

# **BUDGET REPORT AND ESTIMATES 2012-13**

## **Treasury – Yn Tashtey**

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## CONTENTS

Financial Forecast 2012-13 to 2014-15 .....	1
Budget Report 2012-13 .....	2
General Revenue Account Summary .....	19
Detailed Revenue Estimates of Government Departments and Other Bodies .....	20
Capital Transactions Account Summary .....	24
Detailed Capital Estimates of Government Departments and Other Bodies .....	25
Schedule of Capital Schemes requiring Tynwald approval during 2012-13.....	29
Investments & Reserves .....	30
Analysis of Treasury Income .....	31
Comparison of Revenue Income and Summary of Treasury Income .....	32
Gross Expenditure Summary & Analysis .....	33
Summary of Personnel Employed by Government.....	34
<b>DEPARTMENTAL FINANCIAL INFORMATION -</b>	
Community, Culture & Leisure.....	36
Economic Development .....	39
Education & Children .....	41
Environment, Food & Agriculture.....	43
Health .....	45
Home Affairs.....	47
Infrastructure.....	49
Social Care.....	52
Treasury .....	54
Executive Government.....	56
Manx Museum & National Trust.....	58
Road Transport Licensing Committee.....	60
Statutory Boards (Revenue Funded) .....	61
Legislature .....	63
Statutory Boards (Non-Revenue Funded) .....	64
Detailed Five Year Capital Programme 2012-13 to 2016-17.....	65
Schedule of proposed Capital Schemes to commence beyond 2014-15.....	78



## FINANCIAL FORECAST 2012-13 TO 2014-15

### REVENUE ACCOUNT

2011-12 Probable £m		2012-13 Estimate £m	2013-14 Forecast £m	2014-15 Forecast £m
<b>550</b>	Income	<b>484</b>	<b>513</b>	<b>542</b>
<b>534</b>	Expenditure	<b>539</b>	<b>544</b>	<b>548</b>
	Transfer from Reserves	<b>55</b>	<b>31</b>	<b>6</b>
<b>16</b>	<b>Surplus</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>49</b>	Operating Balance brought forward	<b>45</b>	<b>45</b>	<b>45</b>
<b>15</b>	Transfer to Capital Transactions Account			
<b>5</b>	Transfer to Housing Reserve			
<b>45</b>	Operating Balance carried forward	<b>45</b>	<b>45</b>	<b>45</b>

Note: Estimated revenue surplus for 2012-13 is £92,450.

### CAPITAL ACCOUNT

2011-12 Probable £m		2012-13 Estimate £m	2013-14 Forecast £m	2014-15 Forecast £m
<b>31</b>	Receipts	<b>35</b>	<b>36</b>	<b>38</b>
<b>76</b>	Payments	<b>83</b>	<b>65</b>	<b>51</b>
<b>(45)</b>	Excess of Receipts over Payments	<b>(48)</b>	<b>(29)</b>	<b>(13)</b>
<b>90</b>	Balance brought forward	<b>72</b>	<b>33</b>	<b>9</b>
<b>12</b>	Transfer from Housing Reserve Fund	<b>9</b>	<b>5</b>	<b>4</b>
<b>15</b>	Transfer from Reserve Fund			
<b>72</b>	Balance carried forward	<b>33</b>	<b>9</b>	<b>0</b>

Note: Capital payments include Manx Electricity Authority borrowing requirements.

Figures subject to rounding

# BUDGET REPORT 2012-13

## 1. INTRODUCTION

This is my first budget, and comes at a difficult and challenging time to be a Treasury Minister. It is normal to talk about uncertainty and external factors when putting a budget together, but the scale of the problems in the wider world have probably had more influence over this year's report than they have ever had before.

We have a twin dilemma. A deficit caused by the renegotiation of the revenue sharing arrangements with the United Kingdom that needs to be eliminated and an economy that is, as a result of pressures elsewhere, nervous and lacking confidence in a number of areas.

So I have decided that now is not the time to wildly cut at public spending. I say this not because I don't think spending needs to be reduced. It does. Government must review the scope and cost of its activities if there is any chance of rebalancing our overall finances. But ensuring the change happens in a measured fashion is the only sensible course, otherwise we risk creating other problems that will make our overall financial task all the harder to achieve.

Council of Ministers have considered the strategy for rebalancing public finances against the current economic situation, and have committed to a four year plan. There should be no doubt that we will achieve this. But Year 1 is going to be a measured step towards where we need to be, and is the responsible thing to do at present.

We are fortunate that interest rates and the cost of mortgages are both at historic lows, and so now is a good time to reduce the levels of tax relief that both provide. I have sought to be fair in ensuring that higher rate taxpayers make the largest overall contribution to the changes proposed this year, as tax reliefs tend to be of greater benefit to those on higher incomes.

Amongst the world wide gloom we should remember that our economy is still growing, and that there are incredible local success stories, such as E-Gaming and Space. The fundamental strengths of the Island, its cautious fiscal policies, competitive taxation regime and high quality infrastructure remain. It is these strengths which give me a confident outlook on our ability to meet the challenges ahead.

Hon E. Teare ACIB, MHK  
Minister for the Treasury  
21<sup>st</sup> February 2012

## 2. MAIN FEATURES OF THE BUDGET

**Full Year  
Cost**

Government have continued to make savings whilst adopting a new four year rebalancing plan -

- We have achieved further savings of £12 million to add to the £51 million saved since 2010-11
- Spending is £35 million below last year's plan for 2012-13.
- Comparative Staff costs are £1.5 million below last year's budget.
- Staffing was reduced by 170 posts last year, with the overall reduction over 3 years 345.

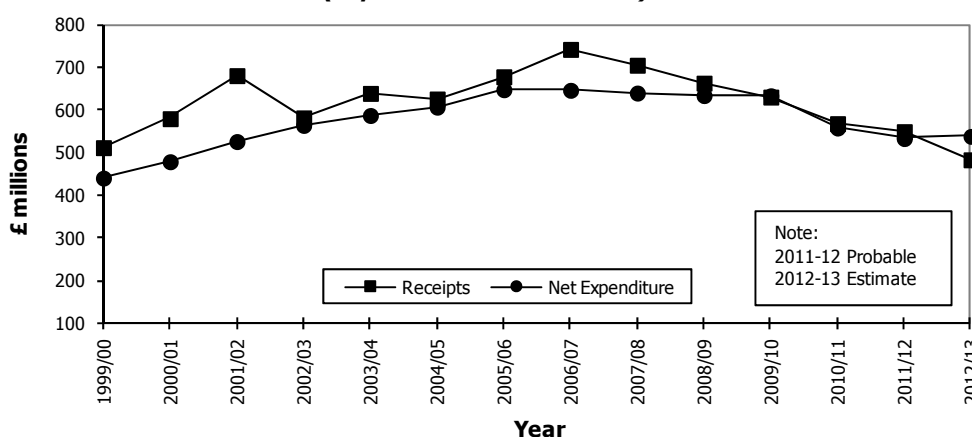
In addition to these savings we have accommodated -

- Gross Spending on benefits of £249 million, £11.5 million (5%) higher than last year, including £151 million on the State Pension and Pension Supplement. Benefit rises financed in part by a reduction in the rate of child benefit for second and subsequent children to the same level as the United Kingdom. There is an increase of £40 per week in the Nursing Care Contribution.
- Net spending on Health up by £3.6 million (3.0%).
- A Government Capital Programme of £83 million. £55m of construction schemes including £18.1 million Local Authority Housing Programme.

In respect of Taxation -

- The income tax lower rate for individuals remains at 10%.
- The income tax higher rate for individuals remains at 20%.
- Income tax personal allowances unchanged at £9,300 for single persons and £18,600 for jointly assessed couples.
- Additional Personal Allowance for over 65's remains at £2,020.
- The threshold at which the higher rate for individuals becomes payable remains at £10,500.
- Personal Allowance Credit reduced by £200 to £500 per person. (£1,600,000)
- A new National Insurance Rebate scheme in respect of additional employees is introduced.
- Restriction of tax relief on mortgage interest, loan interest etc to lower tax rate of 10%. (£4,550,000)
- Removal of tax relief on maintenance payments and maintenance received is no longer classed as taxable income. (£630,000)
- Increase in National Insurance Employees Primary threshold by £3 per week and Upper Earnings Limit by £20 per week. £91,000

**Government Net Revenue  
at Constant Prices  
(September 2011 Price Base)**



### 3. BUDGET STRATEGY

The Budget Strategy outlines the key targets and deliverables underlying the Budget decisions, and has been revised in light of current circumstances. The Budget Strategy is –

- To rebalance the budget so that there is no requirement to utilise reserves for ongoing spending commitments by the end of 2015-16.  
A revised four year plan is outlined this year.
- To ensure 90% delivery of a smaller capital programme in order that a constant level of work flows to the construction industry.  
Projected delivery in 2011-12 is 75%, some 8% below the 83% achieved last year.
- To achieve the statutory annual surplus of receipts over payments.  
The surplus is estimated to be £16 million for 2011-12, and negligible (after transfers) for 2012-13.
- To remove the requirement for Government subvention to the MEA.  
No MEA subvention for 2012-13. Capital advances still made and repayments of previous borrowings.
- To facilitate sustainable economic development and diversification.  
Continued provision for Department of Economic Development, Economic Development Fund and Regeneration.
- To simplify the corporate and personal taxation regimes.  
Alimony and maintenance relief withdrawn.
- To ensure fairness in the raising of taxation and charges, and to understand the aggregate impact of these on different groups.  
Restriction of Allowances to basic rate of tax. Increase in Income Tax Cap. Reviews of universal benefits and student tuition criteria.
- To manage the growing pension liability by use of reserves, employee contributions and by implementing a revised pension scheme.  
Revised public sector pension scheme on course for April 2012 introduction, which will remove over 5 years the current £6 million annual deficiency on expenditure against budget.

#### Medium Term Rebalancing Strategy

Treasury have produced a new four year plan in light of changed circumstances.

Income shortfalls resulting from the renegotiation of the revenue sharing arrangements in 2009 were reduced in response to the increase in the rate of VAT to 20% in 2011. The second renegotiation of the revenue sharing arrangements in 2011 has further reduced our previous financial plans, as have reductions in projected direct tax receipts.

The shortfalls against the 2009-10 projected income levels are therefore restated as -

<b>£ million</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
2010 Budget shortfall	142	142	142	142	142
2011 Budget shortfall	114	114	114	114	114
2012 Budget shortfall	100	195	205	214	214

As can be seen from the above table, income estimates have reduced by around £200 million per annum since the 2009 budget. Whilst the majority of this is related to the revision of VAT arrangements, Direct Tax receipts in 2012-13 are £2.5m below the 2009-10 forecast, despite increases in rates of tax and reductions in allowances and reliefs. This is predominantly a result of the impact of low interest rates on corporate and personal incomes.

The impact of reducing levels of income, compared to the 2009-10 base budget is as follows –

<b>£ million</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
Capital transfers	44	51	70	85	85
Spending reductions	51	63	78	97	103
Taxation/Charges	21	26	26	26	26
Reserves/(Surplus)	(16)	55	31	6	0
<b>Total</b>	<b>100</b>	<b>195</b>	<b>205</b>	<b>214</b>	<b>214</b>

Capital transfers refer to lower amounts allocated in respect of the future capital programme, spending reductions are amounts saved against gross expenditure forecasts for each financial year, Taxation/charges are increases ahead of those in the 2009-10 plan.

#### **4. FINANCIAL SUMMARY**

The Treasury has revised the rebalancing plan in the light of the 2011 further renegotiation of the revenue sharing arrangements. As a result a number of measures introduced last year to reduce spending have been retained, namely

- retaining the interest rate on the Consolidated Loans Fund at 0%, minimising the annual allocation from Revenue into the Capital Fund for 2012-13;
- utilising interest on reserves to meet revenue spending.

These remain temporary measures and are intended to be removed when receipts recover.

In allocating overall expenditure, Government has been able to:

- accommodate the costs of pay awards and annual increments through reducing headcount.
- provide for benefit increases such as a 5.2 % increase in the State Pension.
- provide for increased spending in key areas such as Health and Social Care, through the reduction in the universal payment of Child Benefit.

#### **5. 2011-12 PROBABLE**

##### **5.1. CAPITAL**

Capital spending by Departments will be below the originally estimated £101.8 million, with probable spending anticipated at £76.6 million (75.2%).

##### **5.2. REVENUE**

At £550.5 million, probable income is £15.4 million, or 2.9% above the estimate for the year. The following table illustrates the differences between estimate and probable for the main sources of income:

income source	2011-12			
	Estimate £m	Probable £m	Difference £m	%
Value Added Tax	245.0	287.3	42.3	17.3
Resident Income Tax	156.5	149.5	(7.0)	(4.5)
Company Tax	15.0	15.2	0.2	1.3
Non-Resident Tax	5.5	4.0	(1.5)	(27.3)
Hydrocarbon Oils	33.5	31.5	(2.0)	(6.0)
Tobacco etc	24.3	15.9	(8.4)	(34.6)
Other	55.3	47.1	(8.2)	(14.8)
	<u>535.1</u>	<u>550.5</u>	<u>15.4</u>	<u>2.9</u>

Overall spending is estimated at £534 million. One supplementary vote has been approved to date (£498,000 for Department of Social Care) and overall spending is expected to come in around £1m over budget

## 6. 2012-13 ESTIMATES

### 6.1. CAPITAL PROGRAMME

The capital programme has been amended to reflect the current year's underspend and the identified changes in Departmental priorities.

Government's long term policy remains to seek to limit actual capital spending to a level that can be funded without external borrowing. It remains important that schemes which are put forward for inclusion in the programme are delivered on time as delays prevent other schemes coming forward which could have been achieved in their place. Treasury remains committed to advising on a realistic and deliverable capital programme.

The scale of the capital programme will be kept under constant review to reflect changing corporate priorities and the requirements of the construction industry. All capital schemes currently proposed for commencement after the 3 year business planning process are to be reviewed before their inclusion in the capital programme. These proposed schemes are shown separately from the capital programme.

In 2012-13, the Treasury proposes to finance the capital programme (summarised on page 24, with detailed information on pages 25 to 29) consisting of:

- Column 1** Committed schemes, approved by Tynwald, totalling £35.7 million.
- Column 2** Schemes totalling £32.9 million, being loan schemes, continuing schemes, minor capital works and fees, along with borrowing requirements of the MEA.
- Column 3** New schemes totalling £14.4 million.

Capital spending will be funded by means of repayments from Departments and Statutory Boards totalling £29.5 million, part of the cash balances brought forward from 2010-11 of £71.5 million, transfers from the Housing Reserve Fund of £9.4 million, and capital and external receipts of £5.5 million.

### Capital Projects Risk Contingency

All capital projects have previously included a contingency sum between 1% and 3% of the overall costs as a "Client Contingency". These sums were included to ensure that changes/additions to the scheme by the client could be made subject to Treasury approval.

A large proportion of these contingencies go unspent, and so Treasury have concluded that it would be better if they were removed from the Tynwald approval for the scheme and held in a central location, namely the Capital Projects Risk Contingency. Approvals for exceptional items will still be made by Treasury, but will be reported on separately to Tynwald, improving accountability as there will no longer be contingency sums built into each individual approval.

In addition by not allowing client contingencies on schemes to be held (sometimes for many years) and then not spent, Treasury will be able to programme a larger number of schemes with the same budget, which will therefore improve the delivery of the capital programme.

## 6.2. REVENUE ESTIMATES 2012-13

Estimated net revenue spending on voted services of £539.5 million is to be met from estimated taxation and other Treasury income of £484.6 million, and a transfer from the Reserve Fund of £55 million.

Net Departmental spending is estimated to rise by £6.3 million or 1.2% over the current year's estimate. The main areas of change relate to:

- increased Departmental receipts of £7.0 million;
- growth and inflation on existing costs of £19.5 million;
- loan charge increase of £1.4 million;
- increased revenue funded social security costs of £3.4 million;
- committed spending on staff pay increases and increments of £1.2 million; and
- other spending reductions totalling £12.2 million.

The allocation of resources to good causes resulting from Lottery Duty remains unchanged. The Manx Lottery Trust continue to receive a grant of £300,000 per annum from the Big Lottery Fund, and the first £100,000 of local Lottery Duty. The remainder of the local Lottery Duty will be split as follows: first £100,000 to Sports Council and the remainder shared 30% to Sports Council, 40% to Arts Council and 30% to Manx Heritage Foundation. Grants from Treasury and the DCCL have been reduced. Including these, each body is expected to receive:

	Annual Grant 2012-13	Lottery Duty 2012-13	Total 2012-13	Estimate 2011-12
Manx Lottery Trust	£300,000	£100,000	£400,000	£400,000
Sports Council	£15,000	£400,000	£415,000	£449,000
Arts Council/Development	£67,700	£400,000	£467,700	£478,000
Manx Heritage Foundation	£100,000	£300,000	£400,000	£407,000

Lottery Duty payments are identified separately in Treasury's budget and will not be used for any other purpose.

Grants to other bodies have been reviewed in light of overall financial circumstances. Manx Radio will receive £850,000 (2011-12 £927,000) from the combined Treasury Grant and BBC Digital dividend rebate. The budget made available to the Overseas Aid Committee will remain at £2.4 million for 2012-13.

## Estimated net spending by individual Departments is as follows:

Department	Inflation & Adjustments					Budget 2012-13 £m	Increase over Budget 2011-12		Note
	Budget 2011-12 £m	Pay Increases £m	(inc. Receipts) £m	Loan Charges £m	Budget Savings £m		£m	%	
Community, Culture & Leisure	17.40	0.00	0.52	0.16	(0.85)	17.22	(0.18)	(1.0)	1
Economic Development	15.02	(0.47)	(0.42)	0.03	(0.32)	13.85	(1.17)	(7.8)	1
Education & Children	95.69	0.08	1.38	0.48	(1.77)	95.85	0.17	0.2	
Environment, Food & Agriculture	15.26	(0.11)	(0.03)	0.01	(0.16)	14.97	(0.29)	(1.9)	
Health	121.37	0.37	4.01	0.14	(0.88)	125.01	3.64	3.0	
Home Affairs	31.62	0.32	(0.13)	0.07	(0.96)	30.93	(0.69)	(2.2)	
Infrastructure	34.73	(0.04)	(0.24)	0.56	(1.96)	33.04	(1.69)	(4.9)	
Social Care	136.22	1.83	8.29	(0.10)	(3.29)	142.95	6.73	4.9	
Treasury	18.99	(0.66)	0.11	0.00	(0.20)	18.24	(0.75)	(4.0)	
	<b>486.29</b>	<b>1.32</b>	<b>13.49</b>	<b>1.35</b>	<b>(10.39)</b>	<b>492.05</b>	<b>5.77</b>	<b>1.2</b>	
Executive Government (Pensions)	20.00		1.78			21.78	1.78	8.9	
Executive Government (Other)	15.73	(0.04)	1.23	0.00	(1.25)	15.66	(0.07)	(0.4)	
Manx Museum & National Trust	3.99	0.02	(0.04)	0.03	(0.21)	3.79	(0.20)	(5.0)	
Road Transport Licensing Committee	0.15	(0.00)	0.00	0.00	0.00	0.15	0.00	0.0	
Communications Commission	(0.27)	(0.00)	(0.01)	0.00	0.00	(0.28)	(0.01)	5.3	2
Financial Supervision Commission	2.21	(0.06)	0.09	0.00	(0.34)	1.90	(0.31)	(14.1)	2
Gambling Supervision Commission	(1.01)	0.05	(0.73)	0.00	0.00	(1.69)	(0.68)	66.7	2
Insurance and Pensions Authority	0.48	0.00	(0.09)	0.00	0.00	0.39	(0.09)	(18.9)	
Office of Fair Trading	0.70	(0.03)	0.03	0.00	0.00	0.71	0.00	0.5	
Public Sector Pensions Authority	0.00	0.00	0.00	0.00	0.00	0.00	0.00	n/a	
Legislature	4.89	(0.02)	0.15	(0.00)	(0.01)	5.00	0.11	2.3	
(figures subject to rounding)	<b>533.15</b>	<b>1.23</b>	<b>15.90</b>	<b>1.38</b>	<b>(12.21)</b>	<b>539.46</b>	<b>6.31</b>	<b>1.2</b>	

### Notes

- the estimates for DCCL and DED have been impacted by the transfer of the Manx Welcome Centre from 2012-13. Excluding this transfer, which totalled £328,000, the percentage decrease over the 2011-12 budget would be: DCCL 2.9% and DED 5.6%.
- increased receipts.

## 7. OPERATING BALANCE

The expected operating balance of £44.9 million carried forward from 2011-12 to 2012-13 is £2.2 million more than the original estimate.

	£ million
Estimate 2011-12	42.60
Plus increase in balance b/f from 2010-11	5.94
	<u>48.54</u>
Plus Increased Receipts	15.49
Plus budgeted surplus 2011-12	1.90
Less Increased Spending	(1.07)
Less sums earmarked for reserves	<u>(20.00)</u>
Probable 2011-12	<b><u>44.86</u></b>

The level of operating balance to be carried forward from 2011-12 is estimated to be £44.9 million or 8.4% of net revenue payments, compared with the Budget Strategy of 5%.

## 8. RESERVES

It has been a long established policy and Budget Strategy to seek to increase reserves whenever economic circumstances allow. It is also important that existing reserves are re-prioritised where reserves have been extinguished or where new priorities emerge.

## **9. RESERVE FUND**

The interest on the Reserve Fund and Currency Account will continue to be used to support the General Revenue Account. In 2011-12, this amounts to £9,200,000.

The anticipated deficit of £55 million will be met from the Reserve Fund in 2012-13.

£4 million will be transferred from the Reserve Fund to provide for exceptional Legal Costs.

Subject to Tynwald approval, £100 million will be transferred from the Reserve Fund into a new fund, the Depositors Compensation Scheme Fund, to provide funding to support any new call on the Depositors Compensation Scheme. Interest on this fund will continue to be used to support the general revenue.

Liabilities in respect of Kaupthing Singer and Friedlander were paid from free cash balances in 2009-10, and have not therefore impacted the amounts invested in the Reserve Fund. An update on the commitment in respect of Kaupthing Singer and Friedlander is included at note 16.

The market value of the Reserve Fund at 31<sup>st</sup> December 2011 was £401 million.

## **10. OTHER FUNDS**

### **10.1 PUBLIC SECTOR EMPLOYEES PENSION RESERVE**

The Public Sector Employees Pension Reserve was created to cover the emerging pensions liability. Based on the assumptions published in the audited accounts, Treasury estimate that the current liability in respect of past service is approximately £1,887 million as at 31<sup>st</sup> March 2012. Liabilities at the 31<sup>st</sup> March 2013 will depend in part on the choices made by employees under the introduction of the Unified Pension Scheme and are estimated to be around £1,960 million as at 31<sup>st</sup> March 2013. The book value of the Reserve therefore represents 11.9% of liabilities at the 31<sup>st</sup> March 2012 and 11% of liabilities at 31<sup>st</sup> March 2013.

Treasury estimate a shortfall in the current year of around £6 million on the net revenue budget of £20 million in respect of actual pension costs, that will be met from this reserve. Due to increasing employee contributions it is estimated that this shortfall will reduce in coming years, although the final amount will depend upon the level of transfers in and out of the pension fund. Provision is also included within these figures for one-off pension costs associated with reducing staff numbers.

The market value of the Reserve at 31<sup>st</sup> December 2011 was £235 million.

### **10.2 GOVERNMENT MARKETING INITIATIVES FUND**

This fund has continued to support the previously approved marketing strategies of the TT Races and Grand Prix Festival, the Fund Management Association, the Small Countries Financial Management programme, the Space and Tourism marketing programmes. In addition, new initiatives were approved for the TT Zero emissions race, a study into the feasibility of holding a TT World Series of races, a pensions industry strategy and funding was approved for the development of access to the European markets for Isle of Man based e-gaming operators.

### **10.3 ICT FUND**

This fund continues to be used for the development of key Information Technology projects, for example One Mann, Electronic Records Management, and desktop replacement. It has also facilitated Government interaction with business and individuals through electronic means such as the submission of Income Tax returns online.

### **10.4 MEDICAL INDEMNITY FUND**

The Medical Indemnity Fund continues to provide for medical claims prior to 2005, and since 2010. The likelihood of claims resulting in payments and timing of such payments is difficult to predict, however, the total value of all

outstanding claims is estimated to be around £8.5 million at the 31st March 2011, with a reserve value of £8.0 million.

### **10.5 LEGAL COSTS RESERVE**

The Legal Costs Reserve continues to be impacted by large unplanned legal costs. Expenditure on large legal aid cases and tribunal costs in the Registry have an estimated cost of £3.2 million in the current year, with the Attorney General's Chambers indicating a further £1.2 million will be required. This reserve will be topped up with a transfer of £4 million from the Reserve Fund and £2 million from the Manx Currency Account in 2011-12.

Treasury remain concerned about the ever rising cost of legal costs, and a workstream under the Transforming Government programme has been reviewing the cost of the criminal justice system with a view to reducing the high level of current expenditure.

### **10.6 GOVERNMENT ENERGY INITIATIVES CAPITAL FUND**

Applications for the funding of energy efficiency improvements which will bring about future operational savings included funding for the migration of building management system controls to a central computer platform to enable management expertise to be more effectively utilized. Initiatives included the recovery of heat from Noble's Hospital laundry, an energy monitoring solution to monitor energy usage, particularly electricity, in public buildings and the purchase of a web based home energy check solution to enable householders to produce a home energy report.

### **10.7 COMMONWEALTH YOUTH GAMES FUND**

This fund will be closed following the successful hosting of the games in September 2011.

### **10.8 DEPOSITORS COMPENSATION SCHEME FUND**

Subject to Tynwald approval, this new fund will be created with an opening transfer of £100 million from the Reserve Fund. Its purpose will be to facilitate the early payment of any claims made under the Isle of Man Depositors' Compensation Scheme regulations.

### **10.9 RESTRUCTURING FUND**

The costs of restructuring Government, including redundancy payments, change programmes and centralisation of back office functions continue to met from this fund. The successful completion of the centralisation of finance and HR activities has already delivered substantial savings, as has the Strategic Asset Management Unit, who continue to seek more cost effective use of office space, combined with the sale of non-core property assets.

### **10.10 TOWN AND VILLAGE REGENERATION FUND**

The Town and Village Centre Regeneration Fund was created to enhance and regenerate town and village centres. This fund continues to be used to support six Local Regeneration Committees in Douglas, Ramsey, Peel, Castletown, Laxey and the South West to develop regeneration strategies and proposals for their town and village centres. In addition, the Fund is used to provide financial assistance to retailers within regeneration zones to improve the external appearance of their properties. In the current year initial schemes in Douglas and Ramsey have been completed, with more planned for 2012-13.

## **11. NATIONAL INSURANCE CONTRIBUTIONS**

By virtue of a reciprocal agreement, certain parts, but not all, of the national insurance systems in the Isle of Man and the UK are the same.

Net national insurance contributions (NIC) in respect of employed contributors, after the allocation of a prescribed percentage to the health service, cover the cost of contributory benefits for retirement, bereavement, incapacity, unemployment and maternity. In the Isle of Man, they also cover the cost of the pension supplement, retirement

pension premium, paternity allowance and adoption allowance (not payable in the UK) and the higher rate of Christmas bonus.

NICs from self-employed contributors, after the allocation of a prescribed percentage to the health service, also cover the cost of contributory benefits. These are the same as those for employed contributors, except that self-employed people qualify for the basic state pension only and do not qualify for disablement benefit, contribution-based jobseeker's allowance, paternity allowance or adoption allowance.

### **National Insurance Holiday Scheme for Employers**

The Treasury is to introduce from 6<sup>th</sup> April 2012 a scheme that will encourage employers to take on new employees by removing their liability to pay the employer NIC. This scheme will operate for a period of two years and will be targeted at those individuals who have been unemployed for a period of time.

### **Employed Earners**

The rates of Class 1 NIC in the Isle of Man in 2012-13 will remain at the current levels of 11% for employees and 12.8% for employers, and the employees' additional rate will remain at 1%, the rates in the UK are 1% higher.

The UK will increase the thresholds at which employees and employers start to pay Class 1 NIC from £139 and £136 per week to £146 and £144 per week respectively from April 2012.

In the Isle of Man the employee threshold will increase from £115 to £118 per week and the employer threshold will remain at £115 per week from April 2012.

For 2012-13, the Class 1 NIC upper earnings limit (UEL) in the UK will remain at its current level of £817 per week. In the Isle of Man however, the UEL will be increased from £750 per week to £770 per week.

For 2012-13 the contribution rates are:

<b>Total Weekly Earnings</b>	<b>Employee Class 1 NIC</b>	<b>Employer Class 1 NIC</b>
Up to £115	Nil	Nil
£115.01 to £118	Nil	12.8%
£118.01 to £770	11%	12.8%
Over £770	1%	12.8%

For employers who operate a contracted-out salary-related schemes pension scheme there is a rebate on both the employees' and employers' NIC paid on earnings below the UEL. For employees the rebate is 1.4% and for employers it is 3.4%, contracting-out on a money purchase basis is abolished from 6<sup>th</sup> April 2012.

### **Self-Employed Contributors (Class 2 and Class 4)**

From April 2012 the UK rates of Class 4 NIC will remain at 9% on profits up to the upper profits limit and 2% on profits above this limit. The rates in the Isle of Man will remain unchanged at 8% and 1%, respectively.

For 2012-13 the lower profits limit at which Class 4 NIC become payable in the Isle of Man will rise from £115 per week to £118 per week and the upper profits limit will increase from £750 to £770 per week. This compares to the UK limits of £146 and £817 per week, respectively.

<b>Total Weekly Profits</b>	<b>Self-employed Class 4 NIC</b>
Up to £118	Nil
£118.01 to £770	8%
Over £770	1%

Self-employed Class 2 NIC will increase from £2.50 per week to £2.65 per week from April 2012. Class 2 NIC are not profit-related, but self-employed people can apply for exemption if their net earnings from self-employment are below £5,955 in the year.

## 12. SOCIAL SECURITY BENEFITS

The total cost of next year's Social Security Budget is expected to be £257.5 million, accounting for 28.7% of all Government gross spending, summarised as follows:

	£ million
Benefit Payments from:	
National Insurance Fund	173.4
General Revenue	75.8
	<u>249.2</u>
Administration Expenses	4.2
Rebates to Pension Providers	4.1
	<u>257.5</u>

This Budget provides for the increases in benefits set out in the following table which generally will be implemented with effect from the week commencing 9<sup>th</sup> April 2012. The total cost of the uprating of benefits, including caseload growth and local enhancements, is estimated at £13.8 million in 2012-13 compared with the 2011-12 budget.

Benefit	Uprating increase %	2011-12	2011-12	2012-13
		Estimate £m	Probable £m	Estimate £m
Retirement Pension	5.2	109.0	108.7	115.8
Pension Supplement	5.2	30.9	31.5	33.9
Retirement Pension Premium	5.2	2.0	1.8	1.8
Income Support *	2.5	28.1	30.5	31.9
Child Benefit	0	19.1	19.6	16.9
Incapacity Benefit	5.2	9.3	9.8	10.4
Disability Living Allowance	0	8.2	8.2	8.5
Attendance Allowance	0	4.2	4.2	4.2
Bereavement Benefits	5.2	1.3	1.2	1.3
Maternity, Adoption & Paternity Allowances	0	4.9	4.4	4.7
Other benefits & payments	0	4.1	4.1	4.1
Christmas Bonus	0	1.9	1.9	1.9
Employed Person's Allowance **	2.5	6.4	6.4	7.3
Jobseeker's Allowance*	2.5	4.1	4.3	4.6
Nursing Care Contribution	66.7	1.1	1.1	1.9
		<u>234.6</u>	<u>237.7</u>	<u>249.2</u>

\* uprating increase = average figure.

\*\* replaced Family Income Supplement and Disability Working Allowance from 31<sup>st</sup> January 2012.

### 12.1 Pension Supplement

The rate of Pension Supplement is 48.8% of basic retirement pension. As 100% basic pension from April 2012 will be £107.45 per week, the supplement will be £52.45.

	<b>UK per Week</b>	<b>IOM per Week</b>
	<b>£</b>	<b>£</b>
<b>Retirement Pension</b> (Basic Rate)	107.45	107.45
Plus (for entitled pensioners)		
<b>Pension Supplement</b>	-	52.45
	107.45	159.90
Plus (for entitled pensioners)		
<b>Retirement Pension Premium (max.)</b>	-	15.20
<b>Age Addition to Retirement Pension</b>	0.25	2.00

For a pensioner married couple with the wife qualifying on her husband's contributions, their basic pension plus supplements, at £255.75, will be £83.90 per week higher than the basic pensions of £171.85 in the United Kingdom.

## 12.2 Income Support

Increases in income support weekly thresholds are being made as follows:

- Care home fees: - the current maxima for nursing homes and privately operated residential homes are increased by 2.5% to £697.13 and £432.32 respectively from April 2012.
- The private sector housing costs limits are increased from April 2012 as follows:
  - single claimant or couple:
    - without children £116.00
    - with one dependent child £150.00
    - with two dependent children £162.00
    - with three or more dependent children £178.00

The housing increases within income support are also being applied to income based Jobseeker's Allowance and Employed Person's Allowance.

## 12.3 Child Benefit

From 9th April 2012 a lower rate of Child Benefit will be payable for second and subsequent children in a family. £20.40 a week will continue to be paid for the first child, whilst £13.50 will be paid for second and subsequent children. Affected persons in receipt of income-related benefits will be fully compensated through uplifts in income support, income-based jobseeker's allowance and employed person's allowance.

The enhanced rate of £30.00 per week currently payable in respect of qualifying young persons will be abolished from April 2012. However, those who are entitled to the enhanced rate immediately before 9<sup>th</sup> April 2012 will continue to receive it for as long as they are entitled to child benefit for the young person concerned.

## 12.4 Nursing Care Contribution

The Nursing Care Contribution is payable to, or in respect of, a person who resides in a nursing home in the Island. It is a contribution to the cost of the nursing care they pay for within their fee.

The rate of contribution has been £60 a week since the scheme was introduced in October 2008. However, from April 2012 the rate of the contribution will be increased to £100 a week.

## **13. INCOME TAX**

### **13.1 INDIVIDUAL TAX**

#### **Residents**

Personal allowances remain at £9,300 for a resident individual or £18,600 for a jointly assessed couple or civil partners.

The single parent allowance remains at £6,400 and the blind or disabled person's allowance at £2,900.

The age allowance for each individual aged 65 or over at the start of the tax year remains at £2,020.

The lower rate of income tax remains at 10% and the higher rate at 20%.

The threshold at which the higher rate of income tax becomes payable remains at £10,500 for a single person and £21,000 for a jointly assessed couple.

The maximum income tax liability for an individual is increased from £115,000 to £120,000 or from £230,000 to £240,000 for a jointly assessed couple for the 2012/2013 tax year.

The Personal Allowance Credit is reduced from £700 to £500 from 6 April 2012. The full payment will be made to all eligible individuals whose income for the year ended 5 April 2012 is equal to or less than £9,300. All amounts and limits are doubled for jointly assessed couples or civil partners.

With effect from 6<sup>th</sup> April 2012;

- tax relief is restricted to 10% for deductions available to individuals in respect of interest paid on mortgages or loans, charitable donations or deeds of covenant, private medical insurance, nursing expenses and educational deeds of covenant entered into on or before 5 April 2011 and where the student is in qualifying full time education at that date
- tax relief for alimony and maintenance payments is abolished and maintenance received will not be taxed.

#### **Non-residents**

The rate of income tax on taxable income for non-resident individuals remains at 20%.

### **13.2 COMPANIES**

The standard rate of tax applying to the income of companies remains at 0% with the exceptions of income from banking business and income from land and property situated in the Isle of Man (development and rental income) both of which are taxed at a rate of 10%.

### 13.3 INCOME TAX RATES AND ALLOWANCES 2012-13

#### Individuals

Lower rate (see note 1)	10% on £10,500
Higher rate (see note 1)	20% on balance
Maximum income tax liability (see note 4)	£120,000

#### **Personal Allowances**

	<b>£</b>
Single person	9,300
Married couple/Civil Partners (see note 2)	18,600
Single parent	6,400
Blind person	2,900
Disabled person	2,900
Age allowance/ Personal allowance	2,020
Personal Allowance Credit (see note 3)	
Upper income point	9,300
Maximum credit payable	500

#### Companies

Standard rate	0%
Banking business rate	10%
Land and property in the IOM - including property development	10%

#### **NOTES**

1. For the 2012-13 tax year, resident individuals will be charged to income tax as follows:-

Single	10% on the first £10,500 of taxable income and 20% on the balance
Jointly assessed couple	10% on the first £21,000 of taxable income and 20% on the balance

2. For the 2012-13 tax year, a resident jointly assessed couple are entitled to a combined allowance of £18,600 made up of:-

Husband/Civil Partner	£9,300
Wife/Civil Partner	£9,300

The allowances are fully transferable between husband and wife or civil partners whilst the couple are living together. Special arrangements apply in the years of marriage/partnership or separation or where independent taxation applies.

3. The Personal Allowance Credit upper income limit and credit payable are doubled for jointly assessed couples to £18,600 and £1,000 respectively.
4. For the 2012-13 tax year, a resident individual's tax liability is capped at £120,000 (£240,000 for a jointly assessed couple).

### 13.4 INCOME TAX ACCOUNT

The information presented on this page is based on the year to 31 March 2010, which is the most recent period for which we can carry out a full analysis. It is intended to present a similar analysis in future so as to give additional information on income tax sources and on the cost of tax allowances and reliefs.

	£	£
Individual tax		146,012,700
Company tax		27,875,291
Non-resident tax		11,766,466
Interest on overdue tax		2,973,720
Late return penalties		1,243,302
EU Savings Directive		<u>4,632,438</u>
		194,503,917
Interest on overpaid tax	(187,478)	
Personal Allowance Credit	(7,271,747)	
Superannuation	211,359	
Compensation – Class 4 relief	(776,988)	
Minimum pension contribution	(5,144)	
Miscellaneous	<u>(5,000)</u>	
		<u>(8,034,998)</u>
		<u>186,468,919</u>

The approximate cost of personal allowances (including single parent, blind and disabled persons' allowances) based on the 2009/10 tax year was **£85.6 million** when each allowance is considered separately or **£90 million** when considered cumulatively.

The cost of other deductions for the 2009/10 tax year is shown in the table below:

Deduction type	Number of claims	Total amount claimed (£ million)	Average relief per claim (£)	Cost of tax relief (£ million)
Mortgage interest	13,593	46.76	522	<b>7.09</b>
Loan interest	14,254	11.53	117	<b>1.67</b>
Maintenance	982	3.86	580	<b>0.57</b>
Charitable deed of covenant	599	0.98	267	<b>0.16</b>
Charitable giving	2,090	2.16	153	<b>0.32</b>
Private medical insurance	909	1.81	286	<b>0.26</b>
Nursing expenses	434	3.48	323	<b>0.14</b>

#### **14. SUMMARY OF MEASURES IN RESPECT OF LOW INCOME GROUPS (2004 – Date)**

Personal Allowance Credit – Increased from £220 maximum to £500 flat rate per person.  
Personal Allowance Credit – Increased eligibility by removing non-taxable benefits from the calculation.  
Winter Bonus – Increased from £160 to £300 per annum.  
Winter Bonus – Introduction of a variable rate Winter Bonus.  
Income Support Personal Allowances – Increased above inflation.  
Income Support Disability Premiums – Increased above inflation.  
Income Support Pensioner Premiums – Increased above inflation.  
Income Support Additional Pension disregard – Increased above inflation.  
Family Income supplement Premiums – Increased above inflation.  
Family Income Supplement Childcare Maximum allowance - Increased above inflation.  
Investment in Insulation of all public sector housing.  
Additional Personal Allowance for over 65's.  
Job Seekers Benefit made non taxable.

#### **15. OVERALL COST OF MANX ELECTRICITY AUTHORITY FINANCIAL PACKAGE**

In 2012-13 the financial resources to be applied to meet the cost of the MEA financial package are:

**Revenue Expenditure Grants            £ 0.0 million**

The comparable figure for 2011-12 was £ 0.0 million

**Repayable Capital Expenditure        £ Million**

MEA Capital Borrowing Requirement	7.5
Further Advance for Natural Gas Network	4.2
Repayment of previous borrowings	(3.0)

**Total    8.7**

The comparable figure for 2011-12 was £17.5 million

#### **16. OVERALL COST OF KAUPTHING SINGER AND FRIEDLANDER (ISLE OF MAN) LIMITED DEPOSITORS' COMPENSATION SCHEME**

In 2008-09 and 2009-10 Treasury advanced sums in respect of the Early Payment Schemes, and the Depositors' Compensation Scheme, in respect of the above. Combined payments in excess of £200 million were paid to over 8,800 claimants. As at 31 December 2011 the Joint Liquidators of Kaupthing Singer & Friedlander (Isle of Man) Limited had paid four dividends totalling 83.2 pence in the pound and the 'LOW' outcome estimated by the Joint Liquidators was 93 pence in the pound.

The advances and repayments to 31 December 2011 were –

	<b>£m</b>
<b>Advances</b>	
Early Payment Schemes (up to £10,000)	84.4
Advance to Depositors Compensation Scheme Manager (DCS)	130.0
<b>Total Advanced by Treasury</b>	<b>214.4</b>
<b>Repayments</b>	
From DCS following Liquidation Proceeds	(203.4)
<b>Total Repaid</b>	<b>(203.4)</b>
<b>Current net exposure to liquidation</b>	<b>11.0</b>
<b>Projected final exposure (including DCS costs)</b>	<b>3.9</b>

#### **Notes**

1. Projected final exposure estimated by Chief Accountant based on Joint Liquidators' 'LOW' outcome projection of 93 pence in the pound.
2. A transfer of £ 3.9 million was made from the Reserve Fund to General Revenue in 2010-11 to meet the expected final exposure.
3. Excludes exposure on reserve funds and cash deposits deposited by Treasury in KSF. These are estimated to be £0.6 million and £0.2 million respectively, based on an outcome of 93 pence in the pound.
4. In addition to the projected final exposure for Treasury, Treasury has an indirect exposure to future banking contributions into the Depositors Compensation Scheme which is estimated to be £7.1 million.

## **17. CONCLUSION**

A great deal of work has taken place since I was appointed Treasury Minister in October. I want to thank first my colleagues in the Council of Ministers, and the Chief Minister for their support in compiling a difficult budget within shorter than usual timescales. Within the Treasury I have had the pleasure to draw on the Treasury experience of Mr Lowey MLC and Mr Braidwood MLC, and the considerable and varied experience of Mr Henderson MHK to inform my decisions.

I should also acknowledge the firm financial foundations left to me by the former Treasury Minister Mrs Craine and the Chief Minister before her.

Because of the shorter timescales involved in producing this budget, I acknowledge that longer term plans for each Department still need to be worked through. For this reason I intend to undertake a comprehensive financial review in the summer that will in conjunction with my Council colleagues determine the three-year financial plans for each Department, and the detailed consequent changes required.

I believe this budget marks an important start on that process of change and I commend it to Honourable Members.

**HON. E. TEARE, ACIB, MHK**  
**MINISTER FOR THE TREASURY**  
**21<sup>st</sup> February 2012**

## GENERAL REVENUE ACCOUNT SUMMARY

Actual 2010-2011	Estimate 2011-2012	Probable 2011-2012		Estimate 2012-2013
£	£	£		£
350,000,504	342,000,000	366,350,000	<b>INCOME</b>	
173,683,046	179,000,000	170,000,000	(see Page 31)	
13,968,852	14,062,000	14,198,000	Customs and Excise	294,000,000
			Income and Other Taxes	177,500,000
			Other Treasury Income	13,053,000
<b>537,652,402</b>	<b>535,062,000</b>	<b>550,548,000</b>		<b>484,553,000</b>
			<b>EXPENDITURE - VOTED SERVICES</b>	
			(see Pages 20-23)	
			<b>Government Departments</b>	
18,146,977	17,395,000	17,595,000	Community, Culture & Leisure	17,220,000
13,502,169	15,024,264	14,751,000	Economic Development	13,851,000
99,104,854	95,685,700	95,600,000	Education & Children	95,850,000
15,950,953	15,262,000	15,234,000	Environment, Food & Agriculture	14,971,000
115,527,463	121,367,412	121,365,000	Health	125,009,000
34,070,932	31,619,500	32,016,000	Home Affairs	30,927,600
37,277,945	34,725,775	34,700,000	Infrastructure	33,041,126
136,678,163	136,217,000	137,634,000	Social Care	142,947,000
16,472,306	18,990,920	19,048,000	Treasury	18,237,885
<b>486,731,762</b>	<b>486,287,571</b>	<b>487,943,000</b>		<b>492,054,611</b>
			<b>Other Bodies</b>	
31,825,568	35,728,120	35,728,000	Executive Government	37,440,600
3,877,735	3,988,435	3,988,000	Manx Museum & National Trust	3,790,000
83,532	154,000	116,500	Road Transport Licensing Committee	154,000
1,130,907	2,105,240	1,809,000	Statutory Boards	1,018,839
<b>36,917,742</b>	<b>41,975,795</b>	<b>41,641,500</b>		<b>42,403,439</b>
4,412,212	4,889,400	4,641,400	Legislature	5,002,500
<b>528,061,716</b>	<b>533,152,766</b>	<b>534,225,900</b>	<b>TOTAL VOTED SERVICES</b>	<b>539,460,550</b>
			<b>TRANSFER FROM RESERVES</b>	55,000,000
9,590,686	1,909,234	16,322,100	Excess of Income over Expenditure	92,450
38,947,469	40,693,313	48,538,155	Add: Balance Brought Forward	44,860,255
		5,000,000	Less Transfers to :	
		15,000,000	Housing Reserve Fund	
			Capital Transactions Account	
<b>48,538,155</b>	<b>42,602,547</b>	<b>44,860,255</b>	<b>Balance Carried Forward</b>	<b>44,952,705</b>

	REVENUE ESTIMATES 2012-2013		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
<b>COMMUNITY, CULTURE AND LEISURE</b>			
Corporate Services	862,000		862,000
<b>CULTURE AND LEISURE DIRECTORATE</b>			
Directorate Management	1,967,000		1,967,000
Customer First (MWC)	264,000		264,000
Sports and Recreation	2,577,000		2,577,000
Arts and Entertainment	2,599,000		2,599,000
<b>sub-total</b>	<b>7,407,000</b>		<b>7,407,000</b>
<b>PUBLIC TRANSPORT DIRECTORATE</b>			
Income		4,822,000	(4,822,000)
Administration & Commercial	2,449,400		2,449,400
Operations	8,041,900		8,041,900
Engineering	3,281,700		3,281,700
<b>sub-total</b>	<b>13,773,000</b>	<b>4,822,000</b>	<b>8,951,000</b>
<b>TOTAL</b>	<b>22,042,000</b>	<b>4,822,000</b>	<b>17,220,000</b>
<b>ECONOMIC DEVELOPMENT</b>			
Corporate Services	1,889,139	1,149,405	739,734
Employment & Skills	3,682,788	494,100	3,188,688
Economic Development Agency	3,086,229	92,800	2,993,429
Financial Assistance Scheme	3,500,000		3,500,000
Ship Registry	2,530,830	2,601,200	(70,370)
Aircraft Registry	1,300,445	1,690,000	(389,555)
Information Systems	10,282,393	1,635,000	8,647,393
Companies Registry	535,350	10,861,076	(10,325,726)
Tourism	7,081,907	1,514,500	5,567,407
<b>TOTAL</b>	<b>33,889,081</b>	<b>20,038,081</b>	<b>13,851,000</b>
<b>EDUCATION AND CHILDREN</b>			
Primary Education	21,794,700		21,794,700
Secondary Education	25,692,100		25,692,100
IOM College	8,373,500		8,373,500
Higher Education	722,600		722,600
Universities etc Awards	11,066,000	66,400	10,999,600
Works Department	4,423,800	10,000	4,413,800
Estates	50,000		50,000
Meals & Milk Service	1,831,400	1,159,400	672,000
Youth & Community Services	1,315,000	38,400	1,276,600
Education Improvement Service	3,969,600	90,200	3,879,400
Special Needs	8,114,900	4,000	8,110,900
Central	10,104,200	239,400	9,864,800
<b>TOTAL</b>	<b>97,457,800</b>	<b>1,607,800</b>	<b>95,850,000</b>

	REVENUE ESTIMATES 2012-2013		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
<b>ENVIRONMENT, FOOD AND AGRICULTURE</b>			
Corporate Services	1,355,000	209,000	1,146,000
Agriculture	9,341,900	316,900	9,025,000
Fisheries	1,139,000	100,000	1,039,000
Forestry, Amenity and Lands	2,761,000	878,000	1,883,000
Environmental Health Directorate	1,300,100	77,100	1,223,000
Scientific Services	715,000	60,000	655,000
<b>TOTAL</b>	<b>16,612,000</b>	<b>1,641,000</b>	<b>14,971,000</b>
<b>HEALTH</b>			
<b>Core Services</b>			
Chief Executive's Office	176,400		176,400
Chief Operating Officer's Office	3,637,900	19,700	3,618,200
Estates	6,475,200	826,000	5,649,200
Finance	2,457,400		2,457,400
Information Management & Technology	3,588,400		3,588,400
NHS Contributions (IOM) Acts 1971		35,879,000	(35,879,000)
Public Health	1,388,000		1,388,000
Hospital & Specialist Services			
Noble's Hospital Unit	84,523,600	5,382,700	79,140,900
Ramsey Community Hospital	4,124,600	15,000	4,109,600
UK Referrals / Patient Travel	12,657,900	500	12,657,400
Primary Health Care			
Administration	1,225,100		1,225,100
Community Services	7,895,700	228,700	7,667,000
IOM Ambulance Service	2,996,100	100	2,996,000
Practitioner Services	36,791,270	964,970	35,826,300
Prison Health Service	388,100		388,100
<b>TOTAL</b>	<b>168,325,670</b>	<b>43,316,670</b>	<b>125,009,000</b>
<b>HOME AFFAIRS</b>			
Chief Executive's Office	1,115,000	6,500	1,108,500
Civil Defence	241,400	1,000	240,400
Fire & Rescue Service	4,913,300	27,000	4,886,300
Prison	7,443,300	95,000	7,348,300
Probation	1,114,700	2,000	1,112,700
Communications	2,250,500	402,000	1,848,500
Constabulary	14,696,900	314,000	14,382,900
<b>TOTAL</b>	<b>31,775,100</b>	<b>847,500</b>	<b>30,927,600</b>

	REVENUE ESTIMATES 2012-2013		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
<b>INFRASTRUCTURE</b>			
Operations	44,843,867	38,179,613	6,664,254
Airport	12,461,998	6,959,113	5,502,885
Harbours	5,456,158	6,025,177	(569,019)
Highways	15,117,639	12,622,920	2,494,719
Properties & Estates	11,740,923	5,711,647	6,029,276
Management Services	3,226,201	91,572	3,134,629
Planning and Building Control	1,900,799	1,134,500	766,299
Water and Sewerage Authority Grant	9,018,083		9,018,083
Inter-Divisional Recharges	(26,908,240)	(26,908,240)	
<b>TOTAL</b>	<b>76,857,428</b>	<b>43,816,302</b>	<b>33,041,126</b>
<b>SOCIAL CARE</b>			
<b>Core Services</b>	<b>1,957,000</b>	<b>45,000</b>	<b>1,912,000</b>
Business Support Services	316,000		316,000
Children Service Area	18,487,000		18,487,000
Adult Services Area	28,480,900	5,396,900	23,084,000
Mental Health Service	15,442,200	1,200	15,441,000
Over Arching Divisional Services	451,000		451,000
<b>sub-total</b>	<b>63,177,100</b>	<b>5,398,100</b>	<b>57,779,000</b>
<b>Social Security Division</b>			
National Insurance Operating Account	181,892,000	193,394,000	(11,502,000)
National Insurance Investment Account		(11,502,000)	11,502,000
Non-Contributory Benefits	77,623,000		77,623,000
<b>sub-total</b>	<b>259,515,000</b>	<b>181,892,000</b>	<b>77,623,000</b>
<b>Housing Division</b>			
Administration Housing	3,273,700	4,550,600	(1,276,900)
Local Authority Housing Deficiency	6,909,900		6,909,900
<b>sub-total</b>	<b>10,183,600</b>	<b>4,550,600</b>	<b>5,633,000</b>
<b>TOTAL</b>	<b>334,832,700</b>	<b>191,885,700</b>	<b>142,947,000</b>
<b>TREASURY</b>			
Corporate Strategy Division	5,044,000		5,044,000
Customs & Excise Division	2,145,000	294,000,000	(291,855,000)
Economic Affairs Division	452,000		452,000
Finance Division	4,307,000	13,053,000	(8,746,000)
Income Tax Division	4,563,685	177,500,000	(172,936,315)
Internal Audit Division	526,200		526,200
Lottery Duty Distribution	1,200,000		1,200,000
<b>TOTAL</b>	<b>18,237,885</b>	<b>484,553,000</b>	<b>(466,315,115)</b>
<b>DEPARTMENT TOTAL</b>	<b>800,029,664</b>	<b>792,528,053</b>	<b>7,501,611</b>

	REVENUE ESTIMATES 2012-2013		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
<b>EXECUTIVE GOVERNMENT</b>			
Administration	7,055,700	1,268,300	5,787,400
Administration of Justice	11,281,700	3,808,700	7,473,000
Pensions	58,280,200	36,500,000	21,780,200
Miscellaneous Statutes & Charges	2,400,000		2,400,000
<b>TOTAL</b>	<b>79,017,600</b>	<b>41,577,000</b>	<b>37,440,600</b>
<b>MANX MUSEUM &amp; NATIONAL TRUST</b>	<b>4,605,177</b>	<b>815,177</b>	<b>3,790,000</b>
<b>ROAD TRANSPORT LICENSING COMMITTEE</b>	<b>195,900</b>	<b>41,900</b>	<b>154,000</b>
<b>STATUTORY BOARDS (Revenue Funded)</b>			
Communications Commission	440,053	719,053	(279,000)
Financial Supervision Commission	3,497,512	1,599,973	1,897,539
Gambling Supervision Commission	759,300	2,450,000	(1,690,700)
Insurance and Pensions Authority	1,509,000	1,124,000	385,000
Office of Fair Trading	742,650	36,650	706,000
Public Service Pension Authority	1,022,653	1,022,653	
<b>TOTAL</b>	<b>7,971,168</b>	<b>6,952,329</b>	<b>1,018,839</b>
<b>GOVERNMENT TOTAL</b>	<b>891,819,509</b>	<b>841,914,459</b>	<b>49,905,050</b>
<b>LEGISLATURE</b>	<b>5,017,500</b>	<b>15,000</b>	<b>5,002,500</b>
<b>TOTAL - REVENUE FUNDED</b>	<b>896,837,009</b>	<b>841,929,459</b>	<b>54,907,550</b>

**STATUTORY BOARDS (Non-Revenue Funded)**

Manx Electricity Authority  
 Post Office  
 Water & Sewerage Authority  
**TOTAL**

Gross Expenditure	Income	Net Expenditure
1	2	3
£	£	£
76,564,000	75,629,000	935,000
25,184,961	27,408,080	(2,223,119)
23,479,055	28,242,869	(4,763,814)
<b>125,228,016</b>	<b>131,279,949</b>	<b>(6,051,933)</b>

<b>CAPITAL TRANSACTIONS ACCOUNT SUMMARY</b>				
<b>Actual 2010-11</b>	<b>Estimate 2011-12</b>	<b>Probable 2011-12</b>		<b>Estimate 2012-13</b>
<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
28,316,526	28,000,000	30,000,000	<b>Receipts :-</b>	
1,081,869	3,000,000	1,000,000	Annual Repayment of Advances	29,500,000
2,500,000			Capital Receipts	3,000,000
			Capital Receipt from Post Office	2,500,000
<b>31,898,395</b>	<b>31,000,000</b>	<b>31,000,000</b>		<b>35,000,000</b>
			<b>Payments :-</b>	
			<b><u>Government Departments</u></b>	
7,803,612	8,512,901	7,269,292	Community, Culture & Leisure	6,119,499
187,343	1,920,000	245,000	Economic Development	1,120,000
14,543,247	13,727,098	12,576,900	Education & Children	11,699,106
1,235,150	2,742,000	732,175	Environment, Food & Agriculture	2,312,000
4,343,027	5,381,406	4,466,728	Health	3,570,000
768,140	2,669,646	1,367,620	Home Affairs	2,411,917
13,514,259	19,058,304	15,667,989	Infrastructure	18,340,088
13,831,886	14,947,590	14,182,371	Social Care	11,934,986
			Treasury	1,000,000
56,226,664	68,958,945	56,508,075		58,507,596
			<b><u>Other Bodies</u></b>	
735,650	1,374,754	593,752	Manx Museum & National Trust	859,790
56,962,314	70,333,699	57,101,827		59,367,386
19,917			Legislature	
56,982,231	70,333,699	57,101,827		59,367,386
4,167,517	11,724,533	4,600,149	Water & Sewerage Authority	11,930,182
11,563,597	10,387,000	7,831,000	Manx Electricity Authority Borrowing	7,508,000
	9,396,000	7,028,000	Natural Gas Extension	4,158,000
<b>72,713,345</b>	<b>101,841,232</b>	<b>76,560,976</b>		<b>82,963,568</b>
(40,814,950)	(44,895,975)	(45,560,976)	Excess of Receipts over Payments	(47,963,568)
236,000		236,000	Add Transfers from :	
		15,000,000	Visitor Facility Improvement Fund	
13,280,118	11,129,500	11,479,177	Transfer from Revenue Account	9,372,886
117,653,265	78,915,861	90,354,433	Housing Reserve Fund	71,508,634
			Add: Balance Brought Forward	
<b>90,354,433</b>	<b>45,149,386</b>	<b>71,508,634</b>	<b>Balance Carried Forward</b>	<b>32,917,952</b>

# Detailed Capital Estimates of Government Departments and Other Bodies 2012-13

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2012-13			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
	£	£	£	£	£	
<b>COMMUNITY, CULTURE &amp; LEISURE</b>						
G16-017	Rail Infrastructure Renewal					
	1 - Construction	63,493				30
G16-023	Laxey MER Station Relay, Station, Sub-Station & Viaduct					
	2 - Construction Phase 1	45,000				30
	3 - Construction Phase 2			802,000		30
G16-025	4 Snaefell Mountain Railway Track Construction Phase 2	165,000				30
G16-025	5 Snaefell Mountain Railway Track Construction Phase 3 (Design Fees)		25,000			30
G16-018	6 NSC Outdoor Changing Block	15,000				30
G16-034	7 Redevelopment of the Bowl	60,000				30
G16-014	8 Public Transport Vehicle Replacement Programme	117,000	1,883,000			15
G16-902	9 Manx Radio Broadcasting House Maintenance		250,000			30
G16-029	10 All Island Structure Surveys	7,006				30
G16-040	Regional Synthetic Pitch Development					
	11 - Construction	30,000				30
G16-901	12 Minor Capital Works		1,407,000			20
G16-028	13 Steam Railway - Diesel Locomotive	50,000		750,000		30
G16-044	14 Bus/Rail Ticketing System			400,000		10
G16-047	15 Ballure Viaduct (Design Fees - Pre-Contract)		50,000			30
	<b>TOTAL</b>	<b>6,119,499</b>	<b>552,499</b>	<b>3,615,000</b>	<b>1,952,000</b>	<b>4,041,000</b>
<b>ECONOMIC DEVELOPMENT</b>						
G17-901	1 Minor Capital Works	120,000				20
G17-001	2 Development of Industry		1,000,000			30
	<b>TOTAL</b>	<b>1,120,000</b>	<b>120,000</b>	<b>1,000,000</b>		<b>0</b>
<b>EDUCATION &amp; CHILDREN</b>						
G12-006	St Ninian's Lower School, Bemahague					
	1 - Construction	4,123,000				50
G12-030	Isle of Man College Construction Craft Centre					
	2 - Design Fees (Pre-Contract)	280,000				30
	3 - Construction			476,200		30
G12-026	4 Disability Access Works to Department Sites Phase 2	30,000				30
G12-036	IOM College Special Unit					
	5 - Design Fees (Pre-Contract)	75,000				30
	6 - Construction			950,000		30
G12-042	Westmoreland Road Primary School					
	7 - Design Fees (Pre-Contract)	250,000	216,200			30
G12-999	8 Minor Capital Works	800,918	1,999,082			20
G12-031	Victoria Road School Extension					
	9 - Construction			2,170,806		30
G12-032	10 Covered Play and Teaching Area Phase 2 (Design Fees)	50,000				30
G12-059	QE II Kitchen/Tennis Courts Scheme					
	11 - Design Fees (Pre-Contract)		77,900			30
G12-061	Ballakermeen Post 16 + Dining Extension					
	12 - Design Fees (Pre-Contract)		200,000			30
	<b>TOTAL</b>	<b>11,699,106</b>	<b>5,608,918</b>	<b>2,493,182</b>	<b>3,597,006</b>	<b>10,429,000</b>
<b>ENVIRONMENT, FOOD &amp; AGRICULTURE</b>						
G11-007	1 Laxey Pavilion and Silverdale Complex Refurbishment	27,000				30
G11-005	2 Bradda Refurbishment Scheme	110,000				30
G11-008	3 Silverdale Sewerage Works	205,000				30
G11-009	4 Ballure Cliff Stabilisation Construction Phase 1			980,000		30
G11-015	5 Essential Building Maintenance		500,000			20
G11-010	Mill Road Yard Development					
	6 - Design Fees (Pre-Contract) Phase 1	15,000				30
	7 - Construction Phase 1a & b			365,000		30
	8 - Design Fees (Pre-Contract) Phase 2		110,000			30
	<b>TOTAL</b>	<b>2,312,000</b>	<b>357,000</b>	<b>610,000</b>	<b>1,345,000</b>	<b>0</b>

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 21<sup>st</sup> February 2012.

Column 2 represents expenditure approved by Tynwald in the Budget, 21<sup>st</sup> February 2012.

Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 21<sup>st</sup> February 2012.

# Detailed Capital Estimates of Government Departments and Other Bodies 2012-13

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2012-13			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
	£	£	£	£		
<b>HEALTH</b>						
G13-001	1 The New Hospital	800,000				50
G13-048	Central Community Healthcare Development					
	- Phase 1 - Former Day Hospital & Children's Ward					
	2 - Construction	100,000				30
G13-050	- Phase 3 - Relocation of Ambulance Service, Non-Patient Services					
	3 - Construction	100,000				30
	GP Surgeries					
G13-016	- Palatine					
	4 - Construction	50,000				30
G13-018	- Peel					
	5 - Construction	80,000				30
G13-021	GP Surgery & Community Centre, Jurby					
	6 - Construction	150,000				30
G13-012	7 Disability Discrimination Act	35,000				30
G13-025	8 Community Care Support System Procurement	150,000				10
G13-055	Ramsey Cottage Hospital Conversions					
	9 - Design Fees (Pre-Contract)	25,000				30
	10 - Construction		225,000			30
G13-056	11 Minor Capital Works		250,000			20
G13-051	12 Ambulance Fleet Replacement	135,000				10
G13-057	13 Radiology Procurement		550,000			10
G19-059	Extension to Neonatal Unit, Noble's Hospital					
	14 - Design Fees (Pre-Contract)		100,000			30
G13-010	Asset Replacement Programme					
	15 - Procurement 12-13		820,000			10
	<b>TOTAL</b>	<b>3,570,000</b>	<b>1,625,000</b>	<b>1,945,000</b>	<b>0</b>	<b>716,000</b>
<b>HOME AFFAIRS</b>						
X14-007	1 Prison Redevelopment Programme (Construction/Retention)	831,173				50
G14-006	2 Communications Development Programme	772,620				10
G14-004	3 Minor Capital Works	221,751	121,973			20
G14-003	4 Vehicle Acquisition	55,900	207,500			5
G14-007	5 Port Erin Fire Station Replacement (Design Fees)	5,000				30
G14-008	6 Castletown Fire Station Replacement (Design Fees)	16,000				30
G14-005	7 Police HQ Custody Block (Design Fees)		50,000			30
G14-009	8 Live Fire Training (Design Fees)		50,000			15
G14-010	9 Police Equipment Replacement Programme		80,000			10
	<b>TOTAL</b>	<b>2,411,917</b>	<b>1,902,444</b>	<b>509,473</b>	<b>0</b>	<b>728,000</b>

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Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 21<sup>st</sup> February 2012.

# Detailed Capital Estimates of Government Departments and Other Bodies 2012-13

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2012-13			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
		£	£	£	£	
<b>INFRASTRUCTURE</b>						
G15-031	1	Jurby Industrial Estate - Road and Infrastructure	5,000			30
		Airport Redevelopment				
G18-046		- Departing Passenger & Baggage Facilities				
	2	- Design Fees (Pre-Contract)	40,606			30
	3	- Construction		3,204,080		30
G18-039	4	Off-Street Car Parking (Ramsey)	376,024			30
G18-040	5	Off-Street Car Parking (Douglas)	676,624			30
G15-053	6	Tribunal/ Court House Accommodation	56,121			30
G18-084	7	AWPP Knackery/Kill Area	40,000			30
G18-026	8	Poortown Quarry Development	491,367			30
G15-022		Civic Amenity Site - North				
	9	- Construction	35,000			30
G18-034	10	Runway Project	327,000			30
G18-064		Extend Fire Station				
	11	- Design Fees (Pre-Contract)	85,200			30
G18-070		Radar Replacement				
	12	- Construction	408,224			30
G18-033		Ramsey Tidal Marina				
	13	- Design Fees (Pre-Contract)	160,000			30
G18-048		Battery Pier Firewater				
	14	- Construction	90,926			30
G18-049		Douglas Strategic Harbour Development				
	15	- Design Fees (Pre-Contract)	58,500			30
G18-050		Douglas Promenade				
	16	- Design Fees (Pre-Contract)	53,597			30
	17	- Design & Modelling	150,000			30
	18	- Construction		1,000,000		30
G15-035	19	Government Estate Planned Maintenance		500,000		30
G15-032	20	Disability Discrimination Act - Public Buildings	382,000			30
G18-031	21	Plant Replacement Programme	164,075	1,660,925		10
G18-037		Strategic Highway Refurbishment Programme				
	22	- Construction	100,000	2,500,000		30
G18-073	23	Highway Strategic Maintenance Footway Reconstruction	50,000	500,000		30
G18-079	24	Highway Strategic Reconstruction Unclassified Roads		500,000		30
G18-060	25	Office Site Feasibility Study	20,000	50,000		30
G18-039	26	Ramsey Off-Street Car Parking	300,000			30
G18-068	27	Vehicle Test Centre	75,000	350,000		30
G18-030	28	Quarry Plant Replacement			552,819	10
G18-088		Regional Depot Strategy				
		- Southern Depot				
	29	- Design Fees (Pre-Contract)	80,000	200,000		30
		- Northern Depot				
	30	- Design Fees (Pre-Contract)		50,000		30
		- Central Depot				
	31	- Design Fees (Pre-Contract)		50,000		30
G18-089		Government Vehicle and Plant Maintenance Depot				
	32	- Design Fees (Pre-Contract)		400,000		10
	33	- Enabling Works			1,000,000	10
G18-086		DOI Snow Plan				
	34	- Southern Salt Barn			857,000	30
	35	- Airport Winter Storage		200,000		30
G15-020		Southern Civic Amenity Site				
	36	- Design Fees (Pre-Contract)		200,000		30
G18-090		Hazardous Waste Transfer and Treatment Facility				
	37	- Design Fees (Pre-Contract)		150,000		30
G18-033	38	Ramsey Tidal Marina and Development (Design Fees)		100,000		30
G18-061		Peel Road				
	39	- Design Fees (Pre-Contract)	90,000			30
<b>TOTAL</b>			<b>18,340,088</b>	<b>4,315,264</b>	<b>7,410,925</b>	<b>6,613,899</b>
				<b>9,133,000</b>		

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 21<sup>st</sup> February 2012.

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Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 21<sup>st</sup> February 2012.

# Detailed Capital Estimates of Government Departments and Other Bodies 2012-13

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2012-13			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
	£	£	£	£		
<b>SOCIAL CARE</b>						
G13-020	EMI Unit (Northern)					
1	- Construction	1,150,100				30
G13-061	2 Jurby Bretney Houses/Environmental Work (No.6)	507,000				30
G13-063	3 Minor Capital Works	220,000	30,000			20
G13-064	4 Asset Replacement Programme		80,000			10
G15-064	5 Bowling Green Site Demolitions + Pre-Contract Design Fees		175,000			30
G13-065	6 Ballacubbon Phase 2 Design Fees (Pre-Contract)		150,000			30
G13-068	7 Vehicle Replacement Programme		250,000			30
<b>SCHEMES FUNDED FROM HOUSING RESERVE</b>						
G15-038	8 Clagh Vane Environmental Work - Project 1 & 2	224,576				30
G15-040	9 Clagh Vane Redevelopment - Project 3 and 5A	159,365				30
G15-041	10 Clagh Vane Redevelopment - Project 4 New Build	1,894,107				30
G15-009	11 Janet's Corner, Project 4/5 Construction	2,617,888				30
G13-060	12 Home Improvement & Energy Conservation	100,000				30
G15-045	13 Jurby Army Camp EPH bungalows	76,950				30
G13-067	14 Crossag (Pre-Contract Design Fees)	300,000				30
G15-012	15 DSC Planned Maintenance		1,600,000			30
G13-066	16 House Purchase Assistance Scheme		2,400,000			30
<b>TOTAL</b>		<b>11,934,986</b>	<b>7,249,986</b>	<b>4,685,000</b>	<b>0</b>	<b>5,697,000</b>
<b>TREASURY</b>						
1	Capital Projects Risk Contingency		1,000,000			30
<b>TOTAL</b>		<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>
<b>MANX MUSEUM &amp; NATIONAL TRUST</b>						
G24-005	1 Rushen Abbey Interpretation	95,939				30
G24-006	2 Repair and Conversion of Former Government Analysts Lab	61,246				30
G24-007	3 Heritage Property Conservation	15,000	100,000			20
G24-008	4 Manx Museum Site Strategic Infrastructure					
	- Design Fees	24,265				20
G24-009	5 Digitisation & Public Electronic Access					
	- Implementation	201,921				30
G24-010	6 Minor Capital Works		130,000			20
G24-013	7 MCW Gallery Redisplay	131,419	100,000			20
<b>TOTAL</b>		<b>859,790</b>	<b>529,790</b>	<b>330,000</b>	<b>0</b>	<b>480,000</b>
<b>BORROWING AUTHORITIES</b>						
<b>MANX ELECTRICITY AUTHORITY</b>						
1	Natural Gas Network	4,158,000				30
2	Other		7,508,000			30
<b>TOTAL</b>		<b>11,666,000</b>	<b>4,158,000</b>	<b>7,508,000</b>	<b>0</b>	<b>8,669,000</b>
<b>SEWERAGE SCHEMES FUNDED FROM CAPITAL ACCOUNT</b>						
G18-042	All Island Refurbishment of Infrastructure					
1	2007-2012		1,600,000			50
G18-059	2 Pumping Stations Refurbishment					
	- Refurbishment phase 3	190,000				30
G18-053	3 IRIS - Regional Programme					
	- Design Fees (Pre-Contract) 2009-16	1,000,000				50
	Transmission Mains					
	- Construction					
G18-006	4 - Castletown to Santon (Railway)	623,676				30
G18-008	5 - Mount Murray to Newtown	150,576				30
G18-085	6 Repay Local Authority Drainage Loans	147,000				50
G18-003	7 Sewage Treatment Plant Santon Phase 1	64,740				30
G18-083	8 South Quay Siphonic Sewage Pipeline	544		875,000		30
G18-053	9 IRIS Infrastructure Refurbishment	35,000	215,000			30
G18-053	10 Regional Sewerage Strategy 1	7,028,646				50
<b>TOTAL</b>		<b>11,930,182</b>	<b>9,240,182</b>	<b>1,815,000</b>	<b>875,000</b>	<b>3,953,000</b>
<b>CAPITAL TRANSACTIONS ACCOUNT TOTAL</b>		<b>82,963,568</b>	<b>35,659,083</b>	<b>32,921,580</b>	<b>14,382,905</b>	<b>44,846,000</b>

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 21<sup>st</sup> February 2012.

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Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 21<sup>st</sup> February 2012.

**Capital Schemes requiring Tynwald Approval in 2012-13**  
(In Estimated Tynwald date order)

DEFA	Mill Road Yard Development - Phase 1	Mar-12
DCCL	Laxey MER Station Relay, Station, Sub-Station & Viaduct - Phase 2	Mar-12
DEC	Victoria Road School Extension	Apr-12
DEFA	Ballure Cliff Stabilisation	Apr-12
DOI	Airport Redevelopment Departing Passenger & Baggage Facilities	Apr-12
DCCL	Bus/Rail Ticketing System	Jul-12
WASA	South Quay Siphonic Sewerage Pipeline	Jul-12
DCCL	Steam Railway - Diesel Locomotive Procurement	Jul-12
DOI	DOI Snow Plan - Southern Salt Barn	Jul-12
DEC	IOM College Special Unit	Oct-12
DOI	Quarry Plant Replacement	Nov-12
DOI	Government Vehicle and Plant Replacement Depot (Enabling Works)	Nov-12
DCCL	Laxey MER Station Relay, Station, Sub-Station & Viaduct - Phase 3	Jan-13
DEC	IOM College Crafts and Engineering	Jan-13
DOI	Douglas Promenade	Jan-13

# INVESTMENTS AND RESERVES

## Probable 2011-12

Book Balances Brought Forward 1st April 2011	Income			Expenditure		Book Balances Carried Forward 31st March 2012	
	Transfer from Revenue Account	Contributions Seizures & Other	Investment Income	Transfer to Revenue / Capital Accounts	Other Expenses		
£,000	£,000	£,000	£,000	£,000	£,000	£,000	
1	2	3	4	5	6	7	
<b>Managed External Invested Funds</b>							
National Insurance Fund	603,745		19,000	13,946	11,676	2,270	622,745
Hospital Estate Development Fund	44,857			1,362	2,275	58	43,886
Reserve Fund	371,817			10,185	13,200	985	367,817
Manx Currency Account - Notes	31,322			933	897	36	31,322
Economic Development Fund	12,230			374	12,593	11	0
Public Service Employees' Pension Reserve	218,916			5,618	9,000	375	215,159
Media Development Fund / IOM Film Ltd	43,378		1,500	600	2,500	600	42,378
Sub-total: Invested Funds	1,326,265	0	20,500	33,018	52,141	4,335	1,323,307
<b>Internal Funds</b>							
Public Service Employees' Pension Reserve	4,342	9,000	537	57	8,439	78	5,419
Insurance Fund	5,399			61	1,700	800	2,960
Economic Development Fund	0	17,596		167	2,000		15,763
Media Development Fund	186		450	3		106	533
Medical Indemnity Fund	7,948			96	3,000		5,044
Seized Assets Fund	1,245		62	15	104		1,218
Manx Currency Account - Other	39,679			380	3,000	452	36,607
Land and Property Acquisition Reserve	4,795		500	61			5,356
Visitor Facility Improvement Fund	2,236				2,236		0
Legal Costs Reserve	2,871	6,000		35	4,520		4,386
ICT Fund	8,507	1,000		102	4,233		5,376
Government Marketing Initiatives Fund	8,716			105	2,300		6,521
Housing Reserve Fund	14,752		2,000	178	11,479		5,451
Financial Services Inward Investment Fund	2,101				2,101		0
Government Energy Initiatives Capital Fund	2,936	40		36	778		2,234
Town & Village Centre Regeneration Fund	8,814			107	2,000		9,921
Restructuring Fund	3,085		180	39	1,511		1,793
Commonwealth Youth Games Fund	1,372			17	1,389		0
Agricultural Development Fund	4,886			59	835		4,110
Sub-total: Internal Funds	123,870	33,636	3,729	1,518	51,625	1,436	109,692
<b>TOTAL</b>	<b>1,450,135</b>	<b>33,636</b>	<b>24,229</b>	<b>34,536</b>	<b>103,766</b>	<b>5,771</b>	<b>1,432,999</b>

## Estimate 2012-13

Book Balances Brought Forward 1st April 2011	Income			Expenditure		Book Balances Carried Forward 31st March 2012	
	Transfer from Revenue Account	Contributions Seizures & Other	Investment Income	Transfer to Revenue / Capital Accounts	Other Expenses		
£,000	£,000	£,000	£,000	£,000	£,000	£,000	
1	2	3	4	5	6	7	
<b>Managed External Invested Funds</b>							
National Insurance Fund	622,745		11,502	16,671	14,249	2,422	634,247
Hospital Estate Development Fund	43,886			1,400	2,293	55	42,938
Reserve Fund	367,817			7,275	161,158	1,117	212,817
Depositors Compensation Scheme Fund	0	100,000		2,725	2,725		100,000
Manx Currency Account - Notes	31,322			986	947	39	31,322
Public Service Employees' Pension Reserve	215,159			5,768	6,000	380	214,547
Media Development Fund / IOM Film Ltd	42,378		5,000	700	6,100	700	41,278
Sub-total: Invested Funds	1,323,307	100,000	16,502	35,525	193,472	4,713	1,277,149
<b>Internal Funds</b>							
Public Service Employees' Pension Reserve	5,419	6,000		71	7,265		4,225
Insurance Fund	2,960			121	1,800	800	481
Economic Development Fund	15,763			205	2,000		13,968
Media Development Fund	533		450	7		110	880
Medical Indemnity Fund	5,044			66	3,000		2,110
Seized Assets Fund	1,218			16	80		1,154
Manx Currency Account - Other	36,607	433		327		760	36,607
Land and Property Acquisition Reserve	5,356			70			5,426
Legal Costs Reserve	4,386			59	4,400		45
ICT Fund	5,376			70	5,312		134
Government Marketing Initiatives Fund	6,521			89	2,000		4,610
Housing Reserve Fund	5,451	5,000	1,500	86	9,373		2,664
Government Energy Initiatives Capital Fund	2,234			29	786		1,477
Town & Village Centre Regeneration Fund	6,921			90	2,000		5,011
Restructuring Fund	1,793			23	1,689		127
Agricultural Development Fund	4,110			45	950		3,205
Sub-total: Internal Funds	109,692	11,433	1,950	1,374	40,655	1,670	82,124
<b>TOTAL</b>	<b>1,432,999</b>	<b>111,433</b>	<b>18,452</b>	<b>36,899</b>	<b>234,127</b>	<b>6,383</b>	<b>1,359,273</b>

<b>ANALYSIS OF TREASURY INCOME</b>				
<b>Actual 2010-11</b>	<b>Estimate 2011-12</b>	<b>Probable 2011-12</b>		<b>Estimate 2012-13</b>
<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
			<b>CUSTOMS AND EXCISE DIVISION</b>	
			<b>Excise Duties-</b>	
8,973,317	9,500,000	6,200,000	Beer	6,100,000
7,281,060	6,700,000	4,400,000	Spirits	4,300,000
9,324,002	8,200,000	5,500,000	Wine & Cider	5,600,000
24,888,675	24,300,000	15,900,000	Tobacco, etc.	15,300,000
31,733,175	33,500,000	31,500,000	Hydrocarbon Oils	32,500,000
3,208,785	3,600,000	3,800,000	Air Passenger Duty	4,100,000
			<b>Consumer Taxes-</b>	
250,220,589	245,000,000	287,250,000	Value Added Tax	215,000,000
			<b>Customs Duties-</b>	
7,003,370	6,700,000	5,000,000	Customs Duties Order 1979	5,000,000
1,161,762	1,100,000	700,000	Agricultural Duties	600,000
			<b>Others-</b>	
67,706	30,000	50,000	Pool Betting	50,000
<b>343,862,441</b>	<b>338,630,000</b>	<b>360,300,000</b>	<b>TOTAL SHARE OF EQUAL DUTIES</b>	<b>288,550,000</b>
			<b>Unequal Duties :</b>	
2,635,888	2,600,000	2,600,000	General Betting Duty	1,900,000
942,584	1,000,000	1,100,000	Lottery	1,200,000
514,229	400,000	350,000	<b>Non-Revenue Receipts</b>	350,000
2,045,362	(630,000)	2,000,000	<b>Estimated UK Customs Adjustment</b>	2,000,000
<b>350,000,504</b>	<b>342,000,000</b>	<b>366,350,000</b>	<b>TOTAL CUSTOMS &amp; EXCISE DIVISION</b>	<b>294,000,000</b>
			<b>INCOME TAX DIVISION</b>	
149,028,428	156,500,000	149,500,000	Resident Income Tax	157,500,000
17,890,329	15,000,000	15,200,000	Company Tax	15,500,000
4,689,619	5,500,000	4,000,000	Non-Resident Tax	4,500,000
2,074,613	2,000,000	1,300,000	EU Savings Directive	
57			Other	
<b>173,683,046</b>	<b>179,000,000</b>	<b>170,000,000</b>	<b>TOTAL INCOME TAX DIVISION</b>	<b>177,500,000</b>
			<b>OTHER TREASURY INCOME</b>	
1,098,479	1,100,000	1,100,000	Fines	1,100,000
11,077,700	11,352,000	10,670,000	Interest on Investments	10,474,000
854,668	1,100,000	1,244,000	Post Office - Contribution to Revenue	1,300,000
938,005	510,000	1,184,000	Miscellaneous	179,000
<b>13,968,852</b>	<b>14,062,000</b>	<b>14,198,000</b>	<b>TOTAL OTHER TREASURY INCOME</b>	<b>13,053,000</b>
<b>537,652,402</b>	<b>535,062,000</b>	<b>550,548,000</b>	<b>TOTAL</b>	<b>484,553,000</b>

COMPARISON OF REVENUE INCOME								
	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Probable 2011-12	Estimate 2012-13
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
Customs & Excise	369,186	438,494	429,889	408,470	372,922	350,001	366,350	294,000
Income & Other Taxes	160,595	162,072	159,393	184,487	186,469	173,683	170,000	177,500
Other	6,786	5,849	9,036	5,771	10,196	13,969	14,198	13,053
	<b>536,568</b>	<b>606,415</b>	<b>598,318</b>	<b>598,728</b>	<b>569,587</b>	<b>537,652</b>	<b>550,548</b>	<b>484,553</b>
	%	%	%	%	%	%	%	%
Customs & Excise	68.81	72.31	71.85	68.23	65.47	65.10	66.54	60.68
Income & Other Taxes	29.93	26.73	26.64	30.81	32.74	32.30	30.88	36.63
Other	1.26	0.96	1.51	0.96	1.79	2.60	2.58	2.69
	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
Increase in Total Income (£,000)	56,408	69,847	(8,097)	410	(29,141)	(31,934)	12,896	(65,995)
% Increase in Total Income	11.75	13.02	(1.34)	0.07	(4.87)	(5.61)	2.40	(11.99)

SUMMARY OF TREASURY INCOME									
	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Probable 2011-12	Estimate 2012-13	Estimate 2012-13
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	%
Resident Income Tax	143,362	148,360	147,102	169,517	170,075	166,919	164,700	173,000	35.70
Value Added Tax	320,598	403,600	338,866	306,557	265,775	250,221	287,250	215,000	44.36
Hydrocarbon Oils	26,560	26,343	28,470	29,239	30,667	31,733	31,500	32,500	6.71
Tobacco, etc.	18,099	18,530	24,489	27,245	30,145	24,889	15,900	15,300	3.16
Non-Resident Tax	11,403	6,345	7,783	9,622	11,766	4,690	4,000	4,500	0.93
Spirits, Wine & Beer	17,876	17,985	25,120	28,075	30,825	25,578	16,100	16,000	3.30
Air Passenger Duty	1,964	2,069	3,020	2,733	3,272	3,209	3,800	4,100	0.85
Interest on Investments	5,135	3,637	7,097	3,606	7,900	11,078	10,670	10,474	2.16
Customs Duties	2,949	3,065	9,722	9,342	9,003	8,165	5,700	5,600	1.16
Other	(11,377)	(23,519)	6,649	12,793	10,157	11,172	10,928	8,079	1.67
	<b>536,568</b>	<b>606,415</b>	<b>598,318</b>	<b>598,728</b>	<b>569,587</b>	<b>537,652</b>	<b>550,548</b>	<b>484,553</b>	<b>100.00</b>

**Note**

The above figures are subject to rounding.

**Income Tax Rates amended as follows: -**

- 2000-01 - individuals standard rate reduced by 1% to 14%  
- companies lower rate reduced by 1% to 14%
- 2001-02 - individuals standard rate reduced by 2% to 12%  
- individuals higher rate reduced by 2% to 18%  
- companies lower and higher rate reduced by 2% to 12% and 18% respectively
- 2002-03 - individuals standard rate reduced by 2% to 10%  
- companies lower rate reduced by 2% to 10% with standard rate at 15%
- 2003-04 - trading companies rate effectively 10% on all taxable income
- 2004-05 - non-resident trading income reduced to 10%
- 2005-06 - zero rate of tax extended to agriculture, fishing, film, e-gaming, tourist accommodation and manufacturing industries
- 2006-07 - zero rate of tax extended to non-regulated businesses
- 2010-11 - individuals higher rate increased by 2% to 20%

<b>GROSS EXPENDITURE SUMMARY 2012-2013</b>				
	<b>2011-12</b>	<b>2012-13</b>	<b>Increase</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>%</b>
Community, Culture & Leisure (see Note 1)	25,997,500	26,972,200	974,700	3.7
Economic Development	34,459,445	33,889,081	(570,364)	(1.7)
Education & Children (see Note 2)	101,123,600	101,673,400	549,800	0.5
Environment, Food & Agriculture	16,939,600	16,612,000	(327,600)	(1.9)
Health	163,613,122	168,325,670	4,712,548	2.9
Home Affairs	32,405,500	31,775,100	(630,400)	(1.9)
Infrastructure	76,665,877	76,857,428	191,551	0.2
Social Care	318,761,139	334,832,700	16,071,561	5.0
Treasury	18,990,920	18,237,885	(753,035)	(4.0)
	<b>788,956,703</b>	<b>809,175,464</b>	<b>20,218,761</b>	<b>2.6</b>
Executive Government	75,618,205	79,017,600	3,399,395	4.5
Manx Museum & National Trust	4,778,601	4,605,177	(173,424)	(3.6)
Road Transport Licensing Committee	195,900	195,900		
Statutory Boards (Revenue Funded)	7,198,449	7,971,168	772,719	10.7
Legislature	4,916,400	5,017,500	101,100	2.1
	<b>881,664,258</b>	<b>905,982,809</b>	<b>24,318,551</b>	<b>2.8</b>

<b>ANALYSIS OF GROSS EXPENDITURE ESTIMATES 2012-2013</b>						
	<b>Salaries &amp; Wages etc.</b>	<b>Loan Charges</b>	<b>Benefit Payments</b>	<b>Other Costs</b>	<b>Total</b>	<b>Salaries &amp; Wages as Percentage of Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>%</b>
Community, Culture & Leisure (see Note 1)	13,191,400	2,870,500		10,910,300	<b>26,972,200</b>	48.9
Economic Development	8,556,995	279,700		25,052,386	<b>33,889,081</b>	25.3
Education & Children (see Note 2)	68,542,900	4,118,700		29,011,800	<b>101,673,400</b>	67.4
Environment, Food & Agriculture	5,291,000	263,100		11,057,900	<b>16,612,000</b>	31.9
Health (see Note 3)	79,257,300	5,005,600		84,062,770	<b>168,325,670</b>	47.1
Home Affairs	23,522,600	1,737,600		6,514,900	<b>31,775,100</b>	74.0
Infrastructure	26,611,403	8,476,300		41,769,725	<b>76,857,428</b>	34.6
Social Care	39,243,600	939,600	253,333,000	41,316,500	<b>334,832,700</b>	11.7
Treasury (see Note 3)	10,804,679	499,400		6,933,806	<b>18,237,885</b>	59.2
	<b>275,021,877</b>	<b>24,190,500</b>	<b>253,333,000</b>	<b>256,630,087</b>	<b>809,175,464</b>	<b>34.0</b>
Executive Government	11,264,537			67,753,063	<b>79,017,600</b>	14.3
Manx Museum & National Trust	2,722,863	619,000		1,263,314	<b>4,605,177</b>	59.1
Road Transport Licensing Committee	151,900			44,000	<b>195,900</b>	77.5
Statutory Boards (Revenue Funded)	5,496,951			2,474,217	<b>7,971,168</b>	69.0
Legislature	1,085,233	317,000		3,615,267	<b>5,017,500</b>	21.6
	<b>295,743,361</b>	<b>25,126,500</b>	<b>253,333,000</b>	<b>331,779,948</b>	<b>905,982,809</b>	<b>32.6</b>

Note 1: Estimates include gross expenditure and receipts in respect of Culture & Leisure Directorate amounting to £4,930,200.

Note 2: Estimates include gross expenditure and receipts in respect of Delegated Financial Management in secondary schools and the Isle of Man College amounting to £4,215,600.

Note 3: Historically, the Department of Health's payments to General Practitioners have been regarded as remuneration and disclosed as "salaries" in the budget. The substance of the payments is contractual, so they have been re-classified to "other costs" in the above table. The value of those payments is £12,154,200 for 2011-12, so the comparable salary cost for Health in 2011-12 is £78.9 million.

Treasury's Shared service salary costs totalling £2,480,940 were classified under "other costs" in 2011-12. The like for like comparative for 2011-12 is £11.4 million.

Therefore, the total salary cost of £295.7 million for 2012-13 compares to an adjusted total in 2011-12 of £297.2 million

DEPARTMENT	SUMMARY OF BUDGETARY PROVISION FOR PERSONNEL EMPLOYED BY GOVERNMENT (Full-time Equivalent Values)					
	Budget Estimate 2011-2012	Revisions 2011-2012	Revised Estimate 2011-2012	Transfers	Increases/ (Reductions) 2012-2013	Budget Estimate 2012-2013
	COMMUNITY, CULTURE & LEISURE	282.00		282.00	8.00	(10.30)
ECONOMIC DEVELOPMENT	224.30		224.30	(11.00)	(7.30)	206.00
EDUCATION & CHILDREN	1,607.10		1,607.10		(34.33)	1,572.77
ENVIRONMENT, FOOD & AGRICULTURE	155.61		155.61		(9.43)	146.18
HEALTH	1,632.48		1,632.48	1.00	(6.61)	1,626.87
HOME AFFAIRS	547.20		547.20	(5.00)	(23.10)	519.10
INFRASTRUCTURE	762.70		762.70	(12.00)	(17.21)	733.49
SOCIAL CARE	971.30		971.30	(5.50)	(7.80)	958.00
TREASURY	331.12	(0.85)	330.27	6.50	(9.57)	327.20
Sub-total	6,513.81	(0.85)	6,512.96	(18.00)	(125.65)	6,369.31
EXECUTIVE GOVERNMENT	247.58		247.58	(7.96)	(4.42)	235.20
MANX MUSEUM & NATIONAL TRUST	75.15		75.15		(5.77)	69.38
ROAD TRANSPORT LICENSING COMMITTEE	2.00		2.00			2.00
STATUTORY BOARDS						
Communications Commission	2.70		2.70			2.70
Financial Supervision Commission	48.50		48.50			48.50
Gambling Supervision Commission	4.20		4.20	1.00		5.20
Insurance & Pensions Authority	14.00		14.00			14.00
Office of Fair Trading	16.54		16.54			16.54
Public Service Pension Authority				7.96	5.00	12.96
Water & Sewerage Authority	30.00		30.00	16.00		46.00
<b>PERSONNEL CONTROL TOTAL</b>	<b>6,954.48</b>	<b>(0.85)</b>	<b>6,953.63</b>	<b>(1.00)</b>	<b>(130.84)</b>	<b>6,821.79</b>
LEGISLATURE	26.00		26.00			26.00
SEASONAL / PART-TIME STAFF						
Community, Culture & Leisure						
Villa Marina / Gaiety Theatre Complex	75.50		75.50		(12.50)	63.00
Seasonal Workers	31.30		31.30		(0.40)	30.90
Casuals	2.80		2.80		2.00	4.80
Tutors & Coaches	8.90		8.90			8.90
Economic Development						
Manx Welcome	2.00		2.00	(2.00)		
Manx Museum & National Trust	19.65		19.65		(2.37)	17.28
DoI - Road Crossing Patrols	11.55		11.55			11.55
Education - Part-time Youth Workers	11.41		11.41			11.41
CONTRACT POSTS	380.11	72.37	452.48		(11.96)	440.52
MANX ELECTRICITY AUTHORITY	259.50		259.50		(17.20)	242.30
POST OFFICE	331.00		331.00	4.00	3.20	338.20
WATER & SEWERAGE AUTHORITY	118.00		118.00	(1.00)		117.00
<b>TOTAL</b>	<b>8,232.20</b>	<b>71.52</b>	<b>8,303.72</b>		<b>(170.07)</b>	<b>8,133.65</b>

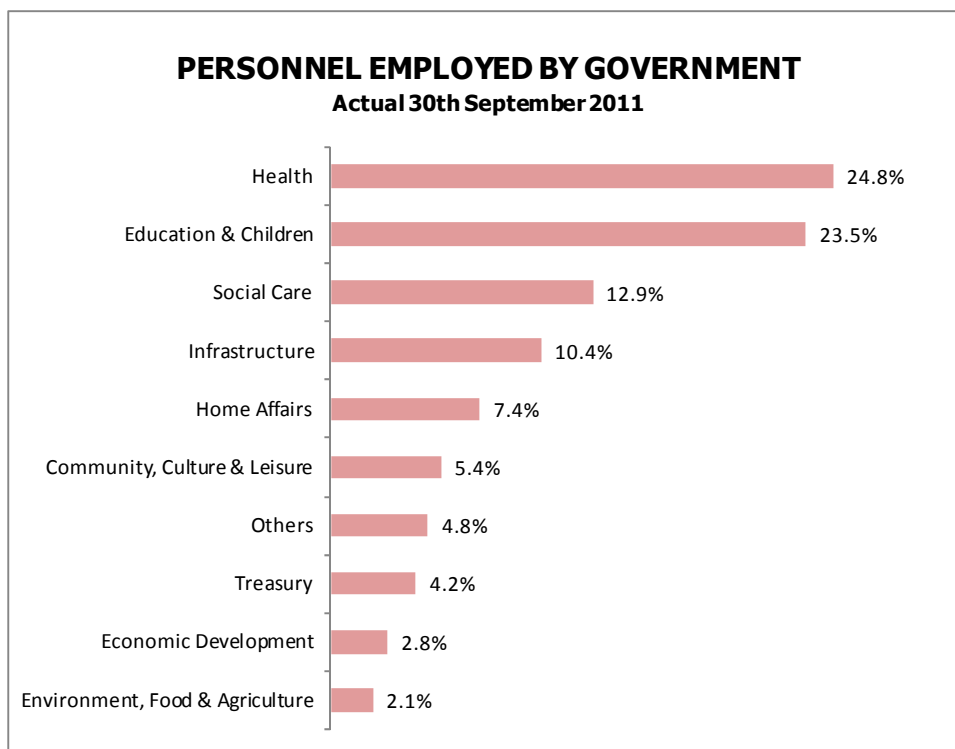
#### NOTES

1) The Manx Electricity Authority, the Post Office Authority, a portion of the Water & Sewerage Authority and Amenity Operations of the Department of Community, Culture & Leisure are classed as trading operations and are excluded from the system for the management of personnel numbers. Also excluded from the management of personnel numbers are the Clerk of Tynwald's Office, referred to above as Legislature, staff on short-term contracts and certain seasonal and part-time staff.

2) The 2011-12 revision to contract numbers is to correct for the previous omission of junior doctors and other contracted Health staff.

<b>SUMMARY OF PERSONNEL EMPLOYED BY GOVERNMENT</b> (Full-time Equivalent Values)		
<b>DEPARTMENT</b>	<b>Actual 30.9.10</b>	<b>Actual 30.9.11</b>
Community, Culture & Leisure	417.75	398.00
Economic Development	219.60	205.10
Education & Children	1,770.90	1,720.44
Environment, Food & Agriculture	162.39	150.78
Health	1,859.70	1,818.30
Home Affairs	575.37	539.50
Infrastructure	802.90	762.70
Social Care	940.70	947.60
Treasury	258.84	307.50
	<b>7,008.15</b>	<b>6,849.92</b>
Executive Government	216.67	262.34
Manx Museum & National Trust	97.80	85.77
Road Transport Licensing Committee	3.70	3.70
<b>Sub-total</b>	<b>7,326.32</b>	<b>7,201.73</b>
Legislature	24.30	23.50
Statutory Boards	827.14	842.74
<b>TOTAL</b>	<b>8,177.76</b>	<b>8,067.97</b>

Note: The above figures include permanent staff, contract, bank and supply staff and seasonal employees, expressed as whole time equivalents



## COMMUNITY, CULTURE & LEISURE

<b>NET EXPENDITURE - SERVICE ANALYSIS</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>CORPORATE SERVICES DIRECTORATE</b>			
Corporate Services	1,168,075	961,000	<b>862,000</b>
<b>COMMUNITY, CULTURE &amp; LEISURE DIRECTORATE</b>			
Directorate Management	1,987,834	1,990,000	<b>1,967,000</b>
Customer First (Manx Welcome Centre)			<b>264,000</b>
Sports and Recreation	2,440,274	2,537,000	<b>2,577,000</b>
Arts and Entertainment	2,618,403	2,676,000	<b>2,599,000</b>
<b>sub-total</b>	<b>7,046,511</b>	<b>7,203,000</b>	<b>7,407,000</b>
<b>PUBLIC TRANSPORT DIRECTORATE</b>			
Income	(3,635,922)	(3,735,000)	<b>(4,822,000)</b>
Administration & Commercial	2,003,945	2,361,000	<b>2,449,400</b>
Operations	7,830,821	7,392,000	<b>8,041,900</b>
Engineering	3,733,547	3,213,000	<b>3,281,700</b>
<b>sub-total</b>	<b>9,932,391</b>	<b>9,231,000</b>	<b>8,951,000</b>
<b>TOTAL</b>	<b>18,146,977</b>	<b>17,395,000</b>	<b>17,220,000</b>

<b>EXPENDITURE AND INCOME BY CATEGORY</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Staff Costs	14,299,716	13,393,800	<b>13,191,400</b>
Premises	945,670	910,400	<b>973,300</b>
Supplies and Services	2,117,954	2,093,200	<b>2,272,600</b>
Marketing	198,976	187,800	<b>221,300</b>
Grants	1,635,229	1,498,900	<b>1,521,200</b>
Loan Charges	2,243,004	2,712,500	<b>2,870,500</b>
Other Costs	5,653,286	5,200,900	<b>5,921,900</b>
	<b>27,093,835</b>	<b>25,997,500</b>	<b>26,972,200</b>
<b>INCOME</b>			
Rents	76,602	68,500	<b>78,500</b>
Leisure Facility Income	5,120,488	4,748,100	<b>4,736,700</b>
Public Transport Fares	3,454,438	3,583,100	<b>4,500,100</b>
Other	180,403	202,800	<b>318,400</b>
Reimbursements	114,927		<b>118,500</b>
	<b>8,946,858</b>	<b>8,602,500</b>	<b>9,752,200</b>
	<b>18,146,977</b>	<b>17,395,000</b>	<b>17,220,000</b>

Note: The estimates include gross expenditure and receipts in respect of Community, Culture & Leisure Directorate amounting to £4,930,200 in 2012-2013

## COMMUNITY, CULTURE & LEISURE

### Reconciliation of Revenue Expenditure

	£	£
<b>2011-2012 Budget (Gross Spending)</b>		<b>25,997,500</b>
<b>Transfers between Departments</b>		
Manx Welcome Centre from DED		328,000
<b>Increased Expenditure</b>		
Buses fuel oil	150,000	
Railways Engineering Costs (Net)	197,900	
Energy / rates	115,000	
Loan Charges	158,000	
Regional Pools Grants	96,000	
Villa/Gaiety Marketing	40,000	
Other	64,300	
		821,200
<b>New Areas of Spending</b>		
Public Transport Operational Contingency (see receipts)	500,000	
Contract Cleaning - Villa Marina/Bus Cleaning	90,000	
		590,000
<b>Expenditure Reductions</b>		
Salary Savings (Net)	(432,200)	
Corporate Services Miscellaneous	(62,600)	
Culture & Leisure Grant Reductions	(269,700)	
		(764,500)
<b>2012-2013 Budget (Gross Spending)</b>		<b>26,972,200</b>
<b>Less Receipts</b>		
2011-12 Budget	(8,602,500)	
Manx Welcome Centre	(60,000)	
Public Transport Operational Contingency (see new areas of spend)	(500,000)	
Buses	(440,000)	
MER/Snaefell	(81,000)	
Steam Railway	(66,000)	
NSC - Net increase	(36,000)	
Wildlife Park	(33,000)	
Villa/Gaiety net reduction	90,700	
Other	(24,400)	
		(9,752,200)
<b>2012-2013 Budget Deficiency Vote</b>		<b>17,220,000</b>

Note: The estimates include gross expenditure and receipts in respect of Community, Culture & Leisure Directorate amounting to £4,930,200 in 2012-2013

**COMMUNITY, CULTURE & LEISURE**

<b>PERSONNEL BUDGET</b>				
	<b>Actual</b>	<b>Revised</b>	<b>Estimate</b>	<b>Financial</b>
	<b>30.9.11</b>	<b>Estimate</b>	<b>31.3.13</b>	<b>Provision</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>2012-2013</b>
				<b>£</b>
<b>Corporate Services</b>	7.00	9.00	<b>9.00</b>	336,800
<b>Community, Culture &amp; Leisure</b>				
Management	3.00	3.00	<b>3.00</b>	169,200
Customer First (MWC)			<b>8.00</b>	229,400
Sports & Recreation	56.80	57.50	<b>57.00</b>	1,711,600
Arts & Entertainment	13.50	14.00	<b>12.40</b>	420,200
<b>Public Transport</b>				
Administration & Commercial	13.50	13.50	<b>13.50</b>	538,100
Operations	117.00	117.00	<b>112.30</b>	4,647,300
Engineering	66.00	68.00	<b>64.50</b>	2,170,200
<b>Personnel Control Total</b>	<b>276.80</b>	<b>282.00</b>	<b>279.70</b>	<b>10,222,800</b>
Villa Marina / Gaiety Theatre Complex	65.70	75.50	<b>63.00</b>	1,633,400
Seasonal Workers	26.30	31.30	<b>32.90</b>	779,300
Contract Appointments	11.80	7.50	<b>8.80</b>	243,800
Casuals	2.80	2.80	<b>4.80</b>	110,800
Tutors & Coaches	14.60	8.90	<b>8.90</b>	201,300
<b>TOTAL</b>	<b>398.00</b>	<b>408.00</b>	<b>398.10</b>	<b>13,191,400</b>
Corporate Services Directorate	7.00	9.00	<b>9.00</b>	343,100
Community, Culture & Leisure Directorate	163.20	167.20	<b>161.00</b>	4,607,300
Public Transport Directorate	227.80	231.80	<b>228.10</b>	8,241,000
<b>TOTAL</b>	<b>398.00</b>	<b>408.00</b>	<b>398.10</b>	<b>13,191,400</b>

## ECONOMIC DEVELOPMENT

<b>NET EXPENDITURE - SERVICE ANALYSIS</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Corporate Services	596,507	799,960	<b>739,734</b>
Employment & Skills	2,643,276	3,258,688	<b>3,188,688</b>
Economic Development Agency	2,956,410	3,019,767	<b>2,993,429</b>
Financial Assistance Scheme	2,710,738	3,500,000	<b>3,500,000</b>
Ship Registry	(89,333)	179,630	<b>(70,370)</b>
Aircraft Registry	(333,149)	10,445	<b>(389,555)</b>
Information Systems	8,897,356	8,682,393	<b>8,647,393</b>
Companies Registry	(10,278,724)	(10,350,726)	<b>(10,325,726)</b>
Tourism	6,399,088	5,924,107	<b>5,567,407</b>
<b>TOTAL</b>	<b>13,502,169</b>	<b>15,024,264</b>	<b>13,851,000</b>

<b>EXPENDITURE AND INCOME BY CATEGORY</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Payroll Costs	8,796,330	8,988,133	<b>8,556,995</b>
Premises	1,539,124	1,832,284	<b>1,531,684</b>
Supplies and Services	15,148,568	15,017,215	<b>15,346,666</b>
Marketing	1,633,818	1,769,313	<b>1,729,996</b>
Grants	4,704,806	6,602,600	<b>6,444,040</b>
Loan Charges	223,577	249,900	<b>279,700</b>
	<b>32,046,223</b>	<b>34,459,445</b>	<b>33,889,081</b>
<b>INCOME</b>			
Fees	15,441,531	14,896,676	<b>15,646,676</b>
Rents	907,109	894,905	<b>887,905</b>
Royalties	434,709	433,200	<b>418,200</b>
Other	1,760,705	3,210,400	<b>3,085,300</b>
	<b>18,544,054</b>	<b>19,435,181</b>	<b>20,038,081</b>
	<b>13,502,169</b>	<b>15,024,264</b>	<b>13,851,000</b>

## ECONOMIC DEVELOPMENT

### Reconciliation of Revenue Expenditure

	£	£
<b>2011-2012 Budget (Gross Spending)</b>		<b>34,459,445</b>
<b>Savings</b>		
Salary savings	(168,738)	
Print Services	(200,000)	
Other	(23,826)	
		(392,564)
<b>Transfers between Departments</b>		
Property Mtce to DOI	(100,000)	
Welcome Centre to DCCL	(328,000)	
Pension Surcharge	(32,600)	
		(460,600)
<b>Increased Expenditure</b>		
Aircraft Survey recharge in income	100,000	
Motorsport costs income	153,000	
Loan Charges	29,800	
		282,800
<b>2012-2013 Budget (Gross Spending)</b>		<b><u>33,889,081</u></b>
Less Receipts 2011-2012 Budget	(19,435,181)	
Add Increase in Receipts 2012-2013	(602,900)	
		(20,038,081)
<b>2012-2013 Budget Deficiency Vote</b>		<b><u>13,851,000</u></b>

<b>PERSONNEL BUDGET</b>				
	<b>Actual</b>	<b>Revised</b>	<b>Estimate</b>	<b>Financial</b>
	<b>30.9.11</b>	<b>Estimate</b>	<b>31.3.12</b>	<b>Estimate</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>Provision</b>
				<b>2012-2013</b>
				<b>£</b>
Civil Servants & Whitley Council	202.10	224.30	<b>206.00</b>	8,448,995
Contract Posts	3.00	5.00	<b>3.00</b>	108,000
<b>TOTAL</b>	<b>205.10</b>	<b>229.30</b>	<b>209.00</b>	<b>8,556,995</b>

## EDUCATION & CHILDREN

### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2010-2011	Estimate 2011-2012	Estimate 2012-2013
	£	£	£
Primary Education	22,177,980	22,079,100	<b>21,794,700</b>
Secondary Education	26,321,323	25,572,100	<b>25,692,100</b>
IOM College	8,822,403	8,573,500	<b>8,373,500</b>
Higher Education	1,101,787	722,600	<b>722,600</b>
Universities etc Awards	12,242,166	11,579,300	<b>10,999,600</b>
Works Department	4,974,170	4,378,000	<b>4,413,800</b>
Estates	46,647	50,000	<b>50,000</b>
Meals & Milk Service	692,633	611,100	<b>672,000</b>
Youth & Community Services	1,395,344	1,352,900	<b>1,276,600</b>
Education Improvement Service	4,856,694	4,361,400	<b>3,879,400</b>
Special Needs	8,092,739	7,962,800	<b>8,110,900</b>
Central Services	8,380,968	8,442,900	<b>9,864,800</b>
<b>TOTAL</b>	<b>99,104,854</b>	<b>95,685,700</b>	<b>95,850,000</b>

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2010-2011	Estimate 2011-2012	Estimate 2012-2013
	£	£	£
<b>EXPENDITURE</b>			
Payroll Costs	69,134,619	69,451,700	<b>68,542,900</b>
Other Staff Costs	1,324,722	1,483,500	<b>1,389,600</b>
Premises & Grounds	6,993,110	5,733,900	<b>6,365,800</b>
Supplies and Services	10,083,242	7,688,900	<b>9,015,000</b>
Fees & Grants to Students	12,027,279	11,248,200	<b>10,501,200</b>
Other Grants	563,355	900,500	<b>841,700</b>
Public Transport Costs	723,776	820,400	<b>758,000</b>
Vehicle Costs	239,691	153,400	<b>140,500</b>
Loan Charges	3,388,304	3,643,100	<b>4,118,700</b>
	<b>104,478,098</b>	<b>101,123,600</b>	<b>101,673,400</b>
<b>INCOME</b>			
Course Fees	1,384,536	1,458,300	<b>1,658,300</b>
Rents	8,614	11,300	<b>17,300</b>
Hiring of Premises & Equipment	292,111	278,500	<b>295,900</b>
Meals & Milk	2,490,662	2,274,100	<b>2,420,200</b>
Recharge of costs	909,505	1,055,200	<b>1,055,200</b>
Other	287,816	360,500	<b>376,500</b>
	<b>5,373,244</b>	<b>5,437,900</b>	<b>5,823,400</b>
	<b>99,104,854</b>	<b>95,685,700</b>	<b>95,850,000</b>

Note: The estimates include gross expenditure and receipts in respect of secondary schools and Isle of Man College amounting to £4,215,600 in 2012-2013 as under Delegated Financial Management, each location operates a deficiency budget.

## EDUCATION & CHILDREN

### Reconciliation of Revenue Expenditure

	£	£
<b>2011-2012 Budget (Gross Spending)</b>		<b>101,123,600</b>
<b>Transfers between Departments</b>		
Pension surcharge		(73,400)
<b>Savings</b>		
Reduced Spending		(2,057,600)
<b>Increased Expenditure</b>		
Salaries and Wages (pay award)	776,600	
Inflation Allowance	608,600	
Loan Charges	475,600	
		1,860,800
<b>New Spending</b>		
Student Awards	450,000	
Free School Meals - increased uptake	165,000	
Bemahague - revenue implications of capital	205,000	
		820,000
		<b>101,673,400</b>
Less Receipts 2011-2012 Budget	(5,437,900)	
Add Increase in Receipts 2011-2012 (inflation)	(121,400)	
Add Increase in Receipts 2011-2012 (additional savings)	(264,100)	
		(5,823,400)
<b>2012-2013 Budget Deficiency Vote</b>		<b>95,850,000</b>

<b>PERSONNEL BUDGET</b>				
	Actual 30.9.11	Revised Estimate 31.3.12	Estimate 31.3.13	Financial Provision 2012-2013
	(fte)	(fte)	(fte)	£
Primary Education	473.80	486.90	<b>463.84</b>	18,831,800
Secondary Education	543.28	558.90	<b>558.76</b>	22,509,000
IOM College	206.32	215.00	<b>215.52</b>	8,527,200
Higher Education	3.91	2.30	<b>2.34</b>	95,700
Universities etc Awards	3.50	3.50	<b>3.50</b>	99,800
Works Department	59.46	58.10	<b>59.46</b>	1,913,900
Meals & Milk Service	46.61	51.50	<b>51.49</b>	1,040,700
Youth & Community Services	12.09	18.80	<b>11.89</b>	544,400
Education Improvement Service	53.17	50.20	<b>43.71</b>	2,637,600
Special Needs	163.43	131.50	<b>131.70</b>	5,855,700
Central Services	33.56	30.40	<b>30.56</b>	2,123,500
Established Posts	1,599.13	1,607.10	<b>1,572.77</b>	64,179,300
Primary Education	16.28	21.40	<b>13.88</b>	423,500
Secondary Education	8.80	13.52	<b>10.76</b>	386,100
Higher Education	15.04	22.46	<b>22.43</b>	976,800
Education Improvement Service	1.00	1.00	<b>1.00</b>	31,600
Special Needs	68.78	79.32	<b>71.17</b>	2,132,400
Contract "Ring-Fenced" Posts	109.90	137.70	<b>119.24</b>	3,950,400
Special Needs	11.41	11.41	<b>11.41</b>	413,200
Part Time / Seasonal Posts	11.41	11.41	<b>11.41</b>	413,200
<b>TOTAL</b>	<b>1,720.44</b>	<b>1,756.21</b>	<b>1,703.42</b>	<b>68,542,900</b>

## ENVIRONMENT, FOOD & AGRICULTURE

<b>NET EXPENDITURE - SERVICE ANALYSIS</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Corporate Services	1,224,495	1,498,000	<b>1,146,000</b>
Agriculture	9,170,739	9,149,000	<b>9,025,000</b>
Fisheries	1,195,749	1,070,000	<b>1,039,000</b>
Forestry, Amenity and Lands	2,438,581	1,753,000	<b>1,883,000</b>
Environmental Health Directorate	1,255,350	1,119,000	<b>1,223,000</b>
Scientific Services	666,039	673,000	<b>655,000</b>
<b>TOTAL</b>	<b>15,950,953</b>	<b>15,262,000</b>	<b>14,971,000</b>

<b>EXPENDITURE AND INCOME BY CATEGORY</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Payroll Costs	5,733,646	5,546,350	<b>5,291,000</b>
Other Staff Costs	119,453	157,500	<b>129,300</b>
Grants	8,679,543	8,289,150	<b>8,199,200</b>
Premises	945,395	587,900	<b>626,700</b>
Loan Charges	219,397	248,400	<b>263,100</b>
Marketing	112,277	217,500	<b>179,500</b>
Transport Expenses	281,949	301,300	<b>277,900</b>
Supplies and Services	1,690,724	1,585,500	<b>1,639,300</b>
Other Costs	4,191	6,000	<b>6,000</b>
	<b>17,786,575</b>	<b>16,939,600</b>	<b>16,612,000</b>
<b>INCOME</b>			
Fees	261,414	300,800	<b>258,100</b>
Rents	288,440	345,500	<b>375,700</b>
Interest & Recovery Payments	112,302	103,000	<b>105,500</b>
Other	1,173,466	928,300	<b>901,700</b>
	<b>1,835,622</b>	<b>1,677,600</b>	<b>1,641,000</b>
	<b>15,950,953</b>	<b>15,262,000</b>	<b>14,971,000</b>

## ENVIRONMENT, FOOD & AGRICULTURE

### Reconciliation of Revenue Expenditure

	£	£
<b>2011-2012 Budget (Gross Spending)</b>		<b>16,939,600</b>
<b>Reallocation of Resources</b>		
Outsourcing of Estates Services		70,000
<b>Savings</b>		
Salaries & Wages (target savings, 3.4 FTE)	(113,550)	
Salaries (efficiency savings, 4.3 FTE)	(217,400)	
Cessation of Cereal Intervention (Purchase)	(38,000)	
Cessation of Milk Recording Service	(32,000)	
Staff Training and Travel	(28,000)	
Office Costs	(21,950)	
Vehicle Purchase	(23,000)	
Marketing	(14,000)	
		(487,900)
<b>Increased Expenditure</b>		
Salaries and Wages (pay awards & increments)	75,600	
Loan charges	14,700	
		90,300
		<b>16,612,000</b>
<b>2012-2013 Budget (Gross Spending)</b>		
Less Receipts 2011-2012 Budget	(1,677,600)	
Less Reduction in Receipts 2012-2013	36,600	
		(1,641,000)
<b>2012-2013 Budget Deficiency Vote</b>		<b>14,971,000</b>

<b>PERSONNEL BUDGET</b>				
	<b>Actual</b>	<b>Revised</b>	<b>Estimate</b>	<b>Financial</b>
	<b>30.9.11</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Provision</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>£</b>
Corporate Services	11.55	15.60	<b>12.55</b>	533,000
Agriculture	22.59	23.59	<b>21.59</b>	849,250
Environment	23.00	22.00	<b>23.00</b>	1,012,350
Fisheries	15.50	15.00	<b>14.50</b>	579,500
Forestry, Amenity and Lands	63.00	66.38	<b>62.00</b>	1,808,900
Scientific Services	11.54	13.04	<b>12.54</b>	508,000
	147.18	155.61	<b>146.18</b>	5,291,000
Contract Posts	3.60	1.50	<b>0.60</b>	incl.above
<b>TOTAL</b>	<b>150.78</b>	<b>157.11</b>	<b>146.78</b>	<b>5,291,000</b>

## HEALTH

<b>NET EXPENDITURE - SERVICE ANALYSIS</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Core Services</b>			
Chief Executive's Office	89,110	180,000	<b>176,400</b>
Chief Operating Officer's Office	1,836,285	3,609,140	<b>3,618,200</b>
Estates	5,324,037	5,577,200	<b>5,649,200</b>
Finance	323,420	2,876,975	<b>2,457,400</b>
Information Management & Technology	2,289,403	3,504,176	<b>3,588,400</b>
NHS Contributions (IOM) Acts 1971	(34,068,807)	(34,808,000)	<b>(35,879,000)</b>
Public Health	1,057,277	1,352,700	<b>1,388,000</b>
HR (Transferred to Shared Services)	732,958		
<b>Hospital &amp; Specialist Services</b>			
Noble's Hospital Unit	74,900,368	74,287,711	<b>79,140,900</b>
Ramsey Community Hospital	4,133,685	4,630,178	<b>4,109,600</b>
UK Referrals / Patient Travel	11,782,119	11,661,278	<b>12,657,400</b>
<b>Primary Health Care</b>			
Administration	1,363,564	1,043,334	<b>1,225,100</b>
Community Services	7,428,726	8,010,079	<b>7,667,000</b>
IOM Ambulance Service	2,965,109	2,918,434	<b>2,996,000</b>
Practitioner Services	35,062,064	36,167,975	<b>35,826,300</b>
Prison Health Service	308,145	356,232	<b>388,100</b>
<b>TOTAL</b>	<b>115,527,463</b>	<b>121,367,412</b>	<b>125,009,000</b>

<b>EXPENDITURE AND INCOME BY CATEGORY</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Staff Costs (including contracted)	76,585,766	78,402,500	<b>79,257,300</b>
Premises	3,059,855	3,754,300	<b>3,808,700</b>
Supplies and Services	67,428,068	73,325,822	<b>76,820,870</b>
Grants	684,515	668,000	<b>668,000</b>
Agency costs	5,083,951	2,599,500	<b>2,765,200</b>
Loan Charges	4,458,439	4,863,000	<b>5,005,600</b>
	<b>157,300,594</b>	<b>163,613,122</b>	<b>168,325,670</b>
<b>INCOME</b>			
Rents	199,458	440,100	<b>440,100</b>
Catering	486,922	652,500	<b>652,500</b>
Contributions from staff	605,544	750,200	<b>756,200</b>
Medical and Care Services	2,792,822	1,607,900	<b>2,595,370</b>
NHS Contributions (IOM) Acts 1971	34,068,807	34,808,000	<b>35,879,000</b>
Other Income	595,982	1,536,310	<b>542,800</b>
Sale of Medical Goods	158,821	83,300	<b>83,300</b>
Sale of Other Goods	39,553	92,400	<b>92,400</b>
Loan Charges (New Hospital)	2,825,222	2,275,000	<b>2,275,000</b>
	<b>41,773,131</b>	<b>42,245,710</b>	<b>43,316,670</b>
	<b>115,527,463</b>	<b>121,367,412</b>	<b>125,009,000</b>

## HEALTH

### Reconciliation of Revenue Expenditure

	£	£
<b>2011-2012 Budget (Gross Spending)</b>		<b>163,613,122</b>
<b>Transfers between Departments</b>		
Budget for specialist treatment advice to DSC	(5,000)	
Transfer from DOI	23,000	
Pension Surcharge	(10,100)	
Cash Handling Budget to DSC	(38,000)	
		(30,100)
<b>Savings</b>		
Efficiency Savings		(867,652)
<b>Increased Expenditure</b>		
Salaries and Wages (pay awards & increments part funded)	342,567	
Inflation allowance	5,125,133	
Loan Charges	142,600	
		5,610,300
<b>2012-2013 Budget (Gross Spending)</b>		<b>168,325,670</b>
Less Receipts 2011-2012 Budget	(42,245,710)	
Add Increase in Receipts 2012-2013	(1,070,960)	
		(43,316,670)
<b>2012-2013 Budget Deficiency Vote</b>		<b>125,009,000</b>

<b>PERSONNEL BUDGET</b>				
	Actual 30.9.11	Revised Estimate 31.3.12	Estimate 31.3.13	Financial Provision 2012-2013
	(fte)	(fte)	(fte)	£
<b>Core Services</b>				
Personnel Control Mechanism (PCM)	156.90	161.90	<b>156.33</b>	6,368,800
Non PCM	15.90	15.90	<b>15.88</b>	277,800
Contract posts	7.80	7.80	<b>7.77</b>	197,400
	180.60	185.60	<b>179.98</b>	6,844,000
<b>Hospital &amp; Specialist Services</b>				
Personnel Control Mechanism (PCM)	1,151.80	1,151.50	<b>1,151.45</b>	52,511,300
Ring- fenced	76.50	76.50	<b>76.53</b>	2,782,100
Non PCM	47.70	47.70	<b>47.69</b>	2,129,400
Contract posts	28.10	28.10	<b>28.13</b>	913,900
	1,304.10	1,303.80	<b>1,303.80</b>	58,336,700
<b>Primary Healthcare</b>				
Personnel Control Mechanism (PCM)	319.10	319.10	<b>319.09</b>	13,285,000
Non PCM	1.90	1.90	<b>1.93</b>	40,700
Contract posts	12.60	12.60	<b>12.58</b>	750,900
	333.60	333.60	<b>333.60</b>	14,076,600
<b>Summary</b>				
Personnel Control Mechanism (PCM)	1,627.80	1,632.50	<b>1,626.87</b>	72,165,100
Ring- fenced	76.50	76.50	<b>76.53</b>	2,782,100
Non PCM	65.50	65.50	<b>65.50</b>	2,447,900
Contract posts	48.50	48.50	<b>48.48</b>	1,862,200
	1,818.30	1,823.00	<b>1,817.38</b>	79,257,300

## HOME AFFAIRS

<b>NET EXPENDITURE - SERVICE ANALYSIS</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>HOME AFFAIRS</b>			
Chief Executive's Office	2,098,440	1,291,000	<b>1,108,500</b>
Civil Defence	397,784	245,000	<b>240,400</b>
Fire & Rescue Service	5,315,550	5,071,000	<b>4,886,300</b>
Prison	7,671,719	7,420,000	<b>7,348,300</b>
Probation	1,303,877	1,235,000	<b>1,112,700</b>
Communications	1,809,369	1,905,500	<b>1,848,500</b>
Constabulary	15,474,193	14,452,000	<b>14,382,900</b>
<b>TOTAL</b>	<b>34,070,932</b>	<b>31,619,500</b>	<b>30,927,600</b>

<b>EXPENDITURE AND INCOME BY CATEGORY</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Payroll Costs	24,998,862	24,051,000	<b>23,522,600</b>
Premises	1,957,420	1,518,268	<b>1,609,445</b>
Transport Services	350,953	327,700	<b>327,700</b>
Supplies and Services	4,912,555	4,091,857	<b>3,825,930</b>
Loan Charges	1,573,100	1,663,600	<b>1,737,600</b>
Other Costs	1,158,207	753,075	<b>751,825</b>
	<b>34,951,097</b>	<b>32,405,500</b>	<b>31,775,100</b>
<b>INCOME</b>			
Event Income	170,571	96,000	<b>102,500</b>
Rents	223,592	193,000	<b>231,000</b>
Levies & Charges	59,193	122,500	<b>124,000</b>
Other Receipts	426,809	374,500	<b>390,000</b>
	<b>880,165</b>	<b>786,000</b>	<b>847,500</b>
	<b>34,070,932</b>	<b>31,619,500</b>	<b>30,927,600</b>

## HOME AFFAIRS

### Reconciliation of Revenue Expenditure

	£	£
<b>2011-2012 Budget (Gross Spending)</b>		<b>32,405,500</b>
<b>Transfers between Departments</b>		
0.5 FTE Welfare post to OHR	(21,500)	
Pension Surcharge	(15,100)	
Safeguarding Children Board to CSO	(111,900)	
		(148,500)
<b>Savings</b>		
Headcount Reductions	(645,000)	
Other elements of pay	(182,900)	
Reductions to other costs	(163,000)	
		(990,900)
<b>Increased / New Expenditure</b>		
Salaries and Wages (pay awards & increments)	435,000	
Loan Charges	74,000	
		509,000
<b>2012-2013 Budget (Gross Spending)</b>		<b><u>31,775,100</u></b>
Less Receipts 2011-2012 Budget	(786,000)	
Add Increase in Receipts 2012-2013	(61,500)	
		(847,500)
<b>2012-2013 Budget Deficiency Vote</b>		<b><u>30,927,600</u></b>

<b><u>PERSONNEL BUDGET</u></b>				
	<b>Actual</b>	<b>Revised</b>	<b>Estimate</b>	<b>Financial</b>
	<b>30.9.11</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Provision</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>£</b>
Chief Executive's Office	9.70	12.75	<b>9.68</b>	472,600
Civil Defence	1.00	2.00	<b>1.00</b>	38,500
Prison	123.50	124.00	<b>122.00</b>	4,493,500
Probation	17.00	18.00	<b>17.00</b>	723,800
Fire Service	82.20	81.00	<b>76.92</b>	4,291,900
Police	262.90	282.40	<b>266.48</b>	12,133,200
Communications Division	27.50	27.00	<b>26.00</b>	950,200
	<b>523.80</b>	<b>547.15</b>	<b>519.08</b>	<b>23,103,700</b>
Contract Posts	15.70	18.71	<b>14.71</b>	418,900
<b>TOTAL</b>	<b>539.50</b>	<b>565.86</b>	<b>533.79</b>	<b>23,522,600</b>

## INFRASTRUCTURE

<b><u>NET EXPENDITURE - SERVICE ANALYSIS</u></b>			
	Actual 2010-2011	Estimate 2011-2012	Estimate 2012-2013
	£	£	£
<b>Operations Division</b>			
Management & Administration	196,036	159,020	<b>160,520</b>
Infrastructure Operations	507,830	(737,845)	<b>(1,315,117)</b>
Waste Management operations	7,924,268	7,980,951	<b>7,635,251</b>
Loan Charges	169,637	169,700	<b>183,600</b>
<b>Trading Operations - Works &amp; Design</b>	<b>8,797,771</b>	<b>7,571,826</b>	<b>6,664,254</b>
<b>AIRPORT</b>			
Management & Administration	1,233,650	1,029,365	<b>1,106,065</b>
Operations	3,399,095	2,963,348	<b>2,758,220</b>
Loan Charges	1,492,022	1,477,400	<b>1,638,600</b>
<b>sub-total</b>	<b>6,124,767</b>	<b>5,470,113</b>	<b>5,502,885</b>
<b>HARBOURS DIVISION</b>			
Management & Administration	273,500	274,373	<b>280,573</b>
Operations	(536,793)	(1,380,995)	<b>(1,723,682)</b>
Coastguard	397,641	401,991	<b>408,490</b>
Loan Charges	404,202	393,200	<b>465,600</b>
<b>sub-total</b>	<b>538,550</b>	<b>(311,431)</b>	<b>(569,019)</b>
<b>HIGHWAYS</b>			
Management & Administration	656,358	754,313	<b>762,113</b>
Highway Services	(334,611)	(1,387,060)	<b>(1,176,317)</b>
Network Planning	2,177,013	2,266,424	<b>1,975,581</b>
Vehicle & Driving Test Centre	308,766	243,419	<b>150,342</b>
Loan Charges	677,493	686,000	<b>783,000</b>
<b>sub-total</b>	<b>3,485,019</b>	<b>2,563,096</b>	<b>2,494,719</b>
<b>PROPERTIES &amp; ESTATES DIVISION</b>			
Management & Administration	77,582	482,874	<b>124,279</b>
Properties Operations	1,592,914	1,476,526	<b>1,370,426</b>
Estates Operations	2,014,239	2,131,676	<b>2,674,671</b>
Loan Charges	1,814,549	1,829,100	<b>1,859,900</b>
<b>sub-total</b>	<b>5,499,284</b>	<b>5,920,176</b>	<b>6,029,276</b>
<b>MANAGEMENT SERVICES DIVISION</b>			
Corporate Services	1,865,111	1,787,479	<b>1,811,595</b>
Health & Safety Inspectorate	210,742	359,934	<b>961,000</b>
Loan Charges		904,800	<b>362,034</b>
<b>sub-total</b>	<b>2,075,853</b>	<b>3,052,213</b>	<b>3,134,629</b>
<b>PLANNING &amp; BUILDING CONTROL</b>	<b>1,103,929</b>	<b>1,226,599</b>	<b>766,299</b>
<b>sub-total</b>	<b>1,103,929</b>	<b>1,226,599</b>	<b>766,299</b>
<b>WATER &amp; SEWERAGE AUTHORITY GRANT</b>			
Operations	7,195,572	6,775,983	<b>6,435,983</b>
Loan Charges	2,457,200	2,457,200	<b>2,582,100</b>
<b>sub-total</b>	<b>9,652,772</b>	<b>9,233,183</b>	<b>9,018,083</b>
<b>TOTAL</b>	<b>37,277,945</b>	<b>34,725,775</b>	<b>33,041,126</b>

**INFRASTRUCTURE**

<b>EXPENDITURE AND INCOME BY CATEGORY</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Wages and Salaries	27,362,661	27,419,792	<b>26,611,403</b>
Employee Transport and Subsistence	132,183	102,236	<b>104,436</b>
Training	260,375	267,606	<b>269,606</b>
Other Staff Costs	5,690	2,535	<b>2,535</b>
Recruitment Costs	9,290	16,850	<b>16,850</b>
Severance Payments	90,500		
Agency Staff	1,552,693	1,515,280	<b>1,568,280</b>
Structures	5,707,626	5,366,608	<b>5,514,808</b>
Grounds	323,130	347,497	<b>359,797</b>
Road Runways and Landscaping	10,396,795	10,138,379	<b>10,480,679</b>
Energy Costs	1,774,131	1,804,803	<b>2,059,503</b>
Rent Rates and Water Charges	3,881,930	4,552,388	<b>4,700,088</b>
Fixtures and Fittings	73,587	114,228	<b>114,228</b>
Cleaning and Waste Disposal	9,508,533	10,381,787	<b>10,191,387</b>
Property Insurance	1,500	6,000	<b>6,000</b>
Other Premises Expenses	3,425,766	3,411,590	<b>3,411,890</b>
Vehicle Purchase	11,471		
Vehicle Repairs and Maintenance	331,199	333,235	<b>349,935</b>
Vehicle Running Costs	1,625,879	1,525,680	<b>1,770,980</b>
Contract Hire and Operating Leases	3,203,882	3,293,352	<b>3,457,952</b>
Transport - Insurance / Carriage	73,329	50,272	<b>52,872</b>
Equipment	806,527	844,960	<b>846,460</b>
Furniture	3,648	23,000	<b>23,000</b>
Materials	11,127,003	10,888,870	<b>11,184,094</b>
Printing Stationery and General Office Expenses	222,357	180,582	<b>180,582</b>
Advertising Publicity Marketing	283,046	278,887	<b>261,258</b>
Services	2,239,144	2,175,844	<b>2,157,244</b>
Communications and Computing	1,142,963	1,121,637	<b>1,123,237</b>
Expenses	1,464,828	1,282,779	<b>1,246,629</b>
Exchange Rate & Other Differences	3,619	692	<b>692</b>
Contribution to Local Authorities	282,582	180,000	<b>180,000</b>
Grants and Subsidies	7,588,122	7,526,943	<b>7,042,943</b>
Loan Repayments	7,017,256	7,919,900	<b>8,476,300</b>
Compensation Payments	1,357		
Bad Debts	469,271		
Reserve Funds	(172,979)		
Recharges	(26,864,291)	(28,540,325)	<b>(26,908,240)</b>
	<b>75,366,603</b>	<b>74,533,887</b>	<b>76,857,428</b>
Internal operations become external post-restructure		2,131,990	
	<b>75,366,603</b>	<b>76,665,877</b>	<b>76,857,428</b>
<b>INCOME</b>			
Taxation Income	10,300,081	10,997,588	<b>11,257,288</b>
Third Party Contributions	62,296	63,827	<b>66,427</b>
Operating Income	23,637,340	24,641,017	<b>28,358,807</b>
Other Non Trading Income	4,088,941	4,105,680	<b>4,133,780</b>
	<b>38,088,658</b>	<b>39,808,112</b>	<b>43,816,302</b>
Internal operations become external post-restructure		2,131,990	
	<b>38,088,658</b>	<b>41,940,102</b>	<b>43,816,302</b>
	<b>37,277,945</b>	<b>34,725,775</b>	<b>33,041,126</b>

## INFRASTRUCTURE

### Reconciliation of Revenue Expenditure

	£	£
<b>2011-2012 Budget (Gross Spending)</b>		<b>76,665,877</b>
<b>Transfers between Departments</b>		
to Treasury	(59,874)	
to Health	(23,000)	
Pension Surcharge	(5,000)	
from DED	100,000	
		12,126
<b>Savings</b>		
Eliminate vacant posts - new ways of working	(424,074)	
Reductions in overtime and other payments	(355,000)	
Reduction in sewerage grant	(340,000)	
Other grant reductions	(294,000)	
Increasingly efficient use of technology and professional advice	(125,000)	
Vacate rented premises	(80,000)	
		(1,618,074)
<b>Increased Expenditure</b>		
Salaries and Wages (pay awards & increments)	9,450	
Inflation Allowance	1,231,649	
Loan Charges	556,400	
		1,797,499
		<b>76,857,428</b>
<b>2012-2013 Budget (Gross Spending)</b>		
Less Receipts 2011-2012 Budget	(41,940,102)	
Add Increase in Receipts 2012-2013	(1,876,200)	
		(43,816,302)
<b>2012-2013 Budget Deficiency Vote</b>		<b>33,041,126</b>

<b><u>PERSONNEL BUDGET</u></b>				
	<b>Actual</b>	<b>Revised</b>	<b>Estimate</b>	<b>Financial</b>
	<b>30.9.11</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Provision</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>£</b>
Operations	412.50	412.50	<b>377.50</b>	12,561,286
Airport	148.90	148.90	<b>147.50</b>	6,825,127
Harbours	61.00	61.00	<b>56.00</b>	2,187,734
Highways	49.40	49.40	<b>59.70</b>	1,803,104
Properties	26.20	26.20	<b>28.40</b>	797,022
Management Services	27.70	27.70	<b>26.80</b>	1,004,682
Planning	37.00	37.00	<b>37.50</b>	1,432,448
<b>TOTAL</b>	<b>762.70</b>	<b>762.70</b>	<b>733.40</b>	<b>26,611,403</b>

## SOCIAL CARE

<b>NET EXPENDITURE - SERVICE ANALYSIS</b>			
	Actual 2010-2011	Estimate 2011-2012	Estimate 2012-2013
	£	£	£
<b>Core Services</b>	<b>2,496,452</b>	<b>1,180,450</b>	<b>1,912,000</b>
Business Support Services	1,937,451	307,240	316,000
Children Service Area	17,978,247	16,952,410	18,487,000
Adult Services Area	23,597,259	22,345,725	23,084,000
Mental Health Service Area	13,077,305	13,482,490	15,441,000
Over Arching Divisional Services	685,112	776,440	451,000
<b>sub-total</b>	<b>57,275,374</b>	<b>53,864,305</b>	<b>57,779,000</b>
<b>Social Security Division</b>			
National Insurance Operating Account	(3,118,773)	36,260,000	(11,502,000)
National Insurance Investment Account	3,118,773	(36,260,000)	11,502,000
Non-Contributory Benefits	72,228,500	74,253,000	77,623,000
<b>sub-total</b>	<b>72,228,500</b>	<b>74,253,000</b>	<b>77,623,000</b>
<b>Housing Division</b>			
Aid Schemes	94,794	0	0
Government Housing	(436,217)	(880,403)	(1,276,900)
Local Authority Housing Deficiency	5,019,260	7,799,648	6,909,900
<b>sub-total</b>	<b>4,677,837</b>	<b>6,919,245</b>	<b>5,633,000</b>
<b>TOTAL</b>	<b>136,678,163</b>	<b>136,217,000</b>	<b>142,947,000</b>

<b>EXPENDITURE AND INCOME BY CATEGORY</b>			
	Actual 2010-2011	Estimate 2011-2012	Estimate 2012-2013
	£	£	£
<b>EXPENDITURE</b>			
Staff Costs (including contracted)	38,251,048	37,513,400	39,243,600
Premises	4,023,962	2,499,786	4,149,600
Supplies and Services	25,047,464	25,452,230	27,723,000
Public Sector Housing - excl loan charges	5,019,700	7,799,648	6,909,900
Marketing	16,735	34,100	34,500
Grants	1,129,790	1,151,600	1,249,200
Loan Charges	2,480,685	1,041,600	939,600
Property Grants	42,598		
Benefits	226,806,174	241,429,000	253,333,000
Other Costs	2,378,630	1,839,775	1,250,300
	<b>305,196,786</b>	<b>318,761,139</b>	<b>334,832,700</b>
<b>INCOME</b>			
Fees	44,858	44,000	44,000
Rents	4,150,845	3,622,539	4,588,000
NI Fund	159,914,930	173,149,000	181,792,000
Sales	16,096	5,300	5,300
Interest	1,691	56,600	56,600
Other	4,390,203	5,666,700	5,399,800
	<b>168,518,623</b>	<b>182,544,139</b>	<b>191,885,700</b>
	<b>136,678,163</b>	<b>136,217,000</b>	<b>142,947,000</b>

**SOCIAL CARE**

**Reconciliation of Revenue Expenditure**

	£	£
<b>2011-2012 Budget (Gross Spending)</b>		<b>318,761,139</b>
<b>Transfers between Departments</b>		
Specialist Treatment Advice from DOH	5,000	
Cash Handling Budgets from DOH	38,000	
		43,000
<b>Savings</b>		
Identified savings	(3,290,886)	
Further savings on grants	(53,643)	
Local Authority Housing Deficiency	(889,784)	
Loan Charges	(102,000)	
		(4,336,313)
<b>Increased Expenditure</b>		
Salaries and Wages	1,746,100	
Formula Driven Increases	4,361,774	
Social Security Additional Funding:		
Social Security benefits (growth)	3,257,000	
Social Security benefits (uprating)	11,000,000	
		20,364,874
		<b><u>334,832,700</u></b>
<b>2012-2013 Budget (Gross Spending)</b>		
Less Receipts 2011-2012 Budget	(182,544,139)	
Add Increase in Receipts 2012-2013	(9,341,561)	
		(191,885,700)
<b>2012-2013 Budget Deficiency Vote</b>		<b><u>142,947,000</u></b>

<b><u>PERSONNEL BUDGET</u></b>				
	Actual 30.9.11	Revised Estimate 31.3.12	Estimate 31.3.13	Financial Provision 2012-2013
	(fte)	(fte)	(fte)	£
Corporate Services	24.00	33.00	27.00	1,329,900
Social Services Division	790.30	845.30	848.20	34,893,900
Social Security Division	68.30	74.60	64.40	2,318,000
Housing Division	18.40	18.40	18.40	701,800
	901.00	971.30	958.00	39,243,600
Contract Posts	46.60	45.20	65.30	incl. above
<b>TOTAL</b>	<b>947.60</b>	<b>1,016.50</b>	<b>1,023.30</b>	<b>39,243,600</b>

**TREASURY**

<b>GROSS EXPENDITURE - SERVICE ANALYSIS</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Corporate Strategy Division	5,153,664	4,895,445	<b>5,044,000</b>
Customs & Excise Division	2,066,343	2,157,910	<b>2,145,000</b>
Economic Affairs Division	522,490	772,761	<b>452,000</b>
Finance Division	2,399,384	4,860,302	<b>4,307,000</b>
Income Tax Division	4,712,537	4,766,462	<b>4,563,685</b>
Internal Audit Division	676,148	538,040	<b>526,200</b>
Lottery Duty Distribution	941,740	1,000,000	<b>1,200,000</b>
<b>TOTAL</b>	<b>16,472,306</b>	<b>18,990,920</b>	<b>18,237,885</b>

<b>EXPENDITURE AND INCOME BY CATEGORY</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Payroll Costs	8,943,007	11,393,214	<b>10,804,679</b>
Premises	94,491	2,089	
Supplies and Services	4,878,935	4,736,613	<b>4,796,688</b>
Marketing	3,737		
Grants	1,066,976	863,000	<b>876,800</b>
Loan Charges	499,400	497,700	<b>499,400</b>
Lottery Duty Distribution	941,740	1,000,000	<b>1,200,000</b>
Other Costs	44,020	498,304	<b>60,318</b>
	<b>16,472,306</b>	<b>18,990,920</b>	<b>18,237,885</b>
<b>INCOME</b>			
Customs & Excise	350,000,504	342,000,000	<b>294,000,000</b>
Income & Other Taxes	173,683,046	179,000,000	<b>177,500,000</b>
Other Treasury Income	13,968,853	14,062,000	<b>13,053,000</b>
	<b>537,652,403</b>	<b>535,062,000</b>	<b>484,553,000</b>
	<b>(521,180,097)</b>	<b>(516,071,080)</b>	<b>(466,315,115)</b>

**TREASURY**

**Reconciliation of Revenue Expenditure**

	£	£
<b>2011-2012 Budget (Gross Spending)</b>		<b>18,990,920</b>
<b>Transfers</b>		
DOI to Tsy FSS	19,874	
DOI to Tsy CSD	40,000	
Tsy CSD to Gambling Supervision Commission	(55,000)	
		4,874
<b>Savings</b>		
2011 Census (one-off funding removed)	(300,485)	
Salaries and Wages	(808,460)	
Other staff costs	(2,000)	
Supplies & services	(177,268)	
Miscellaneous	(51,436)	
		(1,339,649)
<b>Increased Expenditure</b>		
Salaries and Wages	197,863	
UK Contribution	84,179	
Manx Radio Subvention	24,000	
supplies and services	37,952	
Lottery Duty Reallocation	200,000	
Other	37,746	
		581,740
<b>2012-2013 Budget (Gross Spending)</b>		<b>18,237,885</b>

<b><u>PERSONNEL BUDGET</u></b>				
	Actual 30.9.11	Revised Estimate 31.3.12	Estimate 31.3.13	Financial Provision 2012-2013
	(fte)	(fte)	(fte)	£
Corporate Strategy Division	19.10	21.10	<b>25.10</b>	1,228,000
Customs & Excise Division	48.00	50.00	<b>50.00</b>	1,914,972
Economic Affairs Division	10.20	10.20	<b>10.20</b>	348,036
Finance Division	94.00	113.47	<b>102.40</b>	2,870,910
Income Tax Division	125.00	126.00	<b>130.00</b>	3,972,361
Internal Audit Division	9.20	9.50	<b>9.50</b>	470,400
	305.50	330.27	<b>327.20</b>	10,804,679
Contract Posts	2.00	8.20	<b>2.00</b>	incl.above
<b>TOTAL</b>	<b>307.50</b>	<b>338.47</b>	<b>329.20</b>	<b>10,804,679</b>

## EXECUTIVE GOVERNMENT

### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2010-2011	Estimate 2011-2012	Estimate 2012-2013
	£	£	£
Chief Secretary's Office	1,898,498	2,279,000	<b>2,346,900</b>
Industrial Relations	144,285	173,000	<b>173,000</b>
Veterans' Welfare Service	72,642	88,000	<b>88,000</b>
Office of Human Resources	2,134,558	3,701,120	<b>3,030,500</b>
Office of the Data Protection Supervisor	116,308	149,000	<b>149,000</b>
<b>Administration</b> sub-total	<b>4,366,291</b>	<b>6,390,120</b>	<b>5,787,400</b>
General Registry	3,771,941	3,662,000	<b>4,141,000</b>
Attorney General	3,306,350	3,276,000	<b>3,332,000</b>
<b>Administration of Justice</b> sub-total	<b>7,078,291</b>	<b>6,938,000</b>	<b>7,473,000</b>
<b>Pensions</b>	<b>17,980,986</b>	<b>20,000,000</b>	<b>21,780,200</b>
<b>Miscellaneous Statutes &amp; Charges</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,400,000</b>
	<b>31,825,568</b>	<b>35,728,120</b>	<b>37,440,600</b>

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2010-2011	Estimate 2011-2012	Estimate 2012-2013
	£	£	£
<b>EXPENDITURE</b>			
Payroll Costs	11,188,403	11,669,877	<b>11,264,537</b>
Premises	1,018,323	1,014,885	<b>852,866</b>
Supplies and Services	2,397,898	2,732,965	<b>3,168,528</b>
Pensions	51,692,653	54,500,000	<b>58,280,200</b>
Legal Aid	2,575,570	2,528,164	<b>2,463,164</b>
Marketing		5,000	<b>5,330</b>
Grants	2,400,000	2,400,000	<b>2,400,000</b>
Other Costs	(540,363)	767,314	<b>582,975</b>
	<b>70,732,484</b>	<b>75,618,205</b>	<b>79,017,600</b>
<b>INCOME</b>			
Fees	10,095,174	5,340,085	<b>5,077,000</b>
Pensions	28,682,815	34,500,000	<b>36,500,000</b>
Other	128,927	50,000	
	<b>38,906,916</b>	<b>39,890,085</b>	<b>41,577,000</b>
	<b>31,825,568</b>	<b>35,728,120</b>	<b>37,440,600</b>

**EXECUTIVE GOVERNMENT**

**Reconciliation of Revenue Expenditure**

	£	£
<b>2011-2012 Budget (Gross Spending)</b>		<b>75,618,205</b>
<b>Transfers</b>		
DHA to OHR	21,500	
OHR to PSPA	(455,143)	
DHA to CSO	111,900	
DED to Pensions	32,600	
DEC to Pensions	73,400	
DOH to Pensions	10,100	
DHA to Pensions	15,100	
DOI to Pensions	5,000	
MNH to Pensions	10,400	
FSC to Pensions	17,200	
		(157,943)
<b>Savings</b>		
Accommodation	(92,528)	
Brussels office	(70,000)	
Election costs	(237,000)	
Other	(215,785)	
		(615,313)
<b>Increased Expenditure</b>		
Salaries and Wages	118,051	
Passports costs	15,000	
Marketing	250,000	
Legal Aid	120,000	
Pensions / Benefits	3,500,000	
Other	169,600	
		4,172,651
<b>2012-2013 Budget (Gross Spending)</b>		<b><u>79,017,600</u></b>
Less Receipts 2011-2012 Budget	(39,890,085)	
Add Increase in Receipts 2012-2013	(1,686,915)	
		(41,577,000)
<b>2012-2013 Budget Deficiency Vote</b>		<b><u>37,440,600</u></b>

<b>PERSONNEL BUDGET</b>				
	Actual 30.9.11	Revised Estimate 31.3.12	Estimate 31.3.13	Financial Provision 2012-2013
	(fte)	(fte)	(fte)	£
Chief Secretary's Office	41.50	46.50	<b>45.00</b>	1,985,000
Industrial Relations	2.70	2.70	<b>2.70</b>	150,250
Veterans' Welfare Service	2.10	2.10	<b>2.10</b>	78,800
Office of Human Resources	69.90	70.85	<b>60.93</b>	2,479,605
Office of the Data Protection Supervisor	3.50	3.50	<b>3.50</b>	163,794
General Registry (incl. Coroners)	87.17	87.17	<b>87.17</b>	3,904,650
Attorney General	32.80	34.76	<b>33.80</b>	2,502,438
	239.67	247.58	<b>235.20</b>	11,264,537
Contract Posts	22.67	31.17	<b>18.67</b>	incl. above
<b>TOTAL</b>	<b>262.34</b>	<b>278.75</b>	<b>253.87</b>	<b>11,264,537</b>

**MANX MUSEUM & NATIONAL TRUST**

<b><u>NET EXPENDITURE - SERVICE ANALYSIS</u></b>			
	<b>Actual</b>	<b>Estimate</b>	<b>Estimate</b>
	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>TOTAL</b>	<b>3,877,735</b>	<b>3,988,435</b>	<b>3,790,000</b>

<b><u>EXPENDITURE AND INCOME BY CATEGORY</u></b>			
	<b>Actual</b>	<b>Estimate</b>	<b>Estimate</b>
	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Payroll Costs	2,692,232	2,744,974	<b>2,722,863</b>
Premises	587,034	658,626	<b>599,049</b>
Transport Expenses	21,111	17,000	<b>17,000</b>
Supplies & Services	744,235	713,755	<b>601,419</b>
Grants	2,000	2,000	
Loan Charges	557,396	586,000	<b>619,000</b>
Other Costs	48,152	56,246	<b>45,846</b>
	<b>4,652,160</b>	<b>4,778,601</b>	<b>4,605,177</b>
<b>INCOME</b>			
Total Receipts	774,425	790,166	<b>815,177</b>
	<b>3,877,735</b>	<b>3,988,435</b>	<b>3,790,000</b>

**MANX MUSEUM & NATIONAL TRUST**

**Reconciliation of Revenue Expenditure**

	£	£
<b>2011-2012 Budget (Gross Spending)</b>		<b>4,778,601</b>
<b>Savings</b>		
Salaries & Wages	(28,013)	
Premises	(59,976)	
Supplies & Services	(112,336)	
Other	(12,400)	
		(212,725)
<b>Transfers</b>		
Pension Surcharge		(10,400)
<b>Increased Expenditure</b>		
Salaries & Wages	16,302	
Other	399	
Loan Charges	33,000	
		49,701
<b>2012-2013 Budget (Gross Spending)</b>		<b><u>4,605,177</u></b>
Less Receipts 2011-2012 Budget	(790,166)	
Add Increase in Receipts 2012-2013	(25,011)	
		(815,177)
<b>2012-2013 Budget Deficiency Vote</b>		<b><u>3,790,000</u></b>

<b><u>PERSONNEL BUDGET</u></b>				
	Actual 30.9.11	Revised Estimate 31.3.12	Estimate 31.3.13	Financial Provision 2012-2013
	(fte)	(fte)	(fte)	£
Permanent Staff	69.41	75.15	<b>69.38</b>	2,365,042
Seasonal Staff	14.36	19.65	<b>17.28</b>	357,821
	83.77	94.80	<b>86.66</b>	2,722,863
Contract Posts (funded by Trustees)	2.00	2.00	<b>2.00</b>	
<b>TOTAL</b>	<b>85.77</b>	<b>96.80</b>	<b>88.66</b>	<b>2,722,863</b>

## ROAD TRANSPORT LICENSING COMMITTEE

<b><u>NET EXPENDITURE - SERVICE ANALYSIS</u></b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Administration	150,559	195,900	<b>195,900</b>
Licence Fees and Receipts	(31,545)	(41,900)	<b>(41,900)</b>
<b>TOTAL</b>	<b>119,014</b>	<b>154,000</b>	<b>154,000</b>

<b><u>EXPENDITURE AND INCOME BY CATEGORY</u></b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Payroll Costs	86,819	160,600	<b>151,900</b>
Supplies and Services	15,956	28,000	<b>44,000</b>
Other Costs	14,860	7,300	
	<b>117,635</b>	<b>195,900</b>	<b>195,900</b>
<b>INCOME</b>			
Fees	34,103	41,900	<b>41,900</b>
	<b>83,532</b>	<b>154,000</b>	<b>154,000</b>

### Reconciliation of Revenue Expenditure

	<b>£</b>	<b>£</b>
2011-2012 Budget (Gross Spending)		<b>195,900</b>
2012-2013 Budget (Gross Spending)		<b>195,900</b>
Less Receipts 2011-2012 Budget	(41,900)	
Add Increase in Receipts 2012-2013		(41,900)
<b>2012-2013 Budget Deficiency Vote</b>		<b>154,000</b>

<b><u>PERSONNEL BUDGET</u></b>				
	<b>Actual 30.9.11</b>	<b>Revised Estimate 31.3.12</b>	<b>Estimate 31.3.13</b>	<b>Financial Provision 2012-2013</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>£</b>
Administration	2.00	2.00	<b>2.00</b>	92,400
Contract Posts	1.70	1.70	<b>1.70</b>	59,500
<b>TOTAL</b>	<b>3.70</b>	<b>3.70</b>	<b>3.70</b>	<b>151,900</b>

## STATUTORY BOARDS (REVENUE FUNDED)

<b>NET EXPENDITURE - SERVICE ANALYSIS</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Communications Commission	(494,008)	(265,000)	<b>(279,000)</b>
Financial Supervision Commission	1,703,615	2,207,240	<b>1,897,539</b>
Gambling Supervision Commission	(818,538)	(1,014,000)	<b>(1,690,700)</b>
Insurance and Pensions Authority	83,250	475,000	<b>385,000</b>
Office of Fair Trading	656,588	702,000	<b>706,000</b>
Public Service Pension Authority (see Note)			
<b>TOTAL</b>	<b>1,130,907</b>	<b>2,105,240</b>	<b>1,018,839</b>

Note: the gross cost of the Public Service Pension Authority of £1,022,653 is met from a transfer from the Reserve Fund.

<b>EXPENDITURE AND INCOME BY CATEGORY</b>			
	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Staff Costs	4,389,751	4,850,742	<b>5,496,951</b>
Premises	509,843	539,509	<b>576,129</b>
Supplies and Services	1,077,301	1,731,080	<b>1,365,197</b>
Marketing			<b>500</b>
Grants	12,613	13,000	<b>13,000</b>
Other Costs	93,087	64,118	<b>519,391</b>
	<b>6,082,595</b>	<b>7,198,449</b>	<b>7,971,168</b>
<b>INCOME</b>			
Fees	4,951,688	5,093,209	<b>6,952,329</b>
	<b>1,130,907</b>	<b>2,105,240</b>	<b>1,018,839</b>

## STATUTORY BOARDS (Revenue Funded)

### Reconciliation of Revenue Expenditure

	£	£
<b>2011-2012 Budget (Gross Spending)</b>		<b>7,198,449</b>
<b>Transfers between Departments</b>		
Tsy CSD to Gambling Supervision Commission	55,000	
OHR to PSPA	455,143	
Reserve Fund to PSPA	567,510	
Pension Surcharge	(17,200)	
		1,060,453
<b>Savings</b>		
Staff Costs	(56,309)	
Consultancy	(77,000)	
Computing	(190,000)	
Supplies & Services	(12,947)	
Other	(6,732)	
		(342,988)
<b>Savings</b>		
<b>Increased Expenditure</b>		
Salaries and Wages	19,115	
Professional Services	5,000	
Other	31,139	
		55,254
		<b>7,971,168</b>
<b>2012-2013 Budget (Gross Spending)</b>		
Less Receipts 2011-2012 Budget	(5,093,209)	
Add Increase in Receipts 2012-2013	(1,859,120)	
		(6,952,329)
<b>2012-2013 Budget Deficiency Vote</b>		<b>1,018,839</b>

<b>PERSONNEL BUDGET</b>				
	<b>Actual</b>	<b>Revised</b>	<b>Estimate</b>	<b>Financial</b>
	<b>30.9.11</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Provision</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>£</b>
Communications Commission	2.70	2.70	<b>2.70</b>	251,680
Financial Supervision Commission	48.50	48.50	<b>48.50</b>	2,543,189
Gambling Supervision Commission	4.20	4.20	<b>5.20</b>	415,300
Insurance and Pensions Authority	11.70	14.00	<b>14.00</b>	966,000
Office of Fair Trading	16.54	16.54	<b>16.54</b>	673,179
Public Service Pension Authority			<b>12.96</b>	647,603
	83.64	85.94	<b>99.90</b>	5,496,951
Contract Posts	7.00	7.00	<b>12.00</b>	incl. above
<b>TOTAL</b>	<b>90.64</b>	<b>92.94</b>	<b>111.90</b>	<b>5,496,951</b>

**LEGISLATURE**

<b><u>NET EXPENDITURE - SERVICE ANALYSIS</u></b>			
	Actual 2010-2011	Estimate 2011-2012	Estimate 2012-2013
	£	£	£
Clerk of Tynwald's Office	4,412,212	4,889,400	5,002,500

<b><u>EXPENDITURE AND INCOME BY CATEGORY</u></b>			
	Actual 2010-2011	Estimate 2011-2012	Estimate 2012-2013
	£	£	£
<b>EXPENDITURE</b>			
Payroll Costs	957,761	1,052,000	1,085,233
Members' Emoluments (except Pensions)	2,124,067	2,133,000	2,335,624
Members' Pension Scheme	633,002	721,000	757,000
Supplies & Services	202,029	459,000	303,825
St Johns Tynwald	195,858	210,000	210,000
Loan Charges	320,997	321,000	317,000
Other Costs		20,400	8,818
	<b>4,433,714</b>	<b>4,916,400</b>	<b>5,017,500</b>
<b>INCOME</b>			
Sales	21,502	27,000	15,000
	<b>4,412,212</b>	<b>4,889,400</b>	<b>5,002,500</b>

**Reconciliation of Revenue Expenditure**

	£	£
2011-2012 Budget (Gross Spending)		4,916,400
<b>Savings</b>		
Loan Charges	(4,000)	
Supplies and Services	(155,175)	
Other costs	(11,582)	
		(170,757)
<b>Increased Expenditure</b>		
Salaries and Wages	33,233	
Members' Emoluments (including Pensions)	238,624	
		271,857
2012-2013 Budget (Gross Spending)		<b>5,017,500</b>
Less Receipts 2011-2012 Budget	(27,000)	
Less Reduction in Receipts 2012-2013	12,000	
		(15,000)
2012-2013 Budget Deficiency Vote		<b>5,002,500</b>

<b><u>PERSONNEL BUDGET</u></b>				
	Actual 30.9.11	Revised Estimate 31.3.12	Estimate 31.3.13	Financial Provision 2012-2013
	(fte)	(fte)	(fte)	£
Clerk of Tynwald's Office	23.50	26.00	26.00	1,085,233

**STATUTORY BOARDS (NON-REVENUE FUNDED)**

**EXPENDITURE AND INCOME BY CATEGORY**

<b>MANX ELECTRICITY AUTHORITY</b>	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Payroll Costs	11,017,000	10,565,000	<b>10,968,000</b>
Premises	2,878,000	2,706,000	<b>2,838,000</b>
Supplies and Services	38,335,000	38,506,000	<b>44,042,000</b>
Repairs & Maintenance	4,621,000	4,488,000	<b>3,864,000</b>
Retail expenses	2,890,000	2,685,000	<b>2,271,000</b>
Loan Charges	15,161,000	16,498,000	<b>12,581,000</b>
	<b>74,902,000</b>	<b>75,448,000</b>	<b>76,564,000</b>
<b>INCOME</b>			
Electricity Supply	64,637,000	65,515,000	<b>63,150,000</b>
Gas Supply	5,312,000	5,160,000	<b>8,080,000</b>
Retail and Other Income	4,411,000	4,532,000	<b>4,399,000</b>
	<b>74,360,000</b>	<b>75,207,000</b>	<b>75,629,000</b>
	<b>542,000</b>	<b>241,000</b>	<b>935,000</b>

<b>POST OFFICE</b>	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Payroll Costs	13,355,793	13,394,913	<b>13,740,317</b>
Premises & Accommodation	1,334,993	787,442	<b>918,632</b>
Supplies and Services	9,493,996	10,086,053	<b>10,260,878</b>
Marketing	144,578	227,182	<b>265,134</b>
	<b>24,329,360</b>	<b>24,495,590</b>	<b>25,184,961</b>
<b>INCOME</b>			
Sales	26,750,759	27,395,640	<b>27,267,479</b>
Interest	68,391	68,477	<b>140,601</b>
	<b>26,819,150</b>	<b>27,464,117</b>	<b>27,408,080</b>
	<b>(2,489,790)</b>	<b>(2,968,527)</b>	<b>(2,223,119)</b>

<b>WATER &amp; SEWERAGE AUTHORITY</b>	<b>Actual 2010-2011</b>	<b>Estimate 2011-2012</b>	<b>Estimate 2012-2013</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Payroll Costs	5,573,901	6,081,423	<b>6,563,595</b>
Premises & Accommodation	150,150	100,000	<b>157,000</b>
Supplies and Services	9,933,719	7,749,498	<b>8,988,024</b>
Loan Charges (net)	2,836,448	3,757,990	<b>3,000,000</b>
Other Costs (inc Depn)	4,603,367	3,070,000	<b>4,770,436</b>
	<b>23,097,585</b>	<b>20,758,911</b>	<b>23,479,055</b>
<b>INCOME</b>			
Rates/Fees	24,410,289	23,588,985	<b>24,876,435</b>
Loan Repaid Treasury	2,457,000		<b>2,586,000</b>
Rents	81,295	95,000	<b>87,083</b>
Other	784,851	566,428	<b>693,351</b>
	<b>27,733,435</b>	<b>24,250,413</b>	<b>28,242,869</b>
	<b>(4,635,850)</b>	<b>(3,491,502)</b>	<b>(4,763,814)</b>

**SUMMARY**

	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
	2012-13	2013-14	2014-15	2015-16	2016-17	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
COMMUNITY, CULTURE & LEISURE	6,119	3,700	3,950	2,850	3,100	800	3,740	
ECONOMIC DEVELOPMENT	1,120	795	120	120	120		62	
EDUCATION & CHILDREN	11,699	10,629	4,648	2,263	750	52	7,163	25.90
ENVIRONMENT, FOOD & AGRICULTURE	2,312	220	200	200	200	230	974	
HEALTH	3,570	2,906	2,660	1,805	1,745	7,980	16,489	130.20
HOME AFFAIRS	2,412	2,666	2,930	2,323	1,049		6,606	30.00
INFRASTRUCTURE	18,340	22,619	12,809	12,933	5,325		15,177	
SOCIAL CARE	2,562	726	3,419	3,852	3,575	6,250	4,782	53.32
TREASURY	1,000						86	
	<b>49,135</b>	<b>44,261</b>	<b>30,736</b>	<b>26,346</b>	<b>15,864</b>	<b>15,313</b>	<b>55,078</b>	<b>239.42</b>
MANX MUSEUM AND NATIONAL TRUST	860	891	455	475	400	1,070	1,027	2.80
	<b>49,995</b>	<b>45,152</b>	<b>31,191</b>	<b>26,821</b>	<b>16,264</b>	<b>16,383</b>	<b>56,104</b>	<b>242.22</b>
SCHEMES FUNDED FROM HOUSING RESERVE	9,373	4,900	4,207	2,419	600		4,293	
<b>GOVERNMENT TOTAL</b>	<b>59,367</b>	<b>50,052</b>	<b>35,398</b>	<b>29,240</b>	<b>16,864</b>	<b>16,383</b>	<b>60,397</b>	<b>242.22</b>
SEWERAGE SCHEMES	11,930	9,807	10,826	7,170	5,480	8,222	12,991	7.00
MEA SCHEMES	11,666	5,062	4,796	6,831	1,550			
<b>TOTAL CAPITAL PROGRAMME</b>	<b>82,964</b>	<b>64,921</b>	<b>51,020</b>	<b>43,240</b>	<b>23,894</b>	<b>24,604</b>	<b>73,388</b>	<b>249.22</b>
<b>PROPOSED SCHEMES BEYOND 2014-15</b>				12,549	28,831	194,065	21,154	17.83
<b>REVISED TOTAL</b>	<b>82,964</b>	<b>64,921</b>	<b>51,020</b>	<b>55,790</b>	<b>52,725</b>	<b>218,670</b>	<b>94,542</b>	<b>267.05</b>
STATUTORY BOARDS' CAPITAL PROGRAMME	8,286	3,125	2,870	2,870	2,870	13,956		
LOCAL AUTHORITIES' HOUSING PROGRAMME	18,524	18,583	18,516	18,432	14,300	15,620		
	<b>109,774</b>	<b>86,629</b>	<b>72,407</b>	<b>77,092</b>	<b>69,895</b>	<b>248,245</b>		

\*Note: See notes accompanying the Department of Health and Department of Social Care Capital Programmes

	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
	2012-13	2013-14	2014-15	2015-16	2016-17	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>COMMITTED SCHEMES</b>	37,347	15,018	13,522	9,502	7,280	8,504	55,061	232.62
<b>CONTINUING SCHEMES</b>	19,514	15,667	15,217	16,224	13,269	8,320	10,131	
<b>NEW SCHEMES</b>	26,103	34,237	22,282	30,064	32,176	201,845	29,350	34.43
	<b>82,964</b>	<b>64,921</b>	<b>51,020</b>	<b>55,790</b>	<b>52,725</b>	<b>218,670</b>	<b>94,542</b>	<b>267.05</b>

## COMMUNITY, CULTURE & LEISURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>COMMITTED SCHEMES</b>											
Rail Infrastructure Renewal											
- Construction	4,697	4,697	4,634	63							481
Ballafletcher Pitch Development											
- Design Fees (Pre-Contract)	220	220	220								19
- Construction	1,650	1,876	1,650								142
NSC Track Renewal											
- Design Fees (Pre-Contract)	25	25	25								2
- Construction	475	475	475								41
Laxey MER Station Relay, Station, Sub-Station & Viaduct											
- Design Fees (Pre-Contract) - Phase 1	50	50	50								4
- Construction - Phase 1	118	118	73	45							10
- Design Fees (Pre-Contract) - Phase 2	30	30	30								3
Snaefell Mountain Railway Track											
- Design Fees (Pre-Contract)	100	100	100								9
- Construction - Phase 1	1,500	1,500	1,500								129
- Construction - Phase 2	1,450	1,450	1,285	165							124
All Island - Structural Surveys	250	250	243	7							21
NSC Raceway											
- Design Fees (Pre-Contract)	50	50	50								4
- Construction	539	539	539								46
NSC Outdoor Changing Block											
- Design Fees (Pre-Contract)	50	50	50								4
- Construction	600	600	585	15							52
Redevelopment of the Bowl											
- Design Fees (Pre-Contract)	275	275	275								24
- Construction	2,900	2,900	2,840	60							249
Regional Synthetic Pitch - Replacement											
- Design Fees (Pre-Contract)	20	20	20								2
- Construction	640	640	610	30							55
Low Cost Community/Activity Halls	10	50	10								1
Steam Railway - Diesel Locomotive											
- Design Fees (Pre-Contract)	50	50		50							4
Public Transport Vehicle Replacement Programme											
- Leasing costs	8,343	1,260	1,143	2,000	1,300	1,300	1,300	1,300			716
Manx Radio Broadcasting House											
- Refurbishment	50	50	50								4
- Maintenance	1,450	450	450	250	250	250	250				124
	<b>25,542</b>	<b>17,775</b>	<b>19,592</b>	<b>2,685</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>	<b>1,300</b>		<b>2,270</b>	
<b>CONTINUING SCHEMES</b>											
Minor Capital Works	11,847	5,090	5,090	1,407	1,350	1,350	1,300	1,350			1,017
	<b>11,847</b>	<b>5,090</b>	<b>5,090</b>	<b>1,407</b>	<b>1,350</b>	<b>1,350</b>	<b>1,300</b>	<b>1,350</b>			<b>1,017</b>
<b>NEW SCHEMES</b>											
Manx Electric Railway - Track Work											
Douglas Railway Station - Structural Works/Canopy											
- Design Fees (Pre-Contract)											
Laxey MER Station Relay, Station, Sub-Station & Viaduct											
- Construction - Phase 2											
Steam Railway - Diesel Locomotive											
- Procurement											
Bus/Rail Ticketing System											
Villa Marina Sound System											
Snaefell Mountain Railway Track - Phase 3											
- Design Fees (Pre-Contract)											
Ballure Viaduct											
- Design Fees (Pre-Contract)											
- Construction											
	<b>5,277</b>		<b>150</b>	<b>2,027</b>	<b>800</b>	<b>1,050</b>		<b>450</b>	<b>800</b>	<b>453</b>	
<b>TOTAL</b>		<b>22,815</b>	<b>22,146</b>	<b>6,119</b>	<b>3,700</b>	<b>3,950</b>	<b>2,850</b>	<b>3,100</b>	<b>800</b>	<b>3,740</b>	

## ECONOMIC DEVELOPMENT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>CONTINUING SCHEMES</b>											
Minor Capital Works	720	240	120	120	120	120	120	120			62
Development of Industry			125	1,000	675						
<b>TOTAL</b>		<b>240</b>	<b>245</b>	<b>1,120</b>	<b>795</b>	<b>120</b>	<b>120</b>	<b>120</b>			<b>62</b>

**EDUCATION & CHILDREN**

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
				£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>COMMITTED SCHEMES</b>											
Classroom Scheme - Phase 2											
- Design Fees (Pre-Contract)											
Murrays Road	111	13	15		96						9
Onchan	76	74	15				61				7
St Mary's	117	172	117								10
Ballaquayle	138	138	8				130				12
Arbory	40	40	5				35				3
St Ninian's Lower School, Bemahague											
- Design Fees (Pre-Contract)	2,694	2,694	2,694								231
- Enabling Works	433	433	433								37
- Construction	30,717	30,717	25,123	4,123	1,471						3,021
University Centre - Learning Resource Centre											
- Design Fees (Pre-Contract)	77	77	24						52		7
Ramsey Grammar Post 16/Medway - Phase 2											
- Construction	347	347	347								30
QE II Humanities/Nurture Unit Scheme											
- Design Fees (Pre-Contract)	218	193	218								19
- Construction	2,436	2,487	2,436								259
Castle Rushen High Drainage Scheme - Phase 1											
- Design Fees (Pre-Contract)	50	50	50								4
- Construction	228	230	228								20
Castle Rushen High Drainage Scheme - Phase 2											
- Design Fees (Pre-Contract)	15	15	15								1
- Construction	85	85	85								7
Isle of Man College Construction Craft Centre											
- Design Fees (Pre-Contract)	380	380	100	280							33
Disability Access Works to Department Sites											
- Phase 1	800	800	800								69
- Phase 2	935	1,170	905	30							80
Fire Certification Work to Schools - Phase 2	491	473	491								42
Victoria Road School Extension											
- Design Fees (Pre-Contract)	260	260	260								22
International Business School - Phase 1											
- Design Fees (Pre-Contract)	40	40	40								3
- Construction	347	347	347								30
Covered Play and Teaching Areas - Phase 1											
- Design Fees (Pre-Contract)	16	15	16								1
- Construction	142	143	142								12
Covered Play and Teaching Areas - Phase 2											
- Design Fees (Pre-Contract)	8	8	8								1
- Construction	216	276	166	50							19
Covered Play and Teaching Areas - Phase 3											
- Design Fees (Pre-Contract)	7	7				7					1
- Construction	246	246				246					21
IOM College Special Unit											
- Design Fees (Pre-Contract)	150	150	75	75							13
Castle Rushen High School Extension - Phase 1											
- Design Fees (Pre-Contract)	33	386	33								3
International Business School - Phase 2											
- Design Fees (Pre-Contract)	45	34	45								4
Ballakermeen Bus Lay-by & Parking											
- Design Fees (Pre-Contract)	40	40	40								3
- Construction	210	210	210								18
Management of Hazardous Materials											
- Design Fees (Pre-Contract) - Phase 1	73	73	73								6
- Construction - Phase 1	736	736	736								63
- Construction - Phase 2/3	238	294	238								20
Westmoreland Road Primary School											
- Enabling Works	928	928	928								80
- Design Fees (Pre-Contract)	866	300	50	466	200	150					74
	<b>44,986</b>	<b>45,076</b>	<b>37,514</b>	<b>5,024</b>	<b>1,767</b>	<b>403</b>	<b>226</b>		<b>52</b>	<b>4,296</b>	<b>9.30</b>
<b>CONTINUING SCHEMES</b>											
Minor Capital Works	12,499	5,000	4,199	2,800	1,250	1,500	2,000	750		1,073	
	<b>12,499</b>	<b>5,000</b>	<b>4,199</b>	<b>2,800</b>	<b>1,250</b>	<b>1,500</b>	<b>2,000</b>	<b>750</b>		<b>1,073</b>	
<b>NEW SCHEMES</b>											
<b>PRIMARY EDUCATION</b>											
Classroom Scheme - Phase 2											
- Construction											
Murrays Road											
Victoria Road School Extension											
- Construction											
<b>PRIMARY EDUCATION SUBTOTAL</b>	<b>4,149</b>			<b>2,171</b>	<b>1,010</b>	<b>968</b>				<b>405</b>	<b>1.44</b>

## EDUCATION & CHILDREN

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>SECONDARY EDUCATION</b>											
QE II Kitchen/Tennis Courts Scheme											
- Design Fees (Pre-Contract)											
- Construction											
Ballakermeen Post 16 + Dining Extension											
- Design Fees (Pre-Contract)											
- Construction											
<b>SECONDARY EDUCATION SUBTOTAL</b>	3,815			278	2,680	857				330	
<b>FURTHER EDUCATION</b>											
IOM College Construction Crafts and Engineering											
- Construction											
IOM College Special Unit											
- Construction											
<b>FURTHER EDUCATION SUBTOTAL</b>	6,305			1,426	3,923	920	37			1,060	15.16
<b>TOTAL</b>	<b>71,754</b>	<b>50,076</b>	<b>41,713</b>	<b>11,699</b>	<b>10,629</b>	<b>4,648</b>	<b>2,263</b>	<b>750</b>	<b>52</b>	<b>7,163</b>	<b>25.90</b>

## ENVIRONMENT, FOOD & AGRICULTURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>COMMITTED SCHEMES</b>											
Silverdale Car Park	260	197	30						230	22	
Silverdale Sewerage Works	225	250	10	205	10					20	
Sawmill Equipment	350	350	350							30	
Refurbishment of Mill Road Yard	300	300	300							26	
Laxey Pavilion and Silverdale Complex Refurbishment	539	539	512	27						46	
Bradda Refurbishment Scheme	872	872	762	110						75	
New Headquarters											
- Design Fees (Pre-Contract)	461	458	461							40	
- Enabling Scheme	359	350	359							31	
- Construction	5,105	5,279	5,105							438	
Ballure Cliff Stabilisation											
- Design Fees (Pre-Contract) - Phase 1	100	100	100							9	
Mill Road Yard Development											
- Design Fees (Pre-Contract) - Phase 1	25	25	10	15						2	
<b>CONTINUING SCHEMES</b>	<b>8,596</b>	<b>8,720</b>	<b>7,999</b>	<b>357</b>	<b>10</b>				<b>230</b>	<b>737</b>	
Essential Building Maintenance	1,300			500	200	200	200	200		112	
				500	200	200	200	200		112	
<b>NEW SCHEMES</b>											
Ballure Cliff Stabilisation											
- Construction - Phase 1											
Mill Road Yard Development											
- Construction - Phase 1											
- Design Fees (Pre-Contract) - Phase 2											
<b>TOTAL</b>	<b>1,465</b>	<b>8,720</b>	<b>7,999</b>	<b>1,455</b>	<b>10</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>230</b>	<b>126</b>	<b>974</b>

# Estimate of Capital Payments 2012-13 to 2016-17

## HEALTH

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>HEALTH COMMITTED SCHEMES</b>											
<b>HEALTH SERVICES DIVISION</b>											
The New Hospital*	116,637	116,637	115,837	800						12,326	130.20
Central Community Healthcare Development											
- Phase 1 - Former Day Hospital & Children's Ward											
- Design Fees (Pre-Contract)	110	110	110							9	
- Construction	1,323	1,323	1,223	100						114	
- Phase 3 - Relocation of Ambulance Service, Non-Patient Services & New MEA Sub-Station											
- Design Fees (Pre-Contract)	85	85	85							7	
- Construction	919	919	819	100						79	
Residential Accommodation Medical Staff											
- Phase 4 - Conversion of Cronk Coar											
- Design Fees (Pre-Contract)	77	77	26		51					7	
GP Surgeries											
- Palatine											
- Design Fees (Pre-Contract)	95	95	95							8	
- Construction	963	1,025	913	50						93	
- Loch Promenade											
- Design Fees (Pre-Contract)	79	79	79							7	
- Construction	769	800	769							72	
- Peel											
- Design Fees (Pre-Contract)	137	137	137							12	
- Construction	1,378	1,378	1,298	80						122	
GP Surgery & Community Centre, Jurby											
- Design Fees (Pre-Contract)	200	200	200							17	
- Construction	1,646	1,823	1,496	150						141	
Disability Discrimination Act	432	828	397	35						37	
Community Care Support System											
- Procurement	5,500	5,500	5,350	150						1,672	
Asset Replacement Programme											
- Procurement 2011-12	820	820	820							70	
Ramsey Cottage Hospital Conversions											
- Design Fees (Pre-Contract)	25	25		25						2	
	<b>131,194</b>	<b>131,861</b>	<b>129,653</b>	<b>1,490</b>	<b>51</b>					<b>14,796</b>	<b>130.20</b>
<b>CONTINUING SCHEMES</b>											
Minor Capital Works	2,500	250	250	250	250	250	250	250	1,000	215	
Ambulance Fleet Replacement	1,015	525	345	135	135	140	135	125		87	
	<b>3,515</b>	<b>775</b>	<b>595</b>	<b>385</b>	<b>385</b>	<b>390</b>	<b>385</b>	<b>375</b>	<b>1,000</b>	<b>302</b>	
<b>NEW SCHEMES</b>											
Ramsey Cottage Hospital Conversions											
- Construction											
Radiology Equipment Replacement Scheme											
Extension to Neonatal Unit, Noble's Hospital											
- Design Fees											
- Construction											
Asset Replacement Programme											
- Procurement (Beyond 2011)											
	<b>16,205</b>			<b>1,695</b>	<b>2,470</b>	<b>2,270</b>	<b>1,420</b>	<b>1,370</b>	<b>6,980</b>	<b>1,391</b>	
<b>TOTAL</b>	<b>150,914</b>	<b>132,636</b>	<b>130,248</b>	<b>3,570</b>	<b>2,906</b>	<b>2,660</b>	<b>1,805</b>	<b>1,745</b>	<b>7,980</b>	<b>16,489</b>	<b>130.20</b>

\*Note: Loan charges for the current construction costs of the New Hospital are to be met from the Hospital Estates Development Fund

**HOME AFFAIRS**

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>COMMITTED SCHEMES</b>											
Prison Redevelopment Programme - Construction	39,011	39,011	38,180	831						5,146	30.00
Port Erin Fire Station Replacement - Design Fees	50	50	5	5	40					4	
Castletown Fire Station Replacement - Design Fees	50	50	34	16						4	
Communications Development Programme	4,540	4,240	1,774	773	485	452	556	500		541	
	<b>43,651</b>	<b>43,351</b>	<b>39,992</b>	<b>1,625</b>	<b>525</b>	<b>452</b>	<b>556</b>	<b>500</b>		<b>5,696</b>	<b>30.00</b>
<b>CONTINUING SCHEMES</b>											
Minor Capital Works	2,009	1,136	915	344	170	224	236	120		172	
Vehicle Acquisition	2,881	904	848	263	312	827	282	349		343	
	<b>4,890</b>	<b>2,040</b>	<b>1,763</b>	<b>607</b>	<b>482</b>	<b>1,052</b>	<b>518</b>	<b>469</b>		<b>516</b>	
<b>NEW SCHEMES</b>											
Port Erin Fire Station Replacement - Construction											
Castletown Fire Station Replacement - Construction											
Police HQ Custody Block - Design Fees											
- Construction											
Live Fire Training - Design Fees											
- Construction											
Police Equipment Replacement Programme											
	<b>4,595</b>			<b>180</b>	<b>1,659</b>	<b>1,426</b>	<b>1,249</b>	<b>80</b>		<b>394</b>	
<b>TOTAL</b>	<b>53,136</b>	<b>45,392</b>	<b>41,755</b>	<b>2,412</b>	<b>2,666</b>	<b>2,930</b>	<b>2,323</b>	<b>1,049</b>		<b>6,606</b>	<b>30.00</b>

## INFRASTRUCTURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number	
<b>COMMITTED SCHEMES</b>											
<b>PROPERTIES DIVISION</b>											
Courthouse/General Registry	10,750	10,750	10,750							923	
Jurby Industrial Estate - Roads & Infrastructure	2,050	2,050	1,998	5	47					176	
Airport Redevelopment											
- Departing Passenger & Baggage Facilities											
- Design Fees (Pre-Contract)	250	250	209	41						21	
Off-Street Car Parking (Ramsey)	750	750	374	376						64	
Ramsey Off-Street Car Parking											
- Design Fees	300	300		300						26	
Off-Street Car Parking (Douglas)	739	750	62	677						63	
Tribunal/Court House Accommodation	336	336	280	56						29	
Jurby Hangar Refurbishment											
- Design Fees & Construction	442	442	442							38	
Vehicle Test Centre											
- Design Fees (Pre-Contract)	100	100	25	75						9	
Office Site Feasibility Study	25	25	5	20						2	
<b>OPERATIONS DIVISION</b>											
AWPP Knackery/Kill Area	740	800	700	40						64	
Poortown Quarry Development	5,544	5,544	5,053	491						476	
Civic Amenity Site - North											
- Design Fees (Pre-Contract)	200	200	200							17	
- Construction	1,089	1,150	1,054	35						93	
Extension Western Civic Amenity Site	566	620	566							49	
Kerbside Collection	569	750	569							49	
<b>AIRPORTS DIVISION</b>											
Control Tower	6,481	6,515	6,481							596	
Runway Project	43,872	43,992	43,365	327	100	80				3,766	
Extend Fire Station											
- Design Fees (Pre-Contract)	85	85		85						7	
Perimeter Control	716	729	716							61	
Airport Pavement Refurbishment	2,892	2,982	2,892							248	
Radar Replacement											
- Design Fees (Pre-Contract)	250	250	250							21	
- Construction	3,392	3,462	2,984	408						291	
Airport Fire Appliance/Airport Plant Replacement	482	547	482							57	
<b>HARBOURS DIVISION</b>											
Ramsey Tidal Marina											
- Design Fees (Pre-Contract)	565	565	217	160	188					48	
Battery Pier Firewater											
- Design Fees (Pre-Contract)	150	150	150							13	
- Construction	1,959	2,013	1,868	91						168	
Douglas Strategic Harbour Development											
- Design Fees (Pre-Contract)	410	410	52	59	300					35	
Queens Pier Stabilisation & Protection	1,895	1,853	1,895							163	
<b>HIGHWAYS DIVISION</b>											
North Quay - Phase 2 & 3 Construction	1,127	1,127	1,127							97	
Richmond Hill	2,800	3,010	2,800							240	
Douglas Promenade											
- Design Fees (Pre-Contract)	150	300	96	54						13	
- Design & Modelling	180	180	30	150						15	
Peel Road											
- Design Fees (Pre-Contract)	150	400	60	90						13	
	<b>92,006</b>	<b>93,388</b>	<b>87,752</b>	<b>3,539</b>	<b>635</b>	<b>80</b>				<b>7,953</b>	
<b>CONTINUING SCHEMES</b>											
Government Estate Planned Maintenance	2,500	1,000	1,000	500	500	500				215	
Disability Discrimination Act - Public Buildings	750	750	368	382						64	
<b>MANAGEMENT SERVICES DIVISION</b>											
Plant Replacement Programme	12,211	3,250	3,086	1,825	1,825	1,825	1,825	1,825		1,048	
Strategic Highway Refurbishment Programme	7,400	7,400	7,400							635	
Strategic Highway Refurbishment Programme											
- Construction	15,000	2,500	2,400	2,600	2,500	2,500	2,500	2,500		1,288	
Highway Strategic Maintenance Footway Reconstruction	3,000	500	450	550	500	500	500	500		258	
Highway Strategic Reconstruction Unclassified Roads	3,500	1,000	1,000	500	500	500	500	500		300	
	<b>44,361</b>	<b>16,400</b>	<b>15,704</b>	<b>6,357</b>	<b>5,825</b>	<b>5,825</b>	<b>5,325</b>	<b>5,325</b>		<b>3,808</b>	

## INFRASTRUCTURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>NEW SCHEMES</b>											
<b>PROPERTIES DIVISION</b>											
Office Site Feasibility Study											
Airport Redevelopment											
- Departing Passenger & Baggage Facilities											
- Construction											
Ramsey Off-Street Car Parking											
- Construction											
Vehicle Test Centre											
- Construction											
<b>PROPERTIES DIVISION SUBTOTAL</b>	7,739			3,604	50	697	3,388			699	
<b>OPERATIONS DIVISION</b>											
<b>REFUSE DISPOSAL</b>											
Quarry Plant Replacement											
Regional Depot Strategy											
- Southern Depot											
- Design Fees (Pre-Contract)											
- Construction											
- Northern Depot											
- Design Fees (Pre-Contract)											
- Central Depot											
- Design Fees (Pre-Contract)											
- Construction											
Government Vehicle and Plant Maintenance Depot											
- Design Fees (Pre-Contract)											
- Enabling Works											
- Construction											
DOI Snow Plan											
- Northern Salt Barn											
- Southern Salt Barn											
- Airport Winter Storage											
Southern Civic Amenity Site											
- Design Fees (Pre-Contract)											
- Construction											
Hazardous Landfill Replacement											
- Design Fees (Pre-Contract)											
- Construction											
Hazardous Waste Transfer and Treatment Facility											
- Design Fees (Pre-Contract)											
- Construction											
<b>WORKS DIVISION SUBTOTAL</b>	18,735	200	120	3,740	10,759	2,897	1,220			1,608	
<b>AIRPORT DIVISION</b>											
Extend Fire Station											
- Construction											
<b>AIRPORT DIVISION SUBTOTAL</b>	1,610				1,550	60				152	
<b>HARBOURS DIVISION</b>											
Ramsey Tidal Marina and Development											
- Design Fees (Pre-Contract)											
- Construction											
Port St Mary Marina											
- Pre Contract Modelling											
<b>HARBOUR DIVISION SUBTOTAL</b>	1,000			100	650	250				86	
<b>HIGHWAYS DIVISION</b>											
Douglas Promenade - Construction				1,000	3,150	3,000	3,000			871	
<b>HIGHWAYS DIVISION SUBTOTAL</b>				1,000	3,150	3,000	3,000			871	
<b>TOTAL</b>	<b>39,234</b>	<b>200</b>	<b>120</b>	<b>8,444</b>	<b>16,159</b>	<b>6,904</b>	<b>7,608</b>			<b>3,416</b>	
	<b>175,602</b>	<b>109,988</b>	<b>103,576</b>	<b>18,340</b>	<b>22,619</b>	<b>12,809</b>	<b>12,933</b>	<b>5,325</b>		<b>15,177</b>	

**SOCIAL CARE**

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>COMMITTED SCHEMES</b>											
<b>SOCIAL SERVICES</b>											
EMI Unit (Central)											
- Design Fees (Pre-Contract)	338	338	338								29
- Construction	4,291	4,291	4,291							1,584	33.00
Rehabilitation/Detox Unit											
- Design Fees & Construction	1,143	1,143	1,143							564	11.00
EMI Unit (Northern)											
- Design Fees (Pre-Contract)	333	333	333								29
- Construction	3,100	3,436	1,950	1,150						311	9.32
Mental Health Rehabilitation & Treatment Facility											
- Design Fees (Pre-Contract)	82	82	82								7
- Construction	1,560	1,560	1,560							134	
	10,848	11,184	9,698	1,150						2,658	53.32
<b>PUBLIC SECTOR HOUSING</b>											
Disability Discrimination Act											
- Design Fees & Construction	100	100	100								9
Jurby Bretney Refurbishment											
- Construction	3,830	3,830	3,830								329
Jurby Bretney Houses/Environmental Work (No.6)	785	785	176	507	102						67
Janet's Corner											
- Project 2 Redevelopment	4,613	4,613	4,613								396
- Project 3 Redevelopment	7,090	7,097	7,090								609
- Project 4/5 Pre-Contract Costs	233	233	233								20
- Project 6 Pre-Contract Costs	20	20	20								2
	27,519	27,862	25,760	1,657	102					4,089	53.32
<b>CONTINUING SCHEMES</b>											
House Purchase Assistance Scheme			5,772				3,000	3,000	5,000		
Minor Capital Works	2,750	470	250	250	250	250	250	250	1,250	236	
Asset Replacement Programme	480	160	160	80	80	80	80			41	
	3,230	630	6,182	330	330	330	3,330	3,250	6,250	277	
<b>NEW SCHEMES</b>											
Adolescent Unit											
- Design Fees (Pre-Contract)											
- Construction											
Family Resources Centre											
- Design Fees (Pre-Contract)											
- Construction											
<b>SOCIAL SERVICES</b>											
Bowling Green site Demolitions & Pre-Contract Fees											
- Design Fees											
- Construction											
Ballacubbon - Phase 2											
- Design Fees											
- Construction											
Vehicle Replacement Programme											
	4,835	30	30	575	294	3,089	522	325		415	
<b>TOTAL SOCIAL CARE</b>	<b>35,584</b>	<b>28,522</b>	<b>31,972</b>	<b>2,562</b>	<b>726</b>	<b>3,419</b>	<b>3,852</b>	<b>3,575</b>	<b>6,250</b>	<b>4,782</b>	<b>53.32</b>
<b>SCHEMES FUNDED FROM HOUSING RESERVE</b>											
<b>COMMITTED SCHEMES</b>											
Clagh Vane Temporary Work to Houses	246	246	246								21
Clagh Vane Environmental Work - Project 1 & 2	2,795	2,795	2,570	225							240
Clagh Vane Redevelopment - Project 3 and 5A	2,968	2,968	2,809	159							255
Janet's Corner, Project 4/5											
- Construction	10,553	10,553	7,646	2,618	114	175					906
Home Improvement & Energy Conservation	250	250	75	100	75						21
Jurby Army Camp EPH Bungalows	755	755	678	77							65
Crossag	300	300	300	300							26
Clagh Vane redevelopment - Project 4 New Build	3,011	3,142	956	1,894	161						258
	20,878	21,009	14,980	5,373	350	175				1,792	
<b>CONTINUING SCHEMES</b>											
DSC Planned Maintenance	10,529	3,200	3,529	1,600	1,600	1,600	1,600	600		904	
House Purchase Assistance Scheme	17,250	7,550	10,009	2,400	2,300	2,000	541			1,481	
	27,779	10,750	13,538	4,000	3,900	3,600	2,141	600		2,384	
<b>NEW SCHEMES</b>											
Clagh Vane Redevelopment - Project 5-7 Road & Shop											
	1,360				650	432	278				117
<b>TOTAL HOUSING RESERVE</b>	<b>50,017</b>	<b>31,759</b>	<b>28,518</b>	<b>9,373</b>	<b>4,900</b>	<b>4,207</b>	<b>2,419</b>	<b>600</b>		<b>4,293</b>	
<b>TOTAL SOCIAL CARE AND HOUSING RESERVE</b>	<b>85,600</b>	<b>60,281</b>	<b>60,490</b>	<b>11,935</b>	<b>5,626</b>	<b>7,626</b>	<b>6,271</b>	<b>4,175</b>	<b>6,250</b>	<b>9,075</b>	<b>53.32</b>

Note: First time buyer projects on DSC developments produce a capital receipt which will be recycled into the Housing Reserve Fund

## TREASURY

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>CONTINUING SCHEMES</b>											
Capital Projects Risk Contingency	1,000			1,000						86	
<b>TOTAL</b>	<b>1,000</b>			<b>1,000</b>						<b>86</b>	

## MANX MUSEUM & NATIONAL TRUST

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>COMMITTED SCHEMES</b>											
Rushen Abbey Interpretation	1,329	1,329	1,157	96	76					219	2.80
Repair & Conversion of Former Govt Analyst's Lab											
- Design Fees (Pre-Contract)	90	100	90							9	
- Construction	1,153	1,172	1,092	61						158	
Manx Museum Site Strategic Infrastructure											
- Feasibility & Design Fees (Pre-Contract)	90	90	66	24						8	
- Construction	410	410	410							35	
Digitisation & Public Electronic Access											
- Pilot Project	151	155	151							15	
- Implementation	450	450	118	202	95	35				76	
MCW Gallery Redisplay											
- Design Fees (Pre-Contract)	50	50	50							5	
Laxey Wheel Adit Feasibility	49	50	49							5	
	<b>3,771</b>	<b>3,805</b>	<b>3,182</b>	<b>383</b>	<b>171</b>	<b>35</b>				<b>531</b>	<b>2.80</b>
<b>CONTINUING SCHEMES</b>											
Heritage Property Conservation	2,171	606	591	115	100	100	175	100	990	186	
Minor Capital Works	1,619	869	869	130	120	120	150	150	80	166	
Minor Capital Works Gallery Redisplay	1,300	200	69	231	500	200	150	150		143	
	<b>5,090</b>	<b>1,675</b>	<b>1,529</b>	<b>476</b>	<b>720</b>	<b>420</b>	<b>475</b>	<b>400</b>	<b>1,070</b>	<b>496</b>	
<b>TOTAL</b>	<b>8,861</b>	<b>5,480</b>	<b>4,710</b>	<b>860</b>	<b>891</b>	<b>455</b>	<b>475</b>	<b>400</b>	<b>1,070</b>	<b>1,027</b>	<b>2.80</b>

**STATUTORY BOARDS (NON-REVENUE FUNDED)**

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>STATUTORY BOARDS (FUNDED FROM CAPITAL ACCOUNT) MANX ELECTRICITY AUTHORITY COMMITTED SCHEMES</b>											
Generation			4,154								
Network Services			2,165								
Corporate Services			199								
Natural Gas Network	20,500	23,500	16,292	4,158	50						
	20,500	23,500	22,810	4,158	50						
<b>CONTINUING SCHEMES</b>											
Network Services											
Meters and Meter Equipment				402	400	400	400	400			
MCCL				129	30	30	30	30			
				531	430	430	430	430			
<b>NEW SCHEMES</b>											
Generation											
CCGT											
Balance of Plant											
Network Services											
33kV Network											
11kV Network											
Low Voltage Network											
Other											
Corporate Services											
Gas Spur											
				6,977	4,582	4,366	6,401	1,120			
<b>TOTAL MANX ELECTRICITY AUTHORITY</b>	<b>20,500</b>	<b>23,500</b>	<b>22,810</b>	<b>11,666</b>	<b>5,062</b>	<b>4,796</b>	<b>6,831</b>	<b>1,550</b>			
<b>SEWERAGE SCHEMES COMMITTED SCHEMES DRAINAGE DIVISION</b>											
All Island Refurbishment of Infrastructure 2007-2012	15,100	7,100	7,100	1,600	1,600	1,600	1,600	1,600		1,548	
Pumping Stations Refurbishment											
- Refurbishment - Phase 1	545	545	545							47	
- Refurbishment - Phase 2											
- Design Fees (Pre-Contract)	50	50	50							4	
- Construction	525	525	525							45	
- Refurbishment - Phase 3	490	490	300	190						42	
- Design Fees (Pre-Contract)	50	50	50							4	
<b>DRAINAGE DIVISION SUBTOTAL</b>	<b>16,760</b>	<b>8,760</b>	<b>8,570</b>	<b>1,790</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>		<b>1,690</b>	
<b>IRIS MASTERPLAN</b>											
IRIS - Regional Programme											
- Design Fees (Pre-Contract) 2008-09	1,964	1,964	1,964							169	
- Design Fees (Pre-Contract) 2009-16	2,479	2,478	954	1,000	525					213	
Transmission Mains											
- Design Fees (Pre-Contract)											
- Mount Murray to Newtown	95	95	95							8	
- Construction											
- Castletown to Santon (Railway)	13,291	13,291	12,667	624						1,141	
- Port Erin to Castletown (Railway)	12,961	12,915	12,961							1,113	
- Mount Murray to Newtown	1,023	1,023	872	151						88	
Repay Local Authority Drainage Loans											
- Repay Local Authority Drainage Loans	4,400	4,400	1,279	147	137	145	153	161	2,378	378	
Sewage Treatment Plant Santon - Phase 1											
- Construction	26,295	26,295	26,230	65						4,620	7.00
South Quay Siphonic Sewage Pipeline											
- Design Fees (Pre-Contract)	74	75	74							8	
Pumping Stations Refurbishment	500	35		250	250					43	
Regional Sewerage Strategy 1	39,984	39,984	1,599	7,029	7,295	9,081	5,417	3,719	5,844	3,432	
	<b>103,067</b>	<b>102,555</b>	<b>58,698</b>	<b>9,265</b>	<b>8,207</b>	<b>9,226</b>	<b>5,570</b>	<b>3,880</b>	<b>8,222</b>	<b>11,211</b>	<b>7.00</b>
<b>NEW SCHEMES</b>											
<b>IRIS MASTERPLAN</b>											
South Quay Siphonic Sewage Pipeline											
- Construction											
	<b>876</b>			<b>876</b>						<b>90</b>	
<b>TOTAL SEWERAGE SCHEMES</b>	<b>120,703</b>	<b>111,315</b>	<b>67,268</b>	<b>11,930</b>	<b>9,807</b>	<b>10,826</b>	<b>7,170</b>	<b>5,480</b>	<b>8,222</b>	<b>12,991</b>	<b>7.00</b>

**STATUTORY BOARDS (NON-REVENUE FUNDED)**

1	Total Estimated Cost 2	3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>ISLE OF MAN POST OFFICE</b>											
New Business Development	2,000			2,000							
Navision Upgrade	250			250							
Counters Network Development	108		83	25							
Vehicle Replacement Programme (Ongoing)	1,626		246	250	250	220	220	220	220		
Other Machinery/Equipment (Ongoing)	825		75	125	125	125	125	125	125		
POHQ - Customer Services Extension	486			486							
Mails Automation Upgrade	1,200			1,200							
Regent Street Refurbishment	150			150							
<b>TOTAL ISLE OF MAN POST OFFICE</b>	<b>6,645</b>		<b>404</b>	<b>4,486</b>	<b>375</b>	<b>345</b>	<b>345</b>	<b>345</b>	<b>345</b>		
<b>WATER AUTHORITY</b>											
Douglas Water Treatment Works	25,859		25,859								
Sulby Water Treatment Works	14,865		14,865								
Raw Water Mains	9,779		9,779								
Treated Water Transfer Schemes	51,940		24,930	3,500	2,500	2,500	2,500	2,500	13,511		
Pumping Station Rehabilitation Programme	1,694		1,694								
Information Systems/Telemetry	1,222		847	150	50	25	25	25	100		
Operational Facilities & Depots	3,101		2,751	150	200						
<b>TOTAL WATER AUTHORITY</b>			<b>80,725</b>	<b>3,800</b>	<b>2,750</b>	<b>2,525</b>	<b>2,525</b>	<b>2,525</b>	<b>13,611</b>		
<b>TOTAL STATUTORY BOARDS</b>			<b>81,130</b>	<b>8,286</b>	<b>3,125</b>	<b>2,870</b>	<b>2,870</b>	<b>2,870</b>	<b>13,956</b>		

Note: The Water Authority programme reflects the Authority's latest plans as part of its longer term strategy and the prices shown include an estimate for inflation during the period.

# Estimate of Capital Payments 2012-13 to 2016-17

## LOCAL AUTHORITIES' HOUSING

1	Total Estimated Cost 2	3	Probable to 31.3.12 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)						IMPLICATIONS	
				2012-13 5	2013-14 6	2014-15 7	2015-16 8	2016-17 9	Further Payments 10	Revenue 11	Staff 12
				£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>LOCAL AUTHORITIES (HOUSING)</b>											
DOUGLAS											
Planned Maintenance Programme	40,344		1,648	3,348	4,290	4,330	5,948	7,500	13,280	3,943	
Upper Pulrose Development											
- Phase 8	6,070		4,835	1,067	169					593	
- Phase 9	5,946		225	3,016	2,378	327				581	
- Phase 10	5,586		55	55	2,249	3,114	114			546	
New Units Lower Pulrose - Phase 5	4,135		3,665	400	70					291	
Urban Regeneration - Phase 3 + Environ Works	1,400		1,025	375						99	
Lord St - Phase 2 - New Units	2,100		2,055	45						148	
Lower Pulrose - Final Phase Main Sewers	210		210							15	
<b>TOTAL</b>	<b>65,790</b>		<b>13,717</b>	<b>8,305</b>	<b>9,156</b>	<b>7,771</b>	<b>6,062</b>	<b>7,500</b>	<b>13,280</b>	<b>6,216</b>	
CASTLETOWN											
Planned Maintenance Programme	2,022		642		370	1,010					198
<b>TOTAL</b>	<b>2,022</b>		<b>642</b>		<b>370</b>	<b>1,010</b>					<b>198</b>
RAMSEY											
Planned Maintenance Programme	6,028		2,409	993	106	1,200	820		500	589	
Lezayre Estate Redevelopment											
- Phase 1	7,429		7,300		129					523	
- Phase 2	4,479		4,479							315	
- Phase 3/4	6,362		6,362							447	
- Phase 5	4,489		4,413	76						316	
Mayfield Flats Replacement	5,500		50	250	1,300	1,800	1,800	300		538	
<b>TOTAL</b>	<b>34,287</b>		<b>25,013</b>	<b>1,319</b>	<b>1,535</b>	<b>3,000</b>	<b>2,620</b>	<b>300</b>	<b>500</b>	<b>2,727</b>	
BRADDAN											
Planned Maintenance Programme	1,920		175	500	710	65		470		188	
<b>TOTAL</b>	<b>1,920</b>		<b>175</b>	<b>500</b>	<b>710</b>	<b>65</b>		<b>470</b>		<b>188</b>	
PEEL											
North View - Rebuild Project 5	624		624							44	
Ballawattleworth	2,000			1,940	60					196	
Planned Maintenance Programme	7,559		2,255	2,377	2,281	146		360	140	739	
<b>TOTAL</b>	<b>10,183</b>		<b>2,879</b>	<b>4,317</b>	<b>2,341</b>	<b>146</b>		<b>360</b>	<b>140</b>	<b>978</b>	
PORT ST MARY											
Planned Maintenance Programme	3,847		3,379	350	118					376	
<b>TOTAL</b>	<b>3,847</b>		<b>3,379</b>	<b>350</b>	<b>118</b>					<b>376</b>	
ONCHAN											
Planned Maintenance Programme	7,278		2,027	1,643	1,133	54	1,300	620	500	711	
<b>TOTAL</b>	<b>7,278</b>		<b>2,027</b>	<b>1,643</b>	<b>1,133</b>	<b>54</b>	<b>1,300</b>	<b>620</b>	<b>500</b>	<b>711</b>	
MARASHEN CRESCENT EPHC											
Planned Maintenance Programme	560		20	180	360					55	
Marashen Crescent Units 29-35 Redevelopment	2,500		100	900	1,450	50				176	
Reayr y Chink	4,727		4,397	250	80					332	
<b>TOTAL</b>	<b>7,787</b>		<b>4,517</b>	<b>1,330</b>	<b>1,890</b>	<b>50</b>				<b>563</b>	
PORT ERIN											
Planned Maintenance Programme	1,905		1,530	225	150					186	
St Mary's Rd Nos 1 - 3	473		473							33	
<b>TOTAL</b>	<b>2,378</b>		<b>2,003</b>	<b>225</b>	<b>150</b>					<b>220</b>	
COOIL ROI EPHC											
Planned Maintenance Programme	874		874							85	
<b>TOTAL</b>	<b>874</b>		<b>874</b>							<b>85</b>	
CASTLETOWN & MALEW EPHC											
Planned Maintenance Programme	566		430	16		120				55	
<b>TOTAL</b>	<b>566</b>		<b>430</b>	<b>16</b>		<b>120</b>				<b>55</b>	
LA SCHEMES											
New Units (To Be Allocated)	13,000				500	2,500	4,500	4,500	1,000	1,271	
<b>TOTAL</b>	<b>13,000</b>				<b>500</b>	<b>2,500</b>	<b>4,500</b>	<b>4,500</b>	<b>1,000</b>	<b>1,271</b>	
PEEL & WESTERN EPHC											
Planned Maintenance Programme	902		252	220	430					88	
<b>TOTAL</b>	<b>902</b>		<b>252</b>	<b>220</b>	<b>430</b>					<b>88</b>	
RAMSEY & NORTHERN EPHC											
New Units Albert Road/Queens Pier Road	5,500		150	150	50	2,000	2,850	300		387	
Planned Maintenance Programme	3,000			50	100	1,700	1,000	150		293	
<b>TOTAL</b>	<b>8,500</b>		<b>150</b>	<b>200</b>	<b>150</b>	<b>3,700</b>	<b>3,850</b>	<b>450</b>		<b>680</b>	
ADAPTATIONS											
Planned Maintenance Programme	700			100	100	100	100	100	200	68	
<b>TOTAL</b>	<b>700</b>			<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>200</b>	<b>68</b>	
<b>LOCAL AUTHORITIES' HOUSING TOTAL</b>	<b>160,032</b>		<b>56,057</b>	<b>18,524</b>	<b>18,583</b>	<b>18,516</b>	<b>18,432</b>	<b>14,300</b>	<b>15,620</b>	<b>14,424</b>	

Note: The net revenue cost of Local Authorities' Capital Schemes is met in full by grant aid from the revenue estimates of the Department of Social Care

**CAPITAL SCHEMES PUT FORWARD FOR CONSIDERATION  
TO COMMENCE BEYOND 2014-15  
(NOT IN PRIORITY ORDER)**

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)			IMPLICATIONS	
		2015-16	2016-17	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	Number
<b>COMMUNITY CULTURE &amp; LEISURE</b>						
Douglas Railway Station - Structural Works/Canopy						
NSC Replacement Pool Flumes						
NSC Floating Floor						
Manx Radio Broadcasting House Refurbishment						
Snaefell Mountain Railway Track - Phase 3						
Steam Railway Track						
	7,550	1,600	1,200	4,750	648	
<b>ECONOMIC DEVELOPMENT</b>						
Abandoned Mine Capping						
	6,746			6,746	579	
<b>EDUCATION &amp; CHILDREN</b>						
Classroom Scheme - Phase 2						
Covered Play and Teaching Areas - Phase 4						
Westmoreland Road Primary School						
Dhoon School Extension						
Onchan School Phase 3						
Ballasalla New Primary School						
Kewaigue School Extension						
Castle Rushen High School						
University Centre - Learning Resources Centre						
IOM College Accommodation						
University Centre - New Car Park						
Disability Access Works to Department Sites - Phase 3						
Fire Certification Work to Schools - Phase 3						
Covered Play and Teaching Areas - Phase 4						
School Security						
Therapy Pool Strategy						
	75,256	2,223	8,128	64,904	7,258	16.33
<b>ENVIRONMENT, FOOD &amp; AGRICULTURE</b>						
National Glens Refurbishment Scheme						
	1,200			1,200	103	
<b>HEALTH</b>						
Residential Accommodation Medical Staff						
- Phase 4 - Conversion of Cronk Coar						
- Phase 5 - Replacement of Nurses Home						
Ambulance HQ						
Upgrade Noble's Hospital IT						
Community Care Support System 2 - Phase 1						
Community Care Support System 2 - Phase 2						
GP Surgery - Onchan						
Upgrade of Hospital IT - PAS MEDWAY to SIGMA						
	15,866	1,361	678	13,827	1,362	

**CAPITAL SCHEMES PUT FORWARD FOR CONSIDERATION  
TO COMMENCE BEYOND 2014-15  
(NOT IN PRIORITY ORDER)**

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2012)			IMPLICATIONS	
		2015-16	2016-17	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	Number
<b>HOME AFFAIRS</b>						
Douglas Fire Station Replacement						
	10,000			10,000	858	
<b>INFRASTRUCTURE</b>						
Regional Depot Strategy						
ATC Business Continuity						
Douglas Outer Harbour Development						
Port St Mary Marina						
Port St Mary Alfred Pier						
Ballasalla Relief Road						
Peel Road						
Foxdale						
Blackberry Lane						
	55,909	6,605	18,305	30,999	4,813	
<b>SOCIAL CARE</b>						
Children and Young Persons						
Janet's Corner						
Provision of Community Homes/Independent Living						
Replacement/Major Refurbishment/Upgrade of properties						
New Housing Stock						
Jurby Army Camp Plots & infrastructure						
	23,309	560	20	22,729	2,001	
<b>MANX MUSEUM &amp; NATIONAL TRUST</b>						
Laxey Wheel						
Collection Store						
	6,050	200	500	5,350	652	1.50
<b>WATER AND SEWERAGE AUTHORITY</b>						
Regional Sewerage Strategy 2						
	33,560			33,560	2,881	
<b>SUMMARY</b>						
COMMUNITY CULTURE & LEISURE	7,550	1,600	1,200	4,750	648	
ECONOMIC DEVELOPMENT	6,746			6,746	579	
EDUCATION & CHILDREN	75,256	2,223	8,128	64,904	7,258	16.33
ENVIRONMENT, FOOD & AGRICULTURE	1,200			1,200	103	
HEALTH	15,866	1,361	678	13,827	1,362	
HOME AFFAIRS	10,000			10,000	858	
INFRASTRUCTURE	55,909	6,605	18,305	30,999	4,813	
SOCIAL CARE	23,309	560	20	22,729	2,001	
MANX MUSEUM & NATIONAL TRUST	6,050	200	500	5,350	652	1.50
WATER AND SEWERAGE AUTHORITY	33,560			33,560	2,881	
	235,446	12,549	28,831	194,065	21,154	17.83