radio shows to disseminate information to youth.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
EGA 20	Management of Land Information and Provision of Surveying Services	3,817,124	14,052	3,831,176
DESCRIPTION <ul style="list-style-type: none"> • Provision of a real estate valuation and appraisal service to Government including the general maintenance of unoccupied Crown-owned Land, property management, leases, inspections, sales, acquisitions and disposals. • Provision and maintenance of Land Surveying and Mapping services covering all aspects of the survey and mapping processes within Lands and Survey • Land Registration and Stamp Duty Services • Provision of geographic datasets of the Cayman Islands, and business development solutions for Government and private sector to ensure full use of data and applications developed by the National Geographic Information Service (GIS) • Maintenance and deployment of geographic applications and the Cayman Land Info website • Development or acquisition of new geographic information solutions in support of government mandates and initiatives 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
EGA 21	Agriculture Support and Regulatory Services	5,068,455	19,264	5,087,719
DESCRIPTION <ul style="list-style-type: none"> • Provide agricultural supplies to farmers, backyard gardeners and the general public to support agricultural production. • Provide technical advice and extensive information on matters relating to the proper care and maintenance of plant and the propagation of vegetable seedlings and fruit trees to farmers and backyard gardeners. • Administration of programs to provide plant pest diagnostic services to farmers, backyard gardeners to facilitate the effective management of pests and plant health. • Provide technical guidance in order to optimize the productivity of livestock at the farm level • Slaughter and dressing of animals for human consumption in compliance with the regulations and departmental standards, and delivery of carcasses to clients. • Ambulatory medical and surgical service to farm animals including after-hours emergencies. • Administration of programs to regulate the importation and exportation of plants, plant products, animals, animal products, and aggregate to prevent the entry, establishment, spread of new pests and diseases into the Cayman Islands and to manage and control existing pests and diseases. • Administration of programs to regulate the importation and exportation of animals, animal products, to prevent the entry, establishment, spread of diseases into the Cayman Islands and to manage and control existing diseases. • To reduce the number of stray and neglected animals; educate residents on matters of animal welfare and investigate complaints of inhumane treatment of animals. • Provision of training, educational, marketing, agri-business, promotional, public relations or logistical services to support the development of the Agricultural Sector and the enhancement of National Food Security. • Provision of professional advice and support to the Ministry on scientific, technical and strategic matters relating to the Agriculture sector by way of providing information for drafting instructions, policy statements, Cabinet Papers, Parliamentary Questions or other requests for information 				
REASON: Reallocation of CINICO premium from OE 118				

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

OUTPUT SUPPLIER: MINISTRY OF FINANCIAL SERVICES AND HOME AFFAIRS

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FSC 20	Ministerial Services and Policy Advice Related to the Delivery of Enhanced Financial, Public Safety and National Security Services	2,337,825	35,000	2,372,825
DESCRIPTION To support the Minister in the development of the Government strategy for Financial Services and Home Affairs, to enhance the financial services industry, national security and public safety; To facilitate and coordinate the implementation and monitoring of the strategies and evaluate progress against identified objectives, ensuring compliance with statutes, policies and established best practices; To provide support to the Minister in the delivery and implementation of policy and legislative directives which meet established best practices and industry standards and enhance national security and public safety.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FSC 21	Framework for a Modern, Innovative Financial Services Industry	2,070,497	740,000	2,810,497
DESCRIPTION To provide support to the Minister in the delivery and implementation of policy and legislative directives which meet international standards and facilitates the successful operation of the financial services industry To ensure effective coordination of and timely responses to peer reviews and evaluations by various international standards setters To engage with stakeholders and organisations to establish and foster relationships to maintain the jurisdiction's positive reputation and deepen understanding of the financial services industry in order to protect and if possible, enhance Cayman's reputation as a global financial services centre				
REASON: Increase in Public Relations campaigns in Europe and the United Kingdom				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FSC 22	A Robust, Efficient Regime for the Registration of Corporate and Vital Information	2,231,022	11,626	2,242,648
DESCRIPTION The Registry manages the processing of registration applications for vital information. The Registry will procure a modern, efficient, supported replacement of the vital events system and train users.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FSC 23	International Cooperation in Tax Matters	2,137,491	100,000	2,237,491
DESCRIPTION In fulfilment of agreed international obligations in accordance with international standards, the Cayman Islands maintains a number of mechanisms for exchange of information for tax purposes and collaborates with competent authorities in partner jurisdictions on all methods of exchange of information and to complete the fulfilment of obligations and membership commitments to international bodies, and to uphold the positive reputation of the Cayman Islands as an international financial centre, the Cayman Islands actively participates in relevant international fora on tax cooperation.				
REASON: To fund an additional post				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FSC 32	Domestic Fire Services	7,696,350	112,500	7,808,850
DESCRIPTION Maintain capacity to respond to domestic fire and other emergencies; conduct inspections to ensure compliance with Fire Code; investigate origin and cause of fires and provide Fire Safety Education and Training Programmes to the public.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FSC 33	Aerodrome Fire Services	6,763,085	112,500	6,875,585
DESCRIPTION The aim of the Aerodrome Fire Service is to minimize the effects an incident/accident will have on the aerodrome, by prioritizing the saving of lives and the continuation of airport operations.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
FSC 34	Prison Custodial Services	11,390,803	140,000	11,530,803
DESCRIPTION To provide a safe and secure custody, whilst promoting and protecting the individual rights of all prisoners committed by the courts including receptions, secure accommodation, illegal drug use testing, searching, escorting and discharging prisoners.				
REASON: Reallocation of CINICO premium from OE 118				

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

OUTPUT SUPPLIER: MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
PAH 1	Advice and Support to the Minister of Commerce, Planning and Infrastructure	2,587,807	18,948	2,606,755
Provision of ministerial services and policy advice to the Minister on commerce, planning, infrastructure and other matters, including: e-Government, cyber security, small business development centre, vehicle purchase and servicing, vehicle inspections and licensing, upkeep of parks and cemeteries and management of public buildings (town halls and civic centres). The development of strategies to achieve Government priorities, and activities which relate to statutory obligations, such as the production of budget documents, annual report, responses to FOI requests, and the maintenance of a variety of records				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
PAH 4	Management of Public Recreational Facilities and Cemeteries	1,570,960	754,460	2,325,420
DESCRIPTION Maintain and manage public toilets, docks, ramps, cemeteries, beaches and parks				
REASON: Fund the National Community Enhancement Project.				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
PAH 10	Management of Government Properties	10,673,768	139,913	10,813,681
Management of Government properties including; <ul style="list-style-type: none"> Provision of Facilities Management services for multi-user Government Buildings Advice and services on government buildings and facilities and related matters to support various entities Maintenance, renovations and construction of government facilities 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
PAH 11	Procurement and Maintenance of Government Fleet	3,274,828	37,140	3,311,968
DESCRIPTION <ul style="list-style-type: none"> • Conducting and performing acquisition processes leading to the purchase of most suitable fleet for its intended purpose(s). • Preventative maintenance and repair services • Disposal of obsolete and fully depreciated fleet that have no economic or useful value to the client • Maintain a fuel capacity at the government's Refuelling Facility that meets the needs of the client's fleet • Provide technical advice and assistance to the client on fleet related matters 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
PAH 14	Management of Planning Applications	3,547,881	31,608	3,579,489
DESCRIPTION <ul style="list-style-type: none"> • Provide advice to the Minister of Commerce, Planning and Infrastructure as well as the Central Planning Authority on policy issues related to planning and development throughout the three islands • Prepare the annual report as required pursuant to Section 50 of the Development and Planning Law (2011 Revision). • The processing of development applications for planning permission • The enforcement of planning laws and regulations • The review of development applications for compliance with the Building Code for the issuance of building permits and the carrying out of inspections to ensure compliance with approved plans and certify buildings fit for occupancy The provision of administrative and technical support to the Central Planning Authority (CPA), Development Control Board (DCB), Electrical Board of Examiners (EBE), and Development Planning Law and Regulatory Review Committee (DPL& RRC) to assist them in carrying out their mandates				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
PAH 16	Licensing of Drivers and Vehicles	312,168	26,712	338,880
DESCRIPTION Provision of services relating to the testing and licensing of vehicles and drivers.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
PAH 18	Technology Support Services	9,225,932	46,428	9,272,360
DESCRIPTION The Department operates a 7.5-hours/working day manned Call in Support Answering Service (CSAS) to support Logs ("bug fixes", faults, service outages, password reset and basic requests for IT services) and dispatch these requests to IT staff for work assignment services for central Core agencies and limited SAGC's. Requests for significant sets of IT work to be done or additional/special IT costs are assigned as IT projects. Provides IT infrastructure administration, management, and support (for datacentres, PC's, networks, servers, internet, backups/restores, security, emails, files access, mobile devices, remote access, storage, databases, and software). Also produces in-house software (applications, intranet, websites, and e-services) development/support along with 3rd party software packages support/assistance.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
PAH 20	License, Monitoring and Enforcement of Specified Business Types	1,589,739	19,584	1,609,323
DESCRIPTION To allow for appropriate activity that meets specified minimum standards and to combat illegal activity				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
PAH 22	E-Government Programme	2,439,510	4,776	2,444,286
DESCRIPTION <ul style="list-style-type: none"> • Administer e-Government (e-gov) programme • Establish e-gov platform infrastructure to support digitized services • Promote the use of online services • Oversight, development, and implementation of e-Government Program Framework • Establish Policy and Framework to enhance cybersecurity posture 				
REASON: Reallocation of CINICO premium from OE 118				

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

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

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HES 1	Policy Advice and Ministerial Services for Health, Environment, Culture and Housing	3,694,000	18,798	3,712,798
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 • Environmental Policy/Issues 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HES 2	Health Regulatory Services	1,368,280	18,074	1,386,354
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 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HES 7	Collection, Recycling and Disposal of Waste	4,102,547	228,224	4,330,771
DESCRIPTION <ul style="list-style-type: none"> Management of landfills including disposal of biomedical and hazardous waste Collection of all solid waste materials and the provision and maintenance of roadside litter control programme 				
REASONS: <ul style="list-style-type: none"> Operational funding for waste collection Reallocation of CINICO premium from OE 118 				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HES 8	Public Health Services	1,801,733	18,324	1,820,057
DESCRIPTION <ul style="list-style-type: none"> Environmental health awareness and promotion to the public and government Rodent control services including de-ratting certifications Provide support services and policy advice by means of reports, briefing notes, speeches and replies to Parliamentary Questions and correspondence to the Minister and Cabinet on Boards and Committees 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HES 9	Environmental Health Monitoring Services	394,094	4,521	398,615
DESCRIPTION Provision of services such as, statutory nuisance monitoring and enforcements, occupational hygiene and safety services, surveillance inspections and monitoring; control of pollution from sources; and protection of public premises and correspondence to the Minister and Cabinet on Boards and Committees.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HES 10	Emergency Response Services	144,100	1,605	145,705
DESCRIPTION Hazardous waste operations and emergency response to natural or manmade events.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HES 11	Mosquito Control Services	7,432,208	41,295	7,473,503
DESCRIPTION <ul style="list-style-type: none"> • Maintain the capability to carry out a Larviciding programme to control swamp-breeding mosquitoes • Mosquito control call-out service • Provide education programme to promote awareness of mosquito control methods and public safety • Programme to control swamp-breeding mosquitoes by non-chemical (physical and biological) means, including the annual hatch and strand programme. • Programme to reduce the number of disease vector mosquitoes, monitor populations of these species, and prevent the importation of disease-carrying mosquitoes 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HES 18	Counselling and Support Services	3,360,318	104,886	3,465,204
DESCRIPTION Counselling and support services involving: <ul style="list-style-type: none"> Provision of individual, couples, family and group therapy and programmes to residents needing assistance with drug and alcohols issues, and family and relationship problems. Provision of psycho-educational and experiential parent programme to support the personal, social and/or life skills growth of adolescent parents. The provision of social work intervention services including: supervision, advocacy, counselling, case conferences, mediation and conflict resolution, home school and facility visits and overseas travel with client. 				
REASONS: <ul style="list-style-type: none"> Operational funding for counselling services Reallocation of CINICO premium from OE 118 				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HES 19	Policy Advice and Awareness Programmes	174,355	1,789	176,144
DESCRIPTION Provision of policy advice and administrative services including: <ul style="list-style-type: none"> Preparation of policy advice papers for Cabinet Preparation of Parliamentary Questions Public education and training activities relating to: <ul style="list-style-type: none"> Life skills and vocational training for young parents Community outreach presentations 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HES 21	Environmental Services and Research	4,918,742	1,234,844	6,153,586
DESCRIPTION To develop and maintain world-class framework for the protection of the natural environment and resources and to provide all licensing, monitoring, reporting and compliance functions under relevant local legislation and international treaties. To provide an operational framework that supports conservation and sustainable management of the natural environment and resources and to coordinate oil spill contingency planning and provide management services.				
REASONS: <ul style="list-style-type: none"> Reallocation of \$700K to PAH 4 for the National Community Enhancement Project Funding of the Green Iguana Culling Programme \$1.9 million Reallocation of CINICO premium from OE 118 (\$34,844) 				

14. OUTPUT GROUPS TO BE PURCHASED BY THE DEPUTY GOVERNOR

OUTPUT SUPPLIER: PORTFOLIO OF THE CIVIL SERVICE

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CIV 1	Policy Advice to the Head of the Civil Service	1,234,181	20,120	1,254,301
DESCRIPTION Policy advice to the Head of the Civil Service and the Governor relating to civil service matters including: <ul style="list-style-type: none"> • Policy advice to the Head of the Civil Service and the Governor • Strategic Human Resource Services • Provision of support in relation to employment arrangements for Chief Officers 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CIV 2	Auditing Compliance with Human Resource and Internal Financial Policies	1,071,696	9,030	1,080,726
DESCRIPTION <ul style="list-style-type: none"> • Provision of Internal Auditing assurance services to the Deputy Governor and the entire public sector • Provision of advice and assistance on governance, risk and control matters to the entire public sector. • To provide a service to the Portfolio of the Civil Service to help fulfil its obligations under Section 24 of the Public Service Management Law. 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CIV 3	Management of Public Sector Reform	1,554,697	11,349	1,566,046
DESCRIPTION Management of Public Sector Reform including: <ul style="list-style-type: none"> Leading, monitoring and supporting the effective implementation of the Civil Service 5-Year Strategic Plan Provide advice and capability support to Civil Service entities in relation to public sector management issues Deliver support services, at an enterprise level, to help the Civil Service effectively manage and deliver projects and programmes 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CIV 7	Workforce Development within the Civil Service	564,191	1,920	566,111
DESCRIPTION Provision of learning and development opportunities to the Cayman Islands' Civil Service and other clients, through continued strategic development and management of a Civil Service College (CSC), to deliver: <ul style="list-style-type: none"> Courses for academic accreditation and/or professional certification Focus on certain professional groupings for intensive staff development (e.g. uniformed services supervisor training, procurement professionals training, etc.) Development of framework for learning opportunities to support staff personal development plans Special courses on matters such as statutory authority governance as requested (such as HR, IRIS, FOI, Governance, Constitution etc.) 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CIV 10	Servicing of the Legislative Assembly and Members of the Legislative Assembly	1,268,308	54,007	1,322,315
DESCRIPTION Servicing of the Legislative Assembly and the Members of the Legislative Assembly including: <ul style="list-style-type: none"> • Sale of Cayman Laws to the Public • Servicing and supporting sittings of the House • Administrative support and research for the Speaker and MLAs and the local branch of the Commonwealth Parliamentary Association • Management of the Legislative Assembly Building 				
REASONS: <ul style="list-style-type: none"> • Legislative Assembly held in Cayman Brac • Reallocation of CINICO premium from OE 118 				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CIV 11	Servicing and Support for HE the Governor	664,974	258,491	923,465
DESCRIPTION Servicing and support for Her/His Excellency the Governor including: <ul style="list-style-type: none"> • Management of the Government House • Coordination of engagement programmes • Provide support including administrative and accommodation assistance, for the Foreign and Commonwealth Office staff in the Governor's Office. 				
REASONS: <ul style="list-style-type: none"> • Funding for maintenance of Government House and servicing and support for HE the Governor • Reallocation of CINICO premium from OE 118 				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CIV 12	Preservation and Management of Records	1,121,353	52,751	1,174,104
DESCRIPTION <ul style="list-style-type: none"> • Provide access to historical collections to researchers, students and the general public • Acquisition of items for inclusion into the Historical Collections to ensure long-term preservation and accessibility of information • Development of standards, policies and guidance to ensure that best records and information management practices are in compliance with the National Archive and Public Records Law (2015 Revision) 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CIV 13	Maintenance of the Electoral Register	407,321	3,206	410,527
DESCRIPTION Maintenance of the electoral register involving addition of eligible voters and deletion of deceased or ineligible voters.				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CIV 14	Support for Commissions	1,157,428	9,895	1,167,323
DESCRIPTION Provision of research, analytical, operational, policy, strategic and administrative support services to the Human Rights Commission, the Constitutional Commission, the Commission for Standards in Public Life, the Judicial and Legal Services Commission, the Civil Service Appeals Commission, the Anti-Corruption Commission and the proposed Public Police Complaints Commission. <ul style="list-style-type: none"> Assist with the continued development and implementation of systems, policies, procedures and in defining the methodology through sound research in accordance with the constitutional and legislative mandates of each Commission. Continue to assist with developing mechanisms for addressing and handling civil service appeals and public complaints as mandated legislatively and constitutionally for each commission; breaches of the Anti-Corruption Law. Ensure compliance with the Constitution and other relevant legislation such as the Public Service Management Law/Regulations, the Anti-Corruption Law and the Public Police Complaints Law (2013). Support recruitment activities on behalf of Her/His Excellency the Governor for those posts listed in Section 106 (4) of the Cayman Islands Constitution Order 2009 (Judges, Magistrates, Attorney General, Director of Public Prosecutions and any other legal post prescribed by law). Develop, coordinate and implement PR strategies and educational initiatives relevant to each commission. Further establishment and continued maintenance of the Department as a valued source of information to the public on topics related to oversight and good governance. 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CIV 15	Policy Advice and Administrative Support Provided to the Deputy Governor	398,863	6,534	405,397
DESCRIPTION <ul style="list-style-type: none"> Policy advice to the Deputy Governor on public administration and other matters Processing applications for British Overseas Territories Citizenship and Registration as British Citizens Provision of Administration Services and advice to the Parole's Commissioners' Board, the Prison's Inspection Board (PIB) and the Advisory Committee of the Prerogative of Mercy Board (ACPM) Issuance of deportation and exclusion orders Coordination of official visits and ceremonial occasions 				
REASON: Reallocation of CINICO premium from OE 118				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CIV 16	Educational Evaluation Services	398,757	61,562	460,319
DESCRIPTION The provision of services to inspect and report on standards in educational institutions in the Cayman Islands.				
REASONS: <ul style="list-style-type: none"> Undertake private and public school inspections Reallocation of CINICO premium from OE 118 				

OUTPUT SUPPLIER: CAYMAN ISLANDS NATIONAL INSURANCE COMPANY (CINICO)

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
CIN 2	Health Insurance for Civil Service Pensioners	21,736,080	887,122	22,623,202
DESCRIPTION Provision of Health Insurance for Civil Service Pensioners and their Dependents.				
REASON: Reallocation of CINICO premium from OE 118				

15. OUTPUT GROUPS TO BE PURCHASED BY THE PUBLIC ACCOUNTS COMMITTEE

OUTPUT SUPPLIER: OFFICE OF THE AUDITOR GENERAL

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
ADO 2	Services to the Legislative Assembly and its Committee	735,000	17,109	752,109
DESCRIPTION Audit reports and advice to the Public Accounts Committee (PAC) and other Legislative Committees.				
REASON: Reallocation of CINICO premium from OE 118				

16. CHANGES TO TRANSFER PAYMENTS

Cabinet made the following changes to the Planned Transfer Payments during the 2018 financial year in the categories below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUESTED \$	2018 REVISED BUDGET \$
TP 13	Miss Cayman Scholarship Scholarship prize for Miss Cayman winner Reason: Reallocation to NGS 26 Miss Cayman Committee	75,000	(50,000)	25,000
TP 27	Pre-School Educational Assistance Pre-school education grants for students who qualify for financial assistance Reason: Increase in Pre-school grants	705,800	75,000	780,800
TP 67	Sports and Cultural Tourism Programmes Assistance Reason: Reallocation of funds from EA 125 for Cayman Brac Island Wide Clean-up Programme and on-going Cultural Tourism Programmes	600,000	370,000	970,000
TP 72	Other Youth and Sports Programmes Other Youth and Sports Programmes/Events Reason: Reallocation of funds from EI 12 to fund the Cayman Islands' hosting of CARIFTA Games 2019	558,475	880,342	1,438,817

17. CHANGES TO OTHER EXECUTIVE EXPENSES

Cabinet made the following changes to the Planned Other Executive Expenses during the 2018 financial year in the categories below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUESTED \$	2018 REVISED BUDGET \$
OE 1	Personal Emoluments for the Judiciary Salary, personal allowances, health care and pension contributions for Chief Justice, three Judges and three Magistrates Reason: CINICO Health Insurance premium increase	2,015,126	13,178	2,028,304
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 Official Members Salary, personal allowances and (where relevant) pension contributions for H.E. the Governor, Premier, Deputy Premier, Speaker of the Legislative Assembly, Ministers, Elected Members of the Legislative Assembly, Deputy Governor and Attorney General Reason: CINICO Health Insurance premium increase	3,900,000	24,353	3,924,353
OE 118	Increase in Health Insurance Premiums for Civil Servants Reasons: <ul style="list-style-type: none"> CINICO premium increase was budgeted centrally by the Ministry of Finance and Economic Development and appropriated as OE 118. Funds reallocated to various outputs across Government. 	4,288,226	(4,288,226)	-

18. CHANGES TO EQUITY INVESTMENTS

Cabinet made the following changes to the Planned Equity Investments during the 2018 financial year in the categories listed below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUESTED \$	2018 REVISED BUDGET \$
El 1	Cayman Airways Limited Equity Injection to cover debt servicing Reason: To cover outstanding debts owed to the Cayman Islands Airports Authority	5,100,000	7,500,000	12,600,000
El 12	Ministry of Education, Youth, Sports, Agriculture and Lands Reason: <ul style="list-style-type: none"> • Reallocation of funds: <ul style="list-style-type: none"> ○ for the Cayman Islands hosting of CARIFTA Games 2019 ○ for additional staff to support students with special education needs. 	12,572,000	(720,372)	11,851,628
El 34	Portfolio of Legal Affairs Equity investment for purchase of entity assets Reason: Purchase of software for the management and publication of Cayman Islands Legislation	20,000	62,812	82,812
El 39	Tourism Attraction Board Reason: To assist with the construction of the Children's Garden at Botanic Park	-	100,000	100,000
El 46	University College of the Cayman Islands Reason: Reallocation of funds to El 12	861,470	(306,470)	555,000
El 50	Ministry of Finance and Economic Development – CINICO Reason: Recapitalisation of CINICO to meet regulatory requirements.	-	4,530,000	4,530,000

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUESTED \$	2018 REVISED BUDGET \$
El 53	Ministry of Health, Environment, Culture and Housing Equity Injection to purchase entity assets Reason: Replacement vehicles and operational equipment for Department of Environmental Health and fit out cost for the Department of Counselling Services	10,900,000	3,038,596	13,938,596
El 68	Ministry of District Administration, Tourism and Transport Reasons: <ul style="list-style-type: none"> To finance the installation of a GOES-R Ground Station (Satellite receiving system) at the Cayman Islands National Weather Services (CINWS) To Assist with the procurement/replacement of aging fleet vehicles for Cayman Brac Public Works 	545,000	680,000	1,225,000
El 77	Ministry of Health, Environment, Culture and Housing – CINICO Reason: To clear outstanding medical bills	-	2,658,701	2,658,701
El 79	Utility Regulation and Competition Office Reason: To cover operational losses	-	1,000,000	1,000,000

19. CHANGES TO PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSETS

Cabinet made the following Executive Assets Purchase/Constructions during the 2018 financial year in the categories listed below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUESTED \$	2018 REVISED BUDGET \$
EA 4	Land Purchases Reason: Purchase of property for Court House	300,000	5,544,563	5,844,563
EA 60	Cayman Brac: Bluff Playfield Continue Development and Construction of Changing Room facility Reason: To assist with the ancillary items on site of the Swimming Pool in Cayman Brac	600,000	200,000	800,000
EA 125	Cayman Brac Emergency Shelter Design work; Site Prep and commence Phase 1 Reason: Reallocation of funds to TP 67;EA 60;EI 39 and EI 68	2,100,000	(1,000,000)	1,100,000

CHANGES MADE UNDER SECTION 12 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2018

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20. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER OF HUMAN RESOURCES AND COMMUNITY AFFAIRS – COMMUNITY AFFAIRS

OUTPUT SUPPLIER: HOME SCHOOL ASSOCIATIONS AND OTHER SUPPLIERS

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST* \$	2018 REVISED BUDGET \$
NGS 63	School Lunch and Uniform Programmes	124,000	140,000	264,000
DESCRIPTION Provision of school lunches and school uniforms for children whose parents meet established criteria.				
REASON: Higher demand for services than budgeted				

*Already approved by Finance Committee on 3 July 2018

OUTPUT SUPPLIER: VARIOUS LANDLORDS

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST* \$	2018 REVISED BUDGET \$
NGS 68	Rental Accommodation for Persons in Need	1,950,000	1,300,000	3,250,000
DESCRIPTION Provision of rental accommodation for persons in need of urgent housing assistance and who meet the established criteria.				
REASON: Increase in rental costs and utilisation of services.				

*Already approved by Finance Committee on 3 July 2018

OUTPUT SUPPLIER: VARIOUS FUNERAL HOMES

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST* \$	2018 REVISED BUDGET \$
NGS 70	Burial Assistance for Indigents	150,000	60,000	210,000
DESCRIPTION Provision of burial services for indigents.				
REASON: Increase in burial assistance and purchase of vaults.				

*Already approved by Finance Committee on 3 July 2018

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

OUTPUT SUPPLIER: CAYMAN ISLANDS AND OVERSEAS HOSPITALS

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
HEA 2	Medical Care for Indigents	10,971,006	5,000,000	15,971,006
DESCRIPTION Provision of medical care to indigent patients which includes: <ul style="list-style-type: none"> • Primary care • Secondary care services • Dental and mental health care 				
REASON: Increase in provision of services				

OUTPUT	DESCRIPTION NAME	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUEST \$	2018 REVISED BUDGET \$
NGS 55	Tertiary Care at Local and Overseas Institutions	10,981,000	19,500,000*	30,481,000
DESCRIPTION Provision of tertiary health care for indigents, seamen and veterans who are referred for treatment locally and overseas.				
REASON: Increase in number of patients referred for tertiary treatment.				

*The other \$14.5 million was previously approved by Finance Committee, as follows:

\$8.0 million was approved by Finance Committee on 3 July 2018

\$6.5 million was approved by Finance Committee 13 September 2018

\$14.5 million

22. CHANGES TO TRANSFER PAYMENTS

Cabinet made the following changes to Planned Transfer Payments during the 2018 financial year in the categories listed below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUESTED* \$	2018 REVISED BUDGET \$
TP 41	Poor Relief Payments Permanent and financial assistance payments to the elderly and disabled Reason: Decline in number of persons eligible for permanent financial assistance based on a re-assessment process and decrease in utilisation	7,394,400	(90,000)	7,304,400
TP 43	Poor Relief Vouchers Short and medium term financial assistance to indigent persons through the provision of poor relief vouchers Reason: Increased demand for services	1,550,000	1,350,000	2,900,000
TP 47	Ex-Gratia Benefit Payments to Seamen Benefit payments to recipients of Seamen Ex-Gratia benefits Reason: Projected savings as a result of decrease in utilisation	7,098,000	(325,000)	6,773,000
TP 48	Benefit Payments to Ex-Servicemen Payments to recipients of Ex-Servicemen benefit Reason: Projected savings as a result of decrease in utilisation.	982,800	(90,000)	892,800
TP 75	Needs Assessment Support Needs Assessment Support and Assistance Reason: Increase in cost of service	500,000	70,000	570,000

*Already approved by Finance Committee on 3 July 2018

23. CHANGES TO EXECUTIVE ASSETS

Cabinet made the following changes to Executive Assets during the 2018 financial year as shown below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUESTED* \$	2018 REVISED BUDGET \$
EA 4	Land Purchase Reason: To acquire additional Crown land across numerous districts for preservation and conservation	300,000	10,000,000	10,300,000

*Already approved by Finance Committee on 3 July 2018

24. CHANGES TO OTHER EXECUTIVE EXPENSES

Cabinet made the following changes to Planned Other Executive Expenses during the 2018 financial year in the categories listed below.

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2018 APPROVED BUDGET \$	2018 SUPPLEMENTARY REQUESTED \$	2018 REVISED BUDGET \$
OE 12	University of the West Indies Membership Levy Annual membership payment to the University of the West Indies Reason: Outstanding payments	275,000	2,349,000	2,624,000

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SECTION B

REVISED ESTIMATES OF APPROPRIATIONS

FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2018

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25. SUPPLEMENTARY APPROPRIATIONS

Schedule

Supplementary Appropriations

Appropriations to the Premier

Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Output Groups		
CBO 1	Development and Coordination of Government Policy	64,172
CBO 2	Cabinet and National Security Council Support and Servicing	7,737
CBO 9	Protocol Services	1,640
CBO 11	Freedom of Information and Data Protection Coordination	2,376
CBO 17	Information Services Provided to Other Government Agencies	20,995
CBO 20	Advice and Assistance to the Premier and Administration of the Premier's Office	526,742
CBO 21	Broadcasting of Public Information and On Air Programmes	15,092
URC 8	Monitoring and Controlling of Petroleum Products, Storage and Handling	1,150,000
Equity Investment		
EI 79	Utility Regulation and Competition Office	1,000,000

Appropriations to the Minister of Human Resources and Immigration

Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Output Groups		
HCA 1	Policy Advice and Ministerial Services on Human Resource and Border Control Matters	27,887
HCA 2	Licensing Services	11,000
HCA 5	Border Control Services	68,342
HCA 6	Human Resource Services	90,433
HCA 8	Police Security Services	16,422
HCA 10	Police Criminal Justice Services	13,634
HCA 14	Protection and Investigative Services	322,465

Appropriations to the Minister of Community Affairs

Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Output Groups		
HCA 27	Policy Advice and Support to the Minister of Community Affairs	9,684
HCA 28	Administration of Community Assistance Programmes	25,908
HCA 29	Public Education on Social Issues	2,352
HCA 31	Supervision and Support of Children	68,994
HCA 32	Community Development Services	6,888
HCA 37	Housing Services	2,484
HCA 38	Supervision and Support of Older Persons	(429,860)

Appropriations to the Minister of District Administration, Tourism and Transport

Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Output Groups		
DAT 1	Advice and Support to the Minister of District Administration, Tourism and Transport	15,500
DAT 2	Government Services in Cayman Brac and Little Cayman	63,614
DAT 3	Management of Executive Assets in Cayman Brac and Little Cayman	61,068
DAT 5	Inspection, Testing and Licensing Services	6,219
DAT 6	Public Education Programmes	5,730
DAT 7	Tourism Public Relations	4,316
DAT 8	Tourism Advertising Activities	2,009
DAT 9	Tourism Sales and Promotion	5,944
DAT 10	Tourism Marketing	1,680
DAT 11	Support for Local Tourism Providers	10,113
DAT 12	Collection of Coercive Revenue	2,178
DAT 13	Meteorological Services	12,825
DAT 14	Public Transport Services	3,393
NGS 26	Miss Cayman Committee	50,000
Transfer Payments		
TP 13	Miss Cayman Scholarship	(50,000)
TP 67	Sports and Cultural Tourism Programmes Assistance	370,000
Equity Investments		
EI 1	Cayman Airways Limited	7,500,000
EI 39	Tourism Attraction Board	100,000
EI 68	Ministry of District Administration, Tourism and Transport	680,000
Executive Assets		
EA 60	Cayman Brac: Bluff Playfield	200,000
EA 125	Cayman Brac Emergency Shelter	(1,000,000)

Appropriations to the Minister of Finance and Economic Development

Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Output Groups		
FED 1	Policy Advice and Ministerial Services	16,178
FED 2	Governance and Administrative Services	1,267
FED 3	Collection of Coercive Revenue	20,951
FED 4	Preparation and Publication of Statistical Reports	11,357
FED 5	Financial Reporting and Management Services	37,265
FED 6	Processing of Passengers and Inspection of Aircrafts, Vessels and Cargo	91,987
FED 7	Identification and Investigation of Customs Offences	19,164
FED 9	Administration and Processing of Applications	2,987
FED 10	National Mail Service	62,351
FED 11	Monitoring and Reporting on the Economy	2,158
Other Executive Expenses		
OE 118	Increase in Health Insurance Premiums for Civil Servants	(4,288,226)
Equity Investment		
EI 50	Ministry of Finance and Economic Development - CINICO	4,530,000

Appropriations to the Minister of Education, Youth, Sports, Agriculture and Lands

Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Output Groups		
EGA 1	Policy Advice, Governance and Ministerial Support Services	19,976
EGA 4	Public Library Services	4,872
EGA 5	Primary Education Services	880,614
EGA 6	Secondary Education Services	573,503
EGA 7	Education Services for Students with Special Needs	234,665
EGA 9	Training and Support for Adults with Disabilities	6,684
EGA 10	Education, Early Childhood and Support Services	55,308
EGA 16	Cadet Corps Services	3,760
EGA 17	Sport Services	9,048
EGA 18	Youth Services	896
EGA 20	Management of Land Information and Provision of Surveying Services	14,052
EGA 21	Agriculture Support and Regulatory Services	19,264
Transfer Payments		
TP 27	Pre-School Educational Assistance	75,000
TP 72	Other Youth and Sports Programme Assistance	880,342
Other Executive Expense		
Equity Investments		
EI 12	Ministry of Education, Youth, Sports, Agriculture and Lands	(720,372)
EI 46	University College of the Cayman Islands	(306,470)
Executive Asset		
EA 4	Land Purchase	5,544,563

Appropriations to the Minister of Financial Services and Home Affairs

Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Output Groups		
FSC 20	Ministerial Services and Policy Advice Related to the Delivery of Enhanced Financial, Public Safety and National Security Services	35,000
FSC 21	Framework for a Modern, Innovative Financial Services Industry	740,000
FSC 22	A Robust, Efficient Regime for the Registration of Corporate and Vital Information	11,626
FSC 23	International Cooperation in Tax Matters	100,000
FSC 32	Domestic Fire Services	112,500
FSC 33	Aerodrome Fire Services	112,500
FSC 34	Prison Custodial Services	140,000

Appropriations to the Minister of Commerce, Planning and Infrastructure

Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Output Groups		
PAH 1	Advice and Support to the Minister of Commerce, Planning and Infrastructure	18,948
PAH 4	Management of Public Recreational Facilities and Cemeteries	754,460
PAH 10	Management of Government Properties	139,913
PAH 11	Procurement and Maintenance of Government Fleet	37,140
PAH 14	Management of Planning Applications	31,608
PAH 16	Licensing of Drivers and Vehicles	26,712
PAH 18	Technology Support Services	46,428
PAH 20	License, Monitoring and Enforcement of Specified Business Types	19,584
PAH 22	E-Government Programme	4,776

Appropriations to the Minister of Health, Environment, Culture and Housing

Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Output Groups		
HES 1	Policy Advice and Ministerial Services for Health, Environment, Culture and Housing	18,798
HES 2	Health Regulatory Services	18,074
HES 7	Collection, Recycling and Disposal of Waste	228,224
HES 8	Public Health Services	18,324
HES 9	Environmental Health Monitoring Services	4,521
HES 10	Emergency Response Services	1,605
HES 11	Mosquito Control Services	41,295
HES 18	Counselling and Support Services	104,886
HES 19	Policy Advice and Awareness Programmes	1,789
HES 21	Environmental Services and Research	1,234,844
Equity Investments		
EI 53	Ministry of Health, Environment, Culture and Housing	3,038,596
EI 77	Ministry of Health, Environment, Culture and Housing – CINICO	2,658,701

Appropriations to the Deputy Governor

Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Output Groups		
CIV 1	Policy Advice to the Head of the Civil Service	20,120
CIV 2	Auditing Compliance with Human Resource and Internal Financial Policies	9,030
CIV 3	Management of Public Sector Reform	11,349
CIV 7	Workforce Development within the Civil Service	1,920
CIV 10	Servicing of the Legislative Assembly and Members of the Legislative Assembly	54,007
CIV 11	Servicing and Support for HE the Governor	258,491
CIV 12	Preservation and Management of Records	52,751
CIV 13	Maintenance of the Electoral Register	3,206
CIV 14	Support for Commissions	9,895
CIV 15	Policy Advice and Administrative Support Provided to the Deputy Governor	6,534
CIV 16	Educational Evaluation Services	61,562
CIN 2	Health Insurance for Civil Service Pensioners	887,122
Other Executive Expense		
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 Official Members	24,353

Appropriations to the Attorney General

Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Equity Investment		
EI 34	Portfolio of Legal Affairs	62,812

Appropriations to Cabinet on behalf of the Chief Justice

Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Other Executive Expense		
OE 1	Personal Emoluments for the Judiciary	13,178

Appropriations to the Public Accounts Committee

Appropriation Changes Arising from Exceptional Circumstances

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Output Group		
ADO 2	Services to the Legislative Assembly and its Committee	17,109

Appropriations to the Minister of Community Affairs

Appropriation Changes Approved Under Section 12 of the Public Management and Finance Law

(2018 Revision)

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Output Groups		
NGS 63	School Lunch and Uniform Programmes	140,000
NGS 68	Rental Accommodation for Persons in Need	1,300,000
NGS 70	Burial Assistance for Indigents	60,000
Transfer Payments		
TP 41	Poor Relief Payments	(90,000)
TP 43	Poor Relief Vouchers	1,350,000
TP 47	Ex-Gratia Benefit Payments to Seamen	(325,000)
TP 48	Benefit Payments to Ex-Servicemen	(90,000)
TP 75	Needs Assessment Support	70,000

Appropriations to the Minister of Education, Youth, Sports, Agriculture and Lands
Appropriation Changes Approved Under Section 12 of the Public Management and Finance Law
(2018 Revision)

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Executive Asset		
EA 4	Land Purchase	10,000,000
Other Executive Expense		
OE 12	University of the West Indies Membership Levy	2,349,000

Appropriations to the Minister of Health, Environment, Culture and Housing

Appropriation Changes Approved Under Section 12 of the Public Management and Finance Law

(2018 Revision)

Appropriation Reference Number	Appropriation Name	Appropriation Amount \$
Output Groups		
HEA 2	Medical Care for Indigents	5,000,000
NGS 55	Tertiary Care at Local and Overseas Institutions	19,500,000

SECTION C

FORECAST FINANCIAL STATEMENTS FOR THE GOVERNMENT OF THE CAYMAN ISLANDS
FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2018

ALL FIGURES ARE STATED IN CI\$000s

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GOVERNMENT OF THE CAYMAN ISLANDS
FORECAST FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2018
STATEMENT OF RESPONSIBILITY FOR THE FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2018 Revision). They report the forecast financial transactions expected for the Core Government and the Entire Public Sector for the financial year ending 31 December 2018.

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

The forecast financial statements incorporate the fiscal and economic impacts of all Government decisions made and circumstances that existed at 6 November 2018.

We accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and its compliance with the Public Management and Finance Law (2018 Revision).

To the best of our knowledge, the Forecast Financial Statements:

- a) are complete and reliable;
- b) fairly reflects the forecast financial position at 31 December 2018 and performance during the financial year ending 31 December 2018;
- c) include all policy decisions and other circumstances that have or may have a material effect on the forecast statements; and
- d) comply with generally accepted accounting practices as defined by International Public Sector Accounting Standards (IPSAS), except for full compliance with IPSAS 6 and IPSAS 25.

Honourable Roy McTaggart, JP
Minister for Finance and Economic Development

Mr. Kenneth Jefferson, JP
Financial Secretary and Chief Officer of the
Ministry of Finance and Economic
Development

6 November 2018

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26. FORECAST FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2018

ALL FIGURES ARE STATED IN CI\$000s

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GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF ACCOUNTING POLICIES
FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2018

General Accounting Policies

Reporting Entity

These forecast financial statements are for the Government of the Cayman Islands. The forecast financial statements encompass the Core Government and the Entire Public Sector as required by the Public Management and Finance Law (2018 Revision).

The reporting entity comprises of:

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

The Core Government 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

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

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

Reporting Period

The reporting period is the financial year ending 31 December 2018.

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	
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 Radio stations	Upon initial application and, if appropriate, when renewed (renewal dates vary).

Coercive Revenue	Revenue Recognition Point
Domestic Levies on Goods and Services (Continued)	
Other Levies on Goods and Services	When due
Motor Vehicle Tax	Upon initial application and due date for annual renewal.
Tourist Accommodation Tax	Recognise when monthly return due
Misc. Stamp Duty	At the time the goods are delivered (on parcels)
Misc. Immigration Fees	Upon application
Levies on Property	
Land Transfer Duty	At time of transfer of ownership (set fee)
Infrastructure Fund Fee	For non-refundable fees, upon application for planning approval
	For refundable fees, once planning approval is granted
Other Levies	
Court Fines	When fine imposed
Other Fines	When fine imposed

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

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

Investment revenue

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

Donations

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

Expenses

General

Expenses are recognised when incurred.

Supplies and consumables – Leases

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

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

Transfer payments

Personal benefits are recognised at time of payment.

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

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Investments

Loans and advances are valued at the lower of the balance owed or the amount expected to be recovered.

Investments held as current assets are to be carried at the lower of cost or market value.

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

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Employee entitlements

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

Provisions

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

Pension liability

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

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

Borrowings

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

Currency issued

Currency issued for circulation is measured at face value.

Commitments

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

Contingencies

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

GOVERNMENT OF THE CAYMAN ISLANDS
FORECAST STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2018

		Core Government		Entire Public Sector	
		Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
		\$000	\$000	\$000	\$000
Notes					
Current Assets					
Cash and Cash Equivalents	2	373,556	43,270	488,380	158,095
Marketable Securities and Deposits	2	-	424,108	125,719	549,827
Trade Receivables	3	14,242	14,839	20,026	20,623
Other Receivables	3	10,766	10,766	10,787	10,787
Inventories	4	3,196	3,356	21,904	21,904
Prepayments	6	2,663	2,506	11,570	11,413
Loans	7	856	686	3,312	2,779
Total Current Assets		405,279	499,532	681,698	775,429
Non-Current Assets					
Trade Receivables	3	2,477	4,040	3,403	4,544
Other Receivables	3	113	951	113	625
Investments	5	831	831	831	831
Loans	7	16	32	32,637	25,015
Net Worth - Public Authorities	10	369,171	236,459	-	-
Property, Plant and Equipment	8	1,490,020	1,490,966	1,892,875	1,893,821
Intangible Assets	9	4,688	5,481	12,398	13,191
Total Non-Current Assets		1,867,316	1,738,759	1,942,257	1,938,027
Total Assets		2,272,595	2,238,291	2,623,955	2,713,456
Current Liabilities					
Trade Payables	11	17,915	15,853	27,731	26,862
Other Payables and Accruals	11	40,075	63,086	54,146	77,157
Bank Overdraft		-	-	902	902
Unearned Revenue	12	65,052	78,694	74,122	87,764
Employee Entitlements	13	6,302	6,279	8,601	8,578
Unfunded Pension Liability		11,400	11,400	14,429	14,429
Current Portion of Borrowings	1	287,062	287,062	302,537	302,537
Total Current Liabilities		427,806	462,374	482,468	518,229
Non-Current Liabilities					
Trade Payables	11	-	-	36	-
Other Payables and Accruals	11	-	-	255	235
Unfunded Pension Liability	14	374,440	374,440	422,329	422,329
Unfunded Post-Retirement Health Care		-	-	90,541	213,208
Currency Issued		-	-	119,323	119,323
Long Term Portion of Borrowings	1	133,683	132,902	172,337	171,556
Total Non-Current Liabilities		508,123	507,342	804,821	926,651
Total Liabilities		935,929	969,716	1,287,289	1,444,880
Net Assets		1,336,666	1,268,576	1,336,666	1,268,576
Net Worth					
Reserves	15	166,786	154,210	166,786	154,210
Revaluation Reserve		489,490	490,442	522,158	524,015
Current Year Surplus		81,028	135,115	81,028	135,115
Other Accumulated Surplus		599,362	488,809	566,694	455,236
Total Net Worth		1,336,666	1,268,576	1,336,666	1,268,576

GOVERNMENT OF THE CAYMAN ISLANDS

FORECAST STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2018

		Core Government		Entire Public Sector	
		Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
		\$000	\$000	\$000	\$000
Notes					
Revenue					
Coercive Revenue	16	691,357	765,074	691,357	765,074
Sales of Goods and Services	18	34,718	36,464	277,356	279,014
Investment Revenue	19	4,583	10,218	12,384	12,158
Donations	20	30	-	717	687
Other Revenue	17	50	90	5,088	5,128
Total Revenue		730,738	811,845	986,902	1,062,061
Expenses					
Personnel Costs	21	299,661	298,696	444,434	446,491
Supplies and Consumables	22	106,908	93,242	244,699	237,850
Depreciation and Amortisation		30,038	32,177	53,472	55,527
Impairment of Property, Plant, and Equipment		-	-	1,003	1,003
Finance costs	23	23,968	23,964	26,376	26,372
Litigation Costs	24	583	377	1,471	1,265
Outputs from Statutory Authorities and Government Companies	26	110,471	117,555	-	-
Outputs from Non-Governmental Suppliers	27	24,867	45,917	24,867	45,917
Transfer Payments	28	36,462	38,652	36,462	38,652
Other (Gains)/Losses	25	(688)	(1,964)	(424)	(1,700)
Other Operating Expenses	29	11,841	13,813	73,514	75,569
Total Expenses		644,111	662,429	905,874	926,946
Core Government Net Surplus		86,627	149,416	81,028	135,115
Loss of Statutory Authorities and Government Companies	10	(5,599)	(14,301)	-	-
Entire Public Sector Net Surplus		81,028	135,115	81,028	135,115

GOVERNMENT OF THE CAYMAN ISLANDS
FORECAST STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2018

	Notes	Core Government		Entire Public Sector	
		Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
		\$000	\$000	\$000	\$000
CASH FLOWS FROM OPERATING ACTIVITIES					
<i>Receipts</i>					
Coercive Receipts		691,560	703,992	691,560	703,992
Outputs to Other Government Agencies		656	2,168	-	-
Sale of Goods and Services - Third Party		30,552	39,238	262,749	272,947
Interest Received		4,500	6,502	5,637	7,639
Donations / Grants Received		30	-	692	662
Other Receipts		14,663	13,571	33,763	32,671
<i>Payments</i>					
Personnel Costs		(300,733)	(297,237)	(493,361)	(489,865)
Supplies and Consumables		(106,354)	(90,056)	(180,519)	(164,221)
Outputs from Statutory Authorities and Government Companies		(109,555)	(121,422)	-	(11,867)
Outputs from Non-Governmental Organizations		(25,159)	(42,558)	(25,159)	(42,558)
Transfer Payments		(36,567)	(33,921)	(36,567)	(33,921)
Financing/Interest Payments		(24,168)	(24,249)	(26,381)	(26,462)
Other Payments		(25,496)	(29,882)	(101,463)	(105,849)
Net Cash Flows from Operating Activities	30	113,929	126,146	130,951	143,168
CASH FLOWS FROM INVESTING ACTIVITIES					
<i>Cash Received</i>					
Proceeds from Sale of Property, Plant and Equipment		-	1,493	4	1,497
Proceeds from Sale of Loans/Investments/Maturity of Fixed Deposits		700	437,780	2,500	443,644
Receipt of Dividends/Capital Withdrawal from Public Authorities		4,211	8,274	-	-
<i>Cash Used</i>					
Purchase of Property, Plant and Equipment		(74,243)	(65,350)	(141,400)	(132,507)
Purchase of Loans/Investments/Placement of Fixed Equity Investment paid into Public Authorities		(860)	(462,876)	(8,864)	(470,880)
		(19,600)	(32,424)	-	(12,824)
Net Cash Flows from Investing Activities		(89,792)	(113,103)	(147,760)	(171,070)
CASH FLOWS FROM FINANCING ACTIVITIES					
<i>Cash Received</i>					
Proceeds from Borrowings		-	-	-	-
Repayment of Borrowings		(30,318)	(30,901)	(42,863)	(43,446)
Currency Issues		-	-	3,000	3,000
Net Cash Flows from Financing Activities		(30,318)	(30,901)	(39,863)	(40,446)
Net increase in Cash and Cash Equivalents		(6,181)	(17,858)	(56,672)	(68,348)
Cash and Cash Equivalents at 1 January 2018		379,737	61,128	544,150	225,541
Cash and Cash Equivalents at 31 December 2018	2	373,556	43,270	487,478	157,193

GOVERNMENT OF THE CAYMAN ISLANDS

FORECAST STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2018

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Opening Balance Net Worth	1,255,638	1,133,461	1,255,638	1,133,461
Prior Year Adjustments	-	-	-	-
Movement in Reserves	-	-	-	-
Revaluation	-	-	-	-
Net Surplus	81,028	135,115	81,028	135,115
Total Changes in Net Worth	81,028	135,115	81,028	135,115
Closing Balance Net Worth	1,336,666	1,268,576	1,336,666	1,268,576

FORECAST STATEMENT OF BORROWINGS
NOTE 1: STATEMENT OF DEBT

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Local Currency Debt				
Not later than one year	-	-	1,386	1,386
Between one and two years	-	-	845	845
Between two and five years	-	-	2,652	2,652
Later than five Years	-	-	958	958
Total Local Currency Debt	-	-	5,841	5,841
Foreign Currency Debt (stated in CI\$)				
Not later than one year	287,062	287,062	301,151	301,151
Between one and two years	25,751	25,751	35,425	35,425
Between two and five years	68,984	68,203	85,773	84,992
Later than five years	38,948	38,948	46,684	46,684
Total Foreign Currency Debt	420,745	419,964	469,033	468,252
Total Outstanding Debt	420,745	419,964	474,874	474,093
Local Currency Marketable Securities and Deposits				
Not later than one year	-	135,714	-	135,714
Between one and two years	-	-	-	-
Between two and five years	-	-	-	-
Later than five years	-	-	-	-
Total Local Currency Marketable Securities and Deposits	-	135,714	-	135,714
Foreign Currency Marketable Securities and Deposits				
Not later than one year	-	288,394	-	414,113
Between one and two years	-	-	-	-
Between two and five years	-	-	-	-
Later than five years	-	-	-	-
Total Foreign Currency Marketable Securities and Deposits	-	288,394	-	414,113
Total Marketable Securities and Deposits	-	424,108	-	549,827
Net Public Debt	420,745	(4,144)	474,874	(75,734)

NOTE 1: STATEMENT OF DEBT (CONTINUED)

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	Outstanding Balance CI\$	Outstanding Balance CI\$	Outstanding Balance CI\$	Outstanding Balance CI\$
	\$000	\$000	\$000	\$000
Foreign Currency Debt				
Central Government loans				
The Cayman Islands Government Securities Law, 2003				
2003 Bond Issue				
Principal amount is US\$163.2 million. Issue date of the Bond was 8th April 2003 with a final maturity date of 8th April 2018. Interest is payable at a fixed rate of 5.3% per annum over the 15 year life of the Bond. Principal of USD5,440,000 plus interest is repaid semi-annually in April and October.	-	-	-	-
2009 Notes Issue				
Principal amount is US\$312 million. Issue date of the Bond was 19 November 2009 with a final maturity date of 19 November 2019. Interest is payable semi-annually at a rate of 5.95% per annum over the 10 year life of the Bond.	261,300	261,300	261,300	261,300
FirstCaribbean International Bank (Cayman) Limited				
Loan Agreement of US\$14,399,940.48 - drawdown of US\$28,800,000.00 on 23 November 2005 amortised over 15 years at a fixed interest rate of 5.58% pa with quarterly payments of interest + Principal US\$480,000.00 commencing 28 February 2006 with final repayment due 30 November 2020.	3,200	3,200	3,200	3,200
FirstCaribbean International Bank (Cayman) Limited				
The final drawdown of US\$62,999,949.60 on Loan Agreement of US\$155,759,875.39 was drawn on 27th June 2008. The loan has been amortised over 15 yrs with 1/4ly payments of Principal US\$1,050,000 plus interest commencing 24 Oct 08 with final repayment due 24 June 2023. The loan was converted to a fixed rate loan for 5 years from 24 Jan 09 to 23 Jan 2014 at 4.25% pa at which time the interest rate was fixed @ 2.71% for the remaining life of the loan.	16,625	16,625	16,625	16,625

NOTE 1: STATEMENT OF DEBT (CONTINUED)

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	Outstanding Balance CI\$ \$000	Outstanding Balance CI\$ \$000	Outstanding Balance CI\$ \$000	Outstanding Balance CI\$ \$000
FirstCaribbean International Bank (Cayman) Limited				
A second draw down in the amount of US\$45,599,963.52 on Loan Agreement of US\$155,759,875.39 was drawn on 24 June 2008 at 1 month Libor plus 0.50% margin. The loan has been amortised over 15 yrs with 1/4ly payments of Principal US\$760,000 plus interest commencing 24 Oct 2008. The loan was converted to a fixed rate loan for 5 years from 24 Jan 09 to 24 Jan 2014 at 4.25% pa. at which time the rate was fixed at 2.71% for the remaining life of the loan.	12,033	12,033	12,033	12,033
FirstCaribbean International Bank (Cayman) Limited				
Facility in the amount of US\$155,759,875.39 (CI\$129.8million @ 0.833334) with an availability period of 12 months. Bridge Loan of CI\$16m drawdown 26 Oct 07, CI\$7.3m drawdown on 23 Nov 07 and a third drawdown of CI\$16m on 14 December 2007 at 1 week Libor. Amortised over 15 yrs with 1/4ly payments of Principal US\$786,000 plus interest commencing 11 May 2008. Converted to a fixed rate loan for 5 yrs from 11 Feb 09 to 10 Feb 2014 @ 4.25%pa. Interest rate was fixed at 2.67% on 11 February 2014 for the remaining life of the loan.	11,135	11,135	11,135	11,135
FirstCaribbean International Bank (Cayman) Limited				
15 - Year fixed rate loan of US\$185,074,000 advanced on 19 April 2011 at an interest rate of 5.44% p.a. Semi-annual payments of interest only commencing 19 October 2011 with Principal payments of US\$9,253,700 plus interest to commence 19 October 2016.	115,671	115,671	115,671	115,671
<u>European Investment Bank</u>				
1989 CAYMAN ISLANDS COMMUNITY COLLEGE				
Soft Loan of 1,500,000 ECUs repayable over 30 years commencing 15th October, 1999 at interest of 1% per annum on outstanding balance. Loan was re-classified as Core Government 30 June 2014	564	-	564	-
Total Core Government Debt	420,528	419,964	420,528	419,964

NOTE 1: STATEMENT OF DEBT (CONTINUED)

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	Outstanding Balance CI\$	Outstanding Balance CI\$	Outstanding Balance CI\$	Outstanding Balance CI\$
	\$000	\$000	\$000	\$000
Self Financing Loans - Statutory Authorities and Government Companies				
European Investment Bank				
1981 CIVIL AVIATION AUTHORITY (CAYMAN BRAC AIRPORT)				
Soft loan of 330,000 ECUs repayable over 30 years commencing 1st May, 1990 at interest of 1% per annum on outstanding balance.	13	-	13	-
European Investment Bank				
1987 CIVIL AVIATION AUTHORITY (CAYMAN BRAC AIRPORT)				
Soft loan of 658,000 ECUs repayable over 30 years commencing 5th November 1997 at interest of 1% per annum on outstanding balance.	204	-	204	-
Total Self-Financing Debt	217	-	217	-
Public Authorities Debt				
Cayman Airways Ltd	-	-	16,609	16,609
Cayman Turtle Centre	-	-	4,536	4,536
Cayman Islands Development Bank	-	-	19,869	19,869
National Housing and Development Trust	-	-	12,502	12,502
Water Authority	-	-	613	613
Sub-Total	-	-	54,129	54,129
Total Entire Public Sector Debt			474,874	474,093
Total Gross Central Government Debt	420,745	419,964		

NOTE 1A: CONTINGENT LIABILITIES AND ASSETS

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
Cayman Turtle Conservation and Education Centre	3,629	3,629	-	-
Cayman Airways Limited	13,287	13,287	9,402	9,402
Water Authority of the Cayman Islands	123	123	-	-
Cayman Islands Development Bank	9,855	9,855	7,817	7,817
National Housing Development Trust	10,002	10,002	3,464	3,464
Total Quantifiable Guarantees	36,896	36,896	20,683	20,683
Government guarantee of upper 35% of \$57.2 million of mortgages under Government Guarantee Home Assistant Mortgage Scheme	2,000	2,000	2,000	2,000
Total Other Contingent Liabilities	2,000	2,000	2,000	2,000
Legal Proceedings and Disputes <i>Civil/Quasi Civil Matters</i>				
Litigation arising in the ordinary course of business	-	-	-	-
Total Legal Proceedings and Disputes				
Total Contingent Liabilities	38,896	38,896	22,683	22,683

NOTE 2: CASH AND CASH EQUIVALENTS

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
US \$ Operational Current Account	3,076	448	16,073	13,445
CI\$ Cash in Hand	1,333	154	5,083	3,904
CI \$ Operational Current Account	15,604	12,678	68,308	65,382
CI\$ Other Bank Accounts	-	-	3,178	3,178
Other Short Term Investments	347,329	29,270	373,684	55,625
CI\$ Payroll Account	6,214	720	22,054	16,561
Total Cash and Cash Equivalents (Excluding bank overdrafts)	373,556	43,270	488,380	158,095
Less overdrafts	-	-	(902)	(902)
Total Cash and Cash Equivalents (Includes Fixed Deposits with terms less than 90 days to Maturity)	373,556	43,270	487,478	157,193
Marketable Securities and Deposits (Includes Fixed Deposits at Banks with terms greater than 90 days to Maturity)	-	424,108	125,719	549,827
Core Government's Total Bank Account Balances	373,556	467,378	613,197	707,020

NOTE 3: TRADE AND OTHER RECEIVABLES

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Trade Receivables				
Coercive Revenue	14,215	15,301	14,215	15,301
Outputs to Statutory Authorities and Government	7	7	-	-
Sales of Goods and Services	18,252	19,326	125,510	126,584
Other Trade Receivables	-	-	3,457	3,035
Less: Provision for Trade Receivables	(15,755)	(15,755)	(119,753)	(119,753)
Total trade receivables	16,719	18,879	23,429	25,167
Current	14,242	14,839	20,026	20,623
Non-Current	2,477	4,040	3,403	4,544
Total	16,719	18,879	23,429	25,167

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Other Receivables				
Advances (salary, Official Travel, etc)	95	78	180	163
Dishonoured Cheques	782	764	782	764
Dividend Receivable	2,532	2,532	-	-
Interest Receivable	-	-	186	186
Statutory Authorities and Government Companies	216	225	216	225
Other Receivables - Other	7,254	8,118	14,795	15,659
Less: Provision for Doubtful Debts - Other Receivables	-	-	(5,259)	(5,585)
Total Other Receivables	10,879	11,717	10,900	11,412
Current	10,766	10,766	10,787	10,787
Non-Current	113	951	113	625
Total	10,879	11,717	10,900	11,412

MOVEMENTS IN THE PROVISION OF DOUBTFUL DEBTS ARE AS FOLLOWS:

Description	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Balance at 1 January 2018	(14,755)	(14,755)	(116,159)	(116,159)
Additional provisions made during the year	(1,000)	(1,000)	(8,853)	(9,179)
Receivables written off during the period	-	-	-	-
Total	(15,755)	(15,755)	(125,012)	(125,338)

NOTE 4: INVENTORIES

Description	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Inventory Held for Use in the Provision of Goods and	802	842	11,125	11,125
Inventory Held for Sale	196	206	8,581	8,581
Work in Progress and Finished Goods	2,198	2,308	2,198	2,198
TOTAL INVENTORIES	3,196	3,356	21,904	21,904

NOTE 5: INVESTMENTS IN ASSOCIATES

Description	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Cayman First Insurance - Acquisition 9/1/05; Holding: 20,000	240	240	240	240
Caribbean Development Bank - 117 shares; USD \$6,031.74 each	591	591	591	591
Total	831	831	831	831

NOTE 6: PREPAYMENTS

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Accrued Prepayments	1,060	917	6,960	6,817
Prepaid Insurance	1,544	1,544	4,502	4,502
Other Prepayments	59	45	108	94
Total	2,663	2,506	11,570	11,413

NOTE 7: LOANS MADE

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Loan Description				
Overseas Medical loans	11,866	11,696	11,866	11,696
Civil Service Mortgages to staff	1,075	1,035	1,075	1,035
Other Loans	111	167	42,805	42,861
Provision outstanding loans	(12,180)	(12,180)	(19,797)	(27,797)
Total Loans Made	872	718	35,949	27,795
Current	856	686	3,312	2,779
Non-Current	16	32	32,637	25,015
BALANCE AS AT 31 DECEMBER 2018	872	718	35,949	27,795

NOTE 8: PROPERTY, PLANT AND EQUIPMENT

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Cost of Property, plant & equipment				
Land	613,961	629,657	654,699	670,395
Plant and Equipment	51,601	51,058	101,365	100,822
Buildings and Leasehold	390,205	385,657	653,193	648,645
Lease Improvements	5,102	5,043	12,152	12,093
Furniture and Fittings	8,127	8,032	19,121	19,026
Computer Hardware	20,181	19,946	33,033	32,798
Office Equipment	6,576	6,499	9,211	9,134
Water Retriculation	2,998	2,963	85,638	85,603
Other Assets	10,067	9,950	66,271	66,154
Infrastructure	394,882	390,279	442,392	437,789
Motor Vehicles	43,192	42,689	50,107	49,604
Marine Vessels	5,223	5,162	5,223	5,162
Aircraft	5,266	5,205	34,752	34,691
Assets under construction or development	140,228	138,593	189,232	187,597
Total Cost of Property, Plant and Equipment	1,697,609	1,700,732	2,356,389	2,359,512
Accumulated Depreciation				
Plant and Equipment	26,255	26,530	62,801	63,076
Buildings and Leasehold	71,159	71,905	163,938	164,684
Lease Improvements	3,296	3,331	7,050	7,085
Furniture and Fittings	6,967	7,040	16,505	16,578
Computer Hardware	17,496	17,679	28,621	28,804
Office Equipment	4,731	4,781	7,407	7,457
Road and Sidewalks	-	-	-	-
Water Retriculation	604	610	36,141	36,147
Other Assets	8,288	8,375	37,339	37,426
Infrastructure	33,018	33,364	48,669	49,015
Motor Vehicles	30,208	30,525	36,696	37,013
Marine Vessels	2,075	2,097	2,085	2,107
Aircraft	3,492	3,529	16,262	16,299
Assets under construction or development	-	-	-	-
Total Accumulated Depreciation	207,589	209,766	463,514	465,691
Net Book Value				
Land	613,961	629,657	654,699	670,395
Plant and Equipment	25,346	24,527	38,564	37,745
Buildings and Leasehold	319,046	313,751	489,255	483,960
Lease Improvements	1,806	1,712	5,102	5,008
Furniture and Fittings	1,160	992	2,616	2,448
Computer Hardware	2,685	2,266	4,412	3,993
Office Equipment	1,845	1,719	1,804	1,678
Road and Sidewalks	-	-	-	-
Water Retriculation	2,394	2,353	49,497	49,456
Other Assets	1,779	1,575	28,932	28,728
Infrastructure	361,864	356,915	393,723	388,774
Motor Vehicles	12,984	12,164	13,411	12,591
Marine Vessels	3,148	3,065	3,138	3,055
Aircraft	1,774	1,676	18,490	18,392
Assets under construction or development	140,228	138,593	189,232	187,597
Net Book Value	1,490,020	1,490,966	1,892,875	1,893,821

NOTE 9: INTANGIBLE ASSETS

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Computer Software	16,373	18,141	25,118	26,886
Accumulated Amortisation	11,685	12,660	12,720	13,695
Net Book Value	4,688	5,481	12,398	13,191

NOTE 10: NET WORTH OF PUBLIC AUTHORITIES

Description	Opening Networth Balance	Equity Injection	Forecast 2018 Profit or (Loss)	Dividends and Capital Withdrawal	Closing Networth Balance
Auditors Oversight Authority	246	-	(56)	-	190
Cayman Airways Ltd.	(21,640)	12,600	(4,500)	-	(13,540)
Cayman Islands Airport Authority	86,879	-	8,863	-	95,742
Cayman Islands Development Bank	17,925	2,250	(7,959)	-	12,216
Cayman Islands Monetary Authority	28,739	-	56	-	28,795
Cayman Islands National Insurance Company	12,469	4,530	(8,000)	-	8,999
Cayman National Cultural Foundation	4,349	-	(89)	-	4,260
Cayman Turtle Farm	8,360	8,500	(6,656)	-	10,204
Children and Youth Services Foundation	2,762	-	(775)	-	1,987
Civil Aviation Authority	7,634	-	3,345	(2,532)	8,447
Health Services Authority	(34,748)	-	338	-	(34,410)
Maritime Authority of the Cayman Islands	(2,255)	-	310	-	(1,945)
National Drug Council	439	-	-	-	439
National Gallery	2,778	-	(61)	-	2,717
National Housing and Development Trust	5,380	2,889	(1,142)	-	7,127
National Museum	1,723	-	-	-	1,723
National Roads Authority	(13,309)	-	(1,568)	-	(14,877)
Port Authority	19,565	-	599	-	20,164
Sister Islands Affordable Housing	1,481	-	(85)	-	1,396
Stock Exchange	3,017	-	638	(820)	2,835
Tourism Attraction Board	8,953	100	183	-	9,236
University College of the Cayman Islands	5,583	555	-	-	6,138
Utility Regulation and Competition Office	351	1,000	75	-	1,426
Water Authority	75,257	-	2,183	(250)	77,190
Total	221,938	32,424	(14,301)	(3,602)	236,459

NOTE 11: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Trade Payables				
Creditors	15,573	13,986	27,731	26,862
Outputs to Statutory Authorities and Government	2,342	1,867	-	-
	17,915	15,853	27,731	26,862
Current	17,915	15,853	27,731	26,862
Non-Current	-	-	36	-
Total	17,915	15,853	27,767	26,862
Other Payables and Accruals				
Payroll Deductions	1,223	1,225	2,330	2,332
Loan Interest Payable	3,078	3,078	3,078	3,078
Accrued Expenses	26,702	50,608	32,742	56,648
Deposits from Statutory Authorities and Government Companies	2,107	2,107	-	-
Non-Current Payables and Accruals	-	-	255	235
Other Payables	6,965	6,068	15,997	15,100
Total Payables and Accruals	40,075	63,086	54,402	77,393
Current	57,990	78,939	81,914	104,020
Non-Current	-	-	255	235
Total	57,990	78,939	82,169	104,255

NOTE 12: UNEARNED REVENUE

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Customs Deposits	606	672	606	672
Revenue Deposits	331	365	331	365
Other Unearned Revenue	64,115	77,657	73,185	86,727
Total Unearned Revenue	65,052	78,694	74,122	87,764

NOTE 13: EMPLOYEE COSTS AND OTHER ENTITLEMENTS

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
<i>Current employee entitlements are represented by:</i>				
Annual Leave	3,718	3,704	5,280	5,266
Retirement and Long Service Leave	2,038	2,038	2,084	2,084
Accrued Salaries	381	378	881	878
Pension	165	159	165	159
Other salary related entitlements	-	-	191	191
Total current portion	6,302	6,279	8,601	8,578
<i>Non-current employee entitlements are represented by:</i>				
Retirement and Long Service Leave	-	-	-	-
Total Employee Entitlements	6,302	6,279	8,601	8,578

NOTE 14: UNFUNDED PENSION LIABILITY

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Core Government Pensions Liability				
Current	11,400	11,400	14,429	14,429
Non-Current	374,440	374,440	422,329	422,329
Total Unfunded Pension Liability	385,840	385,840	436,758	436,758

NOTE 15: RESERVES

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
ENVIRONMENTAL PROTECTION FUND				
Opening Balance	55,991	55,991	55,991	55,991
Interest	1,070	1,070	1,070	1,070
Transfer into EPF	5,918	5,918	5,918	5,918
Interest transfer to General Revenue	(1,070)	(1,070)	(1,070)	(1,070)
Transfer to Operating Bank Balances	(6,100)	(18,000)	(6,100)	(18,000)
Closing Balance	55,809	43,909	55,809	43,909
INFRASTRUCTURE DEVELOPMENT FUND				
Opening Balance	2,228	2,228	2,228	2,228
Interest	48	48	48	48
Interest Transfer to General Revenue	(48)	(48)	(48)	(48)
Closing Balance	2,228	2,228	2,228	2,228
STUDENT LOAN RESERVE				
Opening Balance	2,144	2,144	2,144	2,144
Interest	45	45	45	45
Transfers from General Revenues	100	100	100	100
Closing Balance	2,289	2,289	2,289	2,289
HOUSING LOAN RESERVE				
Opening Balance	912	912	912	912
Interest	17	17	17	17
Outflow	-	-	-	-
Closing Balance	929	929	929	929
NATIONAL DISASTER FUND				
Opening Balance	5,575	5,575	5,575	5,575
Interest	70	70	70	70
Transfers from General Revenues	400	400	400	400
Closing Balance	6,045	6,045	6,045	6,045
GENERAL RESERVES				
Opening Balance	97,477	97,477	97,477	97,477
Interest Income	2,009	2,009	2,009	2,009
Transfer to General Reserves	-	-	-	-
Closing Balance	99,486	99,486	99,486	99,486
SINKING FUND for 2009 Bond Issue				
Opening Balance	6,434	6,434	6,434	6,434
Interest	81	81	81	81
Transfer to Operating Bank Balances	(6,515)	(6,515)	(6,515)	(6,515)
Closing Balance	-	-	-	-
Total Funds	166,786	154,886	166,786	154,886

NOTE 15: RESERVES (CONTINUED)

Reserve Fund Deposit Balances	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
Reserve	\$000	\$000	\$000	\$000
Housing Guarantee Reserve Fund	929	929	929	929
Environmental Protection Fund	55,133	43,232	55,809	43,232
Infrastructure Development Fund	2,228	2,228	2,228	2,228
General Reserves Fund	99,486	99,486	99,486	99,486
Student Loan Fund	2,290	2,290	2,289	2,290
National Disaster Fund	6,045	6,045	6,045	6,045
Total	166,111	154,210	166,786	154,210

NOTE 16: COERCIVE REVENUE

Revenue Description	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Alcoholic Beverages Duty	18,932	21,289	18,932	21,289
Annual Permanent Resident Work Permit Fee	13,513	11,807	13,513	11,807
Banks and Trust Licenses	24,995	30,478	24,995	30,478
Births, Deaths & Marriages Registration	100	100	100	100
Building Permit Fees	5,113	6,733	5,113	6,733
Business Staffing Plan Board Fees	40	44	40	44
Caymanian Status Fees	581	624	581	624
Cinematographic Licenses	18	18	18	18
Compounded Penalties	39	48	39	48
Court Fees	1,400	1,581	1,400	1,581
Court Fines	1,400	2,067	1,400	2,067
Cruise Ship Departure Charges	10,114	11,151	10,114	11,151
CUC - License	2,400	1,917	2,400	1,917
Customs Fines	2	2	2	2
Debit Transaction Fees	3,152	3,099	3,152	3,099
Dependant of Caymanian Grant Fee	1	1	1	1
Environmental Protection Fund Fees	5,918	5,912	5,918	5,912
EZG- Special Economic Zone Employment Certificate Grant Fee	322	358	322	358
Firearms Licenses	2	2	2	2
Foundation Companies	750	-	750	-
Fisheries Licenses	1	1	1	1
FPW - Final WP Non-renewal (90days) - Grant	1	1	1	1
Gasoline Diesel Duty	12,532	12,947	12,532	12,947
General Search Fees	451	451	451	451
Grant of Temporary Work Permit - Seasonal Worker	26	28	26	28
Health Practitioners' Board Fee	720	1,568	720	1,568
Hotel Licenses	256	325	256	325
ICTA Licences	7,500	6,472	7,500	6,472
Immigration Fines	614	262	614	262
Immigration Non-Refundable Repatriation Fee	1,636	1,611	1,636	1,611
Infrastructure Fund fee	447	447	447	447
Insurance Licenses	9,786	8,854	9,786	8,854
Insurance Stamp Duty	1,072	1,072	1,072	1,072
Issue Fee for Specialist Caregiver Certificate	36	36	36	36
Land Holding Companies Share Transfer Charge	288	680	288	680
Land Registry Fees	1,198	1,241	1,198	1,241
Law Firm Operational	2,187	4,317	2,187	4,317
Legal Practitioner Fee	1,400	2,324	1,400	2,324
Limited Liability Companies	886	1,720	886	1,720
Limited Liability Partnerships	50	-	50	-
Liquor Licenses	641	734	641	734
Local Co. and Corp. Mgmt. Fees	3,168	2,976	3,168	2,976
Local Company Control License Grants/Renewals	390	438	390	438
Miscellaneous Immigration Fees	77	77	77	77
Money Services Licence	40	47	40	47
Money Transfer Fees	2,448	2,893	2,448	2,893

NOTE 16: COERCIVE REVENUE (CONTINUED)

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Motor Vehicle Charges	3,801	3,766	3,801	3,766
Motor Vehicle Drivers Licences	791	730	791	730
Motor Vehicle Duty	13,961	16,430	13,961	16,430
Motor Vehicle Environmental Tax	878	2,000	878	2,000
Mutual Fund Administrators	41,019	44,976	41,019	44,976
Notary Public Fees	302	322	302	322
Non-Profit Organizations	20	-	20	-
Other Company Fees - Exempt	94,743	98,388	94,743	98,388
Other Company Fees - Foreign	7,045	6,789	7,045	6,789
Other Company Fees - Non-Resident	2,502	2,422	2,502	2,422
Other Company Fees - Resident	2,464	2,749	2,464	2,749
Other Import Duty	102,825	113,888	102,825	113,888
Other Stamp Duty	10,100	12,161	10,100	12,161
Package Charges	1,241	1,098	1,241	1,098
Partnership Fees	49,974	51,637	49,974	51,637
Patents and Trademarks	1,842	1,319	1,842	1,319
PCW - Provision for continuation of work permit - Grant	7,060	7,060	7,060	7,060
Planning Fees	1,574	1,598	1,574	1,598
Procedural Fines	52	335	52	335
Proceeds of Liquidated Entities	19,000	19,000	19,000	19,000
Public Records	103	103	103	103
Public Transport - Drivers Licenses	21	17	21	17
Public Transport - Operator Licenses	6	3	6	3
Residency & Employ. Rights Cert.- Surviving Spouse of a Caymanian	1	1	1	1
Residency & Employment Rights Certificate by Dependent of a P.R	48	48	48	48
Residency & Employment Rights Certificate Issue Fee	2,045	1,304	2,045	1,304
Residency and Employment Rights Certificate by Spouse of a Caymanian	167	183	167	183
Residency Certificate for Persons of Independent Means Grant Fee	378	412	378	412
RFI - Permanent Residence - Persons of Independent Means	1,343	1,343	1,343	1,343
RJA - Residency Certificate (Substantial Business Presence) Application Fee		13	-	13
RJC - Residency Certificate (Substantial Business Presence)	45	45	45	45
Roads Development Fund Fee	7,485	9,898	7,485	9,898
Security Investments Business Licenses	16,842	16,327	16,842	16,327
Spear Gun Licenses	5	3	5	3
Special Marriage Licenses	52	69	52	69
Stamp Duty - Land Transfers	45,000	78,121	45,000	78,121
Stamp Duty - Online Meter	316	316	316	316
Tax and Trust Undertakings	10,400	8,623	10,400	8,623
Timeshare Ownership	732	802	732	802
Tobacco Dealer Registration fees	90	90	90	90
Tobacco Products Duty	7,914	7,731	7,914	7,731
Tourist Accommodation Charges	23,686	28,736	23,686	28,736
Traders Licenses	5,058	5,938	5,058	5,938
Trust Registration Fees	759	741	759	741
W.I.Z. - Boat Licensing	20	10	20	10
Website - Recovery Fees	245	-	245	-
Work Permits Fees	70,698	68,688	70,698	68,688
Working Under Operation of Law Fees	61	88	61	88
Total Revenue	691,357	765,074	691,357	765,074

NOTE 17: OTHER REVENUE

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Source				
Save the Mortgage Loan Repayment	40	-	40	-
Other Revenue	10	90	5,048	5,128
Total Other Revenue	50	90	5,088	5,128

NOTE 18: SALE OF GOODS AND SERVICES

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Revenue Description				
Fees and Charges	26,750	29,129	140,105	145,884
General Sales	5,386	5,289	116,459	113,030
Rentals	2,115	1,398	5,045	4,325
Other	467	647	15,747	15,774
Total Revenue	34,718	36,464	277,356	279,014

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Fees and Charges				
Agricultural Department Fees	131	191	131	191
Annual Work Permit Application Fees (Entity)	1,353	1,423	1,353	1,423
APA - Appeal to Board against decision made by an Immigration Officer Application Fee	12	12	12	12
Application Fee for Specialist Caregiver Certificate	6	7	6	7
Audit Fees - Statutory	811	1,540	811	1,540
Authentication and Apostille of Documents Fees	2,264	2,256	2,264	2,256
Bailiff Fees	5	1	5	1
Business Staffing Plan Application Fees (Entity)	15	15	15	15
Business Visitors Administration Fees	20	1	20	1
BVX - Business Visitors Permit - Express Determination Fee	49	45	49	45
Cabinet Appeal Fees (formerly Executive Council Appeal Fees)	66	286	66	286
Caymanian Status Application Fees (Entity)	177	168	177	168
Customised Motor Vehicle Licence Plate Fees	31	10	31	10
Customs Special Attendance Fees	826	792	826	792
Dependant of a Caymanian Admin Fee	2	2	2	2
Disinfection Fees	4	2	4	2
Drivers Examination Fees	192	322	192	322
Duplicate Vehicle Log Books	39	46	39	46
Electrical Inspection Fees	18	22	18	22
Electrical License Fees	79	68	79	68
Elevator Inspection Fees	25	48	25	48
Environmental Service Fees	25	27	25	27
Examination Fees	1,858	2,077	1,858	2,077
Express Fee - Work Permits	1,295	1,405	1,295	1,405
Express Land Registry	60	63	60	63
External Training	15	4	15	4
Fixed Term Work Permit Administration Fees	-	18	-	18
FPA - Final WP Non-renewal (90days) - Admin	6	-	6	-
Freedom of Information Fees	-	-	-	-
Funds Received from RCY Events	8	5	8	5
Garbage Fees	2,345	2,489	2,345	2,489
Heavy Equipment Application Fees	2	7	2	7
IT Consultancy	2	1	2	1
Land Survey Fees	110	157	110	157
Law School Fees	750	510	750	510
Local Companies Administration Fees	10	-	10	-
Mail Terminal Credits	300	517	300	517
Maintenance of Buildings (Labour)	3	14	3	14
Mapping Services	185	174	185	174
Motor Vehicle Inspection Fees	1,323	1,531	1,323	1,531
Motor Vehicle Licence Plate Fees	355	419	355	419
Naturalisation and Registration Fees	370	414	370	414
Online Planning System Fees	41	113	41	113
Other Company Fees - Exempt (Entity)	200	188	200	188
Other Fees	240	88	240	88
Other Immigration Fees	1,641	1,426	1,641	1,426
Other Labour Charges - PWD (Cayman Brac)	41	12	41	12
Passport Fees	572	565	572	565
PCA - Provision for Continuation of WP - Amendment - Admin	10	-	10	-
PCG - Provision for Continuation of WP - Amend	5	-	5	-

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Pension Plan Registration Fees	879	806	879	806
Permanent Residence/Residency & Employment Rights Certificate/Residency Certificate for Persons of Independent Means Variation Fee	68	128	68	128
Planning Appeal Fees	1	-	1	-
Planning Inspection Call-Out Fee	67	-	67	-
Private Sector Computing Fees	1,574	1,708	1,574	1,708
Public Library Fees	25	22	25	22
PWA - Provision for continuation of work permit -Admin	92	-	92	-
Recycling Fees	40	9	40	9
Refund Processing Fees	3	3	3	3
Residency & Employ. Rights Cert. - Surviving Spouse of a Caymanian Application Fee	1	1	1	1
Residency & Employment Rights Certificate Admin Fee	442	295	442	295
Residency and Employment Rights Certificate by the Dependant of a Permanent Resident Admin Fee (Entity)	14	57	14	57
Residency and Employment Rights Certificate by the Spouse of a Caymanian Admin Fee (Entity)	123	126	123	126
Residency Certificate for Persons of Independent Means Fee	14	8	14	8
Restoration of Seized Goods	-	2	-	2
RFA - Permanent Residence - Persons of Independent Means - Application Fee	4	-	4	-
RFA - Permanent Residence - Persons of Independent Means - Renewal Application Fee	1	-	1	-
RGA - Variation of Permanent Residence - Person of Independent Means - Application Fee	2	3	2	3
RJA - Residency Certificate (Substantial Business Presence) Application Fee	13	12	13	12
Sale of Custom Forms	6	19	6	19
School Fees	180	456	180	456
Special Econ. Zone - Trade Certificate Fee	87	135	87	135
Special Marriage License Application Fee	17	19	17	19
Temporary Work Permit Application Fees (Entity)	1,198	1,238	1,198	1,238
Tourist Reservation Fees	4	4	4	4
Tower Licence Fees	165	158	165	158
Trade and Business Administration Fees	387	602	387	602
Transcript Fees	3	6	3	6
Variation/Amendment Fee for BSP	48	53	48	53
Vault Sales (Cemetery Fees)	153	162	153	162
Vehicle And Equip. Maintenance Fees	24	21	24	21
Vehicle Bank Liens	52	54	52	54
Vehicle Change of Ownership	191	214	191	214
Vehicle Disposal Fees	1,300	1,484	1,300	1,484
VWA - Visitor's Work Visa Application Fee	234	299	234	299
Warehousing	948	935	948	935
Web Receipts	490	604	490	604
Work Under Operation of Law Fees	3	2	3	2
Fees and Charges - SAGC	-	-	113,355	116,756
Fees & Charges	26,750	29,129	140,105	145,884

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
General Sales				
Builders Board Registration Fees	49	-	49	-
Canteen Sales	85	11	85	11
Inventory Spare Parts	28	27	28	27
Miscellaneous Sales	8	22	8	22
Other Postal Business	95	71	95	71
Philatelic Sales	18	19	18	19
Plumbers Examination Board Fees	8	-	8	-
Police Clearances	926	1,000	926	1,000
Postal Stamps	1,311	1,304	1,311	1,304
Prison Craft Sales	10	21	10	21
Prison Sales	10	7	10	7
Sale Of Advertising Space	419	400	419	400
Sale of Agric. Supplies/Produce	1,679	1,618	1,679	1,618
Sale Of Gazettes And Subscriptions	708	739	708	739
Sale Of Laws	21	29	21	29
Sale of Planning Documents	8	21	8	21
Temporary Work Permit - Seasonal Worker	3	-	3	-
General Sales - Statutory Authorities & Government Companies	-	-	111,073	107,741
Total General Sales	5,386	5,289	116,459	113,030

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Rentals				
Equipment Rental	14	31	14	31
Postal Box Rental Fees	1,000	1,030	1,000	1,030
Rental - School Canteens	81	110	81	110
Rentals - Craft Market	60	59	60	59
Rentals - Government Housing	18	15	18	15
Rentals - Other Properties	922	110	922	110
Rentals - Town Halls	20	42	20	42
Rentals - Statutory Authorities and Government Companies	-	-	2,930	2,927
Total Rentals	2,115	1,398	5,045	4,325

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
Other Goods and Services Revenue	\$000	\$000	\$000	\$000
Goods & Services Revenue				
GIS Applications	142	110	142	110
GPS Licenses Refund	27	22	27	22
Health Services Fees	18	-	18	-
Miscellaneous Licensing Receipts	61	94	61	94
Miscellaneous Receipts	219	422	219	422
Other Goods and Services - Statutory Authorities and Government Companies	-	-	15,280	15,127
Total Goods and Services Revenue	467	647	15,747	15,774
Total Goods and Services	34,718	36,464	277,356	279,014

NOTE 19: INVESTMENT REVENUE

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
Revenue type	\$000	\$000	\$000	\$000
Interest on Marketable Securities, Deposits and Cash	4,500	10,005	5,541	11,046
Interest on Loans	13	13	13	13
Royalties	-	-	899	899
Other Investment Revenue	70	200	5,931	200
Total Investment Revenue	4,583	10,218	12,384	12,158

NOTE 20: DONATIONS

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
Source	\$000	\$000	\$000	\$000
Other Donations	30	-	717	687
Total Donations	30	-	717	687

NOTE 21: PERSONNEL COSTS

Description	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Salaries, Wages and Allowances	231,473	230,267	391,064	390,467
Health Care - CINICO	45,298	42,189	-	-
Health Care - Other	-	-	13,909	13,214
Pension - Normal Cost Employer	11,837	14,434	23,148	25,745
Pension - Employer	10,000	10,000	10,000	10,000
Leave	147	668	532	1,053
Other Personnel Related costs	906	1,138	5,781	6,013
Total Personnel Costs	299,661	298,696	444,434	446,491

NOTE 22: SUPPLIES AND CONSUMABLES

Description	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Supplies and Materials	14,319	14,538	42,521	42,740
Purchase of Services	62,052	53,699	69,971	66,618
Lease of Property and Equipment	5,770	5,169	14,556	13,955
Utilities	12,724	12,877	23,610	23,763
General Insurance	681	607	6,292	6,218
Travel and Subsistence	2,697	2,887	6,760	6,950
Recruitment and Training	3,802	2,412	6,296	4,906
Other Supplies and Consumables	4,863	1,053	74,693	72,700
Total Supplies and Consumables	106,908	93,242	244,699	237,850

NOTE 23: FINANCE COST

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Interest on Borrowings	23,934	23,934	26,238	26,238
Other Borrowing Costs	-	-	45	45
Overdraft Expenses	-	-	93	89
Interest on Deposits from Statutory Authorities and Government Companies	34	30	-	-
Total Finance Cost	23,968	23,964	26,376	26,372

NOTE 24: LITIGATION COST

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Legal Fees	583	377	1,471	1,265
Total Litigation Cost	583	377	1,471	1,265

NOTE 25: OTHER (GAINS)/LOSSES

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Net (Gain)/Loss on Disposal of Property, Plant and Equipment	1,300	983	1,453	1,136
Net (Gain)/Loss on Foreign Exchange Transactions	(1,988)	(2,948)	(1,877)	(2,837)
Total (Gains)/Losses	(688)	(1,964)	(424)	(1,700)

NOTE 26: OUTPUT FROM STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES

	Core Government	
	Approved Budget 2018	Forecast 2018
	\$000	\$000
AOA 1 - Auditors Oversight Authority	315	315
CAL 1 - Strategic Domestic Air Services	3,134	3,134
CAL 2 - Strategic Tourism, Regional and Core Air Services	14,829	14,829
CAY 2 - Children and Youth Services (CAYS) Foundation	2,178	2,178
CCO 1 - Teaching of Tertiary Level and Vocational Programmes (UCCI)	4,217	4,217
CDB 1 - Government Scholarship Funding Programme	40	40
CIB 1 - Programme of Direct Lending for Human Resource Development	236	269
CIB 2 - Programme of Direct Lending for Micro and Small Business Development	306	306
CIB 3 - Mortgage Finance Programme	484	451
CIN 1 - Health Insurance for Seamen and Veterans	10,586	10,586
CIN 2 - Health Insurance for Civil Service Pensioners	21,736	22,670
CMA 1 - Policy Advice to on Maritime Matters	172	172
CMA 2 - Technical Advice and Support on Maritime Matters	154	154
CMA 4 - State Inspections and Investigation Services	8	8
CMA 5 - Long Range Identification and Tracking of Ships (LRIT)	85	85
HEA 10 - Ambulance Services	2,547	2,547
HEA 11 - Services at District Health Clinics	2,243	2,243
HEA 12 - Mental Health Services	2,731	2,731
HEA 16 - Medical care patients over 60 Years Old	615	615
HEA 17 - Beyond Insurance Coverage/Un-insured	1,170	1,170
HEA 18 - School Health Services	1,470	1,470
HEA 19 - Chronic Diseases	776	776
HEA 2 - Medical Care for Indigents	10,971	15,971
HEA 20 - Public Health Services	2,036	2,036
HEA 21 - Medical Internship Program	150	150
HEA 23 - Provision of Antiretroviral Medication	942	942
HEA 24 - Child Sex Abuse Program – Child Psychologist	100	100
HEA 25 - Cancer Registrar	39	39
HEA 6 - Medical Services in Cayman Brac and Little Cayman	3,783	3,783
HEA 8 - Autopsies and Coroners services	240	240
MOA 12 - Regulation of the Financial Services Industry	12,778	12,778
MOA 13 - Assistance to Overseas Regulatory Authorities	980	980
MOA 14 - Policy Advice and Ministerial Services on Financial Services Matters	875	875
MOA 6 - Regulation of Currency	1,400	1,400
MOA 8 - Collection of License Fees	300	300

NOTE 26: OUTPUT FROM STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES (CONTINUED)

	Core Government	
	Approved Budget 2018	Forecast 2018
	\$000	\$000
MUS 4 - Collection and Preservation of Significant Material Evidence	148	148
MUS 5 - Museum Facilities, Exhibitions and Displays	542	542
MUS 6 - Services to Support the Ministry, Cabinet and Other Government Entities	131	131
NAG 1 - Exhibitions & Art Festivals	170	170
NAG 2 - National Art Collection	121	121
NAG 3 - Art Education & Outreach Programmes	295	295
NCF 7 - Preservation of National Art Collection and Cultural Icons	100	100
NCF 8 - National Festivals and Stage Productions	499	499
NCF 9 - Training and Support for Artists	62	62
NDC 1 - Policy, Prevention, Surveillance Research, Information, Monitoring and Evaluation	637	637
NHT 4 - Administration of affordable Housing Initiative	146	146
NHT 5 - Administration of the Government Guaranteed Home Assisted Mortgage	231	231
NHT 6 - Administration of the New Affordable Housing Initiative	187	187
NHT 7 - Administration of the Build on your Own Property Initiative	17	17
SIH 1 - Sister Islands Affordable Housing Corporation	75	75
TAB 1 - Management of Pedro St. James National Historic Site	850	850
TAB 2 - Management of Queen Elizabeth II Botanic Park	675	675
TAB 3 - Annual Pirates Week Festival and Events	310	310
TAB 4 - Management of the Cayman Islands Craft Market	130	130
TAB 5 - Management of the Hell Geological Site	35	35
TAB 6 - Cultural Programmes - Pirates Week Activities	9	9
URC 1- Drafting Instructions for the Development of Legislation	30	30
URC 2 - Management of KY Internet Domain	25	25
URC 3 - Collection and Verification of Licence Fees	100	100
URC 4 -Policy Advice	44	44
URC 5 -Education of Local Businesses and the General Public on ICT Issues	8	8
URC 6 - Regional and International Representation	43	43
URC 7 - National Cyber Security Initiatives	75	75
URC 8 - Monitoring and Controlling of Petroleum Products, Storage and Handling	150	1,300
Total	110,471	117,555

NOTE 27: OUTPUTS FROM NON-GOVERNMENT SUPPLIERS

Output Group	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
NGS 1 - Organise, Administer and Execute the Cayman Islands Fishing Tournament	30	30	30	30
NGS 2- Legal Aid	2,600	2,600	2,600	2,600
NGS 3 - Organisation of Batabano Festival	30	30	30	30
NGS 4 - Aids and First Aid Education Program	22	22	22	22
NGS 7 - Management of Small Business Development	230	230	230	230
NGS20 - Employee Assistance Programme	148	148	148	148
NGS 24 Spaying and Neutering of Dogs and Cats	43	43	43	43
NGS 25 - Teaching of Tertiary Education Course (ICCI)	90	90	90	90
NGS 26 - Miss Cayman Committee	-	50	-	50
NGS 34 - Primary and Secondary Education by Private Schools	1,000	1,000	1,000	1,000
NGS 38-Services for Refugees	2,270	2,270	2,270	2,270
NGS 47 Mentoring Cayman Programme	9	9	9	9
NGS 53 - Palliative Care Nursing - Hospice Care	80	80	80	80
NGS 54 - Social Marketing for Prevention of HIV/AIDS - Cayman Aids Foundation	50	50	50	50
NGS 55 - Tertiary Medical Care at Various Overseas and Local Providers	10,981	30,481	10,981	30,481
NGS 57 - Gardening Projects and Landscaping	4	4	4	4
NGS 58 - Elite Athletes Programme	79	79	79	79
NGS 59 - Youth Development Programme	199	199	199	199
NGS 60 - Sports Programme	721	721	721	721
NGS 63 - School Lunch and Uniform Programmes	124	264	124	264
NGS 64 - Care of the Indigent, Elderly and Disabled Persons	1,650	1,650	1,650	1,650
NGS 65 National Council of Voluntary Organization and Children Services	118	118	118	118
NGS 66 - Foster Care for Children	225	225	225	225
NGS 67 - Community Programmes	151	151	151	151
NGS 68 - Rental Accommodation for Persons in Need	1,950	3,250	1,950	3,250
NGS 70 Burial Assistance for Indigents	150	210	150	210
NGS 71 - Support for Battered Women and Children	325	325	325	325
NGS 72 - Therapeutic Services for Young Persons	25	25	25	25
NGS 74 - Preservation of National Environment and Places of Historic Significance	570	570	570	570
NGS 76 - CI Red Cross (INYP)	25	25	25	25
NGS 79 - Canine Security Services	50	50	50	50
NGS 82 - Other Sports Programmes	108	108	108	108
NGS 83 - Other Health & Cultural Programs	30	30	30	30
NGS 84 - Cayman Islands Agricultural Society	30	30	30	30
NGS 85 - Cayman Finance	750	750	750	750
Total	24,867	45,917	24,867	45,917

NOTE 28: TRANSFER PAYMENTS

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
TP 12 - Tourism Scholarships	815	815	815	815
TP 13 - Miss Cayman Scholarship	75	25	75	25
TP 27 - Pre-School Educational Assistance	706	781	706	781
TP 30 - Local and Overseas Scholarships and Bursaries	11,696	11,696	11,696	11,696
TP 41 - Poor Relief Payments	7,394	7,304	7,394	7,304
TP 43 - Poor Relief Vouchers	1,550	2,900	1,550	2,900
TP 44 - Temporary Poor Relief Payments for Young Parents Programme (YPP) Students	30	30	30	30
TP 46 - Emergency Relief Payments	80	80	80	80
TP 47 - Ex - Gratia Benefits to Seamen	7,098	6,773	7,098	6,773
TP 48 - Benefit Payments to Ex-Servicemen	983	893	983	893
TP 49 - Youth Programmes - Churches and Other Non-Governmental Organizations	141	141	141	141
TP 50 - Pre-school Assistance	100	100	100	100
TP 51 - Other Educational and Training Assistance	359	359	359	359
TP 57 - Children and Family Services Support	485	485	485	485
TP 58 - Support for Services of the Red Cross	70	70	70	70
TP 60 - Housing Assistance	373	373	373	373
TP 61 - Student Enrichment and Support Services	580	580	580	580
TP 63- Support to Local Business Associations	75	75	75	75
TP 66 - Cayman Brac and Little Cayman Home Repairs	180	180	180	180
TP 67 - Sports and Cultural Tourism Programmes Assistance	600	970	600	970
TP 69 - Support for the Bridge Foundation	105	105	105	105
TP 72 - Other Youth and Sports Programme Assistance	558	1,438	558	1,438
TP 73 - Other Health and Cultural Programme Assistance	221	221	221	221
TP 75 - Needs Assessment Support	500	570	500	570
TP 76 - Assistance for Infrastructure Development	100	100	100	100
TP 79 - Urban Development Commission	200	200	200	200
TP 80 - Support for Business Initiatives	25	25	25	25
TP 81 - Support to National Energy Council	50	50	50	50
TP 82 - SEN Scholarships	600	600	600	600
TP 83 - Medical Scholarships	500	500	500	500
TP 84 - Grants to Farmers	16	16	16	16
TP 85 - Support to Local Financial Services Associations	197	197	197	197
Total	36,462	38,652	36,462	38,652

NOTE 29: OTHER EXECUTIVE EXPENSES (OE's)

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
OE 1 - Personal Emoluments for the Judiciary	2,015	2,028	2,015	2,028
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	3,900	3,924	3,900	3,924
OE 4 - Judiciary Expenses	1,451	1,451	1,451	1,451
OE 5 - Constituency Allowances	1,086	1,086	1,086	1,086
OE 6 - Contribution to Caribbean Financial Action Task Force	60	60	60	60
OE 9 - CARICOM Fees	162	162	162	162
OE 10 - Caribbean Regional Technical Assistance Centre(CARTAC) Contribution	85	85	85	85
OE 11 - Subscription to Caribbean Examinations Council	13	13	13	13
OE 12- University of the West Indies Membership Levy	275	2,624	275	2,624
OE 15 - Pan American Health Organisation Subscription	15	15	15	15
OE 19- Ex-Gratia Plan Recipients Plan Payments	1,380	1,380	1,380	1,380
OE 27 - Past Service Pension Liability Payments	10,000	10,000	10,000	10,000
OE 43 - Depreciation of Judicial Executive Assets	219	219	219	219
OE 54 - Caribbean Catastrophic Risk Insurance Facility - Annual Premium	840	840	840	840
OE 57 - Executive Bank Charges	40	40	40	40
OE 65 -Court of Appeal Expenses	557	557	557	557
OE 66 - United Nations Caribbean Environmental	7	7	7	7
OE 71- Commonwealth Parliamentary Association	275	275	275	275
OE 78 Depreciation of Ministry of Community Affairs, Youth and Sports	27	27	27	27
OE 81 World Anti-Doping Agency	6	6	6	6
OE 82 Regional Anti-Doping Agency	6	6	6	6
OE 91- Depreciation of District Administration, Tourism and Transport Executive Assets	725	725	725	725
OE 93 Caribbean Agriculture Research and Development Institute (CARDI)	94	94	94	94
OE 94 - OECD - Global Forum	38	38	38	38
OE 100 - Executive Depreciation	170	170	170	170
OE 101- Depreciation of Executive Assets	9,694	11,480	9,694	11,480
OE 102 - New Court House Project	200	200	200	200
OE 103 - Caribbean Public Health Agency (CARPHA)	19	19	19	19
OE 104 - Caribbean Energy Information System Membership	3	3	3	3
OE 107 - Project Future Fund	170	170	170	170
OE 110 - General Insurance	4,036	4,036	4,036	4,036
OE 111 - Disability Policy	125	125	125	125
OE 112 - Older Persons Policy	125	125	125	125
OE 113 – Administrative and Advisory Support to the MLAs	1,896	1,896	1,896	1,896
OE 114- Administrative and Advisory Support to the Speaker	124	124	124	124
OE 115 Regional Security Initiatives	60	60	60	60
OE 116 - Pension Uplift	1,500	1,500	1,500	1,500
OE 117 - CIG Core Christmas Stipend	115	115	115	115
OE 118 - Placeholder for Civil Service CINICO Increase	4,288	-	4,288	-
OE 119 - Second Chance Program	147	147	147	147
Other Expenses	82	82	61,756	61,838
Total	46,030	45,914	107,703	107,670

OTHER EXECUTIVE EXPENSES (OE's) CATEGORISATION

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Personnel Costs	23,354	19,869	23,354	19,869
Depreciation	10,835	12,232	10,835	12,232
Other Operating Expenses	11,841	13,813	73,514	75,569
Total	46,030	45,914	107,703	107,670

NOTE 30: RECONCILIATION OF SURPLUS TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	Core Government		Entire Public Sector	
	Approved Budget 2018	Forecast 2018	Approved Budget 2018	Forecast 2018
	\$000	\$000	\$000	\$000
Surplus/(Deficit) from Ordinary Activities	81,028	135,115	81,028	135,115
Non-cash movements				
Depreciation and Amortisation	30,038	32,177	53,472	55,527
Increase in Provision for Bad Debt	1,000	1,000	8,853	17,179
Impairment	-	-	-	1,003
Other (Gains)/Losses	1,300	(1,984)	1,453	1,136
(Surplus)/Deficit of Public Authorities	5,599	14,301	-	-
Changes in Other Current Assets and Liabilities	(5,036)	(54,463)	(13,855)	(66,792)
Net cash flows from operating activities	113,929	126,146	130,951	143,168

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CAYMAN ISLANDS GOVERNMENT
2018 SUPPLEMENTARY – PLAN AND ESTIMATES

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