

# **BUDGET REPORT AND ESTIMATES 2011-12**

## **Treasury – Yn Tashtey**

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# FINANCIAL FORECAST 2011-12 TO 2013-14

## REVENUE ACCOUNT

2010-11 Probable £m		2011-12 Estimate £m	2012-13 Forecast £m	2013-14 Forecast £m
<b>537</b>	Income	<b>535</b>	<b>574</b>	<b>616</b>
<b>535</b>	Expenditure	<b>533</b>	<b>574</b>	<b>613</b>
<b>2</b>	<b>Surplus</b>	<b>2</b>	<b>0</b>	<b>3</b>
<b>39</b>	Operating Balance brought forward	<b>41</b>	<b>43</b>	<b>43</b>
<b>41</b>	Operating Balance carried forward	<b>43</b>	<b>43</b>	<b>46</b>

## CAPITAL ACCOUNT

2010-11 Probable £m		2011-12 Estimate £m	2012-13 Forecast £m	2013-14 Forecast £m
<b>28</b>	Receipts	<b>31</b>	<b>50</b>	<b>55</b>
<b>80</b>	Payments	<b>101</b>	<b>76</b>	<b>68</b>
<b>(52)</b>	Excess of Receipts over Payments	<b>(70)</b>	<b>(26)</b>	<b>(13)</b>
<b>117</b>	Balance brought forward	<b>78</b>	<b>19</b>	<b>3</b>
<b>13</b>	Transfer from Housing Reserve Fund	<b>11</b>	<b>10</b>	<b>10</b>
<b>78</b>	Balance carried forward	<b>19</b>	<b>3</b>	<b>0</b>

Note: Capital payments include Manx Electricity Authority borrowing requirements.

Figures subject to rounding

# BUDGET REPORT 2011-12

## 1. INTRODUCTION

Many people have said to me that there could be no worse time to take over the role of Treasury Minister than the current period, where we are faced with a reduction in our income following the revision of our VAT sharing agreement. On the contrary, I believe that it is providing Treasury with the necessity to focus ever more clearly on the needs of the individual and of businesses in our community and how we can best provide for them and the future economy of our Island in these challenging times.

During the process of reviewing the submissions of departments and throughout the year I have been greatly assisted by my colleagues Mr. Braidwood MLC and Mr. Lowey MLC. They have advised, challenged and supported me through the process that has led to the compilation of this Budget. Equally, my colleagues in the Council of Ministers have robustly challenged the budgets of their own departments and have delivered significant savings when called upon to do so.

As a result spending in 2011-12 will be some £11 million less in cash terms than planned a year ago. We have absorbed £19 million of additional costs which would normally have been funded in delivering a lower spend next year than that provided for in 2010-11.

We are entering the second year of a five year programme designed to re-balance our finances. While we have gone through the difficult process of balancing the books, we have been conscious of the need to seek to maintain stability in the lives of the people who make up our community. We have endeavoured to protect those in our island who are most vulnerable and in need of support, whilst making the difficult and necessary reductions to our Budget in a careful and planned way.

There is still much to do. Across Government the longer term change programme, "Transforming Government", has begun. By April, centralised teams for finance processing and HR will have been created and will be delivering financial savings. By releasing rental premises and relocating staff we will save in the region of £400,000 on our annual estate costs. In addition to making savings we believe that this programme will provide a more effective and efficient delivery of service. These actions are needed if we are to return to a balanced overall fiscal position.

We acknowledged last year that our income is likely to be lower than previously planned for a considerable period of time. The effect of the global financial crisis continues to have its impact on us as the international financial arena comes to grips with a world that has changed and is continuing to evolve. We are not immune from the circumstances that prevail in the outside world and have to be prepared to change and adapt quickly to new conditions.

We are well equipped to do that. As a small proud nation we frequently call on the positive traits of our character, resilience, strength and flexibility and I know these will stand us in good stead to face the challenges that will undoubtedly come. I believe that in working together through this difficult period we will continue to prosper in the years ahead.

## 2. MAIN FEATURES OF THE BUDGET

### Full Year Cost

Due to Government action, spending has been reduced further and faster than previously planned.

In 2011-12 -

- We have achieved further savings of £25 million in addition to the £26 million delivered last year
- Spending is £11 million below last year's rebalancing plan.
- Staff costs are £26 million (8%) below the 2011-12 projected level and £9 million below last year's actual budget.
- Staffing was reduced by 99 posts last year. This year there will be a further reduction of 285 posts. Therefore, the reduction over two years will be 384 posts.

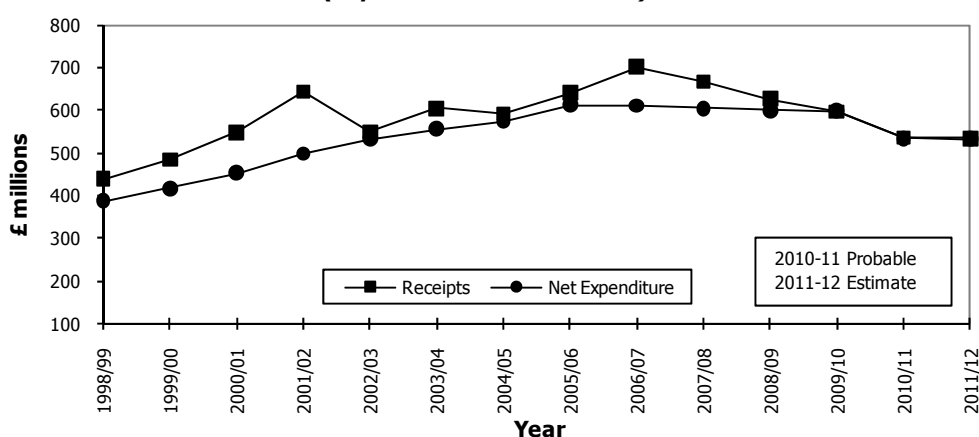
In addition to these savings we have accommodated -

- Gross Spending on benefits of £248 million, £10 million (4%) higher than last year, including £141 million on the State Pension and Pension Supplement.
- Net spending on Health up by £7.5 million (6.5%), after adjusting for the transfer of shared services functions.
- A Capital Programme of £101.8 million for Government Departments and Statutory Boards.
- £67 million of construction schemes including, £21.2 million to be spent in the Local Authorities' Housing Programme.

In respect of Taxation -

- The income tax standard 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 married 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.
- Increase in Personal Allowance Credit from £650 to £700 per person or £1,400 per couple £710,000
- Removal of Tax relief on Class 4 National Insurance Contributions but do not increase rates of National Insurance on Class 1,2 or 4 contributions by 1% as introduced in the United Kingdom from April 2011. (£870,000)
- Removal of Tax relief on new Educational Deeds of Covenant, and reallocation to student awards. (£40,000)
- Cap on Mortgage and Loan Interest relief reduced by £2,500 to £7,500 per person per annum. (£490,000)

**Government Net Revenue  
at Constant Prices  
(September 2010 Price Base)**



### 3. BUDGET STRATEGY

The Budget Strategy outlines the key targets and deliverables underlying the Budget decisions. 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 2014-15.  
*Rebalancing plan ahead of target, with spending lower than planned a year ago.*
- 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 2010-11 is 83%, below target but in line with that of 2009-10 and higher than 66% the year before.*
- To achieve the statutory annual surplus of receipts over payments.  
*The surplus is estimated to be £1.7 million for 2010-11 and £1.9 million for 2011-12.*
- To remove the requirement for Government subvention to the MEA.  
*No MEA subvention for 2010-11. Capital advances still made and repayments of previous borrowings.*
- To facilitate sustainable economic development and diversification.  
*Simplification of various financial assistance schemes to assist applicants.*
- To simplify the corporate and personal taxation regimes.  
*Cap reduced on mortgage and other reliefs. Educational Covenant relief withdrawn.*
- To ensure fairness in the raising of taxation and charges, and to understand the aggregate impact of these on different groups.  
*Increase of £50 to Personal Allowance Credit, in respect of rising VAT and Electricity Charges*
- 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 £7 million annual deficiency on expenditure against budget.*

#### Medium Term Rebalancing Strategy

As indicated last year, Treasury have updated the five year plan in light of changed circumstances.

Income shortfalls resulting from the renegotiation of the revenue sharing arrangements in 2009 have been reduced by increases in other income such as direct tax, and by the addition of the benefit of the rise in the rate of VAT to 20%.

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

£ million	2010-11	2011-12	2012-13	2013-14	2014-15
2010 Budget shortfall	85	142	142	142	142
2011 Budget shortfall	68	114	114	114	114
Improvement	17	28	28	28	28

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

<b>£ million</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
Capital transfers	24	44	39	39	33
Spending reductions	26	51	54	57	60
Taxation/Charges	20	21	21	21	21
Reserves/(Surplus)	(2)	(2)	0	(3)	0
<b>Total</b>	<b>68</b>	<b>114</b>	<b>114</b>	<b>114</b>	<b>114</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. There is currently no requirement to withdraw funds from reserves to balance the revenue budget.

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

The Treasury has remained focussed on balancing the budget despite the shortfall in receipts resulting from the reduction in the share of VAT in 2010. The rise in the rate of VAT to 20% has improved the financial forecasts. Despite this, 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%, decreasing the annual allocation from Revenue into the Capital Fund for 2010-11;
- 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:

- fully accommodate the cost of pay awards and loan charges;
- provide inflation related benefit increases in excess of 4%; and
- provide for increased spending in key areas such as Health and Social Care, including additional costs in respect of reciprocal health care and treatment in the United Kingdom which together cost around £11.7 million per annum.

#### **5. 2010-11 PROBABLE**

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

Capital spending by Departments will be below the originally estimated £96.1 million, with probable spending anticipated at £80.0 million (83.3%).

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

At £536.7 million, probable income is £16.7 million, or 3.2% above the estimate for the year. The following table illustrates the differences between estimate and probable for the main sources of income:

Income Source	Estimate £m	Probable £m	Difference £m	%
Value Added Tax	244.2	254.5	10.3	4.2
Resident Income Tax	142.1	147.0	4.9	3.5
Company Tax	15.5	20.0	4.5	29.0
Non-Resident Tax	6.8	4.0	(2.8)	(41.2)
Hydrocarbon Oils	33.2	32.5	(0.7)	(2.1)
Tobacco, etc.	22.6	24.1	1.5	6.6
Other	55.6	54.6	(1.0)	(1.8)
	<b>520.0</b>	<b>536.7</b>	<b>16.7</b>	<b>3.2</b>

Overall spending is estimated at £535 million. No supplementary votes have been approved, and overall spending is expected to come in on budget.

## 6. 2011-12 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 2011-12, 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 totalling £47.6 million.
- Column 2** Schemes totalling £33.1 million, being loan schemes, continuing schemes, minor capital works and fees, along with borrowing requirements of the MEA.
- Column 3** New schemes totalling £21.1 million.

Capital spending will be funded by means of repayments from Departments and Statutory Boards totalling £26 million, part of the cash balances brought forward from 2010-11 of £79 million, transfers from the Housing Reserve Fund of £11.1 million, and capital and external receipts of £5 million.

### 6.2. REVENUE ESTIMATES

Estimated net revenue spending on voted services of £533.2 million is to be met from estimated taxation and other Treasury income of £535.1 million, providing a surplus for the year of £1.9 million.

Net Departmental spending is estimated to reduce by £1.8 million or 0.3% over the current year's estimate. The main areas of change relate to:

- increased Departmental receipts of £1.0 million;
- committed growth and inflation of £11.8 million;
- loan charge increase of £1.4 million;

- revenue funded social security costs of £3.1 million;
- committed spending on staff pay increases and increments of £4.0 million; and
- other spending reductions totalling £21.1 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 equally between the Sports Council, Arts Council and Manx Heritage Foundation. Grants from Treasury and the DCCL have been reduced. Including these each body is expected to receive:

	Annual Grant 2011-12	Lottery Duty 2011-12	Total 2011-12	Estimate 2010-11
Manx Lottery Trust	£300,000	£100,000	£400,000	£400,000
Sports Council	£149,000	£300,000	£449,000	£494,000
Arts Council	£178,000	£300,000	£478,000	£523,000
Manx Heritage Foundation	£107,000	£300,000	£407,000	£424,600

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. The budget made available to the Overseas Aid Committee will remain at £2.4 million for 2011-12.

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

Department	Budget 2010-11 £m	Pay Increases £m	Inflation & Adjustments (inc. Receipts) £m		Loan Charges £m	Budget Savings £m	Budget 2011-12 £m	Increase over Budget 2010-11 £m %	
Community, Culture & Leisure	18.20	0.00	0.26	0.47	(1.53)	17.40	(0.80)	(4.4)	
Economic Development	15.43	0.08	0.90	0.01	(1.40)	15.02	(0.40)	(2.6)	
Education & Children	99.15	1.83	(0.10)	0.25	(5.44)	95.69	(3.46)	(3.5)	
Environment, Food & Agriculture	16.38	0.04	(0.10)	0.03	(1.09)	15.26	(1.12)	(6.8)	
Health	115.53	1.29	7.11	0.91	(3.48)	121.37	5.83	5.0	
Home Affairs	34.08	0.16	0.05	0.09	(2.77)	31.62	(2.46)	(7.2)	
Infrastructure	37.63	0.08	(1.62)	0.90	(2.27)	34.73	(2.91)	(7.7)	
Social Care	136.72	0.16	4.69	(1.27)	(4.08)	136.22	(0.50)	(0.4)	
Treasury	17.77	0.19	0.24	(0.00)	0.79	18.99	1.22	6.9	
	<b>490.90</b>	<b>3.83</b>	<b>11.44</b>	<b>1.39</b>	<b>(21.27)</b>	<b>486.30</b>	<b>(4.60)</b>	<b>(0.9)</b>	
Executive Government (Pensions)	18.14		1.86			20.00	1.86	10.3	
Executive Government (Other)	15.00	0.00	0.02	0.00	0.71	15.73	0.74	4.9	
Manx Museum & National Trust	4.22	0.01	0.09	0.03	(0.37)	3.99	(0.24)	(5.6)	
Road Transport Licensing Committee	0.16	(0.00)	0.00	0.00	(0.00)	0.15	(0.00)	(1.7)	
Communications Commission	(0.39)	0.00	0.17	0.00	(0.05)	(0.26)	0.12	(31.3)	
Financial Supervision Commission	2.27	0.00	(0.01)	0.00	(0.05)	2.21	(0.06)	(2.6)	
Gambling Supervision Commission	(1.29)	0.00	0.27	0.00	0.00	(1.01)	0.27	(21.3)	
Insurance and Pensions Authority	0.42	0.05	0.14	0.00	(0.14)	0.47	0.05	12.4	
Office of Fair Trading	0.71	0.01	0.03	0.00	(0.04)	0.70	(0.01)	(1.2)	
Legislature	4.86	0.05	0.08	0.00	(0.10)	4.89	0.03	0.6	
(figures subject to rounding)	<b>535.00</b>	<b>3.96</b>	<b>14.09</b>	<b>1.42</b>	<b>(21.30)</b>	<b>533.16</b>	<b>(1.83)</b>	<b>(0.3)</b>	

The above figures reflect staffing budget transfers due to the introduction of shared services. The table below shows what the net spending of departments would have been without the budget adjustments related to shared services.

Department	Budget 2010-11 £m	Changes identified above £m	Budget 2011-12 £m	reverse shared service impact £m	Budget excl shared service £m	Increase over Budget 2010-11 £m %	
Community, Culture & Leisure	18.20	(0.80)	17.40	0.34	17.74	(0.46)	(2.5)
Economic Development	15.43	(0.40)	15.02	0.18	15.21	(0.22)	(1.4)
Education & Children	99.15	(3.46)	95.69	0.60	96.29	(2.85)	(2.9)
Environment, Food & Agriculture	16.38	(1.12)	15.26	0.09	15.35	(1.03)	(6.3)
Health	115.53	5.83	121.37	1.63	123.00	7.46	6.5
Home Affairs	34.08	(2.46)	31.62	0.21	31.83	(2.25)	(6.6)
Infrastructure	37.63	(2.91)	34.73	0.69	35.41	(2.22)	(5.9)
Social Care	136.72	(0.50)	136.22	0.00	136.22	(0.50)	(0.4)
Treasury	17.77	1.22	18.99	(2.46)	16.53	(1.24)	(7.0)
	<b>490.90</b>	<b>(4.60)</b>	<b>486.30</b>	<b>1.28</b>	<b>487.58</b>	<b>(3.32)</b>	<b>(0.7)</b>
Executive Government (Pensions)	18.14	1.86	20.00	0.00	20.00	1.86	10.3
Executive Government (Other)	15.00	0.74	15.73	(1.32)	14.41	(0.59)	(3.9)
Manx Museum & National Trust	4.22	(0.24)	3.99	0.04	4.03	(0.19)	(4.6)
Road Transport Licensing Committee	0.16	(0.00)	0.15	0.00	0.15	(0.00)	(1.7)
Communications Commission	(0.39)	0.12	(0.26)	0.00	(0.26)	0.12	(31.3)
Financial Supervision Commission	2.27	(0.06)	2.21	0.00	2.21	(0.06)	(2.6)
Gambling Supervision Commission	(1.29)	0.27	(1.01)	0.00	(1.01)	0.27	(21.3)
Insurance and Pensions Authority	0.42	0.05	0.47	0.00	0.47	0.05	12.4
Office of Fair Trading	0.71	(0.01)	0.70	0.00	0.70	(0.01)	(1.2)
Legislature	4.86	0.03	4.89	0.00	4.89	0.03	0.6
(figures subject to rounding)	<b>535.00</b>	<b>(1.83)</b>	<b>533.16</b>	<b>(0.00)</b>	<b>533.16</b>	<b>(1.83)</b>	<b>(0.3)</b>

## 7. OPERATING BALANCE

The expected operating balance of £41 million carried forward from 2010-11 to 2011-12 is £23 million more than the original estimate.

	£ million
Estimate 2010-11	17.31
Plus increase in balance from 2009-10	21.64
	<hr/> 38.95
Plus increased receipts	16.74
Less sum earmarked from reserves	(15.00)
Probable 2010-11	<hr/> 40.69

The level of operating balance to be carried forward from 2011-12 is estimated to be £43 million or 8% 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. For 2011-12 it is important that existing reserves are re-prioritised in order to allow funding for the restructuring of Government, and the ongoing savings that will flow from it.

## 9. RESERVE FUND

The interest on the Reserve Fund and Currency Account will continue to be used to support the General Revenue Account. In 2010-11, this amounts to £9,014,000.

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 anticipated eventual cost of advancing funds under the Depositors' Compensation Scheme, £5 million, has been charged to the Reserve Fund this year.

## 10. OTHER FUNDS

### 10.1 PUBLIC SECTOR EMPLOYEES PENSION RESERVE.

The Public Sector Employees Pension Reserve was created to cover the emerging pensions liability. Treasury estimate that the current liability in respect of past service is approximately £1,445 million as at 31<sup>st</sup> March 2011 and will be around £1,510 million as at 31<sup>st</sup> March 2012. The book value of the Reserve therefore represents 14.4% of liabilities at the 31<sup>st</sup> March 2011 and 13.6% of liabilities at 31<sup>st</sup> March 2012.

Treasury estimate a shortfall in the current year of around £7 million on the net revenue budget of £18.14 million in respect of actual pension costs, that will be met from this reserve, and have estimated a similar shortfall next year on a revised net budget of £20 million, although the ultimate need for this will depend upon the level of transfers in and out of the pension fund. Provision is included within these figures for one-off costs associated with reducing staff numbers. The growth in pension costs will continue to put pressure on public finances until such time as revised pension reform arrangements are put in place, which are due to be implemented from April 2012.

Finally, Treasury will be providing in the annual accounts an FRS 17 Statement of pension liabilities for the y/e 31<sup>st</sup> March 2011. Due to the method of calculation of this figure (and the requirement to use a lower risk rate of return on required investments), it is likely that overall pension liabilities under this calculation could be around 33% higher than those indicated above. As a larger proportion of the actual pension reserve is invested in equities

Treasury will continue to use a higher rate of return for planning and budgeting purposes, but will also show the FRS 17 figure to comply with accounting standards.

The market value of the Reserve at 31st December 2010 was £243 million.

## **10.2 GOVERNMENT MARKETING INITIATIVES FUND**

The Marketing Initiatives Fund continues to be used to promote the Island and its business opportunities. In 2010-11 it has been used to promote TV Tourism campaigns, the Small States Financial Management Initiative, The promotion of the Space, Shipping, Retail and Agricultural sectors and the TT.

## **10.3 E-COMMERCE/ICT FUND**

This fund has been 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. This fund will be topped up with £500,000 from the Internal Media Development Fund during 2010-11 and £1 million from the Currency Account during 2011-12 to support the development of one stop shops and the customer first programme.

## **10.4 MEDICAL INDEMNITY FUND**

The Medical Indemnity Fund continues to provide for medical claims prior to 2005. The likelihood of claims resulting in payments and timing of such payments is difficult to predict however, the total value of outstanding claims is estimated to be around £6 million at the 31st March 2011, with a reserve value of £4.6 million.

From 1st April 2010, and following an assessment of claims experience and premiums paid, the DHSS ceased its purchase of medical insurance from the Medical Protection Society, and reverted to self-insurance. This will result in additional claims on the reserve, and potential requirements for additional financial provision, in the years ahead, although the timing and value of these are as noted before difficult to predict.

## **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 million in the current year, with the Attorney General's Chambers indicating a further £400,000 will be required. This reserve will be topped up a transfer of £2 million from the Visitor Facility Improvement Fund in 2010-11, and £1 million from the Currency Account in 2011-12.

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

This fund continues to be used to fund energy improvements including Bright Ideas, Cosy Homes and energy saving schemes, particularly in schools. It is used to fund applications for double glazing, insulation, and energy efficient boilers under the House Improvement and Energy Conservation Scheme.

## **10.7 COMMONWEALTH YOUTH GAMES FUND**

A transfer of £230,000 is planned from the Visitor Facility Improvement Fund to support the Commonwealth Youth Games in 2011. The Fund is planned be fully spent on hosting the prestigious games this year and will be closed thereafter.

## **10.8 VISITOR FACILITY IMPROVEMENT FUND/FINANCIAL SERVICES INWARD INVESTMENT FUND.**

The balance on these funds after transfers will be transferred to the Economic Development Fund as a result of the planned simplification of economic support applications.

## **10.9 RESTRUCTURING FUND**

The restructuring plans that are required to deliver a reduced level of ongoing expenditure have been agreed, and this specific fund has been set up to deliver those objectives. Treasury have decided to top up the Restructuring Fund with £500,000, based on the implementation plan, to be transferred from the closure of the Land Registry Indemnity Fund.

## **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. Detailed design is now progressing for Douglas, Ramsey, Peel and Castletown. Major regeneration work will start in Douglas and Ramsey in late spring 2011. It is anticipated that major works will also commence in Peel and Castletown during 2011-12.

In addition, the Fund is used to provide financial assistance to retailers within regeneration zones to improve the external appearance of their properties. The fund also provides an opportunity for local authorities and others to improve their town and village centres.

## **11. NATIONAL INSURANCE CONTRIBUTIONS**

By virtue of a reciprocal agreement, significant 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.

NIC 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.

### **Employed Earners**

From April 2011 the UK will increase the standard rate of Class 1 NIC for employees from 11% to 12%, and for employers from 12.8% to 13.8%. The employees' additional rate will also be increased by 1% to 2%.

The rates in the Isle of Man in 2011-12 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 UK will increase the thresholds at which employees and employers start to pay Class 1 NIC from £110 per week to £139 and £136 per week respectively from April 2011.

The threshold in the Isle of Man will remain the same for both employees and employers; and will be increased from £110 to £115 per week.

For 2011-12, the Class 1 NIC upper earnings limit (UEL) in the UK will be reduced from its current level of £844 per week to £817 per week. In the Isle of Man however, the UEL will be increased from £730 per week to £750 per week from April 2011.

For 2011-12 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 £750	11%	12.8%
Over £750	1%	12.8%

For employers who operate a contracted-out pension scheme there is a rebate on both the employees' and employers' NIC paid on earnings below the UEL. For employees the rebate is 1.6% and for employers it is 3.7% for salary-related schemes and 1.4% for money purchase schemes.

### **Self-employed contributors**

From April 2011 the UK will increase the rates of Class 4 NIC from 8% to 9% on profits up to the upper profits limit and from 1% to 2% on profits above this limit. The rates in the Isle of Man will remain unchanged at 8% and 1%, respectively.

For 2011-12, the lower profits limit at which Class 4 NIC become payable in the Isle of Man will rise from £110 per week to £115 per week and the upper profits limit will increase from £730 to £750 per week. This compares to the UK limits of £139 and £817 per week, respectively.

<b>Total Weekly Profits</b>	<b>Self-employed Class 4 NIC</b>
Up to £115	Nil
£115.01 to £750	8%
Over £750	1%

Self-employed Class 2 NIC will increase from £2.40 per week to £2.50 per week from April 2011. Class 2 NIC are not profit-related, but self-employed people can apply for exemption if their net earnings from self-employment are below £5,315 in the year.

## **12. SOCIAL SECURITY BENEFITS**

The total cost of next year's Social Security Budget is expected to be £247.7 million, accounting for 28.2` % of all Government gross spending, summarised as follows:

	£ million
Benefit Payments from:	
National Insurance Fund	162.8
General Revenue	72.6
	<u>235.4</u>
Administration Expenses	5.8
Rebates to Pension Providers	6.5
	<u>247.7</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 11th April 2011. The total cost of the uprating of benefits, including caseload growth and local enhancements, is estimated at £10.7 million in 2011-12 compared with the 2010-11 budget.

Benefit	Uprating increase %	2010-11		2011-12
		Estimate	Probable	Estimate
		£m	£m	£m
Retirement Pension	4.6	104.5	103.9	108.7
Pension Supplement	4.6	30.4	30.7	32.1
Retirement Pension Premium	3.1	2.0	2.0	2.0
Income Support *	4.5	26.7	27.1	28.3
Child Benefit	-	18.9	19.1	19.2
Incapacity Benefit	3.1	8.9	8.9	9.2
Disability Living Allowance	3.1	7.2	7.9	8.2
Attendance Allowance	3.1	3.7	3.9	4.1
Bereavement Benefits	3.1	1.3	1.3	1.4
Maternity, Adoption & Paternity Allowances	4.1	4.6	4.6	4.8
Other benefits & payments*	2.5	3.1	3.3	3.9
Christmas Bonus	-	1.9	1.9	1.9
Family Income Supplement *	4.5	5.8	6.0	6.4
Jobseeker's Allowance*	4.5	4.6	3.9	4.1
Nursing Care Contribution	-	1.0	1.1	1.1
		<b>224.6</b>	<b>225.6</b>	<b>235.4</b>

\* uprating increase = average figure.

## 12.1 Pension Supplement

The rate of Pension Supplement is 48.8% of basic retirement pension. As 100% basic pension from April 2011 will be £102.15 per week, the supplement will be £49.85.

	UK per Week	IOM per Week
	£	£
<b>Retirement Pension</b> (Basic Rate)	102.15	102.15
Plus (for entitled pensioners)		
<b>Pension Supplement</b>	-	49.85
	<hr/> 102.15	<hr/> 152.00
Plus (for entitled pensioners)		
<b>Retirement Pension Premium (max.)</b>	-	14.45
<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 £243.05, will be £79.70 per week higher than the basic pensions of £163.35 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 4.7% to £680.12 and £421.75 respectively from April 2011.
- The private sector housing costs limits are increased from April 2011 as follows:
  - single claimant or couple:
    - without children from £115.00 to £116.00
    - with one dependent child from £140.00 to £146.00
    - with two dependent children from £152.00 to £158.00
    - with three or more dependent children from £167.00 to £174.00

The housing increases within income support are also being applied to income based Jobseeker's Allowance, Family Income Supplement and Disability Working Allowance.

## **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 married couple.

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 standard 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 married couple.

The maximum income tax liability is unaltered at £115,000 or £230,000 for a jointly assessed married couple for the 2011-2012 tax year.

The Personal Allowance Credit is increased by 7.7% from £650 to £700 from 6 April 2011. The full payment will be made to all eligible individuals whose income for the year ended 5 April 2011 is equal to or less than £9,300. All amounts and limits are doubled for jointly assessed married couples.

The deduction available to an individual in respect of interest paid on loans or mortgages will be limited to a maximum of £7,500 for a single person and £15,000 for a jointly assessed married couple for the 2011-12 tax year.

Tax relief in respect of educational deeds of covenant is restricted to payments made under covenants entered into on or before 5 April 2011 and where the student is in qualifying full time education at that date.

Tax relief in respect of Class 4 National Insurance Contributions is abolished with effect from the 2011-12 tax year.

#### **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 2011-12**

The table on the following page summarises tax rates and allowances.

## **INCOME TAX RATES AND ALLOWANCES 2011-12**

### **Individuals**

Basic rate (see note 1)	10% on £10,500
Higher rate (see note 1)	20% on balance
Maximum income tax liability (see note 4)	£115,000

### **Personal Allowances**

	<b>£</b>
Single person	9,300
Married couple (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	700

### **Companies**

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

## **NOTES**

1. For the 2011-12 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 married couple	10% on the first £21,000 of taxable income and 20% on the balance
2. For the 2011-12 tax year a resident jointly assessed married couple are entitled to a combined allowance of £18,600 made up of:-
 

Husband	£9,300
Wife	£9,300

The allowances are fully transferable between husband and wife whilst the couple are living together. Special arrangements apply in the years of marriage or separation or where independent taxation applies.
3. The Personal Allowance Credit upper income limit and credit payable are doubled for jointly assessed married couples to £18,600 and £1,400 respectively.
4. For the 2011-12 tax year, a resident's tax liability is capped at £115,000 (£230,000 for a jointly assessed married couple).

## 13.4 INCOME TAX ACCOUNT

### Income Tax Account

The information presented on this page is based on the year to 31 March 2009, 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		150,813,060
Company tax		23,810,235
Non-resident tax		9,621,725
Interest on overdue tax		499,646
Late return penalties		507,290
EU Savings Directive		5,346,779
		<u>190,598,735</u>
Interest on overpaid tax	(297,553)	
Personal Allowance Credit	(5,097,167)	
Superannuation	62,494	
Compensation – Class 4 relief	(669,781)	
Minimum pension contribution	<u>(109,676)</u>	
		<u>(6,111,683)</u>
		<u>184,487,052</u>

The approximate cost of personal allowances (including single parent, blind and disabled persons' allowances) based on the 2008-09 tax year was **£82.5 million** when each allowance is considered separately or **£89.7 million** when considered cumulatively.

The cost of other deductions for the 2008-09 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	13,760	66.75	730	<b>10.05</b>
Loan interest	14,921	14.00	134	<b>2.00</b>
Alimony and maintenance	1,007	3.81	566	<b>0.57</b>
Educational deed of covenant	832	4.36	829	<b>0.69</b>
Charitable deed of covenant	620	0.81	194	<b>0.12</b>
Charitable giving	1,929	1.93	145	<b>0.28</b>
Private medical insurance	889	1.76	270	<b>0.24</b>
Nursing expenses	426	3.27	376	<b>0.16</b>
Mariner's exemption	34	1.52	2,059	<b>0.07</b>

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

Personal Allowance Credit – Increased from £220 maximum to £700 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 2011-12 the financial resources to be applied to meet the cost of the MEA financial package are:

	<b>£ million</b>
<b>Revenue Expenditure Grants</b>	0.0
The equivalent figure for 2010-11 was nil.	
<b>Repayable Capital Expenditure</b>	<b>£ million</b>
MEA Capital Borrowing Requirement	10.4
Further advance for Natural Gas Network	9.4
Repayment of previous borrowings	(2.3)
Total	<u><b>17.5</b></u>

The comparable figure for 2010-11 was £13.9 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. Sums advanced under the Early Payment Schemes form part of depositors' compensation entitlement under the Depositors' Compensation Scheme and will therefore be recovered from the Scheme Manager.

Combined payments in excess of £200 million have been paid to over 8,800 claimants under the Early Payment Schemes and Depositors' Compensation Scheme. In accordance with the Depositors' Compensation Scheme Regulations, new claims were accepted up until 27 November 2010. As at 31 December 2010 the Joint Liquidators of Kaupthing Singer & Friedlander (Isle of Man) Limited had paid four dividends totalling 61.1 pence in the pound and the 'LOW' outcome estimated by the Joint Liquidators was 85 pence in the pound.

The advances and repayments to 31 December 2010 were –

	£m
<b>Advances</b>	
Early Payment Schemes (up to £10,000)	84.4
Advance to Depositors Compensation Scheme Manager (DCS)	130.0
Total Advanced by Treasury	214.4
<b>Repayments</b>	
DCS following Liquidation Proceeds	(148.4)
Held by DCS Manager for future repayment (received Jan 2011)	(15.0)
Total Repaid or held on behalf of Treasury	(163.4)
<b>Current net exposure to liquidation</b>	<b>51.0</b>
<b>Projected final exposure (excluding DCS costs)</b>	<b>5.0</b>

Notes

1. Projected final exposure estimated by Chief Accountant based on Joint Liquidators' 'LOW' outcome projection of 85 pence in the pound. Current forecast of the Liquidator is for a final dividend return in the region of 95 pence in the pound.
2. A transfer of £5 million will be made during the year from the Reserve Fund to General Revenue 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 £1.2 million and £0.4 million respectively, based on an outcome of 85 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 £18.5 million.

## 17. CONCLUSION

A Budget is just a snapshot in time. It is important to remember that it represents a year's work on compiling and reviewing estimates, implementing savings, seeking new sources of income and considering changes in policy. During periods of significant change such as we have seen recently it is more likely than ever that one Budget will become outdated before the next is written, and that events will conspire to force reconsideration of the direction in which we are heading.

A combination of increased receipts and lower costs have brought us back to a balanced budget for 2011-12. But if I have learnt anything in my first year as Treasury Minister, it is that we can take nothing for granted, further changes are likely and there are many more challenges still to face.

There is no doubt that the public expect to see Government change, to deliver more, or at least, as much with less. Our challenge is to use the resources that we have at our disposal efficiently and effectively.

There is a temptation to believe that there is a miracle cure to our current difficulties, but there is not. The fact remains that it will be for all of us to pull together to move the Island forward in a way that we can continue to provide for those most vulnerable in our society, meet the needs of today and provide a secure and prosperous economy for future generations.

In the words of President Eisenhower, we need to "balance the actions of the moment and the national welfare of the future".

I believe this budget provides us with the opportunity to do that and I commend it to Honourable Members.

**HON. A.V. CRAINE, M.H.K.,**  
**MINISTER FOR THE TREASURY**  
**15<sup>th</sup> February 2011**

GENERAL REVENUE ACCOUNT SUMMARY				
Actual 2009-2010	Estimate 2010-2011	Probable 2010-2011		Estimate 2011-2012
£	£	£		£
372,922,034	337,900,000	350,000,000	<b>INCOME</b>	
186,468,919	166,800,000	172,980,000	(see Page 31)	
10,195,620	15,300,000	13,764,000	Customs and Excise	342,000,000
			Income and Other Taxes	179,000,000
			Other Treasury Income	14,062,000
<b>569,586,573</b>	<b>520,000,000</b>	<b>536,744,000</b>		<b>535,062,000</b>
			<b>EXPENDITURE - VOTED SERVICES</b>	
			(see Pages 20-23)	
			<b>Government Departments</b>	
19,408,195	18,196,375	18,153,000	Community, Culture & Leisure	17,395,000
27,563,057	15,428,774	15,382,000	Economic Development	15,024,264
103,900,634	99,149,500	99,149,500	Education & Children	95,685,700
18,205,906	16,382,291	16,040,000	Environment, Food & Agriculture	15,262,000
124,989,831	115,534,925	115,535,000	Health	121,367,412
37,474,612	34,079,000	34,079,000	Home Affairs	31,619,500
56,873,317	37,633,287	36,658,000	Infrastructure	34,725,775
134,259,112	136,722,122	138,127,000	Social Care	136,217,000
21,016,931	17,771,000	17,686,000	Treasury	18,990,920
<b>543,691,595</b>	<b>490,897,274</b>	<b>490,809,500</b>		<b>486,287,571</b>
			<b>Other Bodies</b>	
26,485,200	33,136,000	33,203,000	Executive Government	35,728,120
4,912,770	4,224,000	4,114,000	Manx Museum & National Trust	3,988,435
119,014	157,000	157,000	Road Transport Licensing Committee	154,000
(7,761,504)	1,725,726	2,255,656	Statutory Boards	2,105,240
<b>23,755,480</b>	<b>39,242,726</b>	<b>39,729,656</b>		<b>41,975,795</b>
4,950,072	4,859,000	4,459,000	Legislature	4,889,400
<b>572,397,147</b>	<b>534,999,000</b>	<b>534,998,156</b>	<b>TOTAL VOTED SERVICES</b>	<b>533,152,766</b>
			<b>TRANSFER FROM RESERVES</b>	
(2,810,574)	1,000	1,745,844	Excess of Income over Expenditure	1,909,234
41,758,043	17,312,042	38,947,469	Add: Balance Brought Forward	40,693,313
<b>38,947,469</b>	<b>17,313,042</b>	<b>40,693,313</b>	<b>Balance Carried Forward</b>	<b>42,602,547</b>

	REVENUE ESTIMATES 2011-2012		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
<b>COMMUNITY, CULTURE AND LEISURE</b>			
Corporate Services	961,000		961,000
<b>CULTURE AND LEISURE DIRECTORATE</b>			
Directorate Management	1,990,000		1,990,000
Sports and Recreation	2,537,000		2,537,000
Arts and Entertainment	2,676,000		2,676,000
<b>sub-total</b>	<b>7,203,000</b>		<b>7,203,000</b>
<b>PUBLIC TRANSPORT DIRECTORATE</b>			
Income		3,735,000	(3,735,000)
Administration & Commercial	2,361,000		2,361,000
Operations	7,392,000		7,392,000
Engineering	3,213,000		3,213,000
<b>sub-total</b>	<b>12,966,000</b>	<b>3,735,000</b>	<b>9,231,000</b>
<b>TOTAL</b>	<b>21,130,000</b>	<b>3,735,000</b>	<b>17,395,000</b>
<b>ECONOMIC DEVELOPMENT</b>			
Corporate Services	1,949,365	1,149,405	799,960
Employment & Skills	3,752,788	494,100	3,258,688
Economic Development Agency	3,112,567	92,800	3,019,767
Financial Assistance Scheme	3,500,000		3,500,000
Ship Registry	2,530,830	2,351,200	179,630
Aircraft Registry	1,200,445	1,190,000	10,445
Information Systems	10,577,393	1,895,000	8,682,393
Companies Registry	510,350	10,861,076	(10,350,726)
Tourism	7,325,707	1,401,600	5,924,107
<b>TOTAL</b>	<b>34,459,445</b>	<b>19,435,181</b>	<b>15,024,264</b>
<b>EDUCATION AND CHILDREN</b>			
Primary Education	22,079,100		22,079,100
Secondary Education	25,572,100		25,572,100
IOM College	8,573,500		8,573,500
Higher Education	722,600		722,600
Universities etc Awards	11,645,700	66,400	11,579,300
Works Department	4,388,000	10,000	4,378,000
Estates	50,000		50,000
Meals & Milk Service	1,699,900	1,088,800	611,100
Youth & Community Services	1,390,900	38,000	1,352,900
Education Improvement Service	4,435,500	74,100	4,361,400
Special Needs	7,966,600	3,800	7,962,800
Central	8,664,300	221,400	8,442,900
<b>TOTAL</b>	<b>97,188,200</b>	<b>1,502,500</b>	<b>95,685,700</b>

	REVENUE ESTIMATES 2011-2012		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
<b>ENVIRONMENT, FOOD AND AGRICULTURE</b>			
Corporate Services	1,677,000	179,000	1,498,000
Agriculture	9,476,100	327,100	9,149,000
Fisheries	1,165,400	95,400	1,070,000
Forestry, Amenity and Lands	2,699,000	946,000	1,753,000
Environmental Health Directorate	1,199,100	80,100	1,119,000
Scientific Services	723,000	50,000	673,000
<b>TOTAL</b>	<b>16,939,600</b>	<b>1,677,600</b>	<b>15,262,000</b>
<b>HEALTH</b>			
<b>Core Services</b>			
Chief Executive's Office	180,000		180,000
Chief Operating Officer's Office	3,628,840	19,700	3,609,140
Estates	6,403,200	826,000	5,577,200
Finance	2,876,975		2,876,975
Information Management & Technology	3,504,176		3,504,176
NHS Contributions (I.O.M.) Acts 1971		34,808,000	(34,808,000)
Public Health	1,352,700		1,352,700
Hospital & Specialist Services			
Noble's Hospital Unit	79,670,411	5,382,700	74,287,711
Ramsey Community Hospital	4,645,178	15,000	4,630,178
UK Referrals / Patient Travel	11,661,778	500	11,661,278
Primary Health Care			
Administration	1,043,334		1,043,334
Community Services	8,238,779	228,700	8,010,079
IOM Ambulance Service	2,918,534	100	2,918,434
Practitioner Services	37,132,985	965,010	36,167,975
Prison Health Service	356,232		356,232
<b>TOTAL</b>	<b>163,613,122</b>	<b>42,245,710</b>	<b>121,367,412</b>
<b>HOME AFFAIRS</b>			
Chief Executive's Office	1,296,000	5,000	1,291,000
Civil Defence	246,500	1,500	245,000
Fire & Rescue Service	5,092,000	21,000	5,071,000
Prison	7,533,000	113,000	7,420,000
Probation	1,238,000	3,000	1,235,000
Communications	2,264,000	358,500	1,905,500
Constabulary	14,736,000	284,000	14,452,000
<b>TOTAL</b>	<b>32,405,500</b>	<b>786,000</b>	<b>31,619,500</b>

	REVENUE ESTIMATES 2011-2012		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
<b>INFRASTRUCTURE</b>			
Operations	44,567,439	36,995,613	7,571,826
Airport	12,161,526	6,691,413	5,470,113
Harbours	5,434,146	5,745,577	(311,431)
Highways	14,758,516	12,195,420	2,563,096
Properties & Estates	11,359,323	5,439,147	5,920,176
Management Services	3,140,285	88,072	3,052,213
Planning and Building Control	2,071,299	844,700	1,226,599
Water and Sewerage Authority Grant	9,233,183		9,233,183
Inter Divisional Recharges	(26,059,840)	(26,059,840)	
<b>TOTAL</b>	<b>76,665,877</b>	<b>41,940,102</b>	<b>34,725,775</b>
<b>SOCIAL CARE</b>			
<b>Core Services</b>	<b>1,225,450</b>	<b>45,000</b>	<b>1,180,450</b>
Business Support Services	307,240		307,240
Children Service Area	16,952,410		16,952,410
Adult Services Area	27,789,525	5,443,800	22,345,725
Mental Health Service	13,483,690	1,200	13,482,490
Over Arching Divisional Services	776,440		776,440
<b>sub-total</b>	<b>59,309,305</b>	<b>5,445,000</b>	<b>53,864,305</b>
<b>Social Security Division</b>			
National Insurance Operating Account	173,215,000	136,955,000	36,260,000
National Insurance Investment Account		36,260,000	(36,260,000)
Non-Contributory Benefits	74,473,000	220,000	74,253,000
<b>sub-total</b>	<b>247,688,000</b>	<b>173,435,000</b>	<b>74,253,000</b>
<b>Housing Division</b>			
Administration Housing	2,738,736	3,619,139	(880,403)
Local Authority Housing Deficiency	7,799,648		7,799,648
<b>sub-total</b>	<b>10,538,384</b>	<b>3,619,139</b>	<b>6,919,245</b>
<b>TOTAL</b>	<b>318,761,139</b>	<b>182,544,139</b>	<b>136,217,000</b>
<b>TREASURY</b>			
Corporate Strategy Division	4,895,445		4,895,445
Customs & Excise Division	2,157,910	342,000,000	(339,842,090)
Economic Affairs Division	772,761		772,761
Finance Division	4,860,302	14,062,000	(9,201,698)
Income Tax Division	4,766,462	179,000,000	(174,233,538)
Internal Audit Division	538,040		538,040
Lottery Duty Distribution	1,000,000		1,000,000
<b>TOTAL</b>	<b>18,990,920</b>	<b>535,062,000</b>	<b>(516,071,080)</b>
<b>DEPARTMENT TOTAL</b>	<b>780,153,803</b>	<b>828,928,232</b>	<b>(48,774,429)</b>

	REVENUE ESTIMATES 2011-2012		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
<b>EXECUTIVE GOVERNMENT</b>			
Administration	7,674,205	1,284,085	6,390,120
Administration of Justice	11,044,000	4,106,000	6,938,000
Pensions	54,500,000	34,500,000	20,000,000
Miscellaneous Statutes & Charges	2,400,000		2,400,000
<b>TOTAL</b>	<b>75,618,205</b>	<b>39,890,085</b>	<b>35,728,120</b>
<b>MANX MUSEUM &amp; NATIONAL TRUST</b>	<b>4,778,601</b>	<b>790,166</b>	<b>3,988,435</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	436,085	701,085	(265,000)
Financial Supervision Commission	3,884,414	1,677,174	2,207,240
Gambling Supervision Commission	631,000	1,645,000	(1,014,000)
Insurance and Pensions Authority	1,510,000	1,035,000	475,000
Office of Fair Trading	736,950	34,950	702,000
<b>TOTAL</b>	<b>7,198,449</b>	<b>5,093,209</b>	<b>2,105,240</b>
<b>GOVERNMENT TOTAL</b>	<b>867,944,958</b>	<b>874,743,592</b>	<b>(6,798,634)</b>
<b>LEGISLATURE</b>	<b>4,916,400</b>	<b>27,000</b>	<b>4,889,400</b>
<b>TOTAL - REVENUE FUNDED</b>	<b>872,861,358</b>	<b>874,770,592</b>	<b>(1,909,234)</b>

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

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

Gross Expenditure	Income	Net Expenditure
1	2	3
£	£	£
75,448,000	75,207,000	241,000
24,495,591	27,464,118	(2,968,527)
20,758,911	24,250,413	(3,491,502)
<b>120,702,502</b>	<b>126,921,531</b>	<b>(6,219,029)</b>

CAPITAL TRANSACTIONS ACCOUNT SUMMARY				
Actual 2009-10	Estimate 2010-11	Probable 2010-11		Estimate 2011-12
£	£	£		£
54,740,259	27,000,000	25,000,000	<b>Receipts :-</b>	28,000,000
1,285,477	1,000,000	500,000	Annual Repayment of Advances	3,000,000
	2,500,000	2,500,000	Capital Receipts	
			Capital Receipt from Post Office	
<b>56,025,736</b>	<b>30,500,000</b>	<b>28,000,000</b>		<b>31,000,000</b>
			<b>Payments :-</b>	
			<u><b>Government Departments</b></u>	
5,733,091	8,533,553	8,048,851	Community, Culture & Leisure	8,512,901
286,901	1,120,000	320,000	Economic Development	1,920,000
9,844,924	14,115,500	14,163,007	Education & Children	13,727,098
6,544,883	1,477,000	1,737,726	Environment, Food & Agriculture	2,742,000
8,297,559	6,222,781	5,651,964	Health	5,381,406
1,475,916	2,212,420	1,150,010	Home Affairs	2,669,646
35,924,652	17,481,729	17,768,275	Infrastructure	19,058,304
18,287,704	14,475,641	16,034,922	Social Care	14,947,590
86,395,630	65,638,624	64,874,755		68,958,945
			<u><b>Other Bodies</b></u>	
1,486,864	1,048,570	334,259	Manx Museum & National Trust	1,374,754
87,882,494	66,687,194	65,209,014		70,333,699
11,096	120,000	150,000	Legislature	
87,893,590	66,807,194	65,359,014		70,333,699
3,794,977	12,162,000	5,020,358	Water & Sewerage Authority	11,724,533
7,780,000	4,705,000	3,036,000	Manx Electricity Authority Borrowing	16,673,000
	12,400,000	6,600,000	Natural Gas Extension	3,110,000
<b>99,468,567</b>	<b>96,074,194</b>	<b>80,015,372</b>		<b>101,841,232</b>
(43,442,831)	(65,574,194)	(52,015,372)	Excess of Receipts over Payments	(70,841,232)
2,000,000		236,000	Add Transfers from :	
6,656,500			Visitor Facility Improvement Fund	
6,442,568	12,408,523	13,207,523	Land and Property Acquisition Reserve	11,129,500
145,831,473	104,674,407	117,487,710	Housing Reserve Fund	78,915,861
			Add: Balance Brought Forward	
<b>117,487,710</b>	<b>51,508,736</b>	<b>78,915,861</b>	<b>Balance Carried Forward</b>	<b>19,204,129</b>

# Detailed Capital Estimates of Government Departments and Other Bodies 2011-12

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2011-12			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
		£	£	£	£	
<b>COMMUNITY, CULTURE &amp; LEISURE</b>						
G16-017 1	Rail Infrastructure Renewal	84,372				30
G16-012 2	Summerland Demolition (Phase 2)	59,529				30
G16-009 3	Ballafletcher Pitch Development	50,000				30
G16-901 4	Minor Capital Works		1,440,000			20
G16-023	Laxey MER Station Relay, Station, Sub-Station & Viaduct Works					
5	- Design Fees (Pre-Contract)	30,000				30
6	- Construction			952,000		30
G16-025	Snaefell Mountain Railway Track					
	Phase 1					
7	- Construction	500,000				30
	Phase 2					
8	- Design Fees (Pre-Contract)		50,000			30
9	- Construction			700,000		30
G16-014 10	Bus Replacement Programme		1,260,000			15
G16-013 11	NSC Track Renewal	15,000				15
G16-018 12	NSC Outdoor Changing Block	132,000				30
G16-034 13	Redevelopment of the Bowl	750,000				30
G16-035 14	Manx Radio Broadcasting House, Refurbishment and Maintenance	200,000	250,000			30
G16-040	All Island Synthetic Pitch Development					
15	- Design Fees (Pre-Contract)		20,000			10
16	- Construction			820,000		10
G16-038 17	Steam Railway - Diesel Shunter		50,000			30
G16-039	Bus Paintshop					
18	- Design Fees (Pre-Contract)		25,000			30
19	- Construction			475,000		30
G16-037	Low Cost Community/Activity Halls					
20	- Design Fees (Pre-Contract)		50,000			30
21	- Construction			600,000		30
<b>TOTAL</b>		8,512,901	1,820,901	3,145,000	3,547,000	7,158,000
<b>ECONOMIC DEVELOPMENT</b>						
G17-001 1	Development of Industry	800,000	1,000,000			30
2	Minor Capital Works		120,000			20
<b>TOTAL</b>		1,920,000	800,000	1,120,000	0	
<b>EDUCATION &amp; CHILDREN</b>						
	Classroom Scheme - Phase 2					
	- Design Fees (Pre-Contract)					
G12-012 1	St Mary's	66,500				30
G12-006	St Ninian's Lower School, Bemahague					
2	- Construction	10,067,033				50
G12-030	Isle of Man College Construction Craft Centre					
3	- Design Fees (Pre-Contract)	200,000				30
G12-031	Victoria Road School Extension					
4	- Design Fees (Pre-Contract)	40,000				30
G12-032	Covered Play and Teaching Areas Phase 2					
5	- Construction	50,000				30
G12-036	IOM College Special Unit					
6	- Design Fees (Pre-Contract)	70,000				30
G12-033	Management of Hazardous Materials					
7	- Construction (Phase 2)	120,800	116,900			30
G12-042	Westmoreland Road Primary School					
8	- Enabling Works	25,865				30
9	- Design Fees (Pre-Contract)	286,900	13,100			30
G12-026	Disability Access Works to Department Sites					
10	- Phase 2	670,000				30
G12-999 11	Minor Capital Works		2,000,000			20
<b>TOTAL</b>		13,727,098	11,597,098	2,130,000	0	11,883,000

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 15<sup>th</sup> February 2011.

Column 2 represents expenditure approved by Tynwald in the Budget, 15<sup>th</sup> February 2011.

Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 15<sup>th</sup> February 2011.

# Detailed Capital Estimates of Government Departments and Other Bodies 2011-12

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2011-12			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
		£	£	£	£	
<b>ENVIRONMENT, FOOD &amp; AGRICULTURE</b>						
G11-002 1	Refurbishment of Mill Road Yard	85,000				30
G11-001	New Headquarters					
2	- Enabling Scheme	2,000				50
3	- Construction	110,000				50
4	Farming & Horticultural Loans		500,000			30
G11-008 5	Silverdale Sewerage Works		250,000			30
G11-009	Ballure Cliff Stabilisation					
6	- Design Fees (Pre-Contract)		100,000			30
7	- Construction			900,000		30
G11-010	Mill Road Yard Development					
8	- Design Fees (Pre-Contract)		25,000			30
9	- Construction			475,000		30
G11-007 10	Laxey Pavilion and Silverdale Complex Refurb	145,000				30
G11-005 11	Bradda Refurbishment Scheme	150,000				30
<b>TOTAL</b>		2,742,000	492,000	875,000	1,375,000	3,539,000
<b>HEALTH</b>						
G13-001 1	The New Hospital	937,197				50
	Central Community Healthcare Development					
G13-048	- Phase 1 - Former Day Hospital & Children's Ward					
2	- Construction	240,000				30
G13-050	- Phase 3 - Relocation of Ambulance Service, Non-patient Services & new MEA Sub-station					
3	- Construction	110,000				30
	GP Surgeries					
G13-016	- Palatine					
4	- Construction	50,000				30
G13-018	- Peel					
5	- Construction	75,000				30
G13-021	GP Surgery & Community Centre, Jurby					
6	- Construction	1,223,000	177,000			30
G13-012 7	Disability Discrimination Act - Design Fees & Construction	81,209				30
G13-025 8	Community Care Support System - Procurement	500,000				10
G13-010 9	Asset Replacement Programme - Procurement (beyond 2011)		820,000			10
G13-051 10	Ambulance Fleet Replacement		185,000			10
G13-055 11	Ramsey Cottage Hospital, Bride Ward Room Conversions - Construction			100,000		30
G19-056 12	Minor Capital Works		250,000			20
G19-057 13	Radiology Equipment Replacement Scheme			633,000		10
<b>TOTAL</b>		5,381,406	3,216,406	1,432,000	733,000	
<b>HOME AFFAIRS</b>						
X14-007	Prison Redevelopment Programme					
1	- Construction	843,170				50
G14-006 2	Communications Development Programme	820,000				30
G14-003 3	Vehicle Acquisition	140,070	30,000			5
G14-004 4	Minor Capital Works	394,900	341,506			20
G14-007 5	Port Erin Fire Station Replacement - design fees		50,000			30
G14-008 6	Castletown Fire Station Replacement - design fees		50,000			30
<b>TOTAL</b>		2,669,646	2,198,140	471,506	0	1,219,000

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Column 2 represents expenditure approved by Tynwald in the Budget, 15<sup>th</sup> February 2011.

Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 15<sup>th</sup> February 2011.

# Detailed Capital Estimates of Government Departments and Other Bodies 2011-12

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2011-12			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
		£	£	£	£	
<b>INFRASTRUCTURE</b>						
G15-032 1	Disability Discrimination Act - Public Buildings	375,000				30
G15-035 2	Government Estate Planned Maintenance Airport Redevelopment		500,000			30
G18-046 3	- Departing Passenger & Baggage Facilities - Design Fees (Pre-Contract)	180,000				30
G18-039 4	Off-Street Car Parking (Ramsey) design fees	402,934	300,000			30
G18-040 5	Off-Street Car Parking (Douglas) design fees	480,460	250,000			30
G18-084 6	AWPP, Knackery, Kill Area	450,000				30
G18-026 7	Poortown Quarry Development	263,673				30
G15-022 8	Civic Amenity Site - North - Design Fees (Pre-Contract)	63,575				30
9	- Construction			1,150,000		30
G15-030 10	Kerbside Collection	187,683				30
G18-060 11	Office Site Feasibility Study		25,000			30
G15-053 12	Tribunal/ Court House Accommodation	100,000	35,800			30
G18-068 13	Vehicle Test Centre - Design Fees (Pre-Contract)		100,000			30
G18-087 14	Jurby Hangar Refurbishment			440,000		30
G18-021 15	Control Tower - Construction	150,000				30
G18-064 16	Extend Fire Station - Design Fees (Pre-Contract)	50,000				30
G18-065 17	Perimeter Control - Construction	151,465				30
G18-047 18	Airport Pavement Refurbishment - Construction	89,774				30
G18-070 19	Radar Replacement - Design Fees (Pre-Contract)	142,261				30
20	- Construction	1,611,739				30
G18-081 21	Airport Fire Appliance / Airport Plant Replacement	187,000	360,000			15
G18-033 22	Ramsey Tidal Marina - Design Fees (Pre-Contract)	110,000	261,033			30
G18-048 23	Battery Pier Firewater - Construction	561,145				30
G18-049 24	Douglas Strategic Harbour Development - Design Fees (Pre-Contract)	361,450				30
G18-072 25	Queens Pier Stabilisation & Protection			1,800,000		30
G18-036 26	North Quay Phase 2 & 3 Construction	33,143				30
G18-037 27	Strategic Highway Refurbishment Programme	200,000	2,500,000			30
G18-051 28	Richmond Hill - Construction	100,000				30
G18-050 29	Douglas Promenade - Design Fees (Pre-Contract)	73,339				30
30	- Design & Modelling	149,887	30,000			30
31	- Construction			1,000,000		30
G18-073 32	Highway strategic maintenance footway reconstruction		500,000			30
G18-079 33	Highway strategic reconstruction unclassified roads		500,000			30
34	Regional Depot Strategy		200,000			30
G18-061 35	Peel Road - Design Fees (Pre-Contract)		400,000			30
G18-086 36	Grit Store / Snow Depot			750,000		30
G18-031 37	Plant Replacement Programme	281,943	1,200,000			10
<b>TOTAL</b>		19,058,304	6,756,471	5,140,000	17,193,000	

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 15<sup>th</sup> February 2011.

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Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 15<sup>th</sup> February 2011.

# Detailed Capital Estimates of Government Departments and Other Bodies 2011-12

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2011-12			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
		£	£	£	£	
<b>SOCIAL CARE</b>						
G13-007 1	Rehabilitation / Detox Unit - Design Fees & Construction	57,090				30
G13-020 2	EMI Unit (Northern) - Construction	2,834,000				30
G13-019 3	Mental Health Rehabilitation & Treatment Facility - Construction	150,000				30
G13-012 4	Disability Discrimination Act - Design Fees & Construction	50,000				30
G15-008 5	Janet's Corner - Project 3 redevelopment	147,000				30
G13-061 6	Jurby Bretney houses/environmental work (6 no.)			200,000		30
G13-062 7	Janet's Corner Project 6 - environmental and bungalows (pre contract fees)		20,000			30
G13-063 8	Minor Capital Works		250,000			20
G13-064 9	Asset Replacement Programme		80,000			10
G13-065 10	Ballacubbon Phase 2 (pre contract fees)		30,000			30
<b>SCHEMES FUNDED FROM HOUSING RESERVE</b>						
G15-038 11	Clagh Vane environmental work - Project 1 & 2	68,500				30
G15-040 12	Clagh Vane redevelopment - project 3 and 5A	476,000				30
G15-012 13	DSC planned maintenance		1,600,000			30
G13-066 14	House Purchase Assistance Scheme		2,000,000			30
G15-009 15	Janet's Corner, Project 4/5 - Construction	4,410,000				30
G15-045 16	Jurby Army Camp EPH Bungalows			625,000		30
G13-067 17	Crossag - Design Fees (Pre-Contract)		300,000			30
G15-041 18	Clagh Vane Redevelopment - project 4 new build	125,000		1,375,000		30
G13-060 19	Home Improvement & Energy Conservation	150,000				30
<b>TOTAL</b>		14,947,590	8,467,590	2,200,000	14,849,000	30
<b>MANX MUSEUM &amp; NATIONAL TRUST</b>						
G24-005 1	Rushen Abbey Interpretation	135,939				30
G24-006 2	Repair & Conversion of Former Govt Analyst's Lab	124,051				30
G24-007 3	Heritage Property Conservation	106,779	100,000			20
G24-008	Manx Museum Site Strategic Infrastructure					
4	- Feasibility & Design Fees (Pre-Contract)	34,036				20
5	- Construction	147,554	100,000			20
G24-009 6	Digitisation & Public Electronic Access	76,477				30
G24-010 7	Minor Capital Works	157,834	120,000			20
G24-013 8	MCW Gallery Redisplay	32,764	200,000			20
G24-012 9	Laxey Wheel Adit Feasibility	39,320				20
<b>TOTAL</b>		1,374,754	854,754	0	727,000	
<b>BORROWING AUTHORITIES</b>						
<b>MANX ELECTRICITY AUTHORITY</b>						
1	Natural Gas Extension	9,396,000				30
2	Other		10,387,000	0		30
<b>TOTAL</b>		19,783,000	9,396,000	10,387,000	0	12,537,000
<b>SEWERAGE SCHEMES FUNDED FROM CAPITAL ACCOUNT</b>						
G18-042 1	All Island Refurbishment of Infrastructure 2007-2012	200,000	1,450,000			50
	Pumping Stations Refurbishment					
G18-058 2	- Construction (Phase 2)			525,000		30
G18-059 3	- Design Fees (Pre-Contract) (Phase 3)		15,000			30
G18-059 4	- Construction (Phase 3)			525,000		30
5	- Refurbishment (Phase 4)		35,000			30
G18-083	South Quay Siphonic Sewage Pipeline					
6	- Design Fees (Pre-Contract)		75,000			30
7	- Construction			850,000		30
G18-085 8	Repay Local Authority Drainage Loans	139,533				50
G18-053	IRIS - Regional Programme					
9	- Design Fees (Pre-Contract) 2009-16	1,700,000				50
G18-053 10	Regional Sewerage Strategy Phase 1			6,210,000		50
<b>TOTAL</b>		11,724,533	2,039,533	1,575,000	8,110,000	4,583,000
<b>CAPITAL TRANSACTIONS ACCOUNT TOTAL</b>		101,841,232	47,638,893	33,097,339	21,105,000	73,688,000

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 15<sup>th</sup> February 2011.

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## Capital Schemes requiring Tynwald Approval in 2011-12

(In Estimated Tynwald date order)

WSA	Regional Sewerage Strategy Phase 1	Mar-11
DOI	Jurby Hangar Refurbishment	Apr-11
DOI	Queens Pier Stabilisation & Protection	Apr-11
DSC	Jurby Army Camp EPH Bungalows	Apr-11
DCCL	All Island Synthetic Pitch Development	May-11
DOH	Ramsey Cottage Hospital, Bride Ward Room Conversions	May-11
DOH	Radiology Equipment Replacement Scheme	May-11
DOI	Douglas Promenade	May-11
DOI	Grit Store / Snow Depot	May-11
DCCL	Laxey MER Station Relay, Station, Sub-Station & Viaduct Works	Jun-11
DCCL	Snaefell Mountain Railway Track Phase 2	Jun-11
DOI	Civic Amenity Site - North	Jun-11
DSC	Clagh Vane Redevelopment - project 4 new build	Jun-11
WSA	Pumping Stations Refurbishment Phase 2	Jun-11
DCCL	Bus Paintshop	Jul-11
DCCL	Low Cost Community/Activity Halls	Jul-11
DEFA	Ballure Cliff Stabilisation	Jul-11
DEFA	Mill Road Yard Development	Oct-11
WSA	Pumping Stations Refurbishment Phase 3	Oct-11
WSA	South Quay Siphonic Sewerage Pipeline	Oct-11
DSC	Jurby Bretney houses/environmental work (6 no.)	Dec-11

# INVESTMENTS AND RESERVES

## Probable 2010-11

	Income			Expenditure		Book Balances Carried Forward 31st March 2011 £,000
	Transfer from Revenue Account	Contributions Seizures & Other	Investment Income	Revenue / Capital Accounts	Other Expenses	
	£,000	£,000	£,000	£,000	£,000	
1	2	3	4	5	6	7
<b>Managed External Invested Funds</b>						
National Insurance Fund	568,355	14,000	14,192	11,500	1,949	583,098
Hospital Estate Development Fund	45,127		1,430	2,945	70	43,542
Reserve Fund	361,406		9,128	12,978	1,150	356,406
Manx Currency Account - Notes	31,918		885	857	28	31,918
Economic Development Fund	14,427		607	3,500	30	11,504
Public Service Employees' Pension Reserve	208,257		5,643	5,000	550	208,350
Media Development Fund / IOM Film Ltd	54,826	4,250	1,000	6,400	7,576	46,100
Sub-total: Invested Funds	1,284,316	0	18,250	43,180	11,353	1,280,918
<b>Internal Funds</b>						
Public Service Employees' Pension Reserve	5,005	5,000	68	9,049		1,024
Insurance Fund	7,877		82	2,068	870	5,021
Land Registry Indemnity Fund	494		6	500		0
Media Development Fund	91	745	6	500	160	182
Medical Indemnity Fund	7,980		87	3,500		4,567
Seized Assets Fund	1,361	52	15	249		1,179
Manx Currency Account - Other	42,866		581	179	402	42,866
Land and Property Acquisition Reserve	4,744		52	900		3,896
Visitor Facility Improvement Fund	4,670		49	2,966		1,753
Legal Costs Reserve	5,282	2,000	47	5,024		2,305
ICT Fund	11,301	500	123	7,170		4,754
Government Marketing Initiatives Fund	11,325		123	3,876		7,572
Housing Reserve Fund	24,920	1,259	278	13,208		13,249
Financial Services Inward Investment Fund	2,253		24	500		1,777
Government Energy Initiatives Capital Fund	3,206	40	35	607		2,674
Town & Village Centre Regeneration Fund	8,923		97	500		8,520
Restructuring Fund	0	3,500	28	1,915		1,613
Commonwealth Youth Games Fund	1,130	230	12	125		1,247
Agricultural Development Fund	4,815	250	52	265		4,852
Sub-total: Internal Funds	148,243	11,520	2,056	53,101	1,432	109,051
<b>TOTAL</b>	<b>1,432,559</b>	<b>11,520</b>	<b>20,306</b>	<b>96,281</b>	<b>12,785</b>	<b>1,389,969</b>

## Estimate 2011-12

	Income			Expenditure		Book Balances Carried Forward 31st March 2012 £,000
	Transfer from Revenue Account	Contributions Seizures & Other	Investment Income	Transfer to Revenue / Capital Account	Other Expenses	
	£,000	£,000	£,000	£,000	£,000	
1	2	3	4	5	6	7
<b>Managed External Invested Funds</b>						
National Insurance Fund	583,098	38,000	14,891	48,260	2,700	585,029
Hospital Estate Development Fund	43,542		1,400	2,945	67	41,930
Reserve Fund	356,406		10,200	9,020	1,180	356,406
Manx Currency Account - Notes	31,918		918	774	28	32,034
Economic Development Fund	11,504		542	0	28	12,018
Public Service Employees' Pension Reserve	208,350		5,571	9,000	408	204,513
Media Development Fund / IOM Film Ltd	46,100	3,500	1,000	7,500	1,000	42,100
Sub-total: Invested Funds	1,280,918	0	41,500	77,499	5,411	1,274,030
<b>Internal Funds</b>						
Public Service Employees' Pension Reserve	1,024	9,000	19	8,600		1,443
Economic Development Fund		3,530	109	653		2,986
Insurance Fund	5,021		94	2,007	750	2,358
Land Registry Indemnity Fund	0		0			0
Media Development Fund	182	450	3		106	529
Medical Indemnity Fund	4,567		85	500		4,152
Seized Assets Fund	1,179		22	192		1,009
Manx Currency Account - Other	42,866		585	2,000	701	40,750
Land and Property Acquisition Reserve	3,896		73			3,969
Visitor Facility Improvement Fund	1,753		0	1,753		0
Legal Costs Reserve	2,305	1,000	43	440		2,908
ICT Fund	4,754	1,000	89	5,687		156
Government Marketing Initiatives Fund	7,572		142	4,000		3,714
Housing Reserve Fund	13,249	1,500	248	11,130		3,867
Financial Services Inward Investment Fund	1,777		0	1,777		0
Government Energy Initiatives Capital Fund	2,674	40	50	1,578		1,186
Town & Village Centre Regeneration Fund	8,520		159	2,000		6,679
Restructuring Fund	1,613		30	1,632		11
Commonwealth Youth Games Fund	1,247		23	1,250		20
Agricultural Development Fund	4,852		91	695		4,248
Sub-total: Internal Funds	109,051	14,570	1,950	45,894	1,557	79,985
<b>TOTAL</b>	<b>1,389,969</b>	<b>14,570</b>	<b>43,450</b>	<b>123,393</b>	<b>6,968</b>	<b>1,354,015</b>

ANALYSIS OF TREASURY INCOME				
Actual 2009-10	Estimate 2010-11	Probable 2010-11		Estimate 2011-12
	£	£	<b>CUSTOMS AND EXCISE DIVISION</b>	£
			<b>Excise Duties-</b>	
10,886,188	8,600,000	9,500,000	Beer	9,500,000
8,788,782	6,500,000	6,700,000	Spirits	6,700,000
11,150,498	8,200,000	8,200,000	Wine & Cider	8,200,000
30,145,206	22,600,000	24,100,000	Tobacco, etc.	24,300,000
30,667,029	33,200,000	32,500,000	Hydrocarbon Oils	33,500,000
3,272,308	3,500,000	3,400,000	Air Passenger Duty	3,600,000
			<b>Consumer Taxes-</b>	
265,775,156	244,200,000	254,500,000	Value Added Tax	245,000,000
			<b>Customs Duties-</b>	
7,483,944	6,600,000	6,700,000	Customs Duties Order 1979	6,700,000
1,519,407	1,200,000	1,200,000	Agricultural Duties	1,100,000
			<b>Others-</b>	
29,534	30,000	30,000	Pool Betting	30,000
369,718,052	334,630,000	346,830,000	<b>TOTAL SHARE OF EQUAL DUTIES</b>	338,630,000
			<b>Unequal Duties :</b>	
2,488,891	2,700,000	2,500,000	General Betting Duty	2,600,000
935,735	1,000,000	950,000	Lottery	1,000,000
412,628	420,000	450,000	<b>Non-Revenue Receipts</b>	400,000
(633,272)	(850,000)	(730,000)	<b>Estimated UK Customs Adjustment</b>	(630,000)
<b>372,922,034</b>	<b>337,900,000</b>	<b>350,000,000</b>	<b>TOTAL CUSTOMS &amp; EXCISE DIVISION</b>	<b>342,000,000</b>
			<b>INCOME TAX DIVISION</b>	
142,199,724	142,050,000	147,000,000	Resident Income Tax	156,500,000
27,875,291	15,500,000	20,000,000	Company Tax	15,000,000
11,766,466	6,750,000	4,000,000	Non-Resident Tax	5,500,000
4,632,438	2,500,000	1,980,000	EU Savings Directive	2,000,000
(5,000)			Other	
<b>186,468,919</b>	<b>166,800,000</b>	<b>172,980,000</b>	<b>TOTAL INCOME TAX DIVISION</b>	<b>179,000,000</b>
			<b>OTHER TREASURY INCOME</b>	
1,092,462	1,200,000	977,000	Fines	1,100,000
7,899,837	12,250,000	10,555,000	Interest on Investments	11,352,000
998,545	1,100,000	855,000	Post Office - Contribution to Revenue	1,100,000
204,776	750,000	1,377,000	Miscellaneous	510,000
<b>10,195,620</b>	<b>15,300,000</b>	<b>13,764,000</b>	<b>TOTAL OTHER TREASURY INCOME</b>	<b>14,062,000</b>
<b>569,586,573</b>	<b>520,000,000</b>	<b>536,744,000</b>	<b>TOTAL</b>	<b>535,062,000</b>

COMPARISON OF REVENUE INCOME								
	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Probable 2010-11	Estimate 2011-12
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
Customs & Excise	325,786	369,186	438,494	429,889	408,470	372,922	350,000	342,000
Income & Other Taxes	150,691	160,595	162,072	159,393	184,487	186,469	172,980	179,000
Other	3,683	6,786	5,849	9,036	5,771	10,196	13,764	14,062
	<b>480,160</b>	<b>536,568</b>	<b>606,415</b>	<b>598,318</b>	<b>598,728</b>	<b>569,587</b>	<b>536,744</b>	<b>535,062</b>
	%	%	%	%	%	%	%	%
Customs & Excise	67.85	68.81	72.31	71.85	68.22	65.47	65.21	63.92
Income & Other Taxes	31.38	29.93	26.73	26.64	30.81	32.74	32.23	33.45
Other	0.77	1.26	0.96	1.51	0.96	1.79	2.56	2.63
	<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)	17,546	56,408	69,847	(8,097)	410	(29,141)	(61,984)	(1,682)
% Increase in Total Income	3.79	11.75	13.02	(1.34)	0.07	(4.87)	(10.35)	(0.31)

SUMMARY OF TREASURY INCOME									
	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Probable 2010-11	Estimate 2011-12	Estimate 2011-12
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	%
Resident Income Tax	129,689	143,362	148,360	147,102	169,517	170,075	167,000	171,500	32.05
Value Added Tax	269,761	320,598	403,600	338,866	306,557	265,775	254,500	245,000	45.79
Hydrocarbon Oils	26,056	26,560	26,343	28,470	29,239	30,667	32,500	33,500	6.26
Tobacco, etc.	18,970	18,099	18,530	24,489	27,245	30,145	24,100	24,300	4.54
Non-Resident Tax	15,239	11,403	6,345	7,783	9,622	11,766	4,000	5,500	1.03
Spirits, Wine & Beer	18,071	17,876	17,985	25,120	28,075	30,825	24,400	24,400	4.56
Air Passenger Duty	1,868	1,964	2,069	3,020	2,733	3,272	3,400	3,600	0.67
Interest on Investments	2,355	5,135	3,637	7,097	3,606	7,900	10,555	11,352	2.12
Customs Duties	2,915	2,949	3,065	9,722	9,342	9,003	7,900	7,800	1.46
Other	(4,765)	(11,377)	(23,519)	6,649	12,793	10,157	8,389	8,110	1.52
	<b>480,160</b>	<b>536,568</b>	<b>606,415</b>	<b>598,318</b>	<b>598,728</b>	<b>569,587</b>	<b>536,744</b>	<b>535,062</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%

GROSS EXPENDITURE SUMMARY 2011-2012				
	2010-11	2011-12	Increase	
	£	£	£	%
Community, Culture & Leisure (see Note 1)	26,689,775	25,997,500	(692,275)	(2.6)
Economic Development	32,553,955	34,459,445	1,905,490	5.9
Education & Children (see Note 2)	103,901,300	101,123,600	(2,777,700)	(2.7)
Environment, Food & Agriculture	17,897,491	16,939,600	(957,891)	(5.4)
Health	157,552,103	163,613,122	6,061,019	3.8
Home Affairs	34,954,000	32,405,500	(2,548,500)	(7.3)
Infrastructure	76,437,251	76,665,877	228,626	0.3
Social Care	312,448,585	318,761,139	6,312,554	2.0
Treasury	17,771,000	18,990,920	1,219,920	6.9
	<b>780,205,460</b>	<b>788,956,703</b>	<b>8,751,243</b>	1.1
Executive Government	71,799,657	75,618,205	3,818,548	5.3
Manx Museum & National Trust	5,014,166	4,778,601	(235,565)	(4.7)
Road Transport Licensing Committee	198,900	195,900	(3,000)	(1.5)
Statutory Boards (Revenue Funded)	7,036,388	7,198,449	162,061	2.3
Legislature	4,894,000	4,916,400	22,400	0.5
	<b>869,148,571</b>	<b>881,664,258</b>	<b>12,515,687</b>	1.4

ANALYSIS OF GROSS EXPENDITURE ESTIMATES 2011-2012						
	Salaries & Wages etc.	Loan Charges	Benefit Payments	Other Costs	Total	Salaries & Wages as Percentage of Total
	£	£	£	£	£	%
Community, Culture & Leisure (see Note 1)	13,393,800	2,712,500		9,891,200	<b>25,997,500</b>	51.5
Economic Development	8,988,133	249,900		25,221,412	<b>34,459,445</b>	26.1
Education & Children (see Note 2)	69,451,700	3,643,100		28,028,800	<b>101,123,600</b>	68.7
Environment, Food & Agriculture	5,546,350	248,400		11,144,850	<b>16,939,600</b>	32.7
Health	91,045,933	4,863,000		67,704,189	<b>163,613,122</b>	55.6
Home Affairs	24,051,000	1,663,600		6,690,900	<b>32,405,500</b>	74.2
Infrastructure	27,419,792	7,919,900		41,326,185	<b>76,665,877</b>	35.8
Social Care	37,513,400	1,041,600	241,429,000	38,777,139	<b>318,761,139</b>	11.8
Treasury	8,912,274	497,700		9,580,946	<b>18,990,920</b>	46.9
	<b>286,322,382</b>	<b>22,839,700</b>	<b>241,429,000</b>	<b>238,365,621</b>	<b>788,956,703</b>	<b>36.3</b>
Executive Government	11,669,877			63,948,328	<b>75,618,205</b>	15.4
Manx Museum & National Trust	2,744,974	586,000		1,447,627	<b>4,778,601</b>	57.4
Road Transport Licensing Committee	160,600			35,300	<b>195,900</b>	82.0
Statutory Boards (Revenue Funded)	4,850,742			2,347,707	<b>7,198,449</b>	67.4
Legislature	1,052,000	321,000		3,543,400	<b>4,916,400</b>	21.4
	<b>306,800,575</b>	<b>23,746,700</b>	<b>241,429,000</b>	<b>309,687,983</b>	<b>881,664,258</b>	<b>34.8</b>

**Note 1:** Estimates include gross expenditure and receipts in respect of Community, Culture & Leisure Directorate amounting to £4,867,500

**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 £3,935,400.

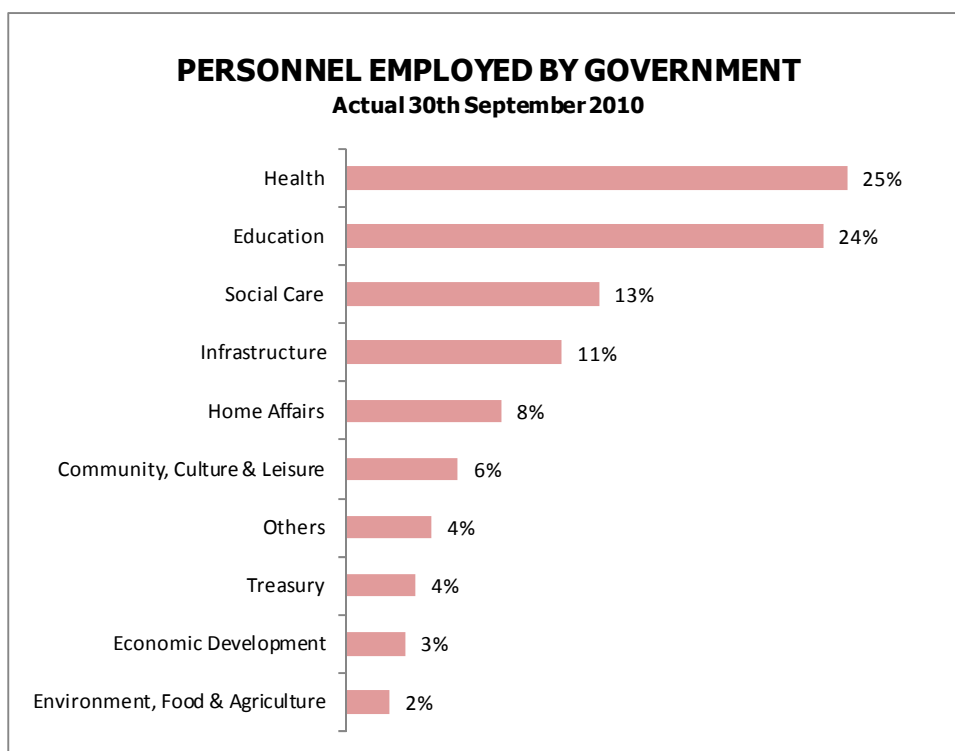
DEPARTMENT	SUMMARY OF BUDGETARY PROVISION FOR PERSONNEL EMPLOYED BY GOVERNMENT (Full-time Equivalent Values)					
	Budget Estimate 2010-2011	Revisions 2010-2011	Revised Estimate 2010-2011	Transfers	Increases/ (Reductions) 2011-2012	Budget Estimate 2011-2012
COMMUNITY, CULTURE & LEISURE	308.50		308.50	(10.50)	(16.00)	282.00
ECONOMIC DEVELOPMENT	229.30	1.00	230.30	(6.00)		224.30
EDUCATION & CHILDREN	1,633.20		1,633.20	(16.75)	(9.35)	1,607.10
ENVIRONMENT, FOOD & AGRICULTURE	169.25	(2.00)	167.25	(3.00)	(8.64)	155.61
HEALTH	1,687.70	(8.40)	1,679.30	(51.82)	5.00	1,632.48
HOME AFFAIRS	561.66	(3.00)	558.66	(6.50)	(4.96)	547.20
INFRASTRUCTURE	800.60	(1.00)	799.60	(21.10)	(15.80)	762.70
SOCIAL CARE	957.30	14.40	971.70		(0.40)	971.30
TREASURY	253.34		253.34	81.28	(3.50)	331.12
Sub-total	6,600.85	1.00	6,601.85	(34.39)	(53.65)	6,513.81
EXECUTIVE GOVERNMENT	214.39	(4.20)	210.19	37.39		247.58
MANX MUSEUM & NATIONAL TRUST	76.15		76.15	(1.00)		75.15
ROAD TRANSPORT LICENSING COMMITTEE	2.00		2.00			2.00
STATUTORY BOARDS						
Communications Commission	2.70		2.70			2.70
Financial Supervision Commission	49.50		49.50	(1.00)		48.50
Gambling Supervision Commission		4.20	4.20			4.20
Insurance & Pensions Authority	14.00		14.00			14.00
Office of Fair Trading	16.54		16.54			16.54
Water & Sewerage Authority (see Note 1)	31.00		31.00	(1.00)		30.00
<b>PERSONNEL CONTROL TOTAL</b>	<b>7,007.13</b>	<b>1.00</b>	<b>7,008.13</b>	<b>0.00</b>	<b>(53.65)</b>	<b>6,954.48</b>
LEGISLATURE	26.00		26.00			26.00
SEASONAL / PART-TIME STAFF						
Community, Culture & Leisure						
Villa Marina / Gaiety Theatre Complex	75.50		75.50			75.50
Seasonal Workers	31.00		31.00		0.30	31.30
Casuals		2.80	2.80			2.80
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			19.65
DoT - Road Crossing Patrols	11.55		11.55			11.55
Education - Part-time Youth Workers	11.44		11.44		(0.03)	11.41
CONTRACT POSTS	346.21	42.67	388.71		(8.60)	380.11
MANX ELECTRICITY AUTHORITY	261.70	(2.20)	259.50			259.50
POST OFFICE AUTHORITY	334.70	6.30	341.00		(10.00)	331.00
WATER & SEWERAGE AUTHORITY	118.00		118.00			118.00
<b>TOTAL</b>	<b>8,244.88</b>	<b>59.47</b>	<b>8,304.18</b>	<b>0.00</b>	<b>(71.98)</b>	<b>8,232.20</b>
Posts unfilled subject to final review for removal from headcount					(231.00)	(231.00)
<b>GRAND TOTAL</b>	<b>8,244.88</b>	<b>59.47</b>	<b>8,304.18</b>	<b>0.00</b>	<b>(302.98)</b>	<b>8,001.20</b>

#### NOTES

1) Under the re-structuring of Government departments in April 2010, 31.0 FTE posts were transferred from the Department of Infrastructure to the Water & Sewerage Authority

2) 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.

<b>SUMMARY OF PERSONNEL EMPLOYED BY GOVERNMENT</b> (Full-time Equivalent Values)	
DEPARTMENT	Actual 30.9.10
COMMUNITY, CULTURE & LEISURE	417.75
ECONOMIC DEVELOPMENT	219.60
EDUCATION & CHILDREN	1,770.90
ENVIRONMENT, FOOD & AGRICULTURE	162.39
HEALTH	1,859.70
HOME AFFAIRS	575.37
INFRASTRUCTURE	802.80
SOCIAL CARE	940.70
TREASURY	258.84
	<b>7,008.05</b>
Executive Government	216.57
Manx Museum & National Trust	97.80
Road Transport Licensing Committee	3.70
Sub-total	<b>7,326.12</b>
Legislature	24.30
Statutory Boards	827.14
<b>TOTAL</b>	<b>8,177.56</b>



## COMMUNITY, CULTURE & LEISURE

### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>CORPORATE SERVICES DIRECTORATE</b>			
Corporate Services	1,430,515	1,493,000	961,000
<b>COMMUNITY, CULTURE &amp; LEISURE DIRECTORATE</b>			
Directorate Management	392,331	2,216,375	1,990,000
Sports and Recreation	3,599,851	2,517,000	2,537,000
Arts and Entertainment	3,213,392	2,804,000	2,676,000
<b>sub-total</b>	<b>7,205,574</b>	<b>7,537,375</b>	<b>7,203,000</b>
<b>PUBLIC TRANSPORT DIRECTORATE</b>			
Income	(3,349,981)	(3,585,000)	(3,735,000)
Administration & Commercial	2,356,488	1,679,400	2,361,000
Operations	7,759,447	7,705,600	7,392,000
Engineering	4,006,152	3,366,000	3,213,000
<b>sub-total</b>	<b>10,772,106</b>	<b>9,166,000</b>	<b>9,231,000</b>
<b>TOTAL</b>	<b>19,408,195</b>	<b>18,196,375</b>	<b>17,395,000</b>

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>EXPENDITURE</b>			
Staff Costs	14,122,505	14,207,300	13,393,800
Premises	1,020,282	879,700	910,400
Supplies and Services	2,123,292	2,001,800	2,093,200
Marketing	211,596	184,700	187,800
Grants	324,459	1,657,075	1,498,900
Loan Charges	4,060,546	2,243,000	2,712,500
Other Costs	5,620,623	5,516,200	5,200,900
	<b>27,483,303</b>	<b>26,689,775</b>	<b>25,997,500</b>
<b>INCOME</b>			
Rents	59,058	58,500	68,500
Leisure Facility Income	4,640,423	4,786,400	4,748,100
Public Transport Fares	3,223,339	3,441,100	3,583,100
Other	152,288	207,400	202,800
	<b>8,075,108</b>	<b>8,493,400</b>	<b>8,602,500</b>
	<b>19,408,195</b>	<b>18,196,375</b>	<b>17,395,000</b>

Note: The estimates include gross expenditure and receipts in respect of Community, Culture & Leisure Directorate amounting to £4,867,500 in 2011-2012

## COMMUNITY, CULTURE & LEISURE

### Reconciliation of Revenue Expenditure

	£	£
<b>2010-2011 Budget (Gross Spending)</b>		<b>26,689,775</b>
<b>Transfers between Departments</b>		
Tourism element of Corporate Services to DED	(45,500)	
to Shared Services	(341,900)	
		(387,400)
<b>Increased Expenditure</b>		
Public Transport: marketing, cleaning, events	70,000	
Buses fuel oil	250,000	
Energy / rates	141,000	
Loan Charges	469,500	
		930,500
<b>Expenditure Reductions</b>		
Misc Salary adjustments	(458,100)	
Bus maintenance	(130,000)	
Bus operations	(200,000)	
IOM Sport	(50,000)	
Arts Council	(50,000)	
Regional Pools grants	(158,175)	
NSC General	(40,000)	
Villa / Gaiety - marketing / general	(140,000)	
Other	(9,100)	
		(1,235,375)
<b>2011-2012 Budget (Gross Spending)</b>		<b><u>25,997,500</u></b>
<b>Less Receipts</b>		
2010-11 Budget	(8,493,400)	
NSC net reduction	28,000	
Villa/Gaiety net reduction	17,000	
Buses DEC contract	(100,000)	
Net other public transport income	(50,000)	
Net other minor income	(4,100)	
		(8,602,500)
<b>2011-2012 Budget Deficiency Vote</b>		<b><u>17,395,000</u></b>

Note: The estimates include gross expenditure and receipts in respect of Community, Culture & Leisure Directorate amounting to £4,867,500 in 2011-2012

## COMMUNITY, CULTURE & LEISURE

<b>PERSONNEL BUDGET</b>				
	<b>Actual 30.9.10</b>	<b>Revised Estimate 31.3.11</b>	<b>Estimate 31.3.12</b>	<b>Financial Provision 2011-2012</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>£</b>
<b>Corporate Services</b>	17.50	9.00	<b>9.00</b>	412,700
<b>Community, Culture &amp; Leisure</b>				
Management	3.00	3.00	<b>3.00</b>	166,700
Sport & Recreation	56.82	57.50	<b>57.50</b>	1,707,300
Arts & Entertainment	14.00	14.00	<b>14.00</b>	516,000
<b>Public Transport</b>				
Administration & Commercial	13.50	14.50	<b>13.50</b>	565,900
Operations	117.00	120.00	<b>117.00</b>	4,798,900
Engineering	79.00	81.00	<b>68.00</b>	2,274,800
<b>Personnel Control Total</b>	<b>300.82</b>	<b>299.00</b>	<b>282.00</b>	<b>10,442,300</b>
Villa Marina / Gaiety Theatre Complex	65.69	75.50	<b>75.50</b>	1,796,400
Seasonal Workers	26.30	31.30	<b>31.30</b>	741,800
Contract Appointments	7.50	7.50	<b>7.50</b>	249,600
Casuals	2.80	2.80	<b>2.80</b>	48,300
Tutors & Coaches	14.64	8.90	<b>8.90</b>	115,400
<b>TOTAL</b>	<b>417.75</b>	<b>425.00</b>	<b>408.00</b>	<b>13,393,800</b>
Corporate Services Directorate	17.50	9.00	<b>9.00</b>	412,700
Community, Culture & Leisure Directorate	162.45	167.20	<b>167.20</b>	4,513,400
Public Transport Directorate	237.80	248.80	<b>231.80</b>	8,467,700
<b>TOTAL</b>	<b>417.75</b>	<b>425.00</b>	<b>408.00</b>	<b>13,393,800</b>

## ECONOMIC DEVELOPMENT

### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
Corporate Services	1,215,686	643,950	799,960
Employment & Skills	3,102,147	3,329,345	3,258,688
Economic Development Agency	3,236,250	3,052,600	3,019,767
Financial Assistance Scheme	3,080,046	3,500,000	3,500,000
Ship Registry	596,450	474,555	179,630
Aircraft Registry	15,045	9,050	10,445
Information Systems	9,838,774	8,727,000	8,682,393
Companies Registry	409,959	(10,265,726)	(10,350,726)
Tourism	6,068,700	5,958,000	5,924,107
<b>TOTAL</b>	<b>27,563,057</b>	<b>15,428,774</b>	<b>15,024,264</b>

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>EXPENDITURE</b>			
Payroll Costs	10,179,180	9,207,066	8,988,133
Premises	1,490,643	1,357,637	1,832,284
Supplies and Services	26,115,542	13,003,347	15,017,215
Marketing	1,455,681	2,284,605	1,769,313
Grants	1,054,632	6,462,600	6,602,600
Loan Charges	849,442	238,700	249,900
Film Fund	-	-	-
	<b>41,145,120</b>	<b>32,553,955</b>	<b>34,459,445</b>
<b>INCOME</b>			
Fees	11,427,073	12,690,176	14,896,676
Rents	971,130	894,905	894,905
Royalties	463,481	433,200	433,200
Other	720,379	3,106,900	3,210,400
	<b>13,582,063</b>	<b>17,125,181</b>	<b>19,435,181</b>
	<b>27,563,057</b>	<b>15,428,774</b>	<b>15,024,264</b>

## ECONOMIC DEVELOPMENT

### Reconciliation of Revenue Expenditure

	£	£
<b>2010-2011 Budget (Gross Spending)</b>		<b>32,553,955</b>
<b>Savings</b>		
Procurement	(119,000)	
Miscellaneous	(189,753)	
Salaries	(147,000)	
Rental	(72,500)	
		(528,253)
<b>Transfers between Departments</b>		
to DHA	(91,000)	
to Shared Services	(183,600)	
to DOI	(177,500)	
from DEC	570,006	
to DEC	(284,900)	
from DCCL	45,500	
		(121,494)
<b>Increased Expenditure</b>		
Salaries and Wages (pay awards & increments)	79,037	
Inflation Allowance	155,000	
Income & Expenditure adjustment	2,310,000	
Loan Charges	11,200	
		2,555,237
<b>2011-2012 Budget (Gross Spending)</b>		<b>34,459,445</b>
Less Receipts 2010-2011 Budget	(17,125,181)	
Add Increase in Receipts 2011-2012	(2,310,000)	
		(19,435,181)
<b>2011-2012 Budget Deficiency Vote</b>		<b>15,024,264</b>

<b><u>PERSONNEL BUDGET</u></b>				
	Actual 30.9.10	Revised Estimate 31.3.11	Estimate 31.3.12	Financial Provision 2011-2012
	(fte)	(fte)	(fte)	£
Civil Servants & Whitley Council	216.60	229.30	224.30	8,936,133
Contract Posts	3.00	3.00	3.00	108,000
<b>TOTAL</b>	219.60	232.30	227.30	9,044,133

## EDUCATION & CHILDREN

### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
Primary Education	21,830,441	21,900,700	22,079,100
Secondary Education	26,694,453	26,619,100	25,572,100
IOM College	8,974,610	8,927,500	8,573,500
Higher Education	875,322	782,600	722,600
Universities etc Awards	11,778,160	11,673,600	11,579,300
Works Department	4,958,401	4,649,200	4,378,000
Estates	48,676	50,000	50,000
Meals & Milk Service	495,176	527,300	611,100
Youth & Community Services	1,340,259	1,345,400	1,352,900
Education Improvement Service	6,746,491	4,861,600	4,361,400
Special Needs	8,060,023	8,034,300	7,962,800
Central Services	12,098,622	9,778,200	8,442,900
<b>TOTAL</b>	<b>103,900,634</b>	<b>99,149,500</b>	<b>95,685,700</b>

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>EXPENDITURE</b>			
Payroll Costs	71,930,891	70,216,400	69,451,700
Premises & Grounds	6,621,067	3,343,700	5,733,900
Supplies and Services	10,634,515	12,637,100	7,688,900
Fees & Grants to Students	12,123,015	11,740,000	11,248,200
Other Grants		176,000	900,500
Loan Charges	6,679,726	3,388,300	3,643,100
Other Costs	1,408,343	2,399,800	2,457,300
	<b>109,397,557</b>	<b>103,901,300</b>	<b>101,123,600</b>
<b>INCOME</b>			
Course Fees	1,431,261	1,376,900	1,458,300
Rents	645,709	226,500	289,800
Meals & Milk	2,753,047	2,520,000	2,274,100
Recharge of costs			1,055,200
Other	666,906	628,400	360,500
	<b>5,496,923</b>	<b>4,751,800</b>	<b>5,437,900</b>
	<b>103,900,634</b>	<b>99,149,500</b>	<b>95,685,700</b>

Note: The estimates include gross expenditure and receipts in respect of secondary schools and Isle of Man College amounting to £3,935,400 in 2011-2012 as under DFM, each location operates a deficiency budget.

## EDUCATION & CHILDREN

### Reconciliation of Revenue Expenditure

	£	£
<b>2010-2011 Budget (Gross Spending)</b>		<b>100,528,300</b>
<b>Transfers between Departments</b>		
Premises costs to DED	(570,000)	
Premise costs from DED	284,900	
Shared Services HR	(267,800)	
Shared Services Finance	(341,200)	
		(894,100)
<b>Savings</b>		
Reduced Spending	(4,907,000)	
		(4,907,000)
<b>Increased Expenditure</b>		
Salaries and Wages (pay award)	1,066,600	
Salaries and Wages (increments)	762,200	
Inflation Allowance	175,200	
Loan Charges	254,800	
		2,258,800
<b>New Spending</b>		
Student Awards	150,000	
School meals volume associated costs	52,200	
		202,200
<b>2011-2012 Budget (Gross Spending)</b>		<b>97,188,200</b>
Less Receipts 2010-2011 Budget	(1,378,800)	
Add Increase in Receipts 2011-2012 (inflation)	(43,000)	
Add Increase in Receipts 2011-2012 (identified savings)	(20,000)	
Add Increase in Receipts 2011-2012 (additional savings)	(8,500)	
Add Increased volume of Primary Meals	(52,200)	
		(1,502,500)
<b>2011-2012 Budget Deficiency Vote</b>		<b>95,685,700</b>

<b><u>PERSONNEL BUDGET</u></b>				
	<b>Actual</b>	<b>Revised</b>		<b>Financial</b>
	<b>30.9.10</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Provision</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>£</b>
Primary Education	490.20	501.00	<b>486.90</b>	19,136,600
Secondary Education	558.90	555.90	<b>558.90</b>	22,734,000
IOM College	217.00	222.00	<b>215.00</b>	8,628,500
Higher Education (ring fenced)	2.30	2.30	<b>2.30</b>	89,200
Universities etc Awards	3.50		<b>3.50</b>	97,500
Works Department	58.10	55.90	<b>58.10</b>	1,930,800
Meals & Milk Service	51.50	49.60	<b>51.50</b>	978,300
Youth & Community Services	18.80	20.10	<b>18.80</b>	1,065,400
Education Improvement Service	56.20	53.70	<b>50.20</b>	2,752,400
Special Needs	131.50	130.50	<b>131.50</b>	5,680,200
Central Services	45.20	42.20	<b>30.40</b>	2,023,500
	1,633.20	1,633.20	<b>1,607.10</b>	65,116,400
Contract "ring fenced" Posts	137.70	148.30	<b>137.70</b>	4,335,300
<b>TOTAL</b>	<b>1,770.90</b>	<b>1,781.50</b>	<b>1,744.80</b>	<b>69,451,700</b>

## ENVIRONMENT, FOOD & AGRICULTURE

### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
Corporate Services	1,314,323	1,495,711	<b>1,498,000</b>
Agriculture	9,296,341	9,346,000	<b>9,149,000</b>
Animal Health Division	641,424	-	-
Fisheries	1,358,074	1,243,000	<b>1,070,000</b>
Forestry, Amenity and Lands	2,649,381	2,099,000	<b>1,753,000</b>
Wildlife and Conservation Division	636,982	-	-
Environmental Health Directorate	1,604,447	1,440,780	<b>1,119,000</b>
Scientific Services	704,934	757,800	<b>673,000</b>
<b>TOTAL</b>	<b>18,205,906</b>	<b>16,382,291</b>	<b>15,262,000</b>

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>EXPENDITURE</b>			
Payroll Costs	6,295,945	6,226,166	<b>5,546,350</b>
Other Staff Costs	157,019	219,365	<b>157,500</b>
Grants	9,148,105	8,479,100	<b>8,289,150</b>
Premises	1,057,429	536,530	<b>587,900</b>
Loan Charges	547,352	219,400	<b>248,400</b>
Marketing	206,675	216,000	<b>217,500</b>
Transport Expenses	223,785	321,000	<b>301,300</b>
Supplies and Services	1,999,275	1,673,930	<b>1,585,500</b>
Other Costs	5,201	6,000	<b>6,000</b>
	<b>19,640,786</b>	<b>17,897,491</b>	<b>16,939,600</b>
<b>INCOME</b>			
Fees	272,002	302,300	<b>300,800</b>
Rents	205,160	290,800	<b>345,500</b>
Interest & Recovery Payments	99,495	103,000	<b>103,000</b>
Other	858,223	819,100	<b>928,300</b>
	<b>1,434,880</b>	<b>1,515,200</b>	<b>1,677,600</b>
	<b>18,205,906</b>	<b>16,382,291</b>	<b>15,262,000</b>

## ENVIRONMENT, FOOD & AGRICULTURE

### Reconciliation of Revenue Expenditure

	£	£
<b>2010-2011 Budget (Gross Spending)</b>		<b>17,897,491</b>
<b>Reallocation of Resources</b>		
Meat Inspection Contract	44,500	
Contract Harvesting	30,000	
Building Maintenance	50,000	
		124,500
<b>Transfers between Departments</b>		
Salary to DSC	(102,000)	
Salary DOI	(148,500)	
Salary to Treasury	(84,400)	
		(334,900)
<b>Savings</b>		
Salaries & Wages (Efficiency savings - 6fte)	(345,000)	
Staff training and recruitment	(59,000)	
Transport costs	(19,500)	
Supplies & Services		
Office	(64,991)	
Consultancy	(53,000)	
Operational Materials/Equipment	(46,000)	
Grants & Subsidies		
Agricultural	(72,000)	
Fisheries	(117,000)	
		(776,491)
<b>Increased Expenditure</b>		
Loan charges		29,000
		<b>16,939,600</b>
<b>2011-2012 Budget (Gross Spending)</b>		
Less Receipts 2010-2011 Budget	(1,515,200)	
Add Increase in Receipts 2011-2012	(162,400)	
		(1,677,600)
<b>2011-2012 Budget Deficiency Vote</b>		<b>15,262,000</b>

<b><u>PERSONNEL BUDGET</u></b>				
	Actual 30.9.10	Revised Estimate 31.3.11	Estimate 31.3.12	Financial Provision 2011-2012
	(fte)	(fte)	(fte)	£
Corporate Services	15.88	15.88	<b>15.60</b>	659,100
Agriculture	24.59	26.59	<b>23.59</b>	964,500
Environment	25.00	27.32	<b>22.00</b>	941,000
Fisheries	15.00	15.00	<b>15.00</b>	590,600
Forestry, Amenity and Lands	66.38	68.38	<b>66.38</b>	1,874,950
Scientific Services	12.04	13.04	<b>13.04</b>	516,200
	158.89	132.25	<b>155.61</b>	5,546,350
Contract Posts	3.50	3.50	<b>1.00</b>	incl.above
<b>TOTAL</b>	<b>162.39</b>	<b>135.25</b>	<b>156.61</b>	<b>5,546,350</b>

## HEALTH

**NET EXPENDITURE - SERVICE ANALYSIS**

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
Core Services			
Chief Executive's Office	166,036	109,800	180,000
Chief Operating Officer's Office	5,809,261	3,270,915	3,609,140
Estates	6,779,078	5,052,684	5,577,200
Finance	1,035,703	2,900,067	2,876,975
Information Management & Technology	2,366,583	3,458,422	3,504,176
NHS Contributions (I.O.M.) Acts 1971	(26,906,510)	(34,208,000)	(34,808,000)
Public Health	1,088,740	1,352,700	1,352,700
Hospital & Specialist Services			
Noble's Hospital Unit	74,139,390	71,013,437	74,287,711
Ramsey Community Hospital	4,750,713	4,907,500	4,630,178
UK Referrals / Patient Travel	8,540,449	10,439,000	11,661,278
Primary Health Care			
Administration	1,470,628	1,409,118	1,043,334
Community Services	7,639,615	8,085,382	8,010,079
IOM Ambulance Service	3,050,000	2,831,000	2,918,434
Practitioner Services	34,914,379	34,586,000	36,167,975
Prison Health Service	145,766	326,900	356,232
<b>sub-total</b>	<b>124,989,831</b>	<b>115,534,925</b>	<b>121,367,412</b>

**EXPENDITURE AND INCOME BY CATEGORY**

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>EXPENDITURE</b>			
Staff Costs (including contracted)	90,278,937	90,758,398	91,045,933
Premises	9,004,379	5,270,052	6,028,766
Supplies and Services	49,370,941	50,414,477	54,930,166
Marketing	50,102	71,521	80,485
Grants	682,572	668,003	668,003
Loan Charges	8,082,631	4,541,779	4,863,000
Other Costs	883,454	1,948,663	2,120,434
Payroll costs - Agency	5,234,813	3,879,210	3,876,335
	<b>163,587,829</b>	<b>157,552,103</b>	<b>163,613,122</b>
<b>INCOME</b>			
Loan Charges (New Hospital)	5,324,500	2,945,222	2,275,000
Rents	226,183	129,730	440,100
Other	33,047,315	38,942,226	39,530,610
	<b>38,597,998</b>	<b>42,017,178</b>	<b>42,245,710</b>
	<b>124,989,831</b>	<b>115,534,925</b>	<b>121,367,412</b>

## HEALTH

**Reconciliation of Revenue Expenditure**

	£	£
<b>2010-2011 Budget (Gross Spending)</b>		<b>157,552,103</b>
<b>Transfers between Departments</b>		
Mgt Accountant post to DSC	(44,397)	
NI income target to DSC	1,910,000	
Repatriate DOH/DSC shared budgets to DOH	2,044,347	
IT recharges budget to DSC	(11,000)	
Prison Hospital staff to DOH from DHA	88,400	
to Finance shared services	(882,823)	
to HR shared services	(822,300)	
to Procurement shared services	(71,818)	
		<b>2,210,409</b>
<b>Increased Expenditure</b>		
Salaries and Wages	101,535	
Loan Charges	237,878	
Inflation allowance	3,061,197	
New areas of spending:		
Bowel cancer screening	297,000	
Renal Unit	153,000	
		<b>3,850,610</b>
<b>2011-2012 Budget (Gross Spending)</b>		<b><u>163,613,122</u></b>
Less Receipts 2010-2011 Budget	(42,017,178)	
New Hospital (Loan Charges)	670,222	
Add Increase in Receipts 2011-2012	(898,754)	
		<b>(42,245,710)</b>
<b>2011-2012 Budget Deficiency Vote</b>		<b><u>121,367,412</u></b>

<b><u>PERSONNEL BUDGET</u></b>				
	<b>Actual</b>	<b>Revised</b>	<b>Estimate</b>	<b>Financial</b>
	<b>30.9.10</b>	<b>Estimate</b>	<b>31.3.11</b>	<b>Provision</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>2011-2012</b>
				<b>£</b>
Core Services	207.00	207.00	<b>156.10</b>	6,933,885
Hospital & Specialist Services	1,247.00	1,265.00	<b>1,159.28</b>	54,505,708
Primary Healthcare	215.70	215.70	<b>317.10</b>	22,706,656
	1,669.70	1,687.70	<b>1,632.48</b>	84,146,249
Contract Posts	190.00	190.00	<b>190.00</b>	6,899,684
<b>TOTAL</b>	<b>1,859.70</b>	<b>1,877.70</b>	<b>1,822.48</b>	<b>91,045,933</b>

## HOME AFFAIRS

**NET EXPENDITURE - SERVICE ANALYSIS**

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>HOME AFFAIRS</b>			
Chief Executive's Office	2,260,326	2,162,000	<b>1,291,000</b>
Civil Defence	542,362	394,000	<b>245,000</b>
Fire & Rescue Service	5,315,150	5,364,000	<b>5,071,000</b>
Prison	9,538,485	7,673,000	<b>7,420,000</b>
Probation	1,576,814	1,313,000	<b>1,235,000</b>
Communications	2,246,904	1,852,000	<b>1,905,500</b>
Constabulary	15,994,571	15,321,000	<b>14,452,000</b>
<b>TOTAL</b>	<b>37,474,612</b>	<b>34,079,000</b>	<b>31,619,500</b>

**EXPENDITURE AND INCOME BY CATEGORY**

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>EXPENDITURE</b>			
Payroll Costs	24,784,356	25,619,000	<b>24,051,000</b>
Premises	1,581,920	1,769,971	<b>1,429,313</b>
Supplies and Services	5,142,984	3,515,369	<b>3,069,551</b>
Loan Charges	3,892,112	1,573,100	<b>1,663,600</b>
Other Costs	2,843,810	2,476,560	<b>2,192,036</b>
	<b>38,245,182</b>	<b>34,954,000</b>	<b>32,405,500</b>
<b>INCOME</b>			
Event Income	100,690	175,000	<b>96,000</b>
Rents	232,739	190,000	<b>188,000</b>
Levies & Charges	91,142	119,500	<b>122,500</b>
Other Receipts	345,999	390,500	<b>379,500</b>
	<b>770,570</b>	<b>875,000</b>	<b>786,000</b>
	<b>37,474,612</b>	<b>34,079,000</b>	<b>31,619,500</b>

## HOME AFFAIRS

Reconciliation of Revenue Expenditure

	£	£
<b>2010-2011 Budget (Gross Spending)</b>		<b>34,954,000</b>
<b>Transfers between Departments</b>		
Transfer 9.5 posts to other Departments		(298,305)
<b>Savings</b>		
Procurement Savings	(104,000)	
Removal of 5 vacant posts	(130,000)	
Cost Savings etc	(2,270,695)	
		(2,504,695)
<b>Increased / New Expenditure</b>		
Salaries and Wages	164,000	
Loan Charges	90,500	
		254,500
<b>2011-2012 Budget (Gross Spending)</b>		<b>32,405,500</b>
Less Receipts 2010-2011 Budget	(875,000)	
Less Reduction in Receipts 2011-2012	89,000	
		(786,000)
<b>2011-2012 Budget Deficiency Vote</b>		<b>31,619,500</b>

<b>PERSONNEL BUDGET</b>				
	Actual 30.9.10	Revised Estimate 31.3.11	Estimate 31.3.12	Financial Provision 2011-2012
	(fte)	(fte)	(fte)	£
Chief Executive's Office	16.25	16.25	12.75	391,800
Civil Defence	2.00	2.00	2.00	53,600
Prison	127.00	127.00	124.00	4,574,900
Probation	19.00	19.00	18.00	707,100
Fire Service	82.00	82.00	81.00	4,419,200
Police	283.41	283.41	282.41	12,351,200
Communications Division	27.00	27.00	27.00	1,212,300
	556.66	556.66	547.16	23,710,100
Contract Posts	18.71	18.71	17.71	340,900
<b>TOTAL</b>	<b>575.37</b>	<b>575.37</b>	<b>564.87</b>	<b>24,051,000</b>

## INFRASTRUCTURE

### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>Operations Division</b>			
Management & Administration	125,805	112,150	<b>159,020</b>
Infrastructure Operations	1,388,729	(20,115)	<b>(737,845)</b>
Waste Management operations	8,739,669	8,780,496	<b>7,980,951</b>
Loan Charges	475,148	169,700	<b>169,700</b>
<b>Trading Operations - Works &amp; Design</b>	<b>10,729,351</b>	<b>9,042,231</b>	<b>7,571,826</b>
<b>AIRPORT</b>			
Management & Administration	1,056,782	1,108,403	<b>1,029,365</b>
Operations	3,362,115	2,126,198	<b>2,963,348</b>
Loan Charges	2,533,709	1,477,400	<b>1,477,400</b>
<b>sub-total</b>	<b>6,952,606</b>	<b>4,712,001</b>	<b>5,470,113</b>
<b>HARBOURS DIVISION</b>			
Management & Administration	441,438	277,190	<b>274,373</b>
Operations	(529,834)	(654,444)	<b>(1,380,995)</b>
Coastguard	468,043	399,806	<b>401,991</b>
Loan Charges	1,915,020	393,200	<b>393,200</b>
<b>sub-total</b>	<b>2,294,667</b>	<b>415,752</b>	<b>(311,431)</b>
<b>HIGHWAYS</b>			
Management & Administration	717,577	667,003	<b>754,313</b>
Highway Services	2,523,153	(920,928)	<b>(1,387,060)</b>
Network Planning	2,741,523	2,379,942	<b>2,266,424</b>
Vehicle & Driving Test Centre	324,881	327,120	<b>243,419</b>
Loan Charges	1,254,670	686,000	<b>686,000</b>
<b>sub-total</b>	<b>7,561,804</b>	<b>3,139,137</b>	<b>2,563,096</b>
<b>PROPERTIES &amp; ESTATES DIVISION</b>			
Management & Administration	740,872	711,425	<b>482,874</b>
Properties Operations	3,735,891	2,018,169	<b>1,476,526</b>
Estates Operations	1,572,691	1,857,292	<b>2,131,676</b>
Loan Charges	3,458,654	1,829,100	<b>1,829,100</b>
<b>sub-total</b>	<b>9,508,108</b>	<b>6,415,986</b>	<b>5,920,176</b>
<b>MANAGEMENT SERVICES DIVISION</b>			
Corporate Services	4,822,049	1,890,273	<b>1,787,479</b>
Health & Safety Inspectorate	222,567	229,988	<b>359,934</b>
Loan Charges		904,800	<b>904,800</b>
<b>sub-total</b>	<b>5,044,616</b>	<b>3,025,061</b>	<b>3,052,213</b>
<b>PLANNING &amp; BUILDING CONTROL</b>	<b>1,113,684</b>	<b>1,230,346</b>	<b>1,226,599</b>
<b>sub-total</b>	<b>1,113,684</b>	<b>1,230,346</b>	<b>1,226,599</b>
<b>WATER &amp; SEWERAGE AUTHORITY GRANT</b>			
Operations	6,859,788	7,195,573	<b>6,775,983</b>
Loan Charges	6,808,693	2,457,200	<b>2,457,200</b>
<b>sub-total</b>	<b>13,668,481</b>	<b>9,652,773</b>	<b>9,233,183</b>
<b>TOTAL</b>	<b>56,873,317</b>	<b>37,633,287</b>	<b>34,725,775</b>

## INFRASTRUCTURE

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>EXPENDITURE</b>			
Wages and Salaries	28,914,728	28,465,334	<b>27,419,792</b>
Employee Transport and Subsistence	152,547	172,729	<b>102,236</b>
Training	356,502	332,475	<b>267,606</b>
Other Staff Costs	5,535	1,645	<b>2,535</b>
Recruitment Costs	35,788	55,350	<b>16,850</b>
Agency Staff	1,689,850	1,352,884	<b>1,515,280</b>
Structures	5,836,966	5,455,102	<b>5,366,608</b>
Grounds	561,406	345,900	<b>347,497</b>
Road Runways and Landscaping	12,426,188	10,277,644	<b>10,138,379</b>
Energy Costs	1,629,237	1,623,779	<b>1,804,803</b>
Rent Rates and Water Charges	4,276,265	4,332,488	<b>4,552,388</b>
Fixtures and Fittings	155,333	115,154	<b>114,228</b>
Cleaning and Waste Disposal	10,827,427	10,105,239	<b>10,381,787</b>
Property Insurance		4,500	<b>6,000</b>
Other Premises Expenses	3,432,863	3,411,590	<b>3,411,590</b>
Vehicle Purchase	1,226,760	20,070	
Vehicle Repairs and Maintenance	405,056	407,792	<b>333,235</b>
Vehicle Running Costs	1,442,499	1,241,624	<b>1,525,680</b>
Contract Hire and Operating Leases	3,224,876	3,360,801	<b>3,293,352</b>
Transport - Insurance / Carriage	5,627	5,000	<b>50,272</b>
Equipment	924,673	897,570	<b>844,960</b>
Furniture	6,340	23,000	<b>23,000</b>
Materials	12,383,365	12,307,517	<b>10,888,870</b>
Printing Stationery and General Office Expenses	246,296	229,039	<b>180,582</b>
Advertising Publicity Marketing	437,197	322,120	<b>278,887</b>
Services	2,429,385	2,077,945	<b>2,175,844</b>
Communications and Computing	1,207,804	1,060,690	<b>1,121,637</b>
Expenses	1,057,073	1,376,962	<b>1,282,779</b>
Exchange Rate & Other Differences	461		<b>692</b>
Contribution to Local Authorities	319,505	296,000	<b>180,000</b>
Grants and Subsidies	9,207,342	8,284,533	<b>7,526,943</b>
Loan Repayments	16,448,047	7,015,100	<b>7,919,900</b>
Bad Debts	(3,437)		
Reserve Funds	34,686		
Recharges	(27,765,159)	(28,540,325)	<b>(28,540,325)</b>
	93,539,031	76,437,251	<b>74,533,887</b>
Internal operations become external post-restructure			<b>2,131,990</b>
	93,539,031	76,437,251	<b>76,665,877</b>
<b>INCOME</b>			
Taxation Income	9,358,766	10,586,191	<b>10,997,588</b>
Third Party Contributions	64,729	63,288	<b>63,827</b>
Operating Income	23,113,084	24,526,166	<b>24,641,017</b>
Other Non Trading Income	4,129,135	3,628,319	<b>4,105,680</b>
	36,665,714	38,803,964	<b>39,808,112</b>
Internal operations become external post-restructure			<b>2,131,990</b>
	<b>36,665,714</b>	<b>38,803,964</b>	<b>41,940,102</b>
	<b>56,873,317</b>	<b>37,633,287</b>	<b>34,725,775</b>

## INFRASTRUCTURE

### Reconciliation of Revenue Expenditure

<b>2010-2011 Budget (Gross Spending)</b>	<b>£</b>	<b>£</b>
		<b>76,437,251</b>
<b>Reallocation of Resources</b>		
Agency Staff	87,396	
Salaries & Wages	(87,396)	
<b>Transfers between Departments</b>		
Restructuring	118,065	
Shared Services	(732,778)	
		(614,713)
<b>Savings</b>		
Wages & Salaries	(984,280)	
Grants & Subsidies	(757,590)	
Operating costs & materials	(1,277,853)	
Drainage (WSA) and Housing Maintenance (DSC) now external expenditure	2,131,990	
		(887,733)
<b>Increased Expenditure</b>		
Salaries and Wages (pay awards & increments)	26,133	
Inflation Allowance	690,340	
Energy costs	67,399	
Rent & Rates	42,400	
Loan Charges	904,800	
		1,731,072
<b>2011-2012 Budget (Gross Spending)</b>		<b><u>76,665,877</u></b>
Less Receipts 2010-2011 Budget	(38,803,964)	
Drainage (WSA) and Housing Maintenance (DSC) now external expenditure	(2,131,990)	
Increase in Receipts 2011-12	(1,004,148)	
		(41,940,102)
<b>2011-2012 Budget Deficiency Vote</b>		<b><u>34,725,775</u></b>

<b><u>PERSONNEL BUDGET</u></b>				
	<b>Actual</b>	<b>Revised</b>	<b>Estimate</b>	<b>Financial</b>
	<b>30.9.10</b>	<b>Estimate</b>	<b>31.3.11</b>	<b>Provision</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>£</b>
Operations	428.50	428.50	<b>412.50</b>	13,193,148
Airport	152.40	152.40	<b>148.90</b>	6,873,055
Harbours	61.00	61.00	<b>61.00</b>	284,922
Highways	49.40	49.40	<b>49.40</b>	1,885,481
Properties	26.20	26.20	<b>26.20</b>	782,022
Management Services	49.80	49.80	<b>27.70</b>	1,006,166
Planning	35.50	35.50	<b>37.00</b>	1,394,998
<b>TOTAL</b>	<b>802.80</b>	<b>802.80</b>	<b>762.70</b>	<b>25,419,792</b>

## SOCIAL CARE

### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>Core Services</b>	<b>565,299</b>	<b>3,422,975</b>	<b>1,180,450</b>
Business Support Services	2,277,829	5,194,639	307,240
Children Service Area	18,588,977	14,128,660	16,952,410
Adult Services Area	24,290,570	21,713,875	22,345,725
Mental Health Service Area	13,926,832	13,203,600	13,482,490
Over Arching Divisional Services	998,143	872,790	776,440
<b>sub-total</b>	<b>60,082,351</b>	<b>55,113,564</b>	<b>53,864,305</b>
<b>Social Security Division</b>			
National Insurance Operating Account	9,140,468	31,718,000	36,260,000
National Insurance Investment Account	(9,140,468)	(31,718,000)	(36,260,000)
Non-Contributory Benefits	68,706,208	71,128,000	74,253,000
<b>sub-total</b>	<b>68,706,208</b>	<b>71,128,000</b>	<b>74,253,000</b>
<b>Housing Division</b>			
Aid Schemes	188,725	293,400	0
Government Housing	(2,674)	(363,259)	(880,403)
Local Authority Housing Deficiency	4,719,203	7,127,442	7,799,648
<b>sub-total</b>	<b>4,905,254</b>	<b>7,057,583</b>	<b>6,919,245</b>
<b>TOTAL</b>	<b>134,259,112</b>	<b>136,722,122</b>	<b>136,217,000</b>

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>EXPENDITURE</b>			
Staff Costs (including contracted)	37,666,894	37,844,564	37,513,400
Premises	3,123,302	1,527,750	2,499,786
Supplies and Services	25,077,050	25,652,771	25,452,230
Public Sector Housing - excl loan charges	1,547,196	7,127,442	7,799,648
Marketing	9,218	34,100	34,100
Grants	237,606	613,100	1,151,600
Loan Charges	4,205,248	1,010,600	1,041,600
Property Grants	179,452	350,000	
Benefits	275,479,620	231,636,000	241,429,000
Other Costs	4,225,964	6,652,258	1,839,775
	<b>351,751,550</b>	<b>312,448,585</b>	<b>318,761,139</b>
<b>INCOME</b>			
Fees	40,293	33,000	44,000
Rents	3,894,594	3,456,219	3,622,539
NI Fund	155,950,500	166,484,000	173,149,000
Sales	7,324		5,300
Interest	11,893,943	56,600	56,600
Other	45,705,784	5,696,644	5,666,700
	<b>217,492,438</b>	<b>175,726,463</b>	<b>182,544,139</b>
	<b>134,259,112</b>	<b>136,722,122</b>	<b>136,217,000</b>

## SOCIAL CARE

### Reconciliation of Revenue Expenditure

	£	£
<b>2010-2011 Budget (Gross Spending)</b>		<b>312,448,585</b>
<b>Transfers between Departments</b>		
CSG recharges transferred from DOH	(3,954,347)	
Desktop Charges budget from DOH	11,000	
Salary budget from DOH	44,397	
Salary budget from DOI	259,813	
Salary budget from DEFA	101,233	
		(3,537,904)
<b>Savings</b>		
Identified savings	(1,200,000)	
Further savings on salary costs and energy	(300,000)	
pension surcharge reduction	(134,136)	
Procurement Savings	(130,000)	
Introduce reablement service	(250,000)	
Salary savings	(198,000)	
COMIN adjustment	(2,000,000)	
		(4,212,136)
<b>Increased Expenditure</b>		
Salaries and Wages	157,210	
Loan Charges	(1,272,400)	
Formula Driven Increases	2,806,622	
Hillary House Rent (1st Qtr)	44,000	
Social Security Additional Funding:		
Social Security benefits (growth)	3,353,000	
Social Security benefits (uprating)	8,302,000	
LA Housing Deficiency	672,162	
		14,062,594
<b>2011-2012 Budget (Gross Spending)</b>		<b>318,761,139</b>
Less Receipts 2010-2011 Budget	(175,726,463)	
Add Increase in Receipts 2011-2012	(6,817,676)	
		(182,544,139)
<b>2011-2012 Budget Deficiency Vote</b>		<b>136,217,000</b>

<b><u>PERSONNEL BUDGET</u></b>				
	Actual 30.9.10	Revised Estimate 31.3.11	Estimate 31.3.12	Financial Provision 2011-2012
	(fte)	(fte)	(fte)	£
Corporate Services	26.00	33.00	33.00	1,310,400
Social Services Division	778.70	845.30	845.30	32,965,200
Social Security Division	65.40	74.60	74.60	2,542,000
Housing Division	18.40	18.40	18.40	695,800
	888.50	971.30	971.30	37,513,400
Contract Posts	52.20	52.20	45.20	incl.above
<b>TOTAL</b>	940.70	1,023.50	1,016.50	37,513,400

## TREASURY

**GROSS EXPENDITURE - SERVICE ANALYSIS**

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
Corporate Strategy Division	5,359,736	5,208,000	4,895,445
Customs & Excise Division	2,385,534	2,305,000	2,157,910
Economic Affairs Division	490,394	536,000	772,761
Finance Division	5,452,945	2,782,000	4,860,302
Income Tax Division	5,714,525	5,238,000	4,766,462
Internal Audit Division	757,545	702,000	538,040
Lottery Duty Distribution	856,252	1,000,000	1,000,000
<b>TOTAL</b>	<b>21,016,931</b>	<b>17,771,000</b>	<b>18,990,920</b>

**EXPENDITURE AND INCOME BY CATEGORY**

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>EXPENDITURE</b>			
Payroll Costs	10,181,547	9,635,420	8,912,274
Shared Services			2,480,940
Premises	143,697	140,200	2,089
Supplies and Services	5,449,253	5,080,461	4,736,613
Grants	1,053,185	1,156,258	863,000
Loan Charges	2,936,278	499,400	497,700
Lottery Duty Distribution	856,252	1,000,000	1,000,000
Other Costs	396,719	259,261	498,304
	<b>21,016,931</b>	<b>17,771,000</b>	<b>18,990,920</b>
<b>INCOME</b>			
Customs & Excise	372,922,034	337,900,000	342,000,000
Income & Other Taxes	186,468,919	166,800,000	179,000,000
Other Treasury Income	10,195,620	15,300,000	14,062,000
	<b>569,586,573</b>	<b>520,000,000</b>	<b>535,062,000</b>
	<b>(548,569,642)</b>	<b>(502,229,000)</b>	<b>(516,071,080)</b>

## TREASURY

### Reconciliation of Revenue Expenditure

	£	£
<b>2010-2011 Budget (Gross Spending)</b>		<b>17,771,000</b>
<b>Transfer</b>		
Shared Services		2,480,940
<b>Savings</b>		
Other staff costs	(766,411)	
Supplies & services	(723,648)	
Grants	(291,634)	
Loan Charges	(1,700)	
Other costs	(142,457)	
		(1,925,850)
<b>Increased Expenditure</b>		
2011 Census	275,000	
Other	389,830	
		664,830
<b>2011-2012 Budget (Gross Spending)</b>		<b>18,990,920</b>

<b><u>PERSONNEL BUDGET</u></b>				
	Actual 30.9.10	Revised Estimate 31.3.11	Estimate 31.3.12	Financial Provision 2011-2012
	(fte)	(fte)	(fte)	£
Corporate Strategy Division	21.60	23.60	21.95	1,067,960
Customs & Excise Division	48.00	51.00	50.00	1,897,930
Economic Affairs Division	10.20	10.20	10.20	383,056
Finance Division	30.54	30.54	113.47	3,432,250
Income Tax Division	126.50	131.50	126.00	4,141,618
Internal Audit Division	12.50	12.50	9.50	470,400
	249.34	259.34	331.12	11,393,214
Contract Posts	9.50	9.50	8.20	incl.above
<b>TOTAL</b>	258.84	268.84	339.32	11,393,214

## EXECUTIVE GOVERNMENT

### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
Chief Secretary's Office	2,477,400	2,733,000	<b>2,279,000</b>
Industrial Relations	150,417	175,500	<b>173,000</b>
Veterans' Welfare Service	76,091	89,000	<b>88,000</b>
Office of Human Resources	2,364,240	2,274,000	<b>3,701,120</b>
Office of the Data Protection Supervisor	125,860	172,000	<b>149,000</b>
<b>Administration</b> <span style="float: right;"><b>sub-total</b></span>	<b>5,194,008</b>	<b>5,443,500</b>	<b>6,390,120</b>
General Registry	3,965,463	3,838,500	<b>3,662,000</b>
Attorney General	3,441,713	3,314,000	<b>3,276,000</b>
<b>Administration of Justice</b> <span style="float: right;"><b>sub-total</b></span>	<b>7,407,176</b>	<b>7,152,500</b>	<b>6,938,000</b>
<b>Pensions</b>	<b>11,484,016</b>	<b>18,140,000</b>	<b>20,000,000</b>
<b>Miscellaneous Statutes &amp; Charges</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,400,000</b>
	<b>26,485,200</b>	<b>33,136,000</b>	<b>35,728,120</b>

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>EXPENDITURE</b>			
Payroll Costs	10,592,827	10,486,573	<b>11,669,877</b>
Premises	1,227,980	1,021,090	<b>1,014,885</b>
Supplies and Services	4,007,373	2,840,460	<b>2,732,965</b>
Pensions	43,461,324	52,140,000	<b>54,500,000</b>
Legal Aid	1,146,986	2,248,164	<b>2,528,164</b>
Marketing		8,000	<b>5,000</b>
Grants	3,402,916	2,400,000	<b>2,400,000</b>
Other Costs	(485,074)	655,370	<b>767,314</b>
	<b>63,354,332</b>	<b>71,799,657</b>	<b>75,618,205</b>
<b>INCOME</b>			
Fees	12,468,652	4,601,957	<b>5,340,085</b>
Rents	19,053	15,000	
Pensions	28,990,431	34,000,000	<b>34,500,000</b>
Other	(4,609,004)	46,700	<b>50,000</b>
	<b>36,869,132</b>	<b>38,663,657</b>	<b>39,890,085</b>
	<b>26,485,200</b>	<b>33,136,000</b>	<b>35,728,120</b>

## EXECUTIVE GOVERNMENT

## Reconciliation of Revenue Expenditure

	£	£
<b>2010-2011 Budget (Gross Spending)</b>		<b>71,799,657</b>
<b>Reallocation of Resources</b>		
Shared Services (Finance)	(27,600)	
Shared Service (HR)	1,547,120	
		1,519,520
<b>Savings</b>		
Staff Costs	(403,226)	
Supplies & Services	(105,000)	
Introduction of mediation	(120,000)	
Passport costs	(120,000)	
British Irish Council	(123,000)	
Other	(213,369)	
		(871,226)
<b>Increased Expenditure</b>		
Salaries and Wages	18,984	
Brussels Office	250,000	
Legal Aid	470,000	
Pensions / Benefits	2,360,000	
General Election	237,418	
Other	47,221	
		3,383,623
		<b>75,618,205</b>
Less Receipts 2010-2011 Budget	(36,660,965)	
Add Increase in Receipts 2011-2012	(3,229,120)	
		(39,890,085)
<b>2011-2012 Budget Deficiency Vote</b>		<b>35,728,120</b>

<b>PERSONNEL BUDGET</b>				
	<b>Actual</b>	<b>Revised</b>	<b>Estimate</b>	<b>Financial</b>
	<b>30.9.10</b>	<b>Estimate</b>	<b>31.3.11</b>	<b>Estimate</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>Provision</b>
				<b>2011-2012</b>
				<b>£</b>
Chief Secretary's Office	41.50	47.50	<b>46.50</b>	1,977,000
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	36.00	32.46	<b>70.85</b>	2,877,645
Office of the Data Protection Supervisor	3.50	3.50	<b>3.50</b>	150,458
General Registry (incl. Coroners)	81.37	87.17	<b>87.17</b>	3,944,304
Attorney General	32.60	34.76	<b>34.76</b>	2,491,420
	199.77	210.19	<b>247.58</b>	11,669,877
Contract Posts	16.80	15.30	<b>26.97</b>	incl. above
<b>TOTAL</b>	<b>216.57</b>	<b>225.49</b>	<b>274.55</b>	<b>11,669,877</b>

## MANX MUSEUM & NATIONAL TRUST

### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>TOTAL</b>	<b>4,912,770</b>	<b>4,224,000</b>	<b>3,988,435</b>

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>EXPENDITURE</b>			
Payroll Costs	2,903,724	3,045,385	<b>2,744,974</b>
Premises	792,133	678,626	<b>658,626</b>
Transport Expenses	24,586	12,000	<b>17,000</b>
Supplies & Services	804,706	718,755	<b>713,755</b>
Grants	2,000	2,000	<b>2,000</b>
Loan Charges	1,166,044	557,400	<b>586,000</b>
Other Costs			<b>56,246</b>
	<b>5,693,193</b>	<b>5,014,166</b>	<b>4,778,601</b>
<b>INCOME</b>			
Total Receipts	780,423	790,166	<b>790,166</b>
	<b>4,912,770</b>	<b>4,224,000</b>	<b>3,988,435</b>

# MANX MUSEUM & NATIONAL TRUST

## Reconciliation of Revenue Expenditure

	£	£
<b>2010-2011 Budget (Gross Spending)</b>		<b>5,014,166</b>
<b>Savings</b>		
Budget reductions		(252,804)
<b>Transfers</b>		
to Shared Services		(41,361)
<b>Increased Expenditure</b>		
Revenue implications of Digitisation capital scheme	30,000	
Loan Charges	28,600	
		58,600
<b>2011-2012 Budget (Gross Spending)</b>		<b>4,778,601</b>
Less Receipts 2010-2011 Budget	(790,166)	
Add Increase in Receipts 2011-2012		(790,166)
<b>2011-2012 Budget Deficiency Vote</b>		<b>3,988,435</b>

<b><u>PERSONNEL BUDGET</u></b>				
	<b>Actual 30.9.10</b>	<b>Revised Estimate 31.3.11</b>	<b>Estimate 31.3.12</b>	<b>Financial Provision 2011-2012</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>£</b>
Permanent Staff	76.15	76.15	<b>75.15</b>	2,336,145
Seasonal Staff	19.65	20.65	<b>19.65</b>	380,012
	95.80	96.80	<b>94.80</b>	2,716,157
Contract Posts	2.00	2.00	<b>2.00</b>	28,817
<b>TOTAL</b>	<b>97.80</b>	<b>98.80</b>	<b>96.80</b>	<b>2,744,974</b>

## ROAD TRANSPORT LICENSING COMMITTEE

### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
Administration	150,559	198,900	<b>195,900</b>
Licence Fees and Receipts	(31,545)	(41,900)	<b>(41,900)</b>
<b>TOTAL</b>	<b>119,014</b>	<b>157,000</b>	<b>154,000</b>

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>EXPENDITURE</b>			
Payroll Costs	105,724	160,600	<b>160,600</b>
Supplies and Services	44,835	28,000	<b>28,000</b>
Other Costs		10,300	<b>7,300</b>
	<b>150,559</b>	<b>198,900</b>	<b>195,900</b>
<b>INCOME</b>			
Fees	31,545	41,900	<b>41,900</b>
	<b>119,014</b>	<b>157,000</b>	<b>154,000</b>

### Reconciliation of Revenue Expenditure

2010-2011 Budget (Gross Spending)

**Savings**

Miscellaneous expenses

2011-2012 Budget (Gross Spending)

Less Receipts 2010-2011 Budget

Add Increase in Receipts 2011-2012

2011-2012 Budget Deficiency Vote

£	£
	<b>198,900</b>
	(3,000)
	<b>195,900</b>
(41,900)	
	(41,900)
	<b>154,000</b>

### PERSONNEL BUDGET

	Actual 30.9.10	Revised Estimate 31.3.11	Estimate 31.3.12	Financial Provision 2011-2012
	(fte)	(fte)	(fte)	£
Administration	2.00	2.00	<b>2.00</b>	95,600
Contract Posts	1.70	1.70	<b>1.70</b>	65,000
<b>TOTAL</b>	<b>3.70</b>	<b>3.70</b>	<b>3.70</b>	<b>160,600</b>

## STATUTORY BOARDS (REVENUE FUNDED)

<b>NET EXPENDITURE - SERVICE ANALYSIS</b>			
	<b>Actual 2009-2010</b>	<b>Estimate 2010-2011</b>	<b>Estimate 2011-2012</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Communications Commission	(525,179)	(385,000)	<b>(265,000)</b>
Financial Supervision Commission	(8,152,292)	2,265,726	<b>2,207,240</b>
Gambling Supervision Commission	(311,995)	(1,288,000)	<b>(1,014,000)</b>
Insurance and Pensions Authority	424,971	422,000	<b>475,000</b>
Office of Fair Trading	802,991	711,000	<b>702,000</b>
<b>TOTAL</b>	<b>(7,761,504)</b>	<b>1,725,726</b>	<b>2,105,240</b>

<b>EXPENDITURE AND INCOME BY CATEGORY</b>			
	<b>Actual 2009-2010</b>	<b>Estimate 2010-2011</b>	<b>Estimate 2011-2012</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Staff Costs	4,759,227	4,739,381	<b>4,850,742</b>
Premises	692,251	543,409	<b>539,509</b>
Supplies and Services	1,236,919	1,717,598	<b>1,731,080</b>
Marketing	34,246		
Grants	8,601	15,000	<b>13,000</b>
Other Costs	363,702	21,000	<b>64,118</b>
	<b>7,094,946</b>	<b>7,036,388</b>	<b>7,198,449</b>
<b>INCOME</b>			
Fees	14,848,851	5,287,162	<b>5,070,100</b>
Other	7,599	23,500	<b>23,109</b>
	<b>14,856,450</b>	<b>5,310,662</b>	<b>5,093,209</b>
	<b>(7,761,504)</b>	<b>1,725,726</b>	<b>2,105,240</b>

## STATUTORY BOARDS (Revenue Funded)

### Reconciliation of Revenue Expenditure

	£	£
<b>2010-2011 Budget (Gross Spending)</b>		<b>7,036,388</b>
<b>Transfers between Departments</b>		(27,760)
<b>Savings</b>		(45,173)
<b>Increased Expenditure</b>		
Salaries and Wages	38,279	
Salaries and Wages (additional staff)	125,000	
Other	71,715	
		<u>234,994</u>
<b>2011-2012 Budget (Gross Spending)</b>		<b><u>7,198,449</u></b>
Less Receipts 2010-2011 Budget	(5,310,662)	
Less Reduction in Receipts 2011-2012	217,453	
		<u>(5,093,209)</u>
<b>2011-2012 Budget Deficiency Vote</b>		<b><u>2,105,240</u></b>

<b><u>PERSONNEL BUDGET</u></b>				
	Actual 30.9.10	Revised Estimate 31.3.11	Estimate 31.3.12	Financial Provision 2011-2012
	(fte)	(fte)	(fte)	£
Communications Commission	2.70	2.70	<b>2.70</b>	247,712
Financial Supervision Commission	49.50	49.50	<b>48.50</b>	2,621,230
Gambling Supervision Commission	4.20	5.18	<b>4.20</b>	355,768
Insurance and Pensions Authority	10.70	14.00	<b>14.00</b>	966,000
Office of Fair Trading	16.54	16.54	<b>16.54</b>	660,032
	83.64	87.92	<b>85.94</b>	4,850,742
Contract Posts	2.00	2.00	<b>3.70</b>	incl. above
<b>TOTAL</b>	<b>85.64</b>	<b>89.92</b>	<b>89.64</b>	<b>4,850,742</b>

## LEGISLATURE

**NET EXPENDITURE - SERVICE ANALYSIS**

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
Clerk of Tynwald's Office	4,950,072	4,859,000	4,889,400

**EXPENDITURE AND INCOME BY CATEGORY**

	Actual 2009-2010	Estimate 2010-2011	Estimate 2011-2012
	£	£	£
<b>EXPENDITURE</b>			
Payroll Costs	1,547,632	1,105,769	1,052,000
Members' Fees & Expenses	1,599,858	2,133,231	2,133,000
Members' Pension Scheme	568,145	625,000	721,000
Supplies & Services	257,127	479,000	459,000
St Johns Tynwald	225,849	210,000	210,000
Loan Charges	771,040	321,000	321,000
Other Costs	8,839	20,000	20,000
			400
	<b>4,978,490</b>	<b>4,894,000</b>	<b>4,916,400</b>
<b>INCOME</b>			
Sales	28,418	35,000	27,000
	<b>4,950,072</b>	<b>4,859,000</b>	<b>4,889,400</b>

**Reconciliation of Revenue Expenditure**

2010-2011 Budget (Gross Spending)

**Savings**

Salaries and Wages  
Supplies and Services

**Increased Expenditure**

Members' Fees, Expenses & Pensions  
Loan Charges

2011-2012 Budget (Gross Spending)

Less Receipts 2010-2011 Budget

Less Reduction in Receipts 2011-2012

2011-2012 Budget Deficiency Vote

£	£
	4,894,000
(53,915)	
(20,000)	
	(73,915)
95,915	
400	
	96,315
	<b>4,916,400</b>
(35,000)	
8,000	
	(27,000)
	<b>4,889,400</b>

**PERSONNEL BUDGET**

	Actual 30.9.10	Revised Estimate 31.3.11	Estimate 31.3.12	Financial Provision 2011-2012
	(fte)	(fte)	(fte)	£
Clerk of Tynwald's Office	24.30	26.00	26.00	1,052,000

## STATUTORY BOARDS (NON-REVENUE FUNDED)

### EXPENDITURE AND INCOME BY CATEGORY

<b>MANX ELECTRICITY AUTHORITY</b>	<b>Actual 2009-2010</b>	<b>Estimate 2010-2011</b>	<b>Estimate 2011-2012</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Payroll Costs	11,424,000	11,017,000	<b>10,565,000</b>
Premises	2,665,000	2,878,000	<b>2,706,000</b>
Supplies and Services	36,390,000	38,335,000	<b>38,506,000</b>
Repairs & Maintenance	5,134,000	4,621,000	<b>4,488,000</b>
Retail expenses	2,918,000	2,890,000	<b>2,685,000</b>
Loan Charges	15,994,000	15,161,000	<b>16,498,000</b>
Other Costs			
	<b>74,525,000</b>	<b>74,902,000</b>	<b>75,448,000</b>
<b>INCOME</b>			
Electricity Supply	64,143,000	64,637,000	<b>65,515,000</b>
Gas Supply	4,301,000	5,312,000	<b>5,160,000</b>
Retail and Other Income	4,592,000	4,411,000	<b>4,532,000</b>
Government Grants	5,300,000		
	<b>78,336,000</b>	<b>74,360,000</b>	<b>75,207,000</b>
	<b>(3,811,000)</b>	<b>542,000</b>	<b>241,000</b>
<hr/>			
<b>POST OFFICE</b>	<b>Actual 2009-2010</b>	<b>Estimate 2010-2011</b>	<b>Estimate 2011-2012</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Payroll Costs	13,246,533	13,106,925	<b>13,394,913</b>
Premises & Accommodation	787,516	1,149,903	<b>787,442</b>
Supplies and Services	13,297,524	15,413,699	<b>10,086,053</b>
Marketing	119,806	172,531	<b>227,182</b>
	<b>27,451,379</b>	<b>29,843,058</b>	<b>24,495,590</b>
<b>INCOME</b>			
Sales	25,563,695	27,130,944	<b>27,395,640</b>
Interest	109,202	68,477	<b>68,477</b>
	<b>25,672,897</b>	<b>27,199,421</b>	<b>27,464,117</b>
	<b>1,778,482</b>	<b>2,643,637</b>	<b>(2,968,527)</b>
<hr/>			
<b>WATER &amp; SEWERAGE AUTHORITY</b>	<b>Actual 2009-2010</b>	<b>Estimate 2010-2011</b>	<b>Estimate 2011-2012</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Payroll Costs	4,383,058	4,700,000	<b>6,081,423</b>
Premises & Accommodation	100,000	105,000	<b>100,000</b>
Supplies and Services	1,515,608	2,500,000	<b>7,749,498</b>
Loan Charges (net)	2,992,139	3,500,000	<b>3,757,990</b>
Other Costs (inc Depn)	2,795,348	2,500,000	<b>3,070,000</b>
	<b>11,786,153</b>	<b>13,305,000</b>	<b>20,758,911</b>
<b>INCOME</b>			
Rates	16,003,909	17,071,120	<b>23,588,985</b>
Rents	95,000	95,000	<b>95,000</b>
Other	126,392	90,000	<b>566,428</b>
	<b>16,225,301</b>	<b>17,256,120</b>	<b>24,250,413</b>
	<b>(4,439,148)</b>	<b>(3,951,120)</b>	<b>(3,491,502)</b>

## SUMMARY

	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
	2011-12	2012-13	2013-14	2014-15	2015-16	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
COMMUNITY, CULTURE & LEISURE	8,513	4,860	3,800	2,650	2,650	1,500	3,845	
ECONOMIC DEVELOPMENT	1,920	1,120	1,120	1,120	1,120		62	
EDUCATION & CHILDREN	13,727	10,296	10,260	5,291	2,378	95	8,176	32.00
ENVIRONMENT, FOOD & AGRICULTURE	2,742	1,500	500	500	500	230	1,033	
HEALTH*	5,381	1,798	2,960	1,445	1,105	9,075	16,937	130.20
HOME AFFAIRS	2,670	2,488	1,404	2,730	3,283	1,555	6,750	30.00
INFRASTRUCTURE	19,058	20,121	15,033	12,275	6,375		15,245	
SOCIAL CARE	3,818	1,165	1,244	1,927	4,090	6,390	4,657	53.32
	<b>57,829</b>	<b>43,348</b>	<b>36,321</b>	<b>27,938</b>	<b>21,501</b>	<b>18,846</b>	<b>56,705</b>	<b>245.52</b>
MANX NATIONAL HERITAGE	1,375	510	660	520	550	1,545	1,028	2.80
	<b>59,204</b>	<b>43,858</b>	<b>36,981</b>	<b>28,458</b>	<b>22,051</b>	<b>20,391</b>	<b>57,733</b>	<b>248.32</b>
SCHEMES FUNDED FROM HOUSING RESERVE	11,130	9,926	9,513	8,553	5,000		5,068	
<b>GOVERNMENT TOTAL</b>	<b>70,334</b>	<b>53,784</b>	<b>46,494</b>	<b>37,011</b>	<b>27,051</b>	<b>20,391</b>	<b>62,801</b>	<b>248.32</b>
SEWERAGE SCHEMES	11,725	13,951	13,446	9,803	3,863	38,350	15,850	7.00
MEA SCHEMES	19,783	8,161	7,348	6,598	4,322			
LEGISLATURE							991	2.00
<b>TOTAL CAPITAL PROGRAMME</b>	<b>101,841</b>	<b>75,896</b>	<b>67,288</b>	<b>53,412</b>	<b>35,236</b>	<b>58,741</b>	<b>79,642</b>	<b>257.32</b>
<b>PROPOSED SCHEMES BEYOND 2013-14</b>				6,493	21,709	199,805	20,403	17.83
<b>REVISED TOTAL</b>	<b>101,841</b>	<b>75,896</b>	<b>67,288</b>	<b>59,905</b>	<b>56,945</b>	<b>258,546</b>	<b>100,045</b>	<b>275.15</b>
STATUTORY BOARDS' CAPITAL PROGRAMME	8,890	4,775	2,745	2,713	2,625	13,620		
LOCAL AUTHORITIES' HOUSING PROGRAMME	21,205	20,543	19,594	19,609	13,536	10,650		
	<b>131,936</b>	<b>101,214</b>	<b>89,627</b>	<b>82,226</b>	<b>73,107</b>	<b>282,816</b>		

\* Note: See notes accompanying the Department of Health capital programme

	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
	2011-12	2012-13	2013-14	2014-15	2015-16	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>COMMITTED SCHEMES</b>	54,470	18,749	6,299	4,903	3,539	6,468	56,650	240.72
<b>CONTINUING SCHEMES</b>	12,503	12,121	12,101	12,200	12,647	1,275	6,001	
<b>NEW SCHEMES</b>	34,869	45,026	48,888	42,803	19,050	50,998	37,394	34.43
	<b>101,841</b>	<b>75,896</b>	<b>67,288</b>	<b>59,905</b>	<b>56,945</b>	<b>258,546</b>	<b>100,045</b>	<b>275.15</b>

Note: The 5 year programme is shown at a constant price base to illustrate the implications in real terms of planned expenditure.

## COMMUNITY, CULTURE & LEISURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>COMMUNITY, CULTURE &amp; LEISURE COMMITTED SCHEMES</b>											
Rail Infrastructure Renewal											
- Construction	4,697	4,697	4,613	84						481	
Summerland Demolition											
- Phase 2 (Demolition)	1,576	1,876	1,516	60						135	
Ballafletcher Pitch Development											
- Fees	220	220	220							19	
- Construction	1,697	1,876	1,647	50						146	
Villa Marina Arcade											
- Design Fees (Pre-Contract)	392	392	392							34	
- Construction	4,542	4,542	4,542							390	
Laxey Car Shed											
- Design Fees (Pre-Contract)	50	50	50							4	
- Construction	295	323	295							25	
Laxey MER Station Relay, Station, Sub-Station & Viaduct											
- Design Fees (Pre-Contract)	50	50	50							4	
- Design Fees (Pre-Contract)	30	30		30						3	
- Construction	1,070	118	118	952						92	
Snaefell Mountain Railway Track											
- Design Fees (Pre-Contract)	50	50	50							4	
- Construction (phase 1)	1,500	1,500	1,000	500						129	
- Construction (phase 2)	1,500			750	700	50				129	
All Railway - Structural Surveys	250	250	250							21	
Bus Replacement Programme	2,100	2,100	2,100							180	
- Leasing costs	1,505	1,505	1,505							129	
Bus Replacement Programme											
- Leasing costs	6,300			1,260	1,260	1,260	1,260	1,260		541	
NSC Track Renewal											
- Design Fees (Pre-Contract)	25	25	25							2	
- Construction	475	475	460	15						41	
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	468	132						52	
Redevelopment of the Bowl											
- Design Fees (Pre-Contract)	275	275	275							24	
- Construction	2,900	2,900	2,090	750	60					249	
Manx Radio Broadcasting House											
- Refurbishment	50	50	50							4	
- Maintenance	200	200		200						17	
	<b>32,988</b>	<b>24,743</b>	<b>22,355</b>	<b>4,783</b>	<b>2,020</b>	<b>1,310</b>	<b>1,260</b>	<b>1,260</b>		<b>2,910</b>	
<b>COMMUNITY, CULTURE &amp; LEISURE CONTINUING SCHEMES</b>											
Minor Capital Works	8,760	3,060	3,060	1,440	840	1,140	1,140	1,140		752	
	<b>8,760</b>	<b>3,060</b>	<b>3,060</b>	<b>1,440</b>	<b>840</b>	<b>1,140</b>	<b>1,140</b>	<b>1,140</b>		<b>752</b>	
<b>NEW SCHEMES</b>											
All Island Synthetic Pitch Development											
Steam Railway - Diesel Shunter											
Bus Paintshop											
Low Cost Community/Activity Halls											
Manx Radio Maintenance Programme											
One-Stop Shop & Telephone Centre.											
	<b>7,640</b>			<b>2,290</b>	<b>2,000</b>	<b>1,350</b>	<b>250</b>	<b>250</b>	<b>1,500</b>	<b>184</b>	
<b>TOTAL</b>	<b>49,388</b>	<b>27,803</b>	<b>25,415</b>	<b>8,513</b>	<b>4,860</b>	<b>3,800</b>	<b>2,650</b>	<b>2,650</b>	<b>1,500</b>	<b>3,845</b>	

## ECONOMIC DEVELOPMENT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>ECONOMIC DEVELOPMENT CONTINUING SCHEMES</b>											
Minor Capital Works	720	120	120	120	120	120	120	120		62	
Development of Industry			31,478	1,800	1,000	1,000	1,000	1,000			
	<b>720</b>	<b>120</b>	<b>31,598</b>	<b>1,920</b>	<b>1,120</b>	<b>1,120</b>	<b>1,120</b>	<b>1,120</b>		<b>62</b>	
<b>TOTAL</b>	<b>720</b>	<b>120</b>	<b>31,598</b>	<b>1,920</b>	<b>1,120</b>	<b>1,120</b>	<b>1,120</b>	<b>1,120</b>		<b>62</b>	

## EDUCATION & CHILDREN

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>EDUCATION &amp; CHILDREN</b>											
<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	50	67						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	15,056	10,067	4,123	1,471				3,021	8.30
University Centre - Learning Resource Centre											
- Design Fees (Pre-Contract)	77	77	24						53	7	
Ramsey Grammar Post 16/Medway Phase 2											
- Construction	347	347	347							30	
QE 2 Humanities / Nurture Unit Scheme											
- Design Fees (Pre-Contract)	218	193	218							19	
- Construction	2,436	2,487	2,436							259	1.00
Ramsey New Junior School											
- Design Fees (Pre-Contract)	510	468	510							44	
- Construction	6,916	6,922	6,916							793	6.10
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	50	200	130					33	
Disability Access Works to Department Sites											
- Phase 1	800	800	800							69	
- Phase 2	935	1,170	235	670	30					80	
Fire Certification Work to Schools Phase 2	491	473	491							42	
Victoria Road School Extension											
- Design Fees (Pre-Contract)	260	260	220	40						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	
IOM College Special Unit											
- Design Fees (Pre-Contract)	150	150	30	70	50					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	
Minor Capital Works	3,000	3,000	3,000							258	
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	177		238						20	
Westmoreland Road Primary School											
- Enabling Works	928	928	902	26						80	
- Design Fees (Pre-Contract)	866	287		300		66	500			74	
	<b>55,159</b>	<b>55,083</b>	<b>36,687</b>	<b>11,727</b>	<b>4,429</b>	<b>1,537</b>	<b>500</b>	<b>226</b>	<b>53</b>	<b>5,369</b>	<b>15.40</b>

## EDUCATION & CHILDREN

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>EDUCATION</b>											
<b>CONTINUING SCHEMES</b>											
Minor Capital Works	12,500	2,500	2,500	2,000	2,000	2,000	2,000	2,000		1,073	
	<b>12,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>		<b>1,073</b>	
<b>NEW SCHEMES</b>											
<b>PRIMARY EDUCATION</b>											
Classroom Scheme - Phase 2											
PRIMARY EDUCATION SUBTOTAL	4,149				459	2,249	1,441			405	1.44
<b>SECONDARY EDUCATION</b>											
Q E 2 Kitchen/Tennis Courts Scheme											
Ballakermeen Swimming Pool Block											
SECONDARY EDUCATION SUBTOTAL	2,955				232	2,028	653		42	256	
<b>FURTHER EDUCATION</b>											
IOM College Construction Crafts and Engineering											
IOM College Special Unit											
FURTHER EDUCATION SUBTOTAL	6,470				3,176	2,446	697	152		1,074	15.16
	<b>13,574</b>				<b>3,867</b>	<b>6,723</b>	<b>2,791</b>	<b>152</b>	<b>42</b>	<b>3,469</b>	<b>31</b>
<b>TOTAL</b>	<b>81,234</b>	<b>57,583</b>	<b>39,187</b>	<b>13,727</b>	<b>10,296</b>	<b>10,260</b>	<b>5,291</b>	<b>2,378</b>	<b>95</b>	<b>8,176</b>	<b>32.00</b>

## ENVIRONMENT, FOOD & AGRICULTURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>ENVIRONMENT, FOOD &amp; AGRICULTURE</b>											
<b>COMMITTED SCHEMES</b>											
Silverdale Car Park	260	197	30						230	22	
Sawmill Equipment	350	350	350							30	
Refurbishment of Mill Road Yard	300	300	215	85						26	
Woodchipping & Handling Facility (fuel production)	757	757	757							65	
Laxey Pavilion and Silverdale Complex Refurb	539	539	394	145						46	
Bradda Refurbishment Scheme	872	872	722	150						75	
New Headquarters											
- Design Fees (Pre-Contract)	461	458	461							40	
- Enabling Scheme	350	350	348	2						30	
- Construction	5,279	5,279	5,169	110						453	
	<b>9,169</b>	<b>9,102</b>	<b>8,446</b>	<b>492</b>					<b>230</b>	<b>787</b>	
<b>CONTINUING SCHEMES</b>											
Agricultural and Fishermen's Loans			13,623								
Farming & Horticultural Loans				500	500	500	500	500			
			<b>13,623</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>			
<b>NEW SCHEMES</b>											
Silverdale Sewerage Works											
Ballure Cliff Stabilisation											
Mill Road Yard Development											
	<b>2,750</b>			<b>1,750</b>	<b>1,000</b>					<b>246</b>	
<b>TOTAL</b>	<b>11,919</b>	<b>9,102</b>	<b>22,069</b>	<b>2,742</b>	<b>1,500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>230</b>	<b>1,033</b>	

## HEALTH

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>HEALTH</b>											
<b>COMMITTED SCHEMES</b>											
<b>HEALTH SERVICES DIVISION</b>											
The New Hospital*	116,637	116,637	115,700	937						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	1,083	240						114	
- Phase 2 - Former JCMW (Ground & First Floors)											
- Design Fees (Pre-Contract)	135	135	135							12	
- Construction	2,177	2,177	2,177							187	
- Phase 3 - Relocation of Ambulance Service, Non-patient Services & new MEA Sub-station											
- Design Fees (Pre-Contract)	85	85	85							7	
- Construction	918	919	808	110						79	
Residential Accommodation Medical Staff											
- Phase 3 - Union Mills Football Field	1,300	1,300	1,300							191	
- Phase 4- Conversion of Cronk Coar											
- Design Fees (Pre-Contract)	77	77	26		51					7	
GP Surgeries											
- Loch Promenade											
- Design Fees (Pre-Contract)	79	79	79							7	
- Construction	800	800	800							75	
- Palatine											
- Design Fees (Pre-Contract)	95	95	95							8	
- Construction	1,025	1,025	975	50						98	
- Peel											
- Design Fees (Pre-Contract)	137	137	137							12	
- Construction	1,378	1,378	1,303	75						122	
GP Surgery & Community Centre, Jurby											
- Design Fees (Pre-Contract)	200	200	200							17	
- Construction	1,923	1,646	423	1,400	100					165	
Disability Discrimination Act											
- Design Fees & Construction	432	828	351	81						37	
Community Care Support System											
- Procurement	5,500	5,500	5,000	500						1,672	
Asset Replacement Programme											
- Procurement 2009-10	670	800	670							58	
- Procurement 2010-11	320	400	320							27	
Ambulance fleet replacement	610	610	610							52	
Electrical Infrastructure Noble's Hospital	700	700	700							60	
Ramsey Cottage Hospital, Bride Ward Room Conversions	25	25	25							2	
	<b>136,657</b>	<b>136,986</b>	<b>133,113</b>	<b>3,393</b>	<b>151</b>					<b>15,344</b>	<b>130.20</b>
<b>HEALTH</b>											
<b>CONTINUING SCHEMES</b>											
Minor Capital Works	2,500			250	250	250	250	250	1,250	215	
Ambulance Fleet Replacement	895	340	340	185	135	135	40	35	25	77	
	<b>3,395</b>	<b>340</b>	<b>340</b>	<b>435</b>	<b>385</b>	<b>385</b>	<b>290</b>	<b>285</b>	<b>1,275</b>	<b>291</b>	
<b>NEW SCHEMES</b>											
<b>HEALTH SERVICES DIVISION</b>											
Ramsey Cottage Hospital, Bride Ward Room Conversions											
GP Surgery - Onchan											
Radiology Equipment Replacement Scheme											
Asset Replacement Programme											
<b>HEALTH SERVICES SUBTOTAL</b>	<b>15,165</b>			<b>1,553</b>	<b>1,262</b>	<b>2,575</b>	<b>1,155</b>	<b>820</b>	<b>7,800</b>	<b>1,302</b>	
	<b>15,165</b>			<b>1,553</b>	<b>1,262</b>	<b>2,575</b>	<b>1,155</b>	<b>820</b>	<b>7,800</b>	<b>1,302</b>	
<b>TOTAL</b>	<b>155,217</b>	<b>137,326</b>	<b>133,453</b>	<b>5,381</b>	<b>1,798</b>	<b>2,960</b>	<b>1,445</b>	<b>1,105</b>	<b>9,075</b>	<b>16,937</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 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>HOME AFFAIRS</b>											
<b>COMMITTED SCHEMES</b>											
Prison Redevelopment Programme											
- Construction	39,011	39,011	38,168	843						5,146	30.00
Communications Development Programme	4,240	4,240	1,468	820	865	585	502			505	
	<b>43,251</b>	<b>43,251</b>	<b>39,635</b>	<b>1,663</b>	<b>865</b>	<b>585</b>	<b>502</b>			<b>5,651</b>	<b>30.00</b>
<b>CONTINUING SCHEMES</b>											
Minor Capital Works	1,836	795	400	433	377	224	202	200		158	
Vehicle Acquisition	2,704	874	734	170	379	312	827	282		322	
	<b>4,540</b>	<b>1,669</b>	<b>1,134</b>	<b>603</b>	<b>756</b>	<b>536</b>	<b>1,030</b>	<b>482</b>		<b>480</b>	
<b>NEW SCHEMES</b>											
Minor Capital Works											
Port Erin Fire Station Replacement											
Castletown Fire Station Replacement											
Police HQ Custody Block											
	<b>7,110</b>			<b>404</b>	<b>867</b>	<b>284</b>	<b>1,198</b>	<b>2,802</b>	<b>1,555</b>	<b>619</b>	
<b>TOTAL</b>	<b>54,900</b>	<b>44,920</b>	<b>40,769</b>	<b>2,670</b>	<b>2,488</b>	<b>1,404</b>	<b>2,730</b>	<b>3,283</b>	<b>1,555</b>	<b>6,750</b>	<b>30.00</b>

## INFRASTRUCTURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>INFRASTRUCTURE</b>											
<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	2,050								176
Disability Discrimination Act - Public Buildings	750	750	375	375							64
Government Estate planned maintenance	2,500	500	500	500	500	500	500				215
Tribunal/ Court House Accommodation	336	300	200	136							29
Airport Redevelopment											
- Phase 6A Departure Lounge Extension											
- Construction	1,509	1,540	1,509								141
- Departing Passenger & Baggage Facilities											
- Design Fees (Pre-Contract)	250	250	70	180							21
Off-Street Car Parking (Ramsey)	750	750	347	403							64
Off-Street Car Parking (Douglas)	750	500	20	730							64
Animal Waste Processing Plant	5,496	5,624	5,496								508
AWPP Knackery/Kill Area	800	800	350	450							69
Poortown Quarry Development	5,494	5,544	5,230	264							472
<b>LONG TERM REFUSE DISPOSAL</b>											
Civic Amenity Site - North											
- Design Fees (Pre-Contract)	200	200	136	64							17
Extension Western CA Site	566	620	566								49
Kerbside Collection	750	750	562	188							64
<b>AIRPORTS DIVISION</b>											
Control Tower	6,515	6,515	6,365	150							599
Runway Project	43,992	43,992	43,992								3,776
Other Airfield Schemes											
- Apron, Aircraft Stands & Taxiway Improvements											
- Construction	3,430	3,480	3,430								294
Airport Car Park No 3	930	1,009	930								80
Extend Fire Station											
- Design Fees (Pre-Contract)	85	85	35	50							7
Perimeter Control	729	729	578	151							63
Airport Pavement Refurbishment	2,982	2,982	2,892	90							256
Radar Replacement											
- Design Fees (Pre-Contract)	250	250	108	142							21
- Construction	3,462	3,462	770	1,612	1,080						297
Airport Fire Appliance / Airport Plant Replacement	547	187		547							65
<b>MANAGEMENT SERVICES DIVISION</b>											
Plant Replacement Programme	2,050	2,050	1,768	282							176
<b>HARBOURS DIVISION</b>											
Port St Mary Harbour Improvements	433	500	433								37
- Pre Contract modelling	44	50	44								4
Ramsey Tidal Marina											
- Design Fees (Pre-Contract)	565	304	194	371							48
Battery Pier Firewater											
- Design Fees (Pre-Contract)	150	150	150								13
- Construction	2,013	2,013	1,452	561							173
Douglas Strategic Harbour Development											
- Design Fees (Pre-Contract)	410	410	49	361							35
Queens Pier Stabilisation & Protection	1,895	95	95	1,800							163
<b>HIGHWAYS DIVISION</b>											
North Quay Phase 2 & 3 Construction	1,127	1,127	1,094	33							
Douglas and Braddan Improvements											
Outer Link Stage 3 - J Watterson's Lane	880	993	880								76
Strategic Highway Refurbishment Programme	7,400	7,400	7,200	200							635
Richmond Hill	2,800	3,010	2,700	100							240
Douglas Promenade											
- Design Fees (Pre-Contract)	150	300	77	73							13
- Design & Modelling	180	150	0	180							15
	<b>115,970</b>	<b>112,172</b>	<b>103,397</b>	<b>9,993</b>	<b>1,580</b>	<b>500</b>	<b>500</b>			<b>9,963</b>	
<b>INFRASTRUCTURE</b>											
<b>CONTINUING SCHEMES</b>											
Plant Replacement Programme	8,500			1,200	1,825	1,825	1,825	1,825		730	
Highway strategic reconstruction unclassified roads	3,000	500	500	500	500	500	500	500		258	
	<b>11,500</b>	<b>500</b>	<b>500</b>	<b>1,700</b>	<b>2,325</b>	<b>2,325</b>	<b>2,325</b>	<b>2,325</b>		<b>987</b>	

## INFRASTRUCTURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 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											
Ramsey Off-Street Car Parking											
Vehicle Test Centre											
Jurby Hangar Refurbishment											
PROPERTIES DIVISION SUBTOTAL	8,668		20	865	4,275	3,408	50	50		779	
<b>WORKS DIVISION</b>											
Civic Amenity Site - North											
Quarry Plant replacement											
WORKS DIVISION SUBTOTAL	4,688			1,150	538	1,000	1,000	1,000		402	
<b>AIRPORT DIVISION</b>											
Extend Fire Station											
AIRPORT DIVISION SUBTOTAL	3,003				3,003					286	
<b>HIGHWAYS DIVISION</b>											
Highway strategic maintenance footway reconstruction											
Douglas Promenade - construction											
Regional Depot Strategy											
All Island IOMG vehicle & plant depot											
Peel Road											
Strategic Highway Refurbishment Programme											
Grit Store / Snow Depot											
HIGHWAYS DIVISION SUBTOTAL	32,950			5,350	8,400	7,800	8,400	3,000		2,828	
	49,310		20	7,365	16,216	12,208	9,450	4,050		8,591	
<b>TOTAL</b>	176,780	112,672	103,917	19,058	20,121	15,033	12,275	6,375		15,245	

## SOCIAL CARE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>SOCIAL CARE</b>											
<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	1,086	57						564	11.00
EMI Unit (Northern)											
- Design Fees (Pre-Contract)	333	333	333							29	
- Construction	3,100	3,436	180	2,834	86					311	9.32
Mental Health Rehabilitation & Treatment Facility											
- Design Fees (Pre-Contract)	82	82	82							7	
- Construction	1,560	1,560	1,410	150						134	
<b>SOCIAL SERVICES SUBTOTAL</b>	<b>10,848</b>	<b>11,184</b>	<b>7,721</b>	<b>3,041</b>	<b>86</b>					<b>2,658</b>	<b>53.32</b>
<b>PUBLIC SECTOR HOUSING</b>											
Disability Discrimination Act											
- Design Fees & Construction	100	100	50	50						9	
Bretney Refurbishment											
- Construction	3,830	3,830	3,830							329	
Janet's Corner											
- Project 2 redevelopment	4,613	4,613	4,613							396	
- Project 3 redevelopment	7,097	7,097	6,950	147						609	
- Project 4/5 pre-contract costs	233	233	233							20	
	<b>26,721</b>	<b>27,057</b>	<b>23,397</b>	<b>3,238</b>	<b>86</b>					<b>4,021</b>	<b>53.32</b>
<b>CONTINUING SCHEMES</b>											
House Purchase Assistance Scheme			5,772					3,000	5,000		
			<b>5,772</b>					<b>3,000</b>	<b>5,000</b>		
<b>NEW SCHEMES</b>											
Adolescent Unit											
Family Resources Centre											
Jurby Bretney houses/environmental work (6 no.)											
<b>Housing</b>											
Janet's Corner Project 6 - environmentals and bungalows											
<b>Social Services</b>											
Minor Capital Works											
Asset Replacement Programme											
Bowling Green site demolitions + pre-contract costs											
Ballacubbon Phase 2											
	<b>7,410</b>		<b>100</b>	<b>580</b>	<b>1,079</b>	<b>1,244</b>	<b>1,927</b>	<b>1,090</b>	<b>1,390</b>	<b>636</b>	
<b>TOTAL</b>	<b>34,131</b>	<b>27,057</b>	<b>29,269</b>	<b>3,818</b>	<b>1,165</b>	<b>1,244</b>	<b>1,927</b>	<b>4,090</b>	<b>6,390</b>	<b>4,657</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	2,727	69						240	
Clagh Vane redevelopment - Project 3 and 5A	2,755	2,755	2,228	476	51					236	
Janet's Corner, Project 4/5											
- Construction	10,425	10,553	1,770	4,410	3,600	470	175			895	
Home Improvement & Energy Conservation	250	250	100	150						21	
	<b>16,471</b>	<b>16,599</b>	<b>7,070</b>	<b>5,105</b>	<b>3,651</b>	<b>470</b>	<b>175</b>			<b>1,414</b>	
<b>CONTINUING SCHEMES</b>											
DSC planned maintenance	10,200	1,600	2,200	1,600	1,600	1,600	1,600	1,600		876	
House Purchase Assistance Scheme	17,250	5,550	5,550	2,000	2,400	2,300	2,000	3,000		1,481	
	<b>27,450</b>	<b>7,150</b>	<b>7,750</b>	<b>3,600</b>	<b>4,000</b>	<b>3,900</b>	<b>3,600</b>	<b>4,600</b>		<b>2,356</b>	
<b>NEW SCHEMES</b>											
Jurby Army Camp EPH bungalows											
Crossag											
Clagh Vane redevelopment - Project 4 New build											
Clagh Vane redevelopment - Project 5-7 Road & shop											
	<b>15,126</b>	<b>200</b>	<b>105</b>	<b>2,425</b>	<b>2,275</b>	<b>5,143</b>	<b>4,778</b>	<b>400</b>		<b>1,298</b>	
	<b>59,046</b>	<b>23,949</b>	<b>14,925</b>	<b>11,130</b>	<b>9,926</b>	<b>9,513</b>	<b>8,553</b>	<b>5,000</b>		<b>5,068</b>	
<b>TOTAL</b>	<b>93,177</b>	<b>51,005</b>	<b>44,194</b>	<b>14,948</b>	<b>11,091</b>	<b>10,757</b>	<b>10,480</b>	<b>9,090</b>	<b>6,390</b>	<b>9,725</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

## MANX MUSEUM & NATIONAL TRUST

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>MANX MUSEUM &amp; NATIONAL TRUST</b>											
<b>COMMITTED SCHEMES</b>											
Rushen Abbey Interpretation	1,329	1,329	1,153	136	40					219	2.80
Repair & Conversion of Former Govt Analyst's Lab											
- Design Fees (Pre-Contract)	98	100	90	8						10	
- Construction	1,153	1,172	1,037	116						158	
Heritage Property Conservation	2,171	506	399	207	100	100	100	175	1,090	186	
Manx Museum Site Strategic Infrastructure											
- Feasibility & Design Fees (Pre-Contract)	90	90	56	34						8	
- Construction	410	310	162	248						35	
Digitisation & Public Electronic Access											
- Pilot Project	155	155	138	17						16	
- Implementation	450	450	60	60	40	40	100	75	75	76	
Minor Capital Works	1,619	749	591	278	130	120	120	150	230	166	
MCW Gallery Redisplay											
- Design Fees (Pre-Contract)	50	50	17	33						5	
Laxey Wheel Adit Feasibility											
- Feasibility	50	50	11	39						5	
	<b>7,575</b>	<b>4,960</b>	<b>3,715</b>	<b>1,175</b>	<b>310</b>	<b>260</b>	<b>320</b>	<b>400</b>	<b>1,395</b>	<b>885</b>	<b>2.80</b>
<b>NEW SCHEMES</b>											
MCW Gallery Redisplay											
	<b>1,300</b>			<b>200</b>	<b>200</b>	<b>400</b>	<b>200</b>	<b>150</b>	<b>150</b>	<b>143</b>	
<b>TOTAL</b>	<b>8,875</b>	<b>4,960</b>	<b>3,715</b>	<b>1,375</b>	<b>510</b>	<b>660</b>	<b>520</b>	<b>550</b>	<b>1,545</b>	<b>1,028</b>	<b>2.80</b>

## LEGISLATURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>LEGISLATURE</b>											
<b>COMMITTED SCHEMES</b>											
Refurbishment Old Government Office	10,850	11,825	10,850							991	2.00
<b>TOTAL</b>	<b>10,850</b>	<b>11,825</b>	<b>10,850</b>							<b>991</b>	<b>2.00</b>

## STATUTORY BOARDS (NON-REVENUE FUNDED)

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 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)</b>											
<b>MANX ELECTRICITY AUTHORITY</b>											
<b>COMMITTED SCHEMES</b>											
Generation			625								
Network Services			3,978								
Corporate Services			107								
Natural Gas Network	20,876	23,500	7,612	9,396	3,868						
<b>CONTINUING SCHEMES</b>											
Network Services											
Meters and Meter Equipment				150	100	100	100	100			
MCCL				155	95	95	95	95			
Fleet											
<b>NEW SCHEMES</b>											
Generation											
CCGT				4,052	493	3,298	3,298	922			
Balance of Plant				52	250	250	250	250			
Network Services											
33kV Network					500	750					
33kV Substation Requirements											
11kV Network				1,700	1,220	1,220	1,220	1,320			
Low Voltage Network				825	1,170	1,170	1,170	1,170			
Other				252	465	465	465	465			
Corporate Services				92							
Gas spur pipeline				3,110							
	<b>20,876</b>	<b>23,500</b>	<b>12,322</b>	<b>19,783</b>	<b>8,161</b>	<b>7,348</b>	<b>6,598</b>	<b>4,322</b>			
<b>SEWERAGE SCHEMES</b>											
<b>COMMITTED SCHEMES</b>											
<b>DRAINAGE DIVISION</b>											
All Island Refurbishment of Infrastructure 2007-2012	15,100	5,650	5,450	1,650	1,500	1,500	1,500	1,500	2,000	1,548	
Pumping Stations Refurbishment - Refurbishment phase 1	545	545	545							47	
Pumping Stations Refurbishment - Refurbishment phase 2											
- Design Fees (Pre-Contract)	50	50	50							4	
- Refurbishment phase 3											
- Design Fees (Pre-Contract)	50	35	35	15						4	
<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	2,478	2,478	636	1,700	142					213	
Transmission Mains											
- Design Fees (Pre-Contract)											
- Mount Murray to Newtown	95	95	95							8	
- Construction											
- Castletown to Santon (railway)	13,133	13,291	13,133							1,127	
- Port Erin to Castletown (railway)	12,915	12,915	12,915							1,109	
- Mount Murray to Newtown	857	1,023	857							74	
Repay Local Authority Drainage Loans	4,598	4,400	1,086	140	147	137	145	153	2,790	395	
Sewage Treatment Plant Santon Phase 1 - Construction	26,295	26,295	26,295							4,620	7.00
	<b>78,080</b>	<b>68,741</b>	<b>63,061</b>	<b>3,505</b>	<b>1,789</b>	<b>1,637</b>	<b>1,645</b>	<b>1,653</b>	<b>4,790</b>	<b>9,316</b>	<b>7.00</b>
<b>NEW SCHEMES</b>											
<b>DRAINAGE DIVISION</b>											
South Quay Siphonic Sewage Pipeline											
Pumping Stations Refurbishment											
DRAINAGE DIVISION SUBTOTAL	2,575			2,010	565					221	
<b>IRIS MASTERPLAN</b>											
Regional Sewerage Strategy 1											
Regional Sewerage Strategy 2											
IRIS MASTERPLAN SUBTOTAL	73,544			6,210	11,597	11,809	8,158	2,210	33,560	6,312	
	<b>76,119</b>			<b>8,220</b>	<b>12,162</b>	<b>11,809</b>	<b>8,158</b>	<b>2,210</b>	<b>33,560</b>	<b>6,533</b>	
<b>TOTAL SEWERAGE SCHEMES</b>	<b>154,199</b>	<b>68,741</b>	<b>63,061</b>	<b>11,725</b>	<b>13,951</b>	<b>13,446</b>	<b>9,803</b>	<b>3,863</b>	<b>38,350</b>	<b>15,850</b>	<b>7.00</b>

## STATUTORY BOARDS (NON-REVENUE FUNDED)

1	Total Estimated Cost 2	3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>POST OFFICE AUTHORITY</b>											
Vehicle Replacement Programme (Ongoing)	1,949		569	250	250	220	220	220	220		
Other Machinery / Equipment (Ongoing)	861		111	125	125	125	125	125	125		
Counters Network Development	100		73	27							
Document Management Strategy	431		431								
New Business Development	2,000			2,000							
Barleyfields Development	1,287		1,287								
POHQ - customer services extension	486			486							
Mails automation upgrade	2,000				2,000						
Navision upgrade	250			250							
			<b>2,471</b>	<b>3,138</b>	<b>2,375</b>	<b>345</b>	<b>345</b>	<b>345</b>	<b>345</b>		
<b>WATER AUTHORITY</b>											
Sulby Water Treatment Works	15,637		15,637								
Raw Water Mains	9,714		9,714								
Douglas Water Treatment Works	25,569		25,569								
Treated Water Transfer Schemes	50,734		23,159	5,500	2,200	2,200	2,200	2,200	13,275		
Pumping Station Rehabilitation Programme	1,647		1,595	52							
Information Systems / Telemetry	1,300		932	100	100	100	68				
Operational Facilities & Depots	3,135		2,655	100	100	100	100	80			
			<b>79,261</b>	<b>5,752</b>	<b>2,400</b>	<b>2,400</b>	<b>2,368</b>	<b>2,280</b>	<b>13,275</b>		
<b>TOTAL STATUTORY BOARDS</b>			<b>81,732</b>	<b>8,890</b>	<b>4,775</b>	<b>2,745</b>	<b>2,713</b>	<b>2,625</b>	<b>13,620</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.

## LOCAL AUTHORITIES' HOUSING

1	Total Estimated Cost 2	3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>LOCAL AUTHORITIES (HOUSING)</b>											
DOUGLAS											
Planned Maintenance Programme	24,774		3,202	2,361	4,482	3,710	4,499	4,020	2,500	2,422	
Upper Pulrose Development	17,600		1,232	3,570	4,030	4,971	3,050	746		1,720	
Urban Regeneration Phase 3 + Environ Wks	1,400		715	310	375					99	
Lord St Phase 2 - New Units	2,100		1,755	300	45					148	
New Units Lower Pulrose Phase 5	4,738		497	3,000	1,148	93				333	
JWL Elderly Persons Flats	2,187		2,187							214	
Lower Pulrose - Final Phase Main Sewers	350			350						25	
<b>TOTAL</b>	<b>53,149</b>		<b>9,589</b>	<b>9,891</b>	<b>10,080</b>	<b>8,774</b>	<b>7,549</b>	<b>4,766</b>	<b>2,500</b>	<b>4,960</b>	
CASTLETOWN											
School Hill	538		538							38	
Planned Maintenance Programme	2,500			900		1,200		400		244	
<b>TOTAL</b>	<b>3,038</b>		<b>538</b>	<b>900</b>		<b>1,200</b>		<b>400</b>		<b>282</b>	
RAMSEY											
Planned Maintenance Programme	4,209		950	1,747	500	107	555	350		411	
Lezayre Estate Redevelopment											
Phase 1 Redevelopment	7,429		7,300	129						523	
Phase 2 Redevelopment	4,479		4,479							315	
Phase 3/4 Redevelopment	6,362		6,250	112						447	
Phase 5 Redevelopment	4,489		3,411	1,002	76					316	
Mayfield Flats Replacement	5,500			50	550	1,500	1,600	1,500	300	538	
<b>TOTAL</b>	<b>32,468</b>		<b>22,390</b>	<b>3,040</b>	<b>1,126</b>	<b>1,607</b>	<b>2,155</b>	<b>1,850</b>	<b>300</b>	<b>2,550</b>	
BRADDAN											
Planned Maintenance Programme	898		90	400	398	10				88	
<b>TOTAL</b>	<b>898</b>		<b>90</b>	<b>400</b>	<b>398</b>	<b>10</b>				<b>88</b>	
PEEL											
North View - Rebuild Project 5	624		610	14						44	
Planned Maintenance Programme	11,502		3,440	1,669	3,316	1,725	882	470		1,124	
<b>TOTAL</b>	<b>12,126</b>		<b>4,050</b>	<b>1,683</b>	<b>3,316</b>	<b>1,725</b>	<b>882</b>	<b>470</b>		<b>1,168</b>	
PORT ST MARY											
Planned Maintenance Programme	3,847		3,354	25	460	8				376	
<b>TOTAL</b>	<b>3,847</b>		<b>3,354</b>	<b>25</b>	<b>460</b>	<b>8</b>				<b>376</b>	

## LOCAL AUTHORITIES' HOUSING

1	Total Estimated Cost 2	3	Probable to 31.3.11 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)						IMPLICATIONS	
				2011-12 5	2012-13 6	2013-14 7	2014-15 8	2015-16 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
ONCHAN											
Planned Maintenance Programme	6,461		599	856	2,123	1,360	1,273	250		632	
TOTAL	6,461		599	856	2,123	1,360	1,273	250		632	
MARASHEN CRESCENT EPHC											
Planned Maintenance Programme	1,931		641	10	580		100	400	200	189	
Marashen Cres Units 29-35 Redevelopment	2,500		50	50	700	1,650	50			176	
Reayrt y Chink	4,727		1,637	2,610	300	180				332	
TOTAL	9,158		2,328	2,670	1,580	1,830	150	400	200	697	
PORT ERIN											
Planned Maintenance Programme	3,303		1,653	1,231	419					323	
St Mary's Rd Nos 1 - 3	473		467	6						33	
Port Erin - Car Park site	20		20							2	
TOTAL	3,796		2,140	1,237	419					358	
COOIL ROI EPHC											
Planned Maintenance Programme	874		861	13						85	
TOTAL	874		861	13						85	
ONCHAN EPH											
Planned Maintenance Programme	40		40							3	
TOTAL	40		40							3	
CASTLETOWN & MALEW EPHC											
Planned Maintenance Programme	624		319	285	21					61	
TOTAL	624		319	285	21					61	
LA SCHEMES											
New Units to be allocated	14,300						3,000	4,000	7,300	1,398	
TOTAL	14,300						3,000	4,000	7,300	1,398	
PEEL & WESTERN EPHC											
Planned Maintenance Programme	1,267		612	5	370	280				124	
TOTAL	1,267		612	5	370	280				124	
RAMSEY & NORTHERN EPHC											
New Units, Kerroo Glass, Lezayre Estate	2,249		2,249							158	
New Units Albert Road/ Queens Pier Road	6,500		200	100	500	2,600	2,800	300		457	
Planned Maintenance Programme	3,356		356		50	100	1,700	1,000	150	328	
TOTAL	12,105		2,805	100	550	2,700	4,500	1,300	150	943	
ADAPTATIONS											
Planned Maintenance Programme	810		110	100	100	100	100	100	200	79	
TOTAL	810		110	100	100	100	100	100	200	79	
<b>LOCAL AUTHORITIES' HOUSING TOTAL</b>	<b>154,961</b>		<b>49,824</b>	<b>21,205</b>	<b>20,543</b>	<b>19,594</b>	<b>19,609</b>	<b>13,536</b>	<b>10,650</b>	<b>13,803</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 2013-14 (NOT IN PRIORITY ORDER)

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)			IMPLICATIONS	
		2014-15	2015-16	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	Number
<b>COMMUNITY, CULTURE &amp; LEISURE</b>						
Manx Electric Railway - Track work						
Engines and Rolling Stock						
Douglas Railway Station -Structural Works/Canopy						
NSC Replacement Pool Flumes						
NSC Fitness Zone						
Wildlife Park Improvements						
Wildlife Park New Visitor Centre						
NSC Floating Floor						
Manx Radio Broadcasting House						
Bus/Rail Ticketing System						
	14,415	900	5,755	7,760	1,151	
<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 3						
Covered Play and Teaching Areas - Phase 4						
Classroom Scheme - Phase 2						
- Construction						
Westmoreland Road Primary School						
Dhoon School Extension						
Onchan School Phase 3						
Ballasalla New Primary School						
Kewague 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						
Fire Certification Work to Schools Phase 3						
Covered Play and Teaching Areas - Phase 4						
School Security						
Therapy Pool Strategy						
	75,549	664	2,245	72,640	7,283	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						
New Headquarters						
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						
Extension to Neonatal Unit, Noble's Hospital						
	25,096	2,969	3,427	18,700	2,154	

# CAPITAL SCHEMES PUT FORWARD FOR CONSIDERATION TO COMMENCE BEYOND 2013-14 (NOT IN PRIORITY ORDER)

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2011)			IMPLICATIONS	
		2014-15	2015-16	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>						
Waste Management Park						
Douglas Victoria Pier Linkspan						
Battery Pier Yard - Marine Ops Centre -Douglas Station						
Port St Mary Harbour Improvements						
Port St Mary Alfred Pier						
Ballasalla Relief Road						
Peel Road						
Foxdale						
Blackberry Lane						
	52,073	1,260	9,082	41,730	4,470	
<b>SOCIAL CARE</b>						
Planned maintenance - DSC public sector housing						
Family Resources Centre						
Children and Young Persons						
Provision of Community Homes/Independent Living						
Replacement/Major Refurbishment /Upgrade of properties						
- Elderly Persons Residential Homes						
- Disability Service Day Service Resource Centre						
New Housing Stock						
Jurby Army Camp Plots & infrastructure						
	27,129	700	1,000	25,429	2,329	
<b>EXECUTIVE GOVERNMENT</b>						
Land Acquisition	9,250			9,250	773	
<b>MANX MUSEUM &amp; NATIONAL TRUST</b>						
The Sound						
Laxey Wheel						
Collection Store						
	6,550		200	6,350	703	1.50
<b>SUMMARY</b>						
COMMUNITY, CULTURE & LEISURE	14,415	900	5,755	7,760	1,151	
ECONOMIC DEVELOPMENT	6,746			6,746	579	
EDUCATION & CHILDREN	75,549	664	2,245	72,640	7,283	16.33
ENVIRONMENT, FOOD & AGRICULTURE	1,200			1,200	103	
HEALTH	25,096	2,969	3,427	18,700	2,154	
HOME AFFAIRS	10,000			10,000	858	
INFRASTRUCTURE	52,073	1,260	9,082	41,730	4,470	
SOCIAL CARE	27,129	700	1,000	25,429	2,329	
EXECUTIVE GOVERNMENT	9,250			9,250	773	
MANX MUSEUM & NATIONAL TRUST	6,550		200	6,350	703	1.50
	<b>228,007</b>	<b>6,493</b>	<b>21,709</b>	<b>199,805</b>	<b>20,403</b>	<b>17.83</b>