

BUDGET REPORT AND ESTIMATES 2013-14

Treasury – Yn Tashtey

Hon. W. E. Teare, ACIB, MHK - Minister for the Treasury

R. P. Braidwood, B Eng, MLC

E.G. Lowey, MLC

P. M. Shimmin, CPFA - Chief Financial Officer

CONTENTS

| | |
|---|----|
| Financial Forecast 2013-14 to 2015-16 | 1 |
| Budget Report 2013-14 | 2 |
| General Revenue Account Summary | 19 |
| Detailed Revenue Estimates of Government Departments and Other Bodies | 20 |
| Capital Transactions Account Summary | 24 |
| Detailed Capital Estimates of Government Departments and Other Bodies | 25 |
| Schedule of Capital Schemes requiring Tynwald approval during 2013-14..... | 29 |
| Investments & Reserves | 30 |
| Analysis of Treasury Income | 31 |
| Comparison of Revenue Income and Expenditure and Summary of Treasury Income | 32 |
| Gross Expenditure Summary & Analysis | 33 |
| Summary of Personnel Employed by Government..... | 34 |
| DEPARTMENTAL FINANCIAL INFORMATION - | |
| Community, Culture & Leisure..... | 36 |
| Economic Development | 39 |
| Education & Children | 41 |
| Environment, Food & Agriculture..... | 43 |
| Health | 45 |
| Home Affairs..... | 47 |
| Infrastructure..... | 49 |
| Social Care..... | 52 |
| Treasury | 54 |
| Executive Government..... | 56 |
| Manx Museum & National Trust..... | 58 |
| Road Transport Licensing Committee..... | 60 |
| Statutory Boards (Revenue Funded) | 61 |
| Legislature | 63 |
| Statutory Boards (Non-Revenue Funded) | 64 |
| Detailed Five Year Capital Programme 2013-14 to 2017-18..... | 65 |
| Schedule of proposed Capital Schemes to commence beyond 2015-16 | 76 |

FINANCIAL FORECAST 2013-14 TO 2015-16

REVENUE ACCOUNT

| 2012-13 Probable £m | | 2013-14 Estimate £m | 2014-15 Forecast £m | 2015-16 Forecast £m |
|---------------------------|-------------------------------------|---------------------------|---------------------------|---------------------------|
| 493 | Income | 517 | 537 | 560 |
| 539 | Expenditure | 548 | 548 | 560 |
| 47 | Transfer from Reserves | 31 | 11 | 0 |
| 1 | Surplus | 0 | 0 | 0 |
| 56 | Operating Balance brought forward | 30 | 30 | 30 |
| | Available for Transfer to :- | | | |
| 6 | Land & Property Acquisition Reserve | | | |
| 2 | Insurance Fund | | | |
| 3 | Legal Costs Reserve | | | |
| 9 | Restructuring Fund | | | |
| 7 | Housing Reserve | | | |
| 30 | Operating Balance carried forward | 30 | 30 | 30 |

Note: estimated revenue surplus for 2013-14 is £37,938

CAPITAL ACCOUNT

| 2012-13 Probable £m | | 2013-14 Estimate £m | 2014-15 Forecast £m | 2015-16 Forecast £m |
|---------------------------|------------------------------------|---------------------------|---------------------------|---------------------------|
| 36 | Receipts | 34 | 36 | 48 |
| 65 | Payments | 97 | 64 | 59 |
| (29) | Excess of Receipts over Payments | (63) | (28) | (11) |
| 67 | Balance brought forward | 47 | 26 | 7 |
| 9 | Transfer from Housing Reserve Fund | 7 | 9 | 5 |
| | Transfer from Reserve Fund | 35 | | |
| 47 | Balance carried forward | 26 | 7 | 1 |

Note: Capital payments include Manx Electricity Authority borrowing requirements.

Figures subject to rounding

BUDGET REPORT 2013-14

1. INTRODUCTION

A year ago, I said we had a difficult journey to travel, as we embarked on our task of rebalancing the public finances by 2015-16. As many in the western world are finding, reducing government spending without impacting the growth that generates the government's revenues is a tricky balance to strike.

I am therefore pleased to be able to confirm that we are on course to deliver a lower £47 million deficit in the current year and a budgeted £31 million deficit next year. Not only have we achieved this, but we have continued to grow our economy, growth that can be seen in the higher Direct Taxes currently collected. I accept that this growth is not being felt in all parts of the domestic economy but overall growth is there, and it is growth we need to ensure is felt by all parts of the economy.

We have also completed the first three-year budget round which has helped departments determine their plans going forward and has brought into sharp focus the decisions that need to be taken. Controlling growing costs in areas such as University Tuition or Universal Benefits is never going to be popular, removing Universal provision never will be, but it allows us to target our resources on those who need them, fulfilling a second key theme of this Government: protecting the vulnerable.

As we rise to our challenges the world continues to change around us. International standards are changing rapidly as all Governments naturally look to collect as much income as possible. We need to play a responsible part in the international community, and do the same locally, to ensure a fair and consistent approach to the collection of revenues. I am therefore keen to ensure that we strengthen our local compliance activity as a proper contribution to the rebalancing of Government finances.

We have achieved a great deal and have built the firm foundations on which we will complete our rebalancing. Now we need to deliver on the promises made a year ago, and re-affirmed today, that we will rebalance the budget by 2015-16.

Hon E. Teare ACIB, MHK
Minister for the Treasury
19th February 2013

2. MAIN FEATURES OF THE BUDGET

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

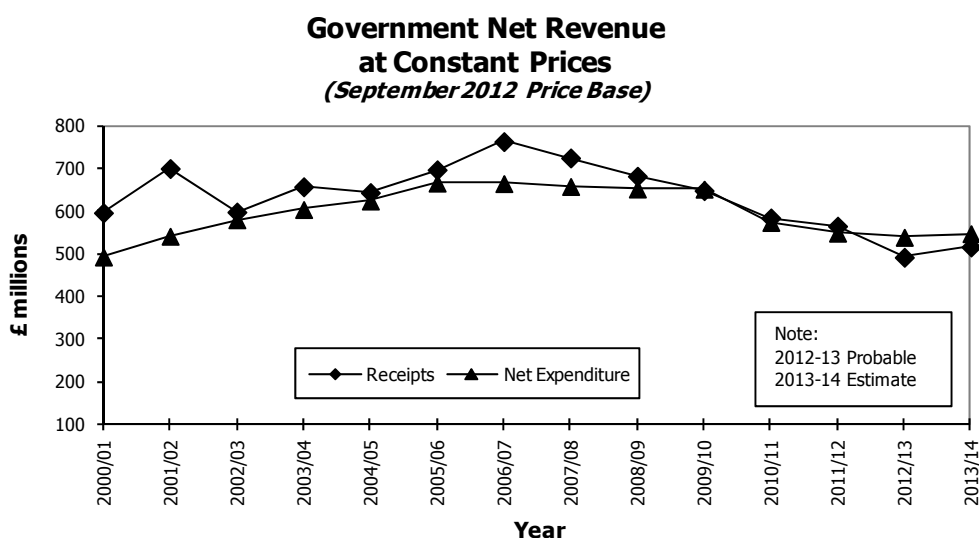
- We have achieved further savings of £17 million on top of the £62 million saved since 2010-11
- Comparative Staff costs are £0.4 million below last year's budget.
- Staffing was reduced by 69 posts last year, with the overall reduction over 4 years 414.

In addition to these savings we have accommodated -

- Gross Spending on benefits of £262 million, £13 million (5%) higher than last year, including £159 million on the State Pension and Pension Supplement.
- Net spending on Health (after adjusting for transfer of Mental Health) up by £3.2 million (2.5%)
- A Government Capital Programme of £97 million (including £35 million to repay the MEA loan). £44 million of construction schemes including £18.6 million Local Authority Housing Programme.

In respect of Taxation -

- The income tax lower rate for individuals remains at 10%.
- The income tax higher rate for individuals remains at 20%.
- Income tax personal allowances unchanged at £9,300 for single persons and £18,600 for jointly assessed couples.
- Additional Personal Allowance for over 65's remains at £2,020.
- The threshold at which the higher rate for individuals becomes payable remains at £10,500.
- Personal Allowance Credit remains at £500 per person.
- National Insurance Rebate scheme extended to 2015 and to two years for all qualifying employees.
- Increase in National Insurance Employees Primary threshold by £2 per week and Upper Earnings Limit by £14 per week.
- The introduction of a 10% rate of tax for companies carrying out retail business in the Isle of Man with taxable profit of more than £500,000 ensuring that they make a wider economic contribution.



3. BUDGET STRATEGY AND PERFORMANCE

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

- To rebalance the budget so that there is no requirement to utilise reserves for ongoing spending commitments by the end of 2015-16.
2012-13 £8 million under plan at £47 million. 2013-14 on plan at £31 million. No deficit by 2015-16.
- 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 2012-13 is 79%, some 13% higher than the 66% actually achieved last year.
- To achieve the statutory annual surplus of receipts over payments.
The surplus is estimated to be negligible (after transfers) for 2012-13 and 2013-14.
- To remove the requirement for Government subvention to the MEA.
No MEA subvention for 2012-13. Final MEA loan of £35 million repaid from Capital Advance in 2013. MEA continue to make repayments of previous borrowings.
- To facilitate sustainable economic development and diversification.
Continued provision for Department of Economic Development, Economic Development Fund and Regeneration.
- To simplify the corporate and personal taxation regimes.
- To ensure fairness in the raising of taxation and charges, and to understand the aggregate impact of these on different groups.
Review of Social Security benefits to target help to vulnerable groups. Review of aggregate impact of three year budget settlement undertaken.
- To manage the growing pension liability by use of reserves, employee contributions and by implementing a revised pension scheme.
Revised public sector pension scheme introduced. Current spending impacted by larger lump sums on retirement being taken, which will reduce ongoing liabilities. Public Sector Employees Pension Reserve still ahead of 2007 forecast.

Medium Term Rebalancing Strategy

Treasury have revisited the Strategy to rebalance the public finances by 2015-16, following the circa £200 million drop in annual revenues caused by a number of renegotiations of the revenue sharing arrangements with the United Kingdom since 2009.

In summary the approach of limiting the salary budget, improving Government efficiency, reviewing service delivery and reducing the amount transferred and spent on capital infrastructure, together with modest rises in taxes and charges will close this gap by 2015-16.

4. FINANCIAL SUMMARY

The Treasury has revised the rebalancing plan in the light of updated forecasts of income. As a result a number of measures introduced last year to reduce spending have been retained, namely:

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

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

In allocating overall expenditure, Government has been able to:

- accommodate the costs of pay awards and annual increments through reducing headcount.
- provide for benefit increases such as a 2.5% increase in the State Pension.
- provide for increased spending in key areas such as Health and Social Care.

5. 2012-13 PROBABLE

5.1. CAPITAL

Capital spending by Departments will be below the originally estimated £83.0 million, with probable spending anticipated at £65.2 million (78.6%).

5.2. REVENUE

At £492.7 million, probable income is £8.1 million, or 1.7% 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 | Probable | Difference | |
|---------------------|--------------|--------------|------------|------------|
| | £m | £m | £m | % |
| Value Added Tax | 215.0 | 216.5 | 1.5 | 0.7 |
| Resident Income Tax | 157.5 | 160.5 | 3.0 | 1.9 |
| Company Tax | 15.5 | 16.6 | 1.1 | 7.1 |
| Non-Resident Tax | 4.5 | 4.6 | 0.1 | 2.2 |
| Hydrocarbon Oils | 32.5 | 31.2 | (1.3) | (4.0) |
| Tobacco, etc. | 15.3 | 15.3 | | |
| Other | 44.3 | 48.0 | 3.7 | 8.4 |
| | 484.6 | 492.7 | 8.1 | 1.7 |

Overall spending is estimated at £539.3 million. No supplementary votes have been approved to date and overall spending is expected to come in on budget.

6. 2013-14 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 2013-14, the Treasury proposes to finance the capital programme (summarised on page 24, with detailed information on pages 25 to 29) consisting of:

- Column 1** Committed schemes, approved by Tynwald, totalling £23.6 million.
- Column 2** Schemes totalling £58.1 million, being loan schemes, continuing schemes, minor capital works and fees, along with borrowing requirements of the MEA.
- Column 3** New schemes totalling £14.8 million.

Capital spending will be funded by means of repayments from Departments and Statutory Boards totalling £31.8 million, part of the cash balances brought forward from 2012-13 of £47.0 million, transfers from the Housing Reserve Fund of £6.6 million, and capital and external receipts of £2.5 million, in addition to a £35 million transfer from the Reserve Fund in respect of the MEA loan repayment.

Capital Projects Risk Contingency

All capital projects previously included a contingency sum between 1% and 3% of the overall costs as a "Client Contingency". These sums were included to ensure that changes/additions to the scheme by the client could be made subject to Treasury approval, but over time became seen by some as contingencies for extras as some schemes progressed.

As such these sums were removed in 2012, and a separate £1 million contingency fund created in case valid and necessary client changes were made. There have been no claims or payments from the Capital Projects Risk Contingency during the year, and therefore no additional sum is sought this year.

6.2. REVENUE ESTIMATES 2013-14

Estimated net revenue spending on voted services of £547.9 million is to be met from estimated taxation and other Treasury income of £516.9 million, and a transfer from the Reserve Fund of £31 million.

Net Departmental spending is estimated to rise by £8.4 million or 1.6% over the current year's estimate. The main areas of change relate to:

- growth and inflation on existing costs of £19.5 million;
- loan charge increase of £0.8 million;
- increased revenue funded social security costs of £1.8 million;
- committed spending on staff pay increases and increments of £3.2 million; and
- other spending reductions totalling £17 million.

The Manx Lottery Trust continue to receive a grant of £300,000 per annum from the Big Lottery Fund, and the first £100,000 of local Lottery Duty. The remainder of the local Lottery Duty will be split as follows: first £150,000 to Sports Council and the remainder shared 30% to Sports Council, 40% to Arts Council and 30% to Manx Heritage Foundation. Each body is expected to receive:

| | Annual Grant 2013-14 | Lottery Duty 2013-14 | Total 2013-14 | Estimate 2012-13 |
|--------------------------|-------------------------|-------------------------|------------------|---------------------|
| Manx Lottery Trust | £300,000 | £100,000 | £400,000 | £400,000 |
| Sports Council | £14,400 | £450,000 | £464,400 | £415,000 |
| Arts Council/Development | £61,300 | £400,000 | £461,300 | £467,700 |
| Manx Heritage Foundation | £100,000 | £300,000 | £400,000 | £400,000 |

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

Grants to other bodies have been reviewed in light of overall financial circumstances, but remain unchanged. Manx Radio will receive £850,000 (2012-13 £850,000) from the combined Treasury Grant and BBC Digital dividend rebate. The budget made available to the International Development Committee will remain at £2.4 million for 2013-14.

The following grants will be paid by Treasury during 2013-14:

| | £ |
|--|-------------------|
| Water & Sewerage Authority | 7,816,583 |
| Financial Supervision Commission | 1,867,000 |
| Insurance & Pensions Authority | 721,000 |
| Manx Heritage Foundation | 100,000 |
| Manx Radio Subvention (exc BBC Digital Dividend) | 794,000 |
| Laxey Glen Mills | 40,800 |
| | <u>11,339,383</u> |

Estimated net spending by individual departments is as follows:

| Department | Budget 2012-13 £m | employee costs £m | Inflation & Adjustments (inc. Receipts) £m | | budget transfers £m | Loan Charges £m | Budget Savings £m | Budget 2013-14 £m | Increase over Budget 2012-13 | | Note |
|------------------------------------|-------------------------|-------------------------|--|---------------|---------------------------|-----------------------|-------------------------|-------------------------|---------------------------------|---|------|
| | | | | | | | | | £m | % | |
| Community, Culture & Leisure | 17.22 | 0.00 | 0.42 | (0.42) | (0.24) | (1.28) | 15.70 | (1.52) | (8.9) | | |
| Economic Development | 13.85 | 0.24 | 0.21 | (1.01) | 0.30 | (0.80) | 12.79 | (1.06) | (7.7) | | |
| Education & Children | 95.85 | (0.09) | 3.44 | (4.67) | (0.20) | 0.00 | 94.34 | (1.51) | (1.6) | | |
| Environment, Food & Agriculture | 14.97 | (0.00) | 0.00 | 0.00 | 0.08 | (0.75) | 14.30 | (0.67) | (4.5) | | |
| Health | 125.01 | 1.62 | 4.05 | 9.63 | 0.05 | (2.55) | 137.81 | 12.80 | 10.2 | | |
| Home Affairs | 30.93 | 0.07 | (0.11) | (0.29) | (0.31) | (0.31) | 29.98 | (0.95) | (3.1) | | |
| Infrastructure | 33.04 | 0.58 | 2.09 | 3.15 | 1.07 | (3.87) | 36.07 | 3.03 | 9.2 | | |
| Social Care | 142.95 | 0.21 | 9.64 | (15.57) | 0.04 | (4.53) | 132.74 | (10.20) | (7.1) | | |
| Treasury | 18.24 | (0.10) | 0.06 | 11.88 | (0.10) | (1.21) | 28.76 | 10.53 | 57.7 | | |
| | 492.05 | 2.54 | 19.80 | 2.70 | 0.69 | (15.29) | 502.49 | 10.44 | 2.1 | | |
| Executive Government | 15.66 | 0.21 | (0.24) | (0.69) | 0.00 | (0.26) | 14.69 | (0.97) | (6.2) | | |
| Superannuation | 21.78 | 0.00 | 1.63 | 0.85 | 0.00 | (1.41) | 22.85 | 1.07 | 4.9 | | |
| Manx Museum & National Trust | 3.79 | 0.00 | (0.05) | (0.03) | 0.12 | 0.00 | 3.84 | 0.05 | 1.3 | | |
| Road Transport Licensing Committee | 0.15 | (0.02) | (0.01) | 0.00 | 0.00 | 0.00 | 0.12 | (0.03) | (19.1) | | |
| Communications Commission | (0.28) | 0.00 | (0.06) | 0.00 | 0.00 | 0.00 | (0.34) | (0.06) | (23.2) | | |
| Financial Supervision Commission | 1.90 | 0.02 | (0.05) | (1.87) | 0.00 | 0.00 | 0.00 | (1.90) | (100.0) | 1 | |
| Gambling Supervision Commission | (1.69) | 0.01 | 0.12 | (0.06) | 0.00 | 0.00 | (1.62) | 0.07 | 4.1 | | |
| Insurance and Pensions Authority | 0.39 | 0.43 | 0.00 | (0.82) | 0.00 | 0.00 | 0.00 | (0.39) | (100.0) | 1 | |
| Office of Fair Trading | 0.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.71 | 0.00 | 0.0 | | |
| Public Sector Pensions Authority | 0.00 | 0.04 | 0.10 | (0.09) | 0.00 | (0.05) | 0.00 | 0.00 | n/a | | |
| Legislature | 5.00 | 0.01 | 0.09 | 0.00 | 0.02 | 0.00 | 5.13 | 0.12 | 2.5 | | |
| (figures subject to rounding) | 539.46 | 3.24 | 21.34 | (0.00) | 0.83 | (17.01) | 547.86 | 8.40 | 1.6 | | |

Notes

1) FSC and IPA deficit now met by grant from Treasury

2) The above table includes significant inter-departmental transfers which will distort the comparison of net budget from 2012-13 to 2013-14.

For example, mental health has moved from DSC to DOH, departmental estates services have moved to DOI and the water & sewerage grant has moved from DOI to Treasury.

The table below reverses the impact of these transfers in order to provide a like for like comparison from 2012-13 to 2013-14.

| Department | Budget 2012-13 £m | Changes identified above £m | Budget 2013-14 £m | reverse impact of transfers £m | Budget excluding transfers £m | Increase over Budget 2012-13 | |
|------------------------------------|-------------------------|--------------------------------------|-------------------------|---|--|---------------------------------|------------|
| | | | | | | £m | % |
| Community, Culture & Leisure | 17.22 | (1.52) | 15.70 | 0.42 | 16.12 | (1.10) | (6.4) |
| Economic Development | 13.85 | (1.06) | 12.79 | 1.01 | 13.80 | (0.05) | (0.4) |
| Education & Children | 95.85 | (1.51) | 94.34 | 4.67 | 99.00 | 3.15 | 3.3 |
| Environment, Food & Agriculture | 14.97 | (0.67) | 14.30 | 0.00 | 14.30 | (0.67) | (4.5) |
| Health | 125.01 | 12.80 | 137.81 | (9.63) | 128.18 | 3.17 | 2.5 |
| Home Affairs | 30.93 | (0.95) | 29.98 | 0.29 | 30.27 | (0.65) | (2.1) |
| Infrastructure | 33.04 | 3.03 | 36.07 | (3.15) | 32.91 | (0.13) | (0.4) |
| Social Care | 142.95 | (10.20) | 132.74 | 15.57 | 148.31 | 5.36 | 3.8 |
| Treasury | 18.24 | 10.53 | 28.76 | (11.88) | 16.89 | (1.35) | (7.4) |
| | 492.05 | 10.44 | 502.49 | (2.70) | 499.79 | 7.74 | 1.6 |
| Executive Government | 15.66 | (0.97) | 14.69 | 0.69 | 15.38 | (0.28) | (1.8) |
| Superannuation | 21.78 | 1.07 | 22.85 | (0.85) | 22.00 | 0.22 | 1.0 |
| Manx Museum & National Trust | 3.79 | 0.05 | 3.84 | 0.03 | 3.86 | 0.07 | 2.0 |
| Road Transport Licensing Committee | 0.15 | (0.03) | 0.12 | 0.00 | 0.12 | (0.03) | (19.1) |
| Communications Commission | (0.28) | (0.06) | (0.34) | 0.00 | (0.34) | (0.06) | (23.2) |
| Financial Supervision Commission | 1.90 | (1.90) | 0.00 | 1.87 | 1.87 | (0.03) | (1.6) |
| Gambling Supervision Commission | (1.69) | 0.07 | (1.62) | 0.06 | (1.56) | 0.13 | 7.6 |
| Insurance and Pensions Authority | 0.39 | (0.39) | 0.00 | 0.82 | 0.82 | 0.44 | 113.6 |
| Office of Fair Trading | 0.71 | 0.00 | 0.71 | 0.00 | 0.71 | 0.00 | 0.0 |
| Public Sector Pensions Authority | 0.00 | 0.00 | 0.00 | 0.09 | 0.09 | 0.09 | n/a |
| Legislature | 5.00 | 0.12 | 5.13 | 0.00 | 5.13 | 0.12 | 2.5 |
| (figures subject to rounding) | 539.46 | 8.40 | 547.86 | 0.00 | 547.86 | 8.40 | 1.6 |

7. OPERATING BALANCE

The expected operating balance of £30.07 million carried forward from 2012-13 to 2013-14 is £14.9 million less than the original estimate.

| | |
|--------------------------------------|---------------------|
| | £ million |
| Estimate 2012-13 | 44.95 |
| increase in balance b/f from 2011-12 | <u>11.80</u> |
| | 56.75 |
| increased receipts | 8.16 |
| reduced transfer from Reserve Fund | (8.00) |
| reduced spending | .16 |
| sums earmarked for reserves | <u>(27.00)</u> |
| Probable 2012-13 | <u>30.07</u> |

The level of operating balance, held as a contingency, represents 5.5% of net revenue payments in 2013-14, compared with the Budget target of 5%.

8. RESERVES

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

9. RESERVE FUND

The interest on the Reserve Fund and Currency Account will continue to be used to support the General Revenue Account. In 2013-14, this amounts to £9,097,000.

The lower revised deficit of £47 million will be met from the Reserve Fund in 2012-13.

£4 million has been transferred from the Reserve Fund to provide for exceptional Legal Costs as agreed in last year's Budget.

Subject to Tynwald approval, £35 million will be transferred to the Capital Account in 2013-14 to meet the MEA loan repayment.

The market value of the Reserve Fund at 31st December 2012 was £431 million.

10. OTHER FUNDS

10.1 PUBLIC SECTOR EMPLOYEES PENSION RESERVE

The Public Sector Employees Pension Reserve was created to cover the emerging pensions liability. Based on the assumptions published in the audited accounts, Treasury estimate that the current liability in respect of past service was £1,948 million as at 31st March 2012. Liabilities at the 31st March 2013 and are estimated to be around £2,000 million, and at 31st March 2014 £2,060 million. The book value of the Reserve therefore represents 11% of liabilities at the 31st March 2013 and 10% of liabilities at 31st March 2014.

Treasury estimate a shortfall in the current year of around £13 million on the net revenue budget of £22 million in respect of actual pension costs that will be met from this reserve. This is predominantly due to a larger proportion of lump sum payments on retirement, which has the benefit of reducing ongoing pension liabilities.

The market value of the Reserve at 31st December 2012 was £245 million. This is around £30 million in excess of the 2007 forecast on which the Unified scheme was developed, which projects the Reserve falling to around £120 million by 2029.

10.2 MEDICAL INDEMNITY FUND

The Medical Indemnity Fund continues to provide for medical claims prior to 2005, and since 2010. The likelihood of claims resulting in payments and timing of such payments is difficult to predict, however, the total value of all outstanding claims is estimated to be around £9.3 million at the 31st March 2012, with a reserve value of £6.9 million.

10.3 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 £4.2 million in the current year, with the Attorney General's Chambers indicating a further £1.1 million will be required. This reserve will be topped up with a transfer of £3 million from the operating account in 2012-13.

Treasury remain concerned about the ever rising cost of legal costs and supports the early implementation of the criminal justice review with a view to reducing the high level of current expenditure.

10.4 LAND AND PROPERTY ACQUISITION RESERVE

A transfer of £6 million from the operating balance into this Reserve is planned for 2012-13. Treasury are aware that several discussions over potential strategic land and property purchases are currently in progress and have decided to top up this reserve to facilitate their acquisition, if agreement can be reached over purchase values.

10.5 RESTRUCTURING FUND

The costs of restructuring Government, including redundancy payments, change programmes and centralisation of back office functions continue to met from this fund. Estates functions are the latest to be centralised following finance, HR and procurement activities. The Strategic Asset Management Unit continue to deliver one-off sale proceeds and ongoing rental savings from the Government estate.

The transfer of £9 million from the operating balance to this fund will finance three areas. Firstly the continuation of the Transformation programme above, secondly the external review of activities under the Scope of Government response, and thirdly, the payment of redundancy costs where these are required.

10.6 TOWN AND VILLAGE REGENERATION FUND

The Town and Village Centre Regeneration Fund continues to provide improvements to the retail environments around the Island. It is estimated that £2 million will have been spent this year, with a planned £3 million in 2013-14

10.7 INSURANCE FUND

This fund has been used to meet the cost of insurance premiums and claims since 2010-11. It now requires a top up of £2 million to enable it to meet these costs for 2013-14.

11. NATIONAL INSURANCE CONTRIBUTIONS

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

Net national insurance contributions (NIC) in respect of employed contributors, after the allocation of a prescribed percentage to the health service, cover the cost of contributory benefits for retirement, bereavement, incapacity, unemployment and maternity. In the Isle of Man, they also cover the cost of the pension supplement, retirement pension premium, paternity allowance and adoption allowance (not payable in the UK) and the higher rate of Christmas bonus.

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.

National insurance holiday scheme for employers

From 6th April 2012 Treasury introduced a scheme that encourages employers to take on new employees by removing their liability to pay the employer NIC. This scheme was to operate for a period of two years until 5th April 2014. However, due to the success of the scheme Treasury have extended its operation until 5th April 2015.

Employed Earners

The rates of Class 1 NIC in the Isle of Man in 2013-14 will remain at the current levels of 11% for employees and 12.8% for employers, and the employees' additional rate will remain at 1%; the rates in the UK are 1% higher.

The UK will increase the thresholds at which employees and employers start to pay Class 1 NIC from £146 and £144 per week to £149 and £148 per week respectively from April 2013.

In the Isle of Man, the employee threshold will increase from £118 to £120 per week and the employer threshold will increase from £115 to £117 per week from April 2013.

For 2013-14, the Class 1 NIC upper earnings limit (UEL) in the UK will be £797 per week. In the Isle of Man, the UEL will be increased from £770 per week to £784 per week.

For 2013-14, the contribution rates will be:

| Total Weekly Earnings | Employee Class 1 NIC | Employer Class 1 NIC |
|------------------------------|-----------------------------|-----------------------------|
| Up to £117 | Nil | Nil |
| £117.01 to £120 | Nil | 12.8% |
| £120.01 to £784 | 11% | 12.8% |
| Over £784 | 1% | 12.8% |

For employers who operate a contracted-out salary-related 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%.

Self-employed contributors

From April 2013, the UK rates of Class 4 NIC will remain at 9% on profits up to the upper profits limit and 2% on profits above this limit. The rates in the Isle of Man will remain unchanged at 8% and 1%, respectively.

For 2013-14, the lower profits limit at which Class 4 NIC become payable in the Isle of Man will remain at £118 per week and the upper profits limit will increase from £770 to £784 per week. This compares to the UK limits of £149 and £797 per week, respectively.

For 2013-14, the contribution rates will be:

| Total Weekly Profits | Self-employed Class 4 NIC |
|-----------------------------|----------------------------------|
| Up to £118 | Nil |
| £118.01 to £784 | 8% |
| Over £784 | 1% |

Self-employed Class 2 NIC will increase from £2.65 per week to £2.70 per week from April 2013. Class 2 NIC are not profit-related, but self-employed people can apply for exemption if their net earnings from self-employment are below £5,725 in the year.

12. SOCIAL SECURITY BENEFITS

The total cost of next year's Social Security Budget is expected to be £270.0 million, accounting for 29.0% of all Government gross spending, summarised as follows:

| | £ million |
|------------------------------|--------------|
| Benefit Payments from: | |
| National Insurance Fund | 184.3 |
| General Revenue | <u>78.0</u> |
| | 262.3 |
| Administration Expenses | 5.6 |
| Rebates to Pension Providers | <u>2.1</u> |
| | <u>270.0</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 8th April 2013. The total cost of the uprating of benefits, including caseload growth and local enhancements, is estimated at £13.1 million in 2013-14 when compared with the 2012-13 budget, £9.7 million of which is attributable to increased costs of state pensions and the pension supplement.

| Benefit | Uprating | 2012-13 | 2012-13 | 2013-14 |
|--|----------|--------------|--------------|--------------|
| | increase | Estimate | Probable | Estimate |
| | % | £m | £m | £m |
| Retirement Pension | 2.5 | 115.8 | 118.3 | 123.4 |
| Pension Supplement | 2.5 | 33.9 | 33.7 | 36.0 |
| Retirement Pension Premium | 2.2 | 1.8 | 1.8 | 1.8 |
| Income Support * | 1.0 | 31.9 | 32.5 | 33.7 |
| Child Benefit | - | 16.9 | 16.5 | 16.7 |
| Incapacity Benefit | 2.2 | 10.4 | 10.4 | 10.8 |
| Disability Living Allowance | 1.8 | 8.5 | 7.9 | 7.9 |
| Attendance Allowance | 1.8 | 4.2 | 3.9 | 4.0 |
| Bereavement Benefits | 2.2 | 1.3 | 1.2 | 1.2 |
| Maternity, Adoption & Paternity Allowances | - | 4.7 | 4.3 | 4.6 |
| Other benefits & payments | - | 4.1 | 4.1 | 4.2 |
| Christmas Bonus | - | 1.9 | 1.9 | 1.9 |
| Employed Person's Allowance ** | 1.0 | 7.3 | 7.5 | 8.3 |
| Jobseeker's Allowance* | 1.0 | 4.6 | 5.0 | 5.8 |
| Nursing Care Contribution | 10.0 | 1.9 | 1.9 | 2.0 |
| | | <u>249.2</u> | <u>250.9</u> | <u>262.3</u> |

* uprating increase = average figure.

** replaced Family Income Supplement and Disability Working Allowance from 31st January 2012.

12.1 Pension Supplement

The rate of Pension Supplement is 48.8% of basic retirement pension. As 100% basic pension from April 2013 will be £110.15 per week, the supplement will be £53.75.

| | UK per Week £ | IOM per Week £ |
|---|---------------------|----------------------|
| Retirement Pension (Basic Rate) | 110.15 | 110.15 |
| Plus (for entitled pensioners) | | |
| Pension Supplement | - | 53.75 |
| | <u>110.15</u> | <u>163.90</u> |
| Plus (for entitled pensioners) | | |
| Retirement Pension Premium (max.) | - | 15.55 |
| Age Addition to Retirement Pension | 0.25 | 2.00 |

For a pensioner married couple with the wife qualifying on her husband's contributions, their basic pension plus supplements, at £262.10, will be £85.95 per week higher than the basic pensions of £176.15 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 1.0% to £704.13 and £436.66 respectively from April 2013.
- The private sector housing costs limits from April 2013 are as follows:
 - single claimant or couple:
 - without children £116.00
 - with one dependent child £151.50
 - with two dependent children £163.50
 - with three or more dependent children £180.00

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

12.3 Child Benefit

Since 9th April 2012 a lower rate of Child Benefit has been payable for second and subsequent children in a family. £20.40 a week is paid for the first child, whilst £13.50 is paid for second and subsequent children. These rates are not being increased in April 2013.

12.4 Nursing Care Contribution

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

The rate of contribution is being increased from the current £100 a week to £110 a week.

13. INCOME TAX

13.1 INDIVIDUAL TAX

Residents

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

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

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

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

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

The maximum income tax liability for an individual will remain as £120,000 and £240,000 for a jointly assessed couple for the 2013/14 tax year.

The Personal Allowance Credit remains at £500 from 6th April 2013. The full payment will be made to all eligible individuals whose income for the year ended 5th April 2013 is equal to or less than £9,300. All amounts and limits are doubled for jointly assessed couples or civil partnerships.

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; income from land and property situated in the Isle of Man (development and rental income) and income from retail trade (subject to a small companies limit of £500,000) all of which are taxed at a rate of 10%.

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

13.3 INCOME TAX RATES AND ALLOWANCES 2013-14

Individuals

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

Personal Allowances

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

Companies

| | |
|---|-----|
| Standard rate | 0% |
| Banking business rate | 10% |
| Land and property in the IOM - including property development | 10% |
| Retail trade (with a small companies limit of £500,000) | 10% |

NOTES

1 For the 2013-14 tax year, resident individuals will be charged to income tax as follows:-

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

2 For the 2013-14 tax year, a resident jointly assessed couple are entitled to a combined allowance of £18,600 made up of:-

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

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

3 The Personal Allowance Credit upper income limit and credit payable are doubled for jointly assessed couples to £18,600 and £1,000 respectively.

4 For the 2013-14 tax year, a resident individual's tax liability is capped at £120,000 (£240,000 for a jointly assessed couple).

13.4 INCOME TAX ACCOUNT

The information presented on this page is based on the year to 31st March 2011, 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 | | 155,770,431 |
| Company tax | | 17,890,329 |
| Non-resident tax | | 4,689,619 |
| Interest on overdue tax | | 399,701 |
| Late return penalties | | 1,039,318 |
| EU Savings Directive | | <u>2,074,613</u> |
| | | 181,864,011 |
| Interest on overpaid tax | (93,084) | |
| Personal Allowance Credit | (7,298,462) | |
| Superannuation | 78,414 | |
| Compensation – Class 4 relief | (868,359) | |
| Minimum pension contribution | 470 | |
| Miscellaneous | <u>57</u> | |
| | | <u>(8,180,964)</u> |
| | | <u>173,683,047</u> |

The approximate total cost of personal allowances (including single parent, age, blind and disabled persons' allowances) based on the 2010/11 tax year was £92.5 million when each allowance is considered separately or £98.3 million when considered cumulatively.

The cost of other deductions for the 2010/11 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 | 13,308 | 43.49 | 548 | 7.29 |
| Loan interest | 13,595 | 11.70 | 141 | 1.92 |
| Charitable deed of covenant | 545 | 0.88 | 275 | 0.15 |
| Charitable giving | 2,110 | 2.21 | 171 | 0.36 |
| Private medical insurance | 923 | 1.86 | 325 | 0.30 |
| Nursing expenses | 445 | 3.53 | 337 | 0.15 |

14. OVERALL COST OF MANX ELECTRICITY AUTHORITY FINANCIAL PACKAGE

In 2013-14 the financial resources to be applied to meet the cost of the MEA financial package are:

| | 2013-14 £ million |
|--|----------------------|
| Revenue Expenditure Grants | nil |
| The comparable figure for 2012-13 was £0.0 million | |
| Repayable Capital Expenditure | |
| MEA Capital Borrowing Requirement | 3.5 |
| Further advance to repay external debt | 35.0 |
| Repayment of previous borrowings | <u>(4.5)</u> |
| Total | <u>34.0</u> |
| The comparable figure for 2012-13 was £8.7 million | |

15. Three Year Revenue Targets

During 2012 Treasury have completed the first comprehensive three-year budget settlement. Departmental revenue targets for the period 2013-14 to 2015-16 are summarised as follows:

| | 2013-14 £ | 2014-15 £ | 2015-16 £ |
|---------------------------------------|--------------------|--------------------|--------------------|
| Community, Culture & Leisure | 15,695,000 | 15,010,000 | 15,032,000 |
| Economic Development | 12,787,000 | 12,463,000 | 12,182,000 |
| Education & Children | 94,337,000 | 92,232,000 | 92,570,000 |
| Environment, Food & Agriculture | 14,303,000 | 13,659,000 | 13,669,000 |
| Health | 137,810,000 | 141,142,000 | 144,997,000 |
| Home Affairs | 29,983,000 | 29,279,000 | 29,019,000 |
| Infrastructure | 36,067,000 | 34,620,000 | 35,012,000 |
| Social Care | 132,744,000 | 134,733,000 | 139,065,000 |
| Treasury | 28,764,192 | 27,187,000 | 27,781,000 |
| Executive Government | 37,541,245 | 40,469,000 | 44,073,000 |
| Manx Museum & National Trust | 3,838,343 | 3,912,000 | 4,053,000 |
| Road Transport Licensing Committee | 125,000 | 105,000 | 105,000 |
| Communications Commission | (343,715) | (344,000) | (344,000) |
| Financial Supervision Commission | 0 | 0 | 0 |
| Gambling Supervision Commission | (1,622,000) | (2,067,000) | (2,654,000) |
| Insurance and Pensions Authority | 0 | (278,000) | 0 |
| Public Sector Pensions Authority | 0 | 0 | 0 |
| Office of Fair Trading | 706,000 | 706,000 | 706,000 |
| Legislature | 5,127,000 | 5,127,000 | 5,188,000 |
| | <u>547,862,065</u> | <u>547,955,000</u> | <u>560,454,000</u> |
| Budgeted posts (full time equivalent) | 7,370 | 7,270 | 7,170 |
| Annual reduction | | (100) | (100) |

Departments have built detailed plans for the three years, based on the above targets. They represent the financial expression of the Council of Ministers current spending priorities. In summary the implications of these budgets will require a means testing of some benefits or financial awards, improvements to efficiency of Government operations and some increases in charges. Details will be available from individual departments. No additional amounts to cover pay awards are held centrally and these have to be absorbed within the totals above.

Treasury will continue to monitor and refine budgets for 2014-15 and 2015-16 in order that the rebalancing is completed in line with any changes in Council of Ministers priorities.

16. CONCLUSION

This budget has been the culmination of the best part of a year's work. I want to thank my colleagues in the Council of Ministers and the Chief Minister for their support in agreeing the latest in a series of difficult budgets. Within the Treasury I have had once again the experience of Mr Braidwood MLC, Mr Lowey MLC and Mr Henderson MHK to inform my decisions.

I would also like to pay tribute to the Chief Financial Officer, Mark Shimmin, who has provided significant assistance to many budgets during a long and distinguished career. I shall miss his wise counsel and support but wish him well for the future.

I believe this budget shows that we are well on the way to delivering on our commitment to rebalance the public finances, and I commend it to Honourable Members.

HON. E. TEARE, ACIB, MHK
MINISTER FOR THE TREASURY
19th February 2013

| GENERAL REVENUE ACCOUNT SUMMARY | | | | |
|--|-------------------------------|-------------------------------|--------------------------------------|-------------------------------|
| Actual 2011-2012 | Estimate 2012-2013 | Probable 2012-2013 | | Estimate 2013-2014 |
| £ | £ | £ | | £ |
| | | | INCOME | |
| | | | (see Page 31) | |
| 366,350,349 | 294,000,000 | 296,000,000 | Customs and Excise | 312,000,000 |
| 170,973,066 | 177,500,000 | 182,000,000 | Income and Other Taxes | 191,000,000 |
| 16,073,298 | 13,053,000 | 14,709,738 | Other Treasury Income | 13,900,000 |
| 553,396,713 | 484,553,000 | 492,709,738 | | 516,900,000 |
| | | | EXPENDITURE - VOTED SERVICES | |
| | | | (see Pages 20-23) | |
| | | | <u>Government Departments</u> | |
| 17,394,761 | 17,220,000 | 17,645,000 | Community, Culture & Leisure | 15,695,000 |
| 12,944,201 | 13,851,000 | 13,845,000 | Economic Development | 12,787,000 |
| 95,541,081 | 95,850,000 | 95,850,000 | Education & Children | 94,337,000 |
| 15,251,559 | 14,971,000 | 14,924,447 | Environment, Food & Agriculture | 14,303,000 |
| 121,349,197 | 125,009,000 | 124,767,700 | Health | 137,810,000 |
| 32,049,500 | 30,927,600 | 30,593,800 | Home Affairs | 29,983,000 |
| 34,725,540 | 33,041,126 | 33,041,126 | Infrastructure | 36,067,000 |
| 137,112,700 | 142,947,000 | 142,947,000 | Social Care | 132,744,000 |
| 18,986,372 | 18,237,885 | 18,237,885 | Treasury | 28,764,189 |
| 485,354,911 | 492,054,611 | 491,851,958 | | 502,490,189 |
| | | | <u>Other Bodies</u> | |
| 35,384,373 | 37,440,600 | 37,484,057 | Executive Government | 37,541,245 |
| 3,945,230 | 3,790,000 | 3,790,000 | Manx Museum & National Trust | 3,838,343 |
| 103,457 | 154,000 | 154,000 | Road Transport Licensing Committee | 125,000 |
| 808,296 | 1,018,839 | 1,020,839 | Statutory Boards | (1,259,715) |
| 40,241,356 | 42,403,439 | 42,448,896 | | 40,244,873 |
| 4,678,918 | 5,002,500 | 5,002,500 | Legislature | 5,127,000 |
| 530,275,185 | 539,460,550 | 539,303,354 | TOTAL VOTED SERVICES | 547,862,062 |
| | | | TRANSFER FROM RESERVES | |
| | 55,000,000 | 47,000,000 | | 31,000,000 |
| 23,121,528 | 92,450 | 406,384 | Excess of Income over Expenditure | 37,938 |
| 48,538,155 | 44,860,255 | 56,659,683 | Add: Balance Brought Forward | 30,066,067 |
| | | 6,000,000 | Less Transfers to : | |
| | | 7,000,000 | Land & Property Acquisition Reserve | |
| | | 3,000,000 | Housing Reserve Fund | |
| | | 2,000,000 | Legal Costs Reserve | |
| | | 9,000,000 | Insurance Fund | |
| 15,000,000 | | | Restructuring Fund | |
| | | | Capital Transactions Account | |
| 56,659,683 | 44,952,705 | 30,066,067 | Balance Carried Forward | 30,104,005 |

Detailed Revenue Estimates of Government Departments and Other Bodies 2013-14

| | REVENUE ESTIMATES 2013-2014 | | |
|---|-----------------------------|-------------------|-------------------|
| | Gross Expenditure | Income | Net Expenditure |
| | 1 | 2 | 3 |
| | £ | £ | £ |
| COMMUNITY, CULTURE AND LEISURE | | | |
| Public Transport | | | |
| Operations | 7,979,700 | | 7,979,700 |
| Engineering | 3,629,200 | | 3,629,200 |
| Income | | 4,967,000 | (4,967,000) |
| Administration and Commercial | 1,976,200 | | 1,976,200 |
| | 13,585,100 | 4,967,000 | 8,618,100 |
| Corporate Services | 899,600 | | 899,600 |
| CCL Directorate | | | |
| Facility Support | 1,735,200 | | 1,735,200 |
| Manx Welcome Centre | 328,700 | | 328,700 |
| Sports and Recreation | 2,041,400 | | 2,041,400 |
| Arts and Entertainment | 2,072,000 | | 2,072,000 |
| | 6,177,300 | | 6,177,300 |
| TOTAL | 20,662,000 | 4,967,000 | 15,695,000 |
| ECONOMIC DEVELOPMENT | | | |
| Chief Executive's Office | 2,091,429 | 1,149,405 | 942,024 |
| Training Employment Skills | 3,545,299 | 494,100 | 3,051,199 |
| Economic Development Group | 2,742,300 | 92,800 | 2,649,500 |
| Financial Assistance Scheme | 3,500,000 | | 3,500,000 |
| Ship Registry | 2,529,216 | 2,701,200 | (171,984) |
| Aircraft Registry | 1,233,445 | 1,969,000 | (735,555) |
| Information Systems Division | 10,290,932 | 1,965,347 | 8,325,585 |
| Tourism | 7,674,507 | 2,137,950 | 5,536,557 |
| Companies Registry | 550,750 | 10,861,076 | (10,310,326) |
| TOTAL | 34,157,878 | 21,370,878 | 12,787,000 |
| EDUCATION AND CHILDREN | | | |
| Primary Education | 22,513,400 | | 22,513,400 |
| Secondary Education | 26,579,100 | | 26,579,100 |
| IOM College of Further & Higher Education | 9,284,600 | | 9,284,600 |
| Universities etc Awards | 13,665,600 | 66,400 | 13,599,200 |
| Works and Estates | 50,000 | | 50,000 |
| Meals & Milk Service | 1,891,000 | 1,182,900 | 708,100 |
| Youth & Community Services | 1,122,400 | 34,800 | 1,087,600 |
| Education Improvement Service | 3,833,800 | 126,800 | 3,707,000 |
| Services for Children | 8,498,300 | 4,100 | 8,494,200 |
| Central | 8,559,500 | 245,700 | 8,313,800 |
| TOTAL | 95,997,700 | 1,660,700 | 94,337,000 |

Detailed Revenue Estimates of Government Departments and Other Bodies 2013-14

| | REVENUE ESTIMATES 2013-2014 | | |
|---|-----------------------------|-------------------|---------------------|
| | Gross Expenditure | Income | Net Expenditure |
| | 1 | 2 | 3 |
| | £ | £ | £ |
| ENVIRONMENT, FOOD AND AGRICULTURE | | | |
| Corporate Services | 1,209,000 | 208,000 | 1,001,000 |
| Agriculture | 8,883,100 | 301,100 | 8,582,000 |
| Fisheries | 1,075,500 | 183,500 | 892,000 |
| Forestry | 2,791,200 | 886,200 | 1,905,000 |
| Environment | 1,369,100 | 102,100 | 1,267,000 |
| Government Laboratory | 729,000 | 73,000 | 656,000 |
| TOTAL | 16,056,900 | 1,753,900 | 14,303,000 |
| HEALTH | | | |
| Core Services | | | |
| Chief Executive's Office | 171,700 | | 171,700 |
| Chief Operating Officer's Office | 6,932,000 | 19,700 | 6,912,300 |
| Estates | | | |
| Finance | 3,311,300 | | 3,311,300 |
| Public Health | 1,462,000 | | 1,462,000 |
| Hospital & Specialist services | | | |
| Noble's Hospital | 83,069,200 | 3,107,700 | 79,961,500 |
| Ramsey District Cottage Hospital | 4,367,300 | 15,000 | 4,352,300 |
| Tertiary Referrals | 14,207,200 | 500 | 14,206,700 |
| Mental Health | 15,294,900 | 1,200 | 15,293,700 |
| Primary Health Care | | | |
| Administration | 1,493,700 | | 1,493,700 |
| Community Services | 8,069,500 | 228,700 | 7,840,800 |
| Ambulance Service | 2,906,600 | 100 | 2,906,500 |
| Practitioner Services | 36,776,300 | 965,000 | 35,811,300 |
| Prison Health Care | 371,200 | | 371,200 |
| NHS Contributions (IOM) Acts 1971 | | | |
| NI Contributions | | 36,285,000 | (36,285,000) |
| TOTAL | 178,432,900 | 40,622,900 | 137,810,000 |
| HOME AFFAIRS | | | |
| Chief Executive's Office | 1,065,700 | | 1,065,700 |
| Civil Defence | 220,300 | 500 | 219,800 |
| Fire & Rescue Service | 4,880,400 | 43,000 | 4,837,400 |
| Prison and Probation | 8,565,900 | 115,000 | 8,450,900 |
| Communications | 1,911,976 | 451,476 | 1,460,500 |
| Constabulary | 14,329,700 | 381,000 | 13,948,700 |
| TOTAL | 30,973,976 | 990,976 | 29,983,000 |

Detailed Revenue Estimates of Government Departments and Other Bodies 2013-14

| | REVENUE ESTIMATES 2013-2014 | | |
|---------------------------------------|-----------------------------|--------------------|----------------------|
| | Gross Expenditure | Income | Net Expenditure |
| | 1 | 2 | 3 |
| | £ | £ | £ |
| INFRASTRUCTURE | | | |
| Operations | 52,060,809 | 34,367,496 | 17,693,313 |
| Airport | 12,431,224 | 6,759,113 | 5,672,111 |
| Harbours | 5,137,129 | 5,575,177 | (438,048) |
| Highways | 15,005,181 | 13,650,381 | 1,354,800 |
| Properties & Estates | 12,001,837 | 3,257,165 | 8,744,672 |
| Planning & Building Control | 1,876,755 | 1,154,500 | 722,255 |
| Corporate Services | | | |
| Inter-Divisional Recharges | (17,226,771) | (19,544,668) | 2,317,897 |
| TOTAL | 81,286,164 | 45,219,164 | 36,067,000 |
| SOCIAL CARE | | | |
| Core Services | 9,024,400 | 6,382,100 | 2,642,300 |
| Children Services Area | 19,168,600 | | 19,168,600 |
| Adult Services Area | 31,064,200 | 5,106,400 | 25,957,800 |
| | 50,232,800 | 5,106,400 | 45,126,400 |
| National Insurance Benefits | | | |
| National Insurance Operating Account | 187,581,800 | 190,340,400 | (2,758,600) |
| National Insurance Investment Account | | (2,758,600) | 2,758,600 |
| Non-Contributory Benefits | 79,720,000 | | 79,720,000 |
| | 267,301,800 | 187,581,800 | 79,720,000 |
| Housing Division | | | |
| Administration Housing | 4,000,500 | 5,002,000 | (1,001,500) |
| Local Authority Housing Deficiency | 6,256,800 | | 6,256,800 |
| | 10,257,300 | 5,002,000 | 5,255,300 |
| TOTAL | 336,816,300 | 204,072,300 | 132,744,000 |
| TREASURY | | | |
| Corporate Strategy Division | 4,271,071 | | 4,271,071 |
| Customs & Excise Division | 2,145,000 | 312,000,000 | (309,855,000) |
| Economic Affairs Division | 478,433 | | 478,433 |
| Finance Division | 4,240,694 | 13,900,000 | (9,659,306) |
| Income Tax Division | 4,542,808 | 191,000,000 | (186,457,192) |
| Internal Audit Division | 496,800 | | 496,800 |
| Grants | 11,339,383 | | 11,339,383 |
| Lottery Duty Distribution | 1,250,000 | | 1,250,000 |
| TOTAL | 28,764,189 | 516,900,000 | (488,135,811) |
| DEPARTMENT TOTAL | 823,148,007 | 837,557,818 | (14,409,811) |

Detailed Revenue Estimates of Government Departments and Other Bodies 2013-14

| | REVENUE ESTIMATES 2013-2014 | | |
|---|-----------------------------|--------------------|--------------------|
| | Gross Expenditure | Income | Net Expenditure |
| | 1 | 2 | 3 |
| | £ | £ | £ |
| EXECUTIVE GOVERNMENT | | | |
| Administration | 6,848,545 | 1,273,300 | 5,575,245 |
| Administration of Justice | 10,624,540 | 3,908,540 | 6,716,000 |
| Pensions | 60,350,000 | 37,500,000 | 22,850,000 |
| Miscellaneous Statutes & Charges | 2,400,000 | | 2,400,000 |
| TOTAL | 80,223,085 | 42,681,840 | 37,541,245 |
| MANX MUSEUM & NATIONAL TRUST | 4,653,520 | 815,177 | 3,838,343 |
| ROAD TRANSPORT LICENSING COMMITTEE | 166,900 | 41,900 | 125,000 |
| STATUTORY BOARDS (Revenue Funded) | | | |
| Communications Commission | 463,302 | 807,017 | (343,715) |
| Financial Supervision Commission | 3,530,212 | 3,530,212 | |
| Gambling Supervision Commission | 734,853 | 2,356,853 | (1,622,000) |
| Insurance and Pensions Authority | 2,143,000 | 2,143,000 | |
| Office of Fair Trading | 757,650 | 51,650 | 706,000 |
| Public Sector Pensions Authority | 931,653 | 931,653 | |
| TOTAL | 8,560,670 | 9,820,385 | (1,259,715) |
| GOVERNMENT TOTAL | 916,752,182 | 890,917,120 | 25,835,062 |
| LEGISLATURE | | | |
| Legislature | 4,285,000 | 15,000 | 4,270,000 |
| Members' Pensions | 857,000 | | 857,000 |
| TOTAL | 5,142,000 | 15,000 | 5,127,000 |
| TOTAL - REVENUE FUNDED | 921,894,182 | 890,932,120 | 30,962,062 |

| STATUTORY BOARDS (Non-Revenue Funded) | Gross Expenditure | Income | Net Expenditure |
|---------------------------------------|--------------------|--------------------|--------------------|
| | 1 | 2 | 3 |
| | £ | £ | £ |
| Manx Electricity Authority | 72,513,000 | 68,871,000 | 3,642,000 |
| Post Office | 26,392,507 | 29,213,302 | (2,820,795) |
| Water & Sewerage Authority | 23,269,902 | 28,648,080 | (5,378,178) |
| TOTAL | 122,175,409 | 126,732,382 | (4,556,973) |

| CAPITAL TRANSACTIONS ACCOUNT SUMMARY | | | | |
|---|-----------------------------|-----------------------------|--------------------------------------|-----------------------------|
| Actual 2011-12 | Estimate 2012-13 | Probable 2012-13 | | Estimate 2013-14 |
| £ | £ | £ | | £ |
| 26,683,786 | 29,500,000 | 30,787,879 | Receipts :- | |
| 1,598,493 | 3,000,000 | 3,000,000 | Annual Repayment of Advances | 31,858,355 |
| | 2,500,000 | 2,500,000 | Capital Receipts | 2,500,000 |
| | | | Capital Receipt from Post Office | |
| 28,282,279 | 35,000,000 | 36,287,879 | | 34,358,355 |
| | | | Payments :- | |
| | | | <u>Government Departments</u> | |
| 6,665,435 | 6,119,499 | 5,353,047 | Community, Culture & Leisure | 6,237,000 |
| 123,352 | 1,120,000 | 170,000 | Economic Development | 1,570,000 |
| 13,163,830 | 11,699,106 | 6,418,062 | Education & Children | 7,433,494 |
| 656,293 | 2,312,000 | 1,940,882 | Environment, Food & Agriculture | 2,071,000 |
| 3,272,886 | 3,570,000 | 3,351,610 | Health | 3,243,031 |
| 1,159,949 | 2,411,917 | 2,107,566 | Home Affairs | 3,295,170 |
| 14,694,228 | 18,340,088 | 16,190,446 | Infrastructure | 14,166,359 |
| 14,969,969 | 11,934,986 | 9,964,423 | Social Care | 7,815,042 |
| | 1,000,000 | | Treasury | 1,000,000 |
| 54,705,942 | 58,507,596 | 45,496,036 | | 46,831,096 |
| | | | <u>Other Bodies</u> | |
| 636,754 | 859,790 | 613,357 | Manx Museum & National Trust | 710,554 |
| 55,342,696 | 59,367,386 | 46,109,393 | | 47,541,650 |
| 4,289,903 | 11,930,182 | 7,343,103 | Water & Sewerage Authority | 10,526,836 |
| 8,887,000 | 7,508,000 | 8,428,201 | Manx Electricity Authority Borrowing | 38,462,000 |
| 9,164,799 | 4,158,000 | 3,281,000 | Natural Gas Extension | |
| 77,684,398 | 82,963,568 | 65,161,697 | | 96,530,486 |
| (49,402,119) | (47,963,568) | (28,873,818) | Excess of Receipts over Payments | (62,172,131) |
| | | | Reserve Fund | 35,000,000 |
| 15,000,000 | | | Transfer from Revenue Account | |
| 11,331,647 | 9,372,886 | 8,542,604 | Housing Reserve Fund | 6,650,070 |
| 90,354,432 | 71,508,634 | 67,283,960 | Add: Balance Brought Forward | 46,952,746 |
| 67,283,960 | 32,917,952 | 46,952,746 | Balance Carried Forward | 26,430,685 |

Detailed Capital Estimates of Government Departments and Other Bodies 2013-14

| SCHEME CODE | TOTAL EXPENDITURE | ESTIMATES 2013-14 | | | LOAN SANCTION | |
|---|---|-------------------|------------------|------------------|------------------|------------------|
| | | Column 1 | Column 2 | Column 3 | Column 4 | Years 5 |
| | £ | £ | £ | £ | | |
| COMMUNITY, CULTURE & LEISURE | | | | | | |
| G16-017 | 1 Rail Infrastructure Renewal | 3,000 | | | | 30 |
| G16-023 | Laxey MER Station Relay, Station, Sub-Station & Viaduct Phase 2 | | | | | |
| | 2 - Construction | 74,000 | | 678,000 | | 30 |
| G16-025 | 3 Snaefell Mountain Track Construction Phase 2 | 7,000 | | | | 30 |
| G16-025 | 4 Snaefell Mountain Track Design Fees Phase 3 | 20,000 | | | | 30 |
| G16-028 | 5 Steam Railway - Diesel Locomotive | 100,000 | | | | 30 |
| G16-014 | 6 Public Transport Vehicle Replacement Programme | | 2,775,000 | | | 15 |
| G16-902 | 7 Manx Radio Broadcasting House Maintenance | | 250,000 | | | 30 |
| G16-901 | 8 Minor Capital Works | | 1,400,000 | | | 20 |
| G16-042 | 9 Manx Electric Railway/Steam Trackwork | | 400,000 | | | 30 |
| G16-030 | Douglas Railway Station - Design Fees (Pre-Contract) | | | | | |
| | 10 - Design Fees (Pre-Contract) | | 100,000 | | | 30 |
| G16-047 | 11 Ballure Bridge | 30,000 | | | | 30 |
| G16-044 | 12 Bus/Rail Ticketing System | | | 400,000 | | 10 |
| | TOTAL | 6,237,000 | 234,000 | 4,925,000 | 1,078,000 | 4,491,000 |
| ECONOMIC DEVELOPMENT | | | | | | |
| G17-901 | 1 Minor Capital Works | | 120,000 | | | 20 |
| G17-001 | 2 Development of Industry | 1,450,000 | | | | 30 |
| | TOTAL | 1,570,000 | 1,450,000 | 120,000 | | 0 |
| EDUCATION & CHILDREN | | | | | | |
| Classroom Scheme - Phase 2 Design Fees (Pre-Contract) | | | | | | |
| G12-012 | 1 - St Mary's | 82,886 | | | | 30 |
| G12-013 | 2 - Ballaquayle | 4,567 | | | | 30 |
| G12-014 | 3 - Murrays Road | | 1,345 | | | 30 |
| G12-006 | 4 St Ninian's Lower School, Bemahague - Construction | 1,470,702 | | | | 50 |
| G12-030 | Isle of Man College Construction Craft Centre | | | | | |
| | 5 - Design Fees (Pre-Contract) | 280,000 | | | | 30 |
| | 6 - Construction | | | 750,000 | | 30 |
| G12-031 | 7 Victoria Road School Extension Construction | 773,394 | | | | 30 |
| G12-033 | 8 Management of Hazardous Materials Phase 2/3 - Construction | 237,700 | | | | 30 |
| G12-042 | 9 Westmoreland Road Primary School - Design Fees (Pre-Contract) | 450,000 | | | | 30 |
| G12-059 | Q E II Kitchen/Tennis Courts Scheme | | | | | |
| | 10 - Design Fees (Pre-Contract) | 57,900 | | | | 30 |
| | 11 - Construction | | | 500,000 | | 30 |
| G12-061 | Ballakermeen Post 16 + Dining Extension | | | | | |
| | 12 - Design Fees (Pre-Contract) | 50,000 | | | | 30 |
| | 13 - Construction | | | 1,775,000 | | 30 |
| G12-036 | 14 IOM College Special Unit Construction | 1,000,000 | | | | 30 |
| | TOTAL | 7,433,494 | 4,407,149 | 1,345 | 3,025,000 | 2,740,000 |

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 19th February 2013.

Column 2 represents expenditure approved by Tynwald in the Budget, 19th February 2013.

Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 19th February 2013.

Detailed Capital Estimates of Government Departments and Other Bodies 2013-14

| SCHEME CODE | TOTAL EXPENDITURE | ESTIMATES 2013-14 | | | LOAN SANCTION | |
|--|---|-------------------|----------------|------------------|------------------|------------------|
| | | Column 1 | Column 2 | Column 3 | Column 4 | Years 5 |
| | | £ | £ | £ | £ | |
| ENVIRONMENT, FOOD & AGRICULTURE | | | | | | |
| G11-008 | 1 Silverdale Sewerage Works | 32,000 | | | | 30 |
| G11-005 | 2 Bradda Refurbishment Scheme | 30,000 | | | | 30 |
| G11-009 | 3 Ballure Cliff Stabilisation Phase 2 - Construction | 159,000 | 5,000 | | | 30 |
| G11-010 | Mill Road Yard Development | | | | | |
| | 4 - Construction Phase 1 | 10,000 | | | | 30 |
| | 5 - Construction Phase 2 | | | 1,155,000 | | 30 |
| | 6 - Design Fees (Pre-Contract) Phase 3 | | 60,000 | | | 30 |
| | 7 - Enabling Works | | 75,000 | | | 30 |
| G11-016 | 8 Farming Improvement Scheme | | 340,000 | | | 15 |
| G11-015 | 9 Essential Building Maintenance | 5,000 | 200,000 | | | 20 |
| | TOTAL | 2,071,000 | 236,000 | 680,000 | 1,155,000 | 1,543,000 |
| HEALTH | | | | | | |
| G13-050 | Central Community Healthcare Development Phase 3 | | | | | |
| | 1 - Relocation of Ambulance Service, Non-Patient Services | 100,000 | | | | 30 |
| G13-016 | 2 GP Surgeries, Palatine - Construction | 20,000 | | | | 30 |
| G13-021 | 3 GP Surgery & Community Centre, Jurby - Construction | 113,548 | | | | 30 |
| G13-012 | 4 Disability Discrimination Act | 34,483 | | | | 30 |
| G13-057 | 5 Radiology Equipment Replacement Scheme | | 550,000 | | | 10 |
| G13-010 | 6 Asset Replacement Programme | 102,972 | 717,028 | | | 10 |
| G13-051 | 7 Ambulance Fleet Replacement | | 135,000 | | | 10 |
| G19-059 | Extension to Neonatal Unit, Noble's Hospital | | | | | |
| | 8 - Design Fees (Pre-Contract) | 100,000 | 270,000 | | | 30 |
| | 9 - Enabling Works | | 200,000 | | | 30 |
| | 10 - Construction | | | 400,000 | | 30 |
| G19-063 | 11 Noble's Hospital IT System | | | 500,000 | | 10 |
| | TOTAL | 3,243,031 | 471,003 | 1,872,028 | 900,000 | 1,081,000 |
| HOME AFFAIRS | | | | | | |
| X14-007 | 1 Prison Redevelopment Programme - Construction | 10,000 | | | | 50 |
| G14-007 | 2 Port Erin Fire Station Replacement Design Fees (Pre-Contract) | 5,875 | | | | 30 |
| G14-008 | Castletown Fire Station Replacement | | | | | |
| | 3 - Design Fees (Pre-Contract) | 11,070 | | | | 30 |
| | 4 - Construction | | | 400,000 | | 30 |
| G14-006 | 5 Communications Development Programme | 390,600 | | | | 30 |
| G14-004 | 6 Minor Capital Works | | 169,000 | | | 20 |
| G14-003 | 7 Vehicle Acquisition | 142,625 | 1,094,600 | | | 15 |
| G14-005 | Police HQ Custody Block | | | | | |
| | 8 - Design Fees (Pre-Contract) | 40,000 | 100,000 | | | 30 |
| | 9 - Construction | | | 429,400 | | 30 |
| G14-009 | Live Fire Training | | | | | |
| | 10 - Design Fees (Pre-Contract) | 45,000 | | | | 15 |
| | 11 - Construction | | | 300,000 | | 15 |
| G14-010 | 12 Police Equipment Replacement Programme | | 80,000 | | | 10 |
| G14-011 | 13 Fire and Rescue Equipment | | 77,000 | | | 10 |
| | TOTAL | 3,295,170 | 645,170 | 1,520,600 | 1,129,400 | 1,567,000 |

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 19th February 2013.

Column 2 represents expenditure approved by Tynwald in the Budget, 19th February 2013.

Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 19th February 2013.

Detailed Capital Estimates of Government Departments and Other Bodies 2013-14

| SCHEME CODE | TOTAL EXPENDITURE | ESTIMATES 2013-14 | | | LOAN SANCTION | |
|-----------------------|--|-------------------|------------------|------------------|------------------|-------------------|
| | | Column 1 | Column 2 | Column 3 | Column 4 | Years 5 |
| | £ | £ | £ | £ | | |
| INFRASTRUCTURE | | | | | | |
| G18-046 | Airport Redevelopment Departing Passenger & Baggage Facilities | | | | | |
| 1 | - Construction | 50,000 | | | | 30 |
| G18-039 | Ramsey Transport Interchange | | | | | |
| 2 | - Design Fees (Pre-Contract) | 300,000 | | | | 30 |
| 3 | - Construction | | | 378,078 | | 30 |
| G18-040 | 4 Off-Street Car Parking - The Tongue | 450,000 | | | | 30 |
| G18-060 | 5 Site Feasibility Studies | 25,000 | 25,000 | | | 30 |
| G18-026 | 6 Poortown Quarry Development | 100,000 | | | | 30 |
| G18-034 | 7 Runway Project | 197,000 | | | | 30 |
| G18-070 | 8 Radar Replacement Construction | 28,000 | | | | 30 |
| G18-050 | Douglas Promenade | | | | | |
| 9 | - Design & Modelling | 160,000 | | | | 30 |
| 10 | - Construction | | | 445,000 | | 30 |
| G15-035 | 11 Government Estate Planned Maintenance | | 500,000 | | | 30 |
| G12-999 | 12 Minor Capital Works EDUCATION AND CHILDREN | | 2,000,000 | | | 20 |
| G13-056 | 13 Minor Capital Works HEALTH | 134 | 264,866 | | | 20 |
| G18-085 | 14 Vehicle Replacement Programme HEALTH | | 212,500 | | | 15 |
| G18-031 | 15 Plant Replacement Programme | 238,752 | 720,973 | | | 10 |
| G18-037 | 16 Strategic Highway Refurbishment Programme | | 1,700,000 | | | 30 |
| G18-088 | Regional Depot Strategy | | | | | |
| | - Southern Depot | | | | | |
| 17 | - Design Fees (Pre-Contract) | 77,179 | | | | 30 |
| 18 | - Construction | | | 1,519,749 | | 30 |
| | - Northern Depot and Salt Barn | | | | | |
| 19 | - Design Fees (Pre-Contract) | | 50,000 | | | 30 |
| | - Central Depot | | | | | |
| 20 | - Design Fees (Pre-Contract) | 18,677 | 5,787 | | | 30 |
| G18-089 | Government Vehicle and Plant Maintenance Depot | | | | | |
| 21 | - Design Fees (Pre Contract) | 100,000 | | | | 10 |
| G18-086 | 22 DOI Snow Plan - Southern Salt Barn | 23,000 | | | | 30 |
| G15-020 | 23 Southern Civic Amenity Site - Design Fees (Pre-Contract) | 100,000 | | | | 30 |
| G18-043 | Hazardous Landfill Replacement - Design Fees (Pre-Contract) | | | | | |
| 24 | - Design Fees (Pre-Contract) | | 100,000 | | | 30 |
| G18-090 | Hazardous Waste Transfer and Treatment Facility | | | | | |
| 25 | - Design Fees (Pre-Contract) | 110,000 | | | | 30 |
| G18-082 | 26 Meat Plant Refurbishment | | | 711,664 | | 30 |
| G18-033 | Ramsey Swing Bridge Refurbishment | | | | | |
| 27 | - Design Fees (Pre-Contract) | 50,000 | | | | 30 |
| 28 | - Construction | | | 600,000 | | 30 |
| G18-062 | 29 Ballasalla Relief Road - Design Fees (Pre Contract) | | 50,000 | | | 30 |
| G18-061 | Peel Road Construction | | | | | |
| 30 | - Design Fees (Pre-Contract) | 250,000 | | | | 30 |
| 31 | - Construction | | | 2,605,000 | | 30 |
| TOTAL | | 14,166,359 | 2,277,742 | 5,629,126 | 6,259,491 | 10,654,000 |

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 19th February 2013.

Column 2 represents expenditure approved by Tynwald in the Budget, 19th February 2013.

Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 19th February 2013.

Detailed Capital Estimates of Government Departments and Other Bodies 2013-14

| SCHEME CODE | TOTAL EXPENDITURE | ESTIMATES 2013-14 | | | LOAN SANCTION | |
|---|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Column 1 | Column 2 | Column 3 | Column 4 | Years 5 |
| | | £ | £ | £ | £ | |
| SOCIAL CARE | | | | | | |
| G13-061 | 1 Jurby Bretney Houses/Environmental work (No.6) | 38,939 | | | | 30 |
| G15-062 | 2 Disability Discrimination Act | 50,000 | | | | 30 |
| G13-063 | 3 Minor Capital Works | 35,033 | 235,000 | | | 20 |
| G13-064 | 4 Asset Replacement Programme | 80,000 | | | | 20 |
| G13-069 | 5 Demolition of Glenside | | 200,000 | | | 10 |
| G13-070 | Learning Disabilities Additional Residential Unit | | | | | |
| | 6 - Design Fees (Pre-Contract) | | 100,000 | | | 30 |
| G13-071 | Reconfiguration of Learning Disabilities (Radcliffe Villas) | | | | | |
| | 7 - Design Fees (Pre-Contract) | | 10,000 | | | 30 |
| G15-064 | Bowling Green/Park Road Master Plan | | | | | |
| | 8 - Design Fees (Pre-Contract) | | 100,000 | | | 30 |
| G13-065 | Ballacubbon Phase 2 | | | | | |
| | 9 - Design Fees (Pre-Contract) | 60,000 | | | | 30 |
| G13-068 | 10 Vehicle Replacement Programme | | 256,000 | | | 20 |
| HOUSING RESERVE | | | | | | |
| G15-009 | 11 Janet's Corner, Project 4/5 Construction | 846,665 | | | | 30 |
| G13-060 | 12 Home Improvement & Energy Conservation | 122,405 | | | | 30 |
| G13-067 | Crossag | | | | | |
| | 13 - Design Fees (Pre-Contract) | 250,000 | | | | 30 |
| | 14 - Construction Phase 1 (Infrastructure) | | | 100,000 | | 30 |
| G15-041 | 15 Clagh Vane Redevelopment - Project 4 | 161,000 | | | | 30 |
| G15-012 | 16 DSC Planned Maintenance | | 1,600,000 | | | 20 |
| G13-066 | 17 House Purchase Assistance Scheme | 3,000,000 | | | | 30 |
| G13-042 | Clagh Vane Redevelopment - Project 6 | | | | | |
| | 18 - Design Fees (Pre-Contract) | | 70,000 | | | 30 |
| G13-065 | 19 Ballacubbon Phase 2 - Construction 2a | 110,000 | | | | 30 |
| G15-010 | Janet's Corner 5a | | | | | |
| | 20 - Design Fees (Pre-Contract) | | 40,000 | | | 30 |
| | 21 - Construction | | | 300,000 | | 30 |
| G15-067 | Clagh Vane 7 Redevelopment | | | | | |
| | 22 - Design Fees (Pre-Contract) | | 50,000 | | | 30 |
| TOTAL | | 7,815,042 | 4,754,042 | 2,661,000 | 400,000 | 6,862,000 |
| TREASURY | | | | | | |
| 1 | Capital Projects Risk Contingency | | 1,000,000 | | | 30 |
| TOTAL | | 1,000,000 | 1,000,000 | | | 0 |
| MANX MUSEUM & NATIONAL TRUST | | | | | | |
| G24-005 | 1 Rushen Abbey Interpretation | 135,554 | | | | 30 |
| G24-009 | 2 Digitisation & Public Electronic Access Implementation | 75,000 | | | | 20 |
| G24-007 | 3 Heritage Property Conservation | | | 100,000 | | 20 |
| G24-010 | 4 Minor Capital Works | | | 120,000 | | 20 |
| G24-013 | 5 Minor Capital Works Gallery Redisplay | 125,358 | | 154,642 | | 20 |
| TOTAL | | 710,554 | 335,912 | 374,642 | | 537,000 |
| BORROWING AUTHORITIES | | | | | | |
| MANX ELECTRICITY AUTHORITY | | | | | | |
| 1 | Gas Spur | | | 3,462,000 | | 30 |
| 2 | Borrowing Refinancing | | | 35,000,000 | | 30 |
| TOTAL | | 38,462,000 | | 38,462,000 | | 41,698,000 |
| SEWERAGE SCHEMES FUNDED FROM CAPITAL ACCOUNT | | | | | | |
| G18-042 | 1 All Island Refurbishment of Infrastructure 2007-2013 Transmission Mains -Construction | | | 1,600,000 | | 50 |
| G18-006 | 2 -Castletown to Santon (Railway) | 250,000 | | | | 30 |
| G18-008 | 3 -Mount Murray to Newtown | 100,000 | | | | 30 |
| G18-053 | IRIS - Regional Programme | | | | | |
| | 4 - Design Fees (Pre-Contract) 2009-16 | 523,957 | | 1,000 | | 30 |
| G18-085 | 5 Repay Local Authority Drainage Loans | 137,000 | | | | 50 |
| G18-089 | 6 IRIS Pumping Stations Refurbishment | | | 250,000 | | 30 |
| G18-053 | 7 Regional Sewerage Strategy 1 | 6,814,879 | | | | 50 |
| | 8 Sewer Flood Alleviation in Douglas, Onchan and Andreas | | | 850,000 | | 30 |
| TOTAL | | 10,526,836 | 7,825,836 | 1,851,000 | 850,000 | 4,779,000 |
| CAPITAL TRANSACTIONS ACCOUNT TOTAL | | 96,530,486 | 23,636,854 | 58,096,741 | 14,796,891 | 75,952,000 |

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 19th February 2013.

Column 2 represents expenditure approved by Tynwald in the Budget, 19th February 2013.

Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 19th February 2013.

Capital Schemes requiring Tynwald Approval in 2013-14
(in Estimated Tynwald Date Order)

| | | |
|------|--|--------|
| DOI | Peel Road Construction | Feb 13 |
| DEFA | Mill Road Yard Phase 2 | Apr 13 |
| CCL | Bus/Rail Ticketing System | May 13 |
| DH | Noble's Hospital IT System | Jun 13 |
| DEC | Ballakermeen Post 16 + Dining Extension | Jul 13 |
| DOI | Douglas Promenade | Jul 13 |
| DOI | Ramsey Swing Bridge Refurbishment | Jul 13 |
| CCL | Laxey MER Station Relay, Sub-Station and Viaduct Phase 2 | Oct 13 |
| DH | Neonatal Unit | Oct 13 |
| DHA | Castletown Fire Station | Oct 13 |
| DSC | Janet's Corner 5a Construction | Oct 13 |
| DEC | QEII Kitchen/Tennis Courts Scheme | Nov 13 |
| DHA | Police Headquarters Custody Block | Nov 13 |
| DHA | Live Fire Training | Nov 13 |
| DOI | Ramsey Transport Interchange | Nov 13 |
| DOI | Regional Depot Strategy - Southern Depot | Nov 13 |
| DEC | IOM College Construction Craft Centre | Dec 13 |
| DSC | Crossag Construction | Jan 14 |
| WASA | Sewer Flood Alleviation Scheme | Jan 14 |
| DOI | Meat Plant Refurbishment | Feb 14 |

INVESTMENTS AND RESERVES

Probable 2012-2013

| | Income | | | Expenditure | | Book Balances Carried Forward 31st March 2013 £,000 |
|---|--|---|----------------------------|---|-------------------------|--|
| | Transfer from Revenue Account £,000 | Contributions Seizures & Other £,000 | Investment Income £,000 | Transfer to Revenue / Capital Accounts £,000 | Other Expenses £,000 | |
| Book Balances Brought Forward 1st April 2012 £,000 | 2 | 3 | 4 | 5 | 6 | 7 |
| Managed External Invested Funds | | | | | | |
| Hospital Estate Development Fund | 44,306 | | 1,312 | 2,293 | 52 | 43,273 |
| Manx Currency Account - Notes | 31,819 | | 903 | 865 | 38 | 31,819 |
| Media Development Fund | 38,743 | | 2,200 | 6,725 | 800 | 34,294 |
| National Insurance Fund | 634,522 | | 14,527 | 10,000 | 1,603 | 637,446 |
| Public Service Employees' Pension Reserve | 222,355 | | 5,960 | 14,000 | 356 | 213,959 |
| Reserve Fund | 389,007 | | 11,200 | 61,450 | 750 | 338,007 |
| Sub-total: Invested Funds | 1,360,752 | 0 | 2,200 | 34,778 | 95,333 | 1,298,798 |
| Internal Funds | | | | | | |
| Agricultural Development Fund | 4,893 | | 42 | 1,806 | | 3,129 |
| Economic Development Fund | 17,265 | | 149 | 1,300 | | 16,114 |
| Government Energy Initiatives Capital Fund | 2,714 | 50 | 23 | 775 | | 2,012 |
| Government Marketing Initiatives Fund | 7,105 | | 61 | 1,336 | | 5,830 |
| Housing Reserve Fund | 5,993 | 7,000 | 1,500 | 91 | 9,049 | 5,535 |
| ICT Fund | 6,561 | 750 | 57 | 3,138 | | 4,230 |
| Insurance Fund | 3,010 | 2,000 | 24 | | 2,500 | 2,534 |
| Land and Property Acquisition Reserve | 5,354 | 6,000 | 46 | 7,000 | | 4,400 |
| Legal Costs Reserve | 4,960 | 7,000 | 43 | 5,838 | | 6,165 |
| Manx Currency Account - Other | 41,489 | 422 | 338 | | 760 | 41,489 |
| Media Development Fund | 243 | 125 | 400 | 2 | 400 | 370 |
| Medical Indemnity Fund | 6,797 | | 59 | | | 6,856 |
| Public Service Employees' Pension Reserve | 7,320 | 14,000 | 62 | 15,023 | 35 | 6,324 |
| Restructuring Fund | 1,802 | 9,140 | 15 | 1,622 | 148 | 9,187 |
| Seized Assets Fund | 1,251 | | 21 | 11 | 88 | 1,162 |
| Town & Village Centre Regeneration Fund | 8,073 | | 70 | 2,000 | | 6,143 |
| Sub-total: Internal Funds | 124,830 | 46,487 | 1,921 | 1,093 | 48,975 | 121,480 |
| TOTAL | 1,485,582 | 46,487 | 4,121 | 35,871 | 144,308 | 1,420,278 |

Estimate 2013-2014

| | Income | | | Expenditure | | Book Balances Carried Forward 31st March 2014 £,000 |
|---|--|---|----------------------------|--|-------------------------|--|
| | Transfer from Revenue Account £,000 | Contributions Seizures & Other £,000 | Investment Income £,000 | Transfer to Revenue / Capital Account £,000 | Other Expenses £,000 | |
| Book Balances Brought Forward 1st April 2013 £,000 | 2 | 3 | 4 | 5 | 6 | 7 |
| Managed External Invested Funds | | | | | | |
| Hospital Estate Development Fund | 43,273 | | 1,227 | 2,297 | 50 | 42,153 |
| Manx Currency Account - Notes | 31,819 | | 865 | 827 | 38 | 31,819 |
| Media Development Fund / IOM Film Ltd | 34,294 | | 300 | 5,150 | 365 | 29,231 |
| National Insurance Fund | 637,446 | | 15,080 | 10,695 | 1,627 | 640,204 |
| Public Service Employees' Pension Reserve | 213,959 | | 5,800 | 14,000 | 351 | 205,408 |
| Reserve Fund | 338,007 | | 9,800 | 75,097 | 703 | 272,007 |
| Sub-total: Invested Funds | 1,298,798 | 0 | 300 | 32,924 | 108,066 | 1,220,822 |
| Internal Funds | | | | | | |
| Agricultural Development Fund | 3,129 | | 19 | 725 | | 2,423 |
| Economic Development Fund | 16,114 | | 97 | 2,500 | | 13,711 |
| Government Energy Initiatives Capital Fund | 2,012 | 50 | 12 | 97 | | 1,977 |
| Government Marketing Initiatives Fund | 5,830 | | 35 | 1,250 | | 4,615 |
| Housing Reserve Fund | 5,535 | | 1,500 | 6,375 | | 678 |
| ICT Fund | 4,230 | | 23 | 4,206 | | 47 |
| Insurance Fund | 2,534 | | 1 | | 2,500 | 35 |
| Land and Property Acquisition Reserve | 4,400 | | 23 | | | 4,423 |
| Legal Costs Reserve | 6,165 | | 21 | 6,161 | | 25 |
| Manx Currency Account - Other | 41,489 | 67 | 353 | | 420 | 41,489 |
| Media Development Fund | 370 | 150 | 1,500 | 11 | 100 | 1,931 |
| Medical Indemnity Fund | 6,856 | | 41 | | | 6,897 |
| Public Service Employees' Pension Reserve | 6,324 | 14,000 | 44 | 17,000 | | 3,368 |
| Restructuring Fund | 9,187 | | 73 | 994 | | 8,266 |
| Seized Assets Fund | 1,162 | | 7 | | | 1,169 |
| Town & Village Centre Regeneration Fund | 6,143 | | 37 | 3,000 | | 3,180 |
| Sub-total: Internal Funds | 121,480 | 14,267 | 3,000 | 815 | 42,308 | 94,234 |
| TOTAL | 1,420,278 | 14,267 | 3,300 | 33,739 | 150,374 | 1,315,056 |

| ANALYSIS OF TREASURY INCOME | | | | |
|------------------------------------|-----------------------------|-----------------------------|--|-----------------------------|
| Actual 2011-12 | Estimate 2012-13 | Probable 2012-13 | | Estimate 2013-14 |
| | £ | £ | | £ |
| | | | CUSTOMS AND EXCISE DIVISION | |
| | | | Excise Duties- | |
| 7,519,216 | 6,100,000 | 6,100,000 | Beer | 6,800,000 |
| 5,289,166 | 4,300,000 | 4,300,000 | Spirits | 5,400,000 |
| 6,508,378 | 5,600,000 | 5,600,000 | Wine & Cider | 6,800,000 |
| 18,798,040 | 15,300,000 | 15,300,000 | Tobacco, etc. | 17,000,000 |
| 31,338,329 | 32,500,000 | 31,200,000 | Hydrocarbon Oils | 31,000,000 |
| 3,687,804 | 4,100,000 | 4,000,000 | Air Passenger Duty | 4,000,000 |
| | | | Consumer Taxes- | |
| 280,096,644 | 215,000,000 | 216,500,000 | Value Added Tax | 227,000,000 |
| | | | Customs Duties- | |
| 6,166,998 | 5,000,000 | 5,000,000 | Customs Duties Order 1979 | 5,400,000 |
| | 600,000 | 550,000 | Agricultural Duties | 550,000 |
| | | | Others- | |
| 53,202 | 50,000 | 50,000 | Pool Betting | 50,000 |
| 359,457,777 | 288,550,000 | 288,600,000 | TOTAL SHARE OF EQUAL DUTIES | 304,000,000 |
| | | | Unequal Duties : | |
| 2,928,768 | 1,900,000 | 3,100,000 | Gambling Duties | 3,850,000 |
| 1,124,347 | 1,200,000 | 1,200,000 | Lottery | 1,250,000 |
| 290,918 | 350,000 | 500,000 | Non-Revenue Receipts | 400,000 |
| 2,548,539 | 2,000,000 | 2,600,000 | Estimated UK Customs Adjustment | 2,500,000 |
| 366,350,349 | 294,000,000 | 296,000,000 | TOTAL CUSTOMS & EXCISE DIVISION | 312,000,000 |
| | | | INCOME TAX DIVISION | |
| 152,501,234 | 157,500,000 | 160,520,000 | Resident Income Tax | 167,500,000 |
| 13,219,696 | 15,500,000 | 16,600,000 | Company Tax | 18,250,000 |
| 3,962,526 | 4,500,000 | 4,600,000 | Non-Resident Tax | 5,250,000 |
| 1,289,600 | | 280,000 | EU Savings Directive | |
| 10 | | | Other | |
| 170,973,066 | 177,500,000 | 182,000,000 | TOTAL INCOME TAX DIVISION | 191,000,000 |
| | | | OTHER TREASURY INCOME | |
| 989,980 | 1,100,000 | 816,000 | Fines | 849,000 |
| 12,591,328 | 10,474,000 | 12,206,000 | Interest on Investments | 10,776,000 |
| 1,244,895 | 1,300,000 | 1,297,777 | Post Office - Contribution to Revenue | 2,000,000 |
| 1,247,095 | 179,000 | 389,961 | Miscellaneous | 275,000 |
| 16,073,298 | 13,053,000 | 14,709,738 | TOTAL OTHER TREASURY INCOME | 13,900,000 |
| 553,396,713 | 484,553,000 | 492,709,738 | TOTAL | 516,900,000 |

| COMPARISON OF REVENUE INCOME | | | | | | | | |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | Actual 2006-07 | Actual 2007-08 | Actual 2008-09 | Actual 2009-10 | Actual 2010-11 | Actual 2011-12 | Probable 2012-13 | Estimate 2013-14 |
| | £,000 | £,000 | £,000 | £,000 | £,000 | £,000 | £,000 | £,000 |
| Customs & Excise | 438,494 | 429,889 | 408,470 | 372,922 | 350,001 | 366,350 | 296,000 | 312,000 |
| Income & Other Taxes | 162,072 | 159,393 | 184,487 | 186,469 | 173,683 | 170,973 | 182,000 | 191,000 |
| Other | 5,849 | 9,036 | 5,771 | 10,196 | 13,969 | 16,073 | 14,710 | 13,900 |
| | 606,415 | 598,318 | 598,728 | 569,587 | 537,652 | 553,397 | 492,710 | 516,900 |
| | % | % | % | % | % | % | % | % |
| Customs & Excise | 72.31 | 71.85 | 68.23 | 65.47 | 65.10 | 66.20 | 60.07 | 60.36 |
| Income & Other Taxes | 26.73 | 26.64 | 30.81 | 32.74 | 32.30 | 30.90 | 36.94 | 36.95 |
| Other | 0.96 | 1.51 | 0.96 | 1.79 | 2.60 | 2.90 | 2.99 | 2.69 |
| | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| Increase in Total Income (£,000) | 69,847 | (8,097) | 410 | (29,141) | (31,934) | 15,745 | (60,687) | 24,190 |
| % Increase in Total Income | 13.02 | (1.34) | 0.07 | (4.87) | (5.61) | 2.93 | (10.97) | 4.91 |

| SUMMARY OF TREASURY INCOME | | | | | | | | | |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| | Actual 2006-07 | Actual 2007-08 | Actual 2008-09 | Actual 2009-10 | Actual 2010-11 | Actual 2011-12 | Probable 2012-13 | Estimate 2013-14 | Estimate 2013-14 |
| | £,000 | £,000 | £,000 | £,000 | £,000 | £,000 | £,000 | £,000 | % |
| Resident Income Tax | 148,360 | 147,102 | 169,517 | 170,075 | 166,919 | 165,721 | 177,120 | 185,750 | 35.94 |
| Value Added Tax | 403,600 | 338,866 | 306,557 | 265,775 | 250,221 | 280,097 | 216,500 | 227,000 | 43.91 |
| Hydrocarbon Oils | 26,343 | 28,470 | 29,239 | 30,667 | 31,733 | 31,338 | 31,200 | 31,000 | 6.00 |
| Tobacco, etc. | 18,530 | 24,489 | 27,245 | 30,145 | 24,889 | 18,798 | 15,300 | 17,000 | 3.29 |
| Non-Resident Tax | 6,345 | 7,783 | 9,622 | 11,766 | 4,690 | 3,963 | 4,600 | 5,250 | 1.02 |
| Spirits, Wine & Beer | 17,985 | 25,120 | 28,075 | 30,825 | 25,578 | 19,317 | 16,000 | 19,000 | 3.68 |
| Air Passenger Duty | 2,069 | 3,020 | 2,733 | 3,272 | 3,209 | 3,688 | 4,000 | 4,000 | 0.77 |
| Interest on Investments | 3,637 | 7,097 | 3,606 | 7,900 | 11,078 | 12,591 | 12,206 | 10,776 | 2.08 |
| Customs Duties | 3,065 | 9,722 | 9,342 | 9,003 | 8,165 | 6,167 | 5,550 | 5,950 | 1.15 |
| Other | (23,519) | 6,649 | 12,793 | 10,157 | 11,172 | 11,717 | 10,234 | 11,174 | 2.16 |
| | 606,415 | 598,318 | 598,728 | 569,587 | 537,652 | 553,397 | 492,710 | 516,900 | 100.00 |

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%

| COMPARISON OF GOVERNMENT EXPENDITURE & HEADCOUNT | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | Actual 2006-07 | Actual 2007-08 | Actual 2008-09 | Actual 2009-10 | Actual 2010-11 | Actual 2011-12 | Probable 2012-13 | Estimate 2013-14 |
| | £,000 | £,000 | £,000 | £,000 | £,000 | £,000 | £,000 | £,000 |
| Net Spending (exc loan charge) | 479,024 | 489,472 | 516,154 | 527,891 | 508,015 | 508,803 | 516,452 | 524,176 |
| Loan Charge | 49,175 | 53,636 | 56,215 | 44,506 | 20,047 | 21,472 | 22,852 | 23,686 |
| | FTE | FTE | FTE | FTE | FTE | FTE | FTE | FTE |
| Actual Headcount (at 30th Sept) | 7,815 | 7,848 | 7,960 | 7,769 | 8,016 | 7,885 | 7,721 | |

| GROSS EXPENDITURE SUMMARY 2013-2014 | | | | |
|--|--------------------|--------------------|-------------------|------------|
| | 2012-13 | 2013-14 | Increase | |
| | £ | £ | £ | % |
| Community, Culture & Leisure (Note 1) | 26,972,200 | 25,908,300 | (1,063,900) | (3.9) |
| Economic Development | 33,889,081 | 34,157,878 | 268,797 | 0.8 |
| Education & Children (Note 2) | 101,673,400 | 99,495,900 | (2,177,500) | (2.1) |
| Environment, Food & Agriculture | 16,612,000 | 16,056,900 | (555,100) | (3.3) |
| Health | 168,325,670 | 178,432,900 | 10,107,230 | 6.0 |
| Home Affairs | 31,775,100 | 30,973,976 | (801,124) | (2.5) |
| Infrastructure | 76,857,428 | 81,286,164 | 4,428,736 | 5.8 |
| Social Care | 334,832,700 | 336,816,300 | 1,983,600 | 0.6 |
| Treasury | 18,237,885 | 28,764,189 | 10,526,304 | 57.7 |
| | 809,175,464 | 831,892,507 | 22,717,043 | 2.8 |
| Executive Government | 79,017,600 | 80,223,085 | 1,205,485 | 1.5 |
| Manx Museum & National Trust | 4,605,177 | 4,653,520 | 48,343 | 1.0 |
| Road Transport Licensing Committee | 195,900 | 166,900 | (29,000) | (14.8) |
| Statutory Boards (Revenue Funded) | 7,971,168 | 8,560,670 | 589,502 | 7.4 |
| Legislature | 5,017,500 | 5,142,000 | 124,500 | 2.5 |
| | 905,982,809 | 930,638,682 | 24,655,873 | 2.7 |

| ANALYSIS OF GROSS EXPENDITURE ESTIMATES 2013-2014 | | | | | | | | | | |
|--|--------------------|-----------------------|-------------------|---------------------|------------------------------|-------------------|--------------------|--------------------|--------------------|---------------------------------------|
| | Employee Costs | Infra-structure Costs | Transport Costs | Supplies & Services | Agency & Contracted Services | Transfer Payments | | | Total | Employee Costs as Percentage of Total |
| | | | | | | Loan Charges | Benefit Payments | Other | | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | % |
| Community, Culture & Leisure (Note 1) | 13,357,100 | 1,879,800 | 2,253,200 | 4,246,900 | | 2,630,100 | | 1,541,200 | 25,908,300 | 51.6 |
| Economic Development | 9,613,805 | 624,244 | 15,000 | 17,272,529 | | 576,500 | | 6,055,800 | 34,157,878 | 28.1 |
| Education & Children (Note 2) | 68,696,800 | 3,943,300 | 707,900 | 8,046,800 | | 3,920,800 | | 14,180,300 | 99,495,900 | 69.0 |
| Environment, Food & Agriculture | 5,177,300 | 604,100 | 240,400 | 1,814,100 | 2,000 | 343,300 | | 7,875,700 | 16,056,900 | 32.2 |
| Health | 94,153,700 | 790,500 | 3,277,100 | 24,005,550 | 53,408,550 | 5,181,100 | | (2,383,600) | 178,432,900 | 52.8 |
| Home Affairs | 24,079,389 | 1,191,291 | 330,000 | 3,940,996 | | 1,432,300 | | | 30,973,976 | 77.7 |
| Infrastructure | 31,015,115 | 45,004,969 | 5,531,724 | (7,941,504) | 180,000 | 6,966,300 | | 529,560 | 81,286,164 | 38.2 |
| Social Care | 29,402,450 | 3,984,100 | 257,800 | 5,547,550 | 25,202,500 | 979,100 | 267,301,800 | 4,141,000 | 336,816,300 | 8.7 |
| Treasury | 10,989,225 | 2,350 | 4,100 | 2,857,432 | 2,880,000 | 2,977,900 | | 9,053,182 | 28,764,189 | 38.2 |
| | 286,484,884 | 58,024,654 | 12,617,224 | 59,790,353 | 81,673,050 | 25,007,400 | 267,301,800 | 40,993,142 | 831,892,507 | 34.4 |
| Executive Government | 11,944,936 | 309,038 | 14,450 | 2,689,500 | | | | 65,265,161 | 80,223,085 | 14.9 |
| Manx Museum & National Trust | 2,748,199 | 599,049 | 17,000 | 550,872 | | 738,400 | | | 4,653,520 | 59.1 |
| Road Transport Licensing Committee | 128,800 | 1,000 | | 37,100 | | | | | 166,900 | 77.2 |
| Statutory Boards (Revenue Funded) | 6,358,561 | 376,279 | 4,650 | 1,809,180 | | | | 12,000 | 8,560,670 | 74.3 |
| Legislature | 4,298,386 | | | 501,714 | | 341,900 | | | 5,142,000 | 83.6 |
| | 311,963,766 | 59,310,020 | 12,653,324 | 65,378,719 | 81,673,050 | 26,087,700 | 267,301,800 | 106,270,303 | 930,638,682 | 33.5 |

Note 1: Estimates include gross expenditure and receipts in respect of Culture & Leisure Directorate amounting to £5,246,300.

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 £3,498,200.

| DEPARTMENT | SUMMARY OF BUDGETARY PROVISION FOR POSTS ESTABLISHED BY GOVERNMENT (Full-time Equivalent Values) | | | | | |
|------------------------------------|--|------------------------|----------------------------------|----------------|---|---------------------------------|
| | Budget Estimate 2012-2013 | Revisions 2012-2013 | Revised Estimate 2012-2013 | Transfers | Increases/ (Reductions) 2013-2014 | Budget Estimate 2013-2014 |
| COMMUNITY, CULTURE & LEISURE | 279.70 | | 279.70 | 1.00 | (3.61) | 277.09 |
| ECONOMIC DEVELOPMENT | 206.00 | | 206.00 | (2.00) | | 204.00 |
| EDUCATION & CHILDREN | 1,572.77 | (0.03) | 1,572.74 | (59.46) | 0.02 | 1,513.30 |
| ENVIRONMENT, FOOD & AGRICULTURE | 146.18 | 0.50 | 146.68 | | (8.00) | 138.68 |
| HEALTH | 1,626.87 | (0.02) | 1,626.85 | 166.15 | (8.65) | 1,784.35 |
| HOME AFFAIRS | 519.10 | | 519.10 | | 5.76 | 524.86 |
| INFRASTRUCTURE | 733.49 | (0.12) | 733.37 | 139.44 | (40.37) | 832.44 |
| SOCIAL CARE | 958.00 | 10.56 | 968.56 | (245.13) | 15.96 | 739.39 |
| TREASURY | 327.20 | (0.70) | 326.50 | | (20.00) | 306.50 |
| Sub-total | 6,369.31 | 10.19 | 6,379.50 | | (58.89) | 6,320.61 |
| EXECUTIVE GOVERNMENT | 235.20 | 3.10 | 238.30 | | (1.53) | 236.77 |
| MANX MUSEUM & NATIONAL TRUST | 69.38 | 1.92 | 71.30 | | (2.00) | 69.30 |
| ROAD TRANSPORT LICENSING COMMITTEE | 2.00 | | 2.00 | | | 2.00 |
| STATUTORY BOARDS | | | | | | |
| Communications Commission | 2.70 | | 2.70 | | 1.30 | 4.00 |
| Financial Supervision Commission | 48.50 | 2.00 | 50.50 | | | 50.50 |
| Gambling Supervision Commission | 5.20 | | 5.20 | | 1.00 | 6.20 |
| Insurance & Pensions Authority | 14.00 | | 14.00 | | 6.60 | 20.60 |
| Office of Fair Trading | 16.54 | | 16.54 | | (0.46) | 16.08 |
| Public Service Pension Authority | 12.96 | 1.04 | 14.00 | | | 14.00 |
| WATER & SEWERAGE AUTHORITY | 46.00 | | 46.00 | (46.00) | | |
| PERSONNEL CONTROL TOTAL | 6,821.79 | 18.25 | 6,840.04 | (46.00) | (53.98) | 6,740.06 |
| LEGISLATURE | 26.00 | (0.25) | 25.75 | | | 25.75 |
| NON-PCM POSTS | 147.84 | 347.33 | 495.17 | | (10.53) | 484.64 |
| CONTRACT POSTS | 440.52 | (320.09) | 120.43 | | (0.60) | 119.83 |
| SUB-TOTAL | 7,436.15 | 45.24 | 7,481.39 | (46.00) | (65.11) | 7,370.28 |
| MANX ELECTRICITY AUTHORITY | 242.30 | | 242.30 | | (19.20) | 223.10 |
| POST OFFICE | 338.20 | | 338.20 | | 5.08 | 343.28 |
| WATER & SEWERAGE AUTHORITY | 117.00 | (0.50) | 116.50 | 46.00 | 10.00 | 172.50 |
| TOTAL | 8,133.65 | 44.74 | 8,178.39 | | (69.23) | 8,109.16 |

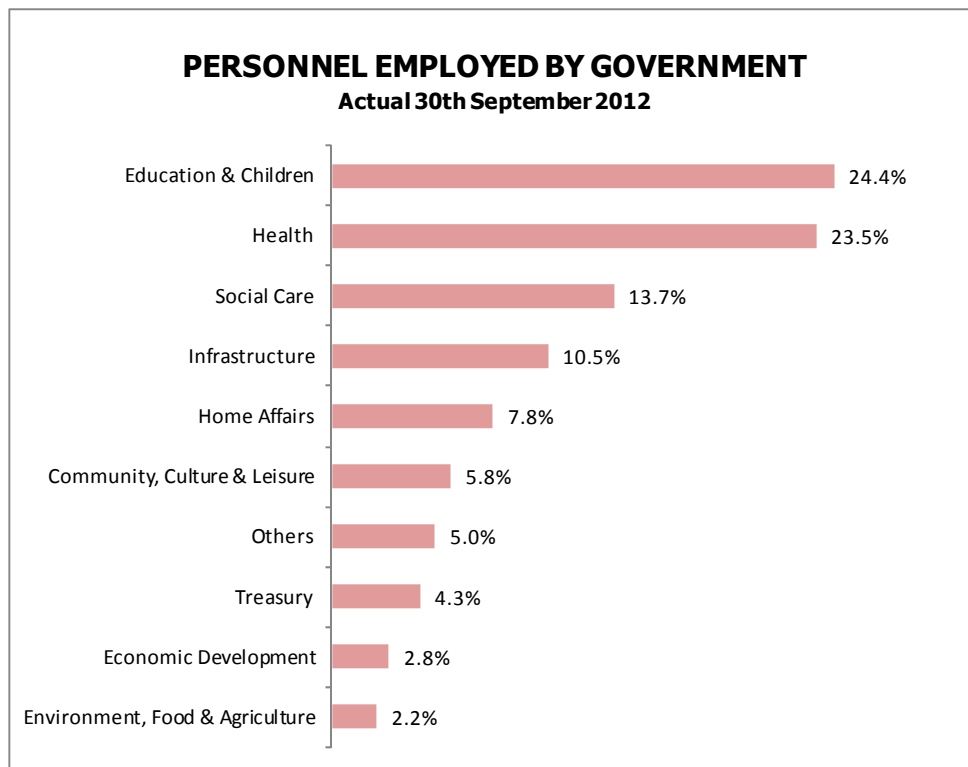
NOTES

- 1) The Manx Electricity Authority, the Post Office and the Water & Sewerage Authority are classed as trading concerns and, as such, are excluded from the personnel control mechanism (PCM). Also excluded from the PCM are the Clerk of Tynwald's Office, referred to above as Legislature, as well as staff on short-term contracts and certain seasonal and part-time staff.
- 2) Contract posts and posts which fall outside the headcount (non-PCM) have been re-categorised compared to 2012-13.

| SUMMARY OF PERSONNEL EMPLOYED BY GOVERNMENT (Full-time Equivalent Values) | | | |
|---|-------------------|-------------------|-------------------|
| DEPARTMENT | Actual 30.9.10 | Actual 30.9.11 | Actual 30.9.12 |
| Community, Culture & Leisure | 417.75 | 398.00 | 397.83 |
| Economic Development | 219.60 | 205.10 | 192.20 |
| Education & Children | 1,770.90 | 1,720.44 | 1,677.60 |
| Environment, Food & Agriculture | 162.39 | 150.78 | 150.28 |
| Health (see Note 2) | 1,697.80 | 1,635.00 | 1,618.81 |
| Home Affairs | 575.37 | 539.50 | 538.94 |
| Infrastructure | 802.90 | 762.70 | 727.07 |
| Social Care | 940.70 | 947.60 | 942.29 |
| Treasury | 258.84 | 307.50 | 294.81 |
| | 6,846.25 | 6,666.62 | 6,539.83 |
| Executive Government | 216.67 | 262.34 | 255.82 |
| Manx Museum & National Trust | 97.80 | 85.77 | 87.20 |
| Road Transport Licensing Committee | 3.70 | 3.70 | 2.00 |
| Government | 7,164.42 | 7,018.43 | 6,884.85 |
| Legislature | 24.30 | 23.50 | 23.50 |
| Statutory Boards | 827.14 | 842.74 | 812.94 |
| TOTAL | 8,015.86 | 7,884.67 | 7,721.29 |

Notes:

- 1) The above figures include permanent staff, contract and supply staff and seasonal employees expressed as whole time equivalents
- 2) Department of Health's figures for 2012 exclude vacancies filled through bank and agency staff. To provide a like for like comparison, the 2010 and 2011 totals have been re-stated.



Financial Information

COMMUNITY, CULTURE & LEISURE

| <u>NET EXPENDITURE - SERVICE ANALYSIS</u> | | | |
|--|---------------------|-----------------------|-----------------------|
| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
| | £ | £ | £ |
| Public Transport | | | |
| Operations | 8,196,842 | 8,115,100 | 7,979,700 |
| Engineering | 3,551,682 | 3,308,100 | 3,629,200 |
| Income | (4,303,910) | (4,822,000) | (4,967,000) |
| Administration and Commercial | 2,460,862 | 2,349,800 | 1,976,200 |
| Corporate Services | 790,406 | 862,000 | 899,600 |
| CCL Directorate | | | |
| Facility Support | 1,700,679 | 1,967,000 | 1,735,200 |
| Manx Welcome Centre | | 264,000 | 328,700 |
| Sports and Recreation | 2,496,315 | 2,577,000 | 2,041,400 |
| Arts and Entertainment | 2,501,885 | 2,599,000 | 2,072,000 |
| TOTAL | 17,394,761 | 17,220,000 | 15,695,000 |

| <u>EXPENDITURE AND INCOME BY CATEGORY</u> | | | |
|--|---------------------|-----------------------|-----------------------|
| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 14,703,716 | 13,371,700 | 13,357,100 |
| Infrastructure Costs | 2,461,343 | 2,610,800 | 1,879,800 |
| Transport Costs | 2,675,604 | 2,904,900 | 2,253,200 |
| Supplies & Services | 5,796,060 | 3,673,100 | 4,246,900 |
| Agency & Contracted Services | (1,962,901) | | |
| Transfer Payments | | | |
| Loan Charges | 2,712,500 | 2,870,500 | 2,630,100 |
| Other | 1,380,789 | 1,541,200 | 1,541,200 |
| | 27,767,111 | 26,972,200 | 25,908,300 |
| INCOME | | | |
| Taxation Income | | | |
| Third Party Contributions | 376,042 | 170,500 | 348,000 |
| Operating Income | 9,285,188 | 9,577,900 | 9,861,500 |
| Other Non Trading Income | 711,120 | 3,800 | 3,800 |
| | 10,372,350 | 9,752,200 | 10,213,300 |
| | 17,394,761 | 17,220,000 | 15,695,000 |

Note: The estimates include gross expenditure and receipts in respect of Community, Culture & Leisure Directorate amounting to £5,246,300 in 2013-2014

Financial Information

COMMUNITY, CULTURE & LEISURE

Reconciliation of Revenue Expenditure

| | £ | £ |
|---|-------------|--------------------------|
| 2012-2013 Budget (Gross Spending) | | 26,972,200 |
| Changes to gross spending by Cost Centre | | |
| Public Transport Operations | (135,400) | |
| Public Transport Engineering | 321,100 | |
| Public Transport Administration and Commercial | (373,600) | |
| Corporate Services | 37,600 | |
| Facility Support | (231,800) | |
| Manx Welcome Centre | 64,700 | |
| Sports and Recreation | (393,300) | |
| Arts and Entertainment | (353,200) | |
| | | (1,063,900) |
| 2013-2014 Budget (Gross Spending) | | <u>25,908,300</u> |
| 2012-2013 Budget (Income) | (9,752,200) | |
| Changes to Income by Cost Centre | | |
| Public Transport Income | (145,000) | |
| Sports and Recreation | (142,300) | |
| Arts and Entertainment | (173,800) | |
| | | (10,213,300) |
| 2013-2014 Budget Deficiency Vote | | <u>15,695,000</u> |

Note: The estimates include gross expenditure and receipts in respect of Community, Culture & Leisure Directorate amounting to £5,246,300 in 2013-2014

Financial Information

COMMUNITY, CULTURE & LEISURE

| PERSONNEL BUDGET | | | | |
|-------------------------------|-------------------|--------------------------------|---------------------|-------------------------------------|
| | Actual 30.9.12 | Revised Estimate 31.3.13 | Estimate 31.3.14 | Financial Provision 2013-2014 |
| | (fte) | (fte) | (fte) | £ |
| PCM Posts | | | | |
| Public Transport | | | | |
| Operations | 115.80 | 112.30 | 116.80 | 5,599,100 |
| Engineering | 64.00 | 64.50 | 68.00 | 2,594,400 |
| Administration and Commercial | 13.00 | 13.50 | 5.26 | 251,700 |
| Corporate Services | 10.00 | 9.00 | 10.00 | 526,900 |
| CCL Directorate | | | | |
| Facility Support | | 3.00 | | |
| Manx Welcome Centre | 10.00 | 8.00 | 10.00 | 291,600 |
| Sports and Recreation | 55.63 | 57.00 | 54.63 | 2,070,900 |
| Arts and Entertainment | 12.90 | 12.40 | 12.40 | 2,022,500 |
| TOTAL | 281.33 | 279.70 | 277.09 | 13,357,100 |
| Non-PCM Posts | 109.00 | 111.90 | 110.50 | incl above |
| Contract Posts | 7.50 | 6.50 | 9.50 | incl above |
| TOTAL | 397.83 | 398.10 | 397.09 | 13,357,100 |

Financial Information

ECONOMIC DEVELOPMENT

| NET EXPENDITURE - SERVICE ANALYSIS | | | |
|---|-----------------------------|-------------------------------|-------------------------------|
| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
| | £ | £ | £ |
| Chief Executive's Office | 853,977 | 739,734 | 942,024 |
| Training Employment Skills | 2,854,250 | 3,188,688 | 3,051,199 |
| Economic Development Group | 2,796,904 | 2,993,429 | 2,649,500 |
| Financial Assistance Scheme | 2,947,656 | 3,500,000 | 3,500,000 |
| Ship Registry | (520,943) | (70,370) | (171,984) |
| Aircraft Registry | (590,479) | (389,555) | (735,555) |
| Information Systems Division | 8,755,040 | 8,647,393 | 8,325,585 |
| Tourism | 6,017,800 | 5,567,407 | 5,536,557 |
| Companies Registry | (10,170,004) | (10,325,726) | (10,310,326) |
| TOTAL | 12,944,201 | 13,851,000 | 12,787,000 |

| EXPENDITURE AND INCOME BY CATEGORY | | | |
|---|-----------------------------|-------------------------------|-------------------------------|
| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 10,376,304 | 10,029,654 | 9,613,805 |
| Infrastructure Costs | 1,811,272 | 1,469,244 | 624,244 |
| Transport Costs | 24,188 | 15,000 | 15,000 |
| Supplies & Services | 23,593,927 | 15,999,683 | 17,272,529 |
| Transfer Payments | | | |
| Loan Charges | 249,900 | 279,700 | 576,500 |
| Other | 1,175,293 | 6,095,800 | 6,055,800 |
| | 37,230,884 | 33,889,081 | 34,157,878 |
| Taxation Income | 1,248,861 | 20,000 | 20,000 |
| Third Party Contributions | 5,104,997 | 1,993,200 | 2,323,547 |
| Operating Income | 17,920,930 | 18,018,381 | 19,020,831 |
| Other Non Trading Income | 11,895 | 6,500 | 6,500 |
| | 24,286,683 | 20,038,081 | 21,370,878 |
| | 12,944,201 | 13,851,000 | 12,787,000 |

Financial Information

ECONOMIC DEVELOPMENT

Reconciliation of Revenue Expenditure

| | £ | £ |
|---|--------------|--------------------------|
| 2012-2013 Budget (Gross Spending) | | 33,889,081 |
| Changes to gross spending by Cost Centre | | |
| Chief Executive's Office | 202,290 | |
| Training Employment Skills | (137,489) | |
| Economic Development Group | (343,929) | |
| Ship Registry | (1,614) | |
| Aircraft Registry | (67,000) | |
| Information Systems Division | 8,539 | |
| Tourism | 592,600 | |
| Companies Registry | 15,400 | |
| | | <u>268,797</u> |
| 2013-2014 Budget (Gross Spending) | | <u>34,157,878</u> |
| 2012-2013 Budget (Income) | (20,038,081) | |
| Changes to income by Cost Centre | | |
| Ship Registry | (100,000) | |
| Aircraft Registry | (279,000) | |
| Information Systems Division | (330,347) | |
| Tourism | (623,450) | |
| | | <u>(21,370,878)</u> |
| 2013-2014 Budget Deficiency Vote | | <u>12,787,000</u> |

| PERSONNEL BUDGET | | | | |
|------------------------------|---------------|---------------|---------------|-------------------|
| | Actual | Revised | Estimate | Financial |
| | 30.9.12 | Estimate | 31.3.14 | Provision |
| | (fte) | 31.3.13 | (fte) | 2013-2014 |
| | | (fte) | | £ |
| PCM Posts | | | | |
| Chief Executive's Office | 21.70 | 23.00 | 24.00 | 1,047,374 |
| Training Employment Skills | 30.20 | 31.00 | 29.20 | 1,033,099 |
| Economic Development Group | 16.80 | 21.00 | 21.00 | 1,123,905 |
| Ship Registry | 26.50 | 29.50 | 29.50 | 2,191,416 |
| Aircraft Registry | 10.00 | 9.00 | 11.00 | 520,445 |
| Information Systems Division | 54.30 | 61.50 | 58.30 | 2,388,609 |
| Tourism | 15.70 | 16.00 | 16.00 | 839,707 |
| Companies Registry | 15.00 | 15.00 | 15.00 | 469,250 |
| TOTAL | 190.20 | 206.00 | 204.00 | 9,613,805 |
| Non-PCM Posts | 2.00 | 2.00 | 2.00 | incl above |
| TOTAL | 192.20 | 208.00 | 206.00 | 9,613,805 |

Financial Information

EDUCATION & CHILDREN

| NET EXPENDITURE - SERVICE ANALYSIS | | | |
|---|-----------------------------|-------------------------------|-------------------------------|
| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
| | £ | £ | £ |
| Primary Education | 21,663,527 | 21,794,700 | 22,513,400 |
| Secondary Education | 25,692,076 | 25,692,100 | 26,579,100 |
| IOM College of Further & Higher Education | 8,921,898 | 9,096,100 | 9,284,600 |
| Universities etc Awards | 12,337,617 | 10,999,600 | 13,599,200 |
| Works & Estates | 4,415,850 | 4,463,800 | 50,000 |
| Meals & Milk Service | 573,552 | 672,000 | 708,100 |
| Youth & Community Services | 1,206,905 | 1,276,600 | 1,087,600 |
| Education Improvement Service | 4,294,169 | 3,879,400 | 3,707,000 |
| Services for Children | 8,296,965 | 8,110,900 | 8,494,200 |
| Central | 8,138,522 | 9,864,800 | 8,313,800 |
| TOTAL | 95,541,081 | 95,850,000 | 94,337,000 |

| EXPENDITURE AND INCOME BY CATEGORY | | | |
|---|-----------------------------|-------------------------------|-------------------------------|
| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 69,793,821 | 70,220,000 | 68,696,800 |
| Infrastructure Costs | 6,143,135 | 6,365,900 | 3,943,300 |
| Transport Costs | 925,073 | 898,500 | 707,900 |
| Supplies & Services | 8,793,216 | 9,014,900 | 8,046,800 |
| Transfer Payments | | | |
| Loan Charges | 3,643,100 | 4,118,700 | 3,920,800 |
| Other | 11,877,039 | 11,055,400 | 14,180,300 |
| | 101,175,384 | 101,673,400 | 99,495,900 |
| INCOME | | | |
| Third Party Contributions | 166,149 | 162,800 | 158,800 |
| Operating Income | 5,036,375 | 5,067,100 | 4,553,900 |
| Other Non Trading Income | 431,779 | 593,500 | 446,200 |
| | 5,634,303 | 5,823,400 | 5,158,900 |
| | 95,541,081 | 95,850,000 | 94,337,000 |

Note: The estimates include gross expenditure and receipts in respect of secondary schools and Isle of Man College amounting to £3,498,200 in 2013-2014 as under Delegated Financial Management, each location operates a deficiency budget.

Financial Information

EDUCATION & CHILDREN

Reconciliation of Revenue Expenditure

| | £ | £ |
|---|-------------|--------------------|
| 2012-2013 Budget (Gross Spending) | | 101,673,400 |
| Changes to gross spending by Cost Centre | | |
| Primary Education | 718,700 | |
| Secondary Education | 928,300 | |
| IOM College of Further & Higher Education | (570,200) | |
| Universities etc Awards | 2,599,600 | |
| Works & Estates | (4,423,800) | |
| Meals & Milk Service | 59,600 | |
| Youth & Community Services | (192,600) | |
| Education Improvement Service | (135,800) | |
| Services for Children | 383,400 | |
| Central | (1,544,700) | |
| | | (2,177,500) |
| 2013-2014 Budget (Gross Spending) | | 99,495,900 |
| 2012-2013 Budget (Income) | (5,823,400) | |
| Changes to income by Cost Centre | | |
| Secondary Education | (41,300) | |
| IOM College of Further & Higher Education | 758,700 | |
| Works & Estates | 10,000 | |
| Meals & Milk Service | (23,500) | |
| Youth & Community Services | 3,600 | |
| Education Improvement Service | (36,600) | |
| Services for Children | (100) | |
| Central | (6,300) | |
| | | (5,158,900) |
| 2013-2014 Budget Deficiency Vote | | 94,337,000 |

| PERSONNEL BUDGET | | | | |
|---|-------------------|--------------------------------|---------------------|-------------------------------------|
| | Actual 30.9.12 | Revised Estimate 31.3.13 | Estimate 31.3.14 | Financial Provision 2013-2014 |
| | (fte) | (fte) | (fte) | £ |
| PCM Posts | | | | |
| Primary Education | 456.80 | 456.80 | 456.80 | 20,300,100 |
| Secondary Education | 558.40 | 569.50 | 569.50 | 23,576,400 |
| IOM College of Further & Higher Education | 208.10 | 212.10 | 212.10 | 9,224,000 |
| Universities etc Awards | 3.50 | 3.50 | 3.50 | 104,400 |
| Works & Estates | 59.50 | 59.50 | | |
| Meals & Milk Service | 51.30 | 51.50 | 51.50 | 1,089,300 |
| Youth & Community Services | 12.50 | 13.50 | 13.50 | 914,700 |
| Education Improvement Service | 39.70 | 41.70 | 41.70 | 2,374,000 |
| Services for Children | 133.10 | 133.10 | 133.10 | 8,197,000 |
| Central | 30.40 | 31.60 | 31.60 | 2,916,900 |
| TOTAL | 1,553.30 | 1,572.80 | 1,513.30 | 68,696,800 |
| Non-PCM Posts | 112.90 | 119.20 | 119.20 | incl above |
| Contract Posts | 11.40 | 11.40 | 11.40 | incl above |
| TOTAL | 1,677.60 | 1,703.40 | 1,643.90 | 68,696,800 |

Financial Information

ENVIRONMENT, FOOD & AGRICULTURE

| <u>NET EXPENDITURE - SERVICE ANALYSIS</u> | | | |
|--|---------------------|-----------------------|-----------------------|
| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
| | £ | £ | £ |
| Corporate Services | 1,080,263 | 1,146,000 | 1,001,000 |
| Agriculture | 9,064,225 | 9,025,000 | 8,582,000 |
| Fisheries | 1,071,134 | 1,039,000 | 892,000 |
| Forestry | 2,139,747 | 1,883,000 | 1,905,000 |
| Environment | 1,199,144 | 1,223,000 | 1,267,000 |
| Government Laboratory | 697,046 | 655,000 | 656,000 |
| TOTAL | 15,251,559 | 14,971,000 | 14,303,000 |

| <u>EXPENDITURE AND INCOME BY CATEGORY</u> | | | |
|--|---------------------|-----------------------|-----------------------|
| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 5,582,311 | 5,420,300 | 5,177,300 |
| Infrastructure Costs | 515,344 | 626,700 | 604,100 |
| Transport Costs | 350,009 | 277,900 | 240,400 |
| Supplies & Services | 1,966,665 | 1,818,800 | 1,814,100 |
| Agency & Contracted Services | 1,665 | 6,000 | 2,000 |
| Transfer Payments | | | |
| Loan Charges | 248,400 | 263,100 | 343,300 |
| Other | 8,214,404 | 8,199,200 | 7,875,700 |
| | 16,878,798 | 16,612,000 | 16,056,900 |
| INCOME | | | |
| Taxation Income | 3,242 | 3,000 | 3,000 |
| Third Party Contributions | 19,259 | 19,500 | 7,000 |
| Operating Income | 1,493,837 | 1,510,600 | 1,595,500 |
| Other Non Trading Income | 110,901 | 107,900 | 148,400 |
| | 1,627,239 | 1,641,000 | 1,753,900 |
| | 15,251,559 | 14,971,000 | 14,303,000 |

Financial Information

ENVIRONMENT, FOOD & AGRICULTURE

Reconciliation of Revenue Expenditure

| | £ | £ |
|---|-------------|--------------------------|
| 2012-2013 Budget (Gross Spending) | | 16,612,000 |
| Changes to gross spending by Cost Centre | | |
| Corporate Services | (146,000) | |
| Agriculture | (458,800) | |
| Fisheries | (63,500) | |
| Forestry | 30,200 | |
| Environment | 69,000 | |
| Government Laboratory | 14,000 | |
| | | (555,100) |
| 2013-2014 Budget (Gross Spending) | | <u>16,056,900</u> |
| 2012-2013 Budget (Income) | (1,641,000) | |
| Changes to income by Cost Centre | | |
| Corporate Services | 1,000 | |
| Agriculture | 15,800 | |
| Fisheries | (83,500) | |
| Forestry | (8,200) | |
| Environment | (25,000) | |
| Government Laboratory | (13,000) | |
| | | (1,753,900) |
| 2013-2014 Budget Deficiency Vote | | <u>14,303,000</u> |

| <u>PERSONNEL BUDGET</u> | | | | |
|--------------------------------|-------------------|--------------------------------|---------------------|-------------------------------------|
| | Actual 30.9.12 | Revised Estimate 31.3.13 | Estimate 31.3.14 | Financial Provision 2013-2014 |
| | (fte) | (fte) | (fte) | £ |
| PCM Posts | | | | |
| Corporate Services | 8.55 | 8.55 | 8.55 | 404,800 |
| Agriculture | 19.59 | 21.59 | 19.59 | 795,650 |
| Fisheries | 14.50 | 14.50 | 13.50 | 558,600 |
| Forestry | 63.00 | 63.00 | 59.00 | 1,769,350 |
| Environment | 26.00 | 26.00 | 25.00 | 1,114,700 |
| Government Laboratory | 13.04 | 13.04 | 13.04 | 534,200 |
| TOTAL | 144.68 | 146.68 | 138.68 | 5,177,300 |
| Non-PCM Posts | 0.60 | 1.60 | 1.00 | incl above |
| Contract Posts | 5.00 | | | |
| TOTAL | 150.28 | 148.28 | 139.68 | 5,177,300 |

Financial Information

HEALTH

NET EXPENDITURE - SERVICE ANALYSIS

| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|----------------------------------|---------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| Chief Executive's Office | 185,062 | 409,900 | 171,700 |
| Chief Operating Officer's Office | 5,787,397 | 6,479,200 | 6,912,300 |
| Estates | 5,910,702 | 5,618,000 | |
| Finance | 831,330 | 2,426,200 | 3,311,300 |
| Public Health | 1,210,080 | 1,403,500 | 1,462,000 |
| Noble's Hospital | 78,611,884 | 79,302,600 | 79,961,500 |
| Ramsey District Cottage Hospital | 3,905,427 | 3,981,800 | 4,352,300 |
| Tertiary Referrals | 12,364,611 | 12,855,000 | 14,206,700 |
| Mental Health | | | 15,293,700 |
| PHC - Administration | 1,410,507 | 1,151,700 | 1,493,700 |
| PHC - Community Services | 7,524,272 | 7,872,200 | 7,840,800 |
| PHC - Ambulance Services | 3,024,184 | 3,041,000 | 2,906,500 |
| PHC - Practitioner Services | 35,064,811 | 35,973,600 | 35,811,300 |
| PHC - Prison Health Care | 375,083 | 373,300 | 371,200 |
| NI Contributions (IOM) Act 1971 | (34,856,153) | (35,879,000) | (36,285,000) |
| TOTAL | 121,349,197 | 125,009,000 | 137,810,000 |

EXPENDITURE AND INCOME BY CATEGORY

| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|------------------------------|---------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 84,213,081 | 84,259,200 | 94,153,700 |
| Infrastructure Costs | 6,541,546 | 6,161,600 | 790,500 |
| Transport Costs | 3,242,561 | 2,951,000 | 3,277,100 |
| Supplies & Services | 20,579,592 | 25,154,920 | 24,005,550 |
| Agency & Contracted Services | 46,110,405 | 47,067,250 | 53,408,550 |
| Transfer Payments | | | |
| Loan Charges | 4,863,000 | 5,005,600 | 5,181,100 |
| Other | (2,281,394) | (2,273,900) | (2,383,600) |
| | 163,268,791 | 168,325,670 | 178,432,900 |
| INCOME | | | |
| Taxation Income | 34,855,993 | 35,879,000 | 36,285,000 |
| Third Party Contributions | 3,317,469 | 3,031,200 | 4,900 |
| Operating Income | 3,625,887 | 3,895,570 | 3,827,100 |
| Grant Income | 2,071 | 1,500 | |
| Other Non Trading Income | 118,174 | 509,400 | 505,900 |
| | 41,919,594 | 43,316,670 | 40,622,900 |
| | 121,349,197 | 125,009,000 | 137,810,000 |

Financial Information

HEALTH

Reconciliation of Revenue Expenditure

| | £ | £ |
|---|--------------|--------------------|
| 2012-2013 Budget (Gross Spending) | | 168,325,670 |
| Changes to gross spending by Cost Centre | | |
| Chief Executive Office | (238,200) | |
| Chief Operating Officer's Office | 433,100 | |
| Estates | (8,719,000) | |
| Finance | 885,100 | |
| Public Health | 58,500 | |
| Noble's Hospital | 658,900 | |
| Ramsey District Cottage Hospital | 370,500 | |
| Tertiary Referrals | 1,351,700 | |
| Mental Health | 15,294,900 | |
| PHC - Administration | 342,000 | |
| PHC - Community Services | (31,400) | |
| PHC - Ambulance Services | (134,500) | |
| PHC - Practitioner Services | (162,270) | |
| PHC - Prison Health Care | (2,100) | |
| | | 10,107,230 |
| 2013-2014 Budget (Gross Spending) | | 178,432,900 |
| 2012-2013 Budget (Income) | (43,316,670) | |
| Changes to Income by Cost Centre | | |
| Estates | 3,101,000 | |
| Mental Health | (1,200) | |
| PHC - Practitioner Services | (30) | |
| NI Contributions (IOM) Act 1971 | (406,000) | |
| | | (40,622,900) |
| 2013-2014 Budget Deficiency Vote | | 137,810,000 |

| PERSONNEL BUDGET | | | | |
|-----------------------------|-------------------|--------------------------------|---------------------|-------------------------------------|
| | Actual 30.9.12 | Revised Estimate 31.3.13 | Estimate 31.3.14 | Financial Provision 2013-2014 |
| | (fte) | (fte) | (fte) | £ |
| PCM Posts | | | | |
| Chief Executive Office | 1.00 | 1.00 | 1.00 | 131,700 |
| Chief Operating Office | 53.20 | 62.90 | 62.90 | 3,799,000 |
| Estates | 66.43 | 72.04 | - | - |
| Finance | 9.48 | 11.42 | 11.42 | 1,462,300 |
| Public Health | 11.50 | 12.50 | 12.50 | 1,028,000 |
| Nobles Hospital | 1,025.57 | 1,152.11 | 1,152.11 | 62,128,300 |
| RDCH | 86.18 | 97.51 | 97.51 | 3,698,400 |
| Tertiary Referrals | 3.00 | 4.00 | 4.00 | 146,300 |
| Mental Health | - | - | 229.54 | 11,313,100 |
| PHC - Administration | 9.00 | 9.00 | 9.00 | 704,900 |
| PHC - Community Services | 139.41 | 147.71 | 147.71 | 6,705,200 |
| PHC - Ambulance Services | 40.50 | 41.50 | 41.50 | 2,439,700 |
| PHC - Practitioner Services | 9.16 | 9.16 | 9.16 | 343,600 |
| PHC - Prison Health Care | 4.00 | 6.00 | 6.00 | 253,200 |
| TOTAL | 1,458.43 | 1,626.85 | 1,784.35 | 94,153,700 |
| Non-PCM Posts | 120.76 | 138.03 | 146.68 | incl above |
| Contract Posts | 39.62 | 52.48 | 52.48 | incl above |
| TOTAL | 1,618.81 | 1,817.36 | 1,983.51 | 94,153,700 |

Financial Information

HOME AFFAIRS

NET EXPENDITURE - SERVICE ANALYSIS

| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|--------------------------|---------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| Chief Executive's Office | 1,198,732 | 1,108,500 | 1,065,700 |
| Civil Defence | 238,742 | 240,400 | 219,800 |
| Fire & Rescue Service | 5,062,821 | 4,886,300 | 4,837,400 |
| Prison and Probation | 8,906,292 | 8,461,000 | 8,450,900 |
| Communications | 1,890,653 | 1,848,500 | 1,460,500 |
| Constabulary | 14,752,260 | 14,382,900 | 13,948,700 |
| TOTAL | 32,049,500 | 30,927,600 | 29,983,000 |

EXPENDITURE AND INCOME BY CATEGORY

| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|---------------------------|---------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 25,067,528 | 24,165,402 | 24,079,389 |
| Infrastructure Costs | 1,704,563 | 1,491,579 | 1,191,291 |
| Transport Costs | 324,785 | 341,900 | 330,000 |
| Supplies & Services | 4,426,612 | 4,038,619 | 3,940,996 |
| Transfer Payments | | | |
| Loan Charges | 1,663,600 | 1,737,600 | 1,432,300 |
| Other | (141,240) | | |
| | 33,045,848 | 31,775,100 | 30,973,976 |
| INCOME | | | |
| Third Party Contributions | 115,218 | 100,000 | 110,000 |
| Operating Income | 575,219 | 436,000 | 587,976 |
| Other Non Trading Income | 305,911 | 311,500 | 293,000 |
| | 996,348 | 847,500 | 990,976 |
| | 32,049,500 | 30,927,600 | 29,983,000 |

Financial Information

HOME AFFAIRS

Reconciliation of Revenue Expenditure

| | | |
|---|-----------|--------------------------|
| | £ | £ |
| 2012-2013 Budget (Gross Spending) | | 31,775,100 |
| Changes to gross spending by Cost Centre | | |
| Chief Executive's Office | (49,300) | |
| Civil Defence | (21,100) | |
| Fire & Rescue Service | (32,900) | |
| Prison and Probation | 7,900 | |
| Communications | (338,524) | |
| Constabulary | (367,200) | |
| | | <u>(801,124)</u> |
| 2013-2014 Budget (Gross Spending) | | <u>30,973,976</u> |
| 2012-2013 Budget (Income) | (847,500) | |
| Changes to Income by Cost Centre | | |
| Chief Executive's Office | 6,500 | |
| Civil Defence | 500 | |
| Fire & Rescue Service | (16,000) | |
| Prison and Probation | (18,000) | |
| Communications | (49,476) | |
| Constabulary | (67,000) | |
| | | <u>(990,976)</u> |
| 2013-2014 Budget Deficiency Vote | | <u>29,983,000</u> |

| <u>PERSONNEL BUDGET</u> | | | | |
|--------------------------------|-------------------|--------------------------------|---------------------|-------------------------------------|
| | Actual 30.9.12 | Revised Estimate 31.3.13 | Estimate 31.3.14 | Financial Provision 2013-2014 |
| | (fte) | (fte) | (fte) | £ |
| PCM Posts | | | | |
| Chief Executive's Office | 9.68 | 9.68 | 9.68 | 596,785 |
| Civil Defence | 1.00 | 1.00 | 1.00 | 72,598 |
| Fire & Rescue Service | 77.28 | 77.46 | 77.46 | 4,217,640 |
| Prison and Probation | 136.49 | 137.00 | 140.00 | 5,211,280 |
| Communications | 26.00 | 26.00 | 26.00 | 1,229,066 |
| Constabulary | 269.45 | 267.96 | 270.72 | 12,752,020 |
| TOTAL | 519.90 | 519.10 | 524.86 | 24,079,389 |
| NON-PCM Posts | 18.04 | 18.04 | 17.04 | incl above |
| Contract Posts | 1.00 | 1.00 | 1.00 | incl above |
| TOTAL | 538.94 | 538.14 | 542.90 | 24,079,389 |

Financial Information

INFRASTRUCTURE

NET EXPENDITURE - SERVICE ANALYSIS

| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|----------------------------------|---------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| Operations | 9,139,349 | 6,664,254 | 17,693,313 |
| Airport | 5,748,661 | 5,502,885 | 5,672,111 |
| Harbours | (28,460) | (369,019) | (438,048) |
| Highways | 2,426,933 | 2,294,719 | 1,354,800 |
| Properties & Estates | 4,846,448 | 6,029,276 | 8,744,672 |
| Planning & Building Control | 1,084,908 | 766,299 | 722,255 |
| Water & Sewerage Authority Grant | 9,233,060 | 9,018,083 | |
| Corporate Services | 2,274,641 | 3,134,629 | 2,317,897 |
| TOTAL | 34,725,540 | 33,041,126 | 36,067,000 |

EXPENDITURE AND INCOME BY CATEGORY

| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|------------------------------|---------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 28,937,245 | 28,611,036 | 31,015,115 |
| Infrastructure Costs | 34,025,312 | 36,836,469 | 45,004,969 |
| Transport Costs | 4,931,013 | 5,631,724 | 5,531,724 |
| Supplies & Services | (7,474,098) | (9,882,644) | (7,941,504) |
| Agency & Contracted Services | 179,071 | 180,000 | 180,000 |
| Transfer Payments | | | |
| Loan Charges | 5,293,000 | 8,476,300 | 6,966,300 |
| Other | 9,835,890 | 7,004,543 | 529,560 |
| | 75,727,433 | 76,857,428 | 81,286,164 |
| INCOME | | | |
| Taxation Income | 10,835,649 | 11,457,288 | 12,186,749 |
| Third Party Contributions | 94,270 | 66,427 | 66,427 |
| Operating Income | 25,402,504 | 27,422,310 | 28,095,711 |
| Other Non Trading Income | 4,669,470 | 4,870,277 | 4,870,277 |
| | 41,001,893 | 43,816,302 | 45,219,164 |
| | 34,725,540 | 33,041,126 | 36,067,000 |

Financial Information

INFRASTRUCTURE

Reconciliation of Revenue Expenditure

| | £ | £ |
|---|--------------|--------------------------|
| 2012-2013 Budget (Gross Spending) | | 76,857,428 |
| Changes to gross spending by Cost Centre | | |
| Operations | 13,404,942 | |
| Airport | (30,774) | |
| Harbours | (319,029) | |
| Highways | (112,458) | |
| Properties & Estates | 260,914 | |
| Planning & Building Control | (24,044) | |
| Water & Sewerage Grant | (9,018,083) | |
| Corporate Services | 267,268 | |
| | | <u>4,428,736</u> |
| 2013-2014 Budget (Gross Spending) | | <u>81,286,164</u> |
| 2012-2013 Budget (Income) | (43,816,302) | |
| Changes to income by Cost Centre | | |
| Operations | (2,375,883) | |
| Airport | 200,000 | |
| Harbours | 250,000 | |
| Highways | (827,461) | |
| Properties & Estates | 2,454,482 | |
| Planning & Building Control | (20,000) | |
| Corporate Services | (1,084,000) | |
| | | <u>(45,219,164)</u> |
| 2013-2014 Budget Deficiency Vote | | <u>36,067,000</u> |

Financial Information

INFRASTRUCTURE

| PERSONNEL BUDGET | | | | |
|-----------------------------|---------------------------|---|-----------------------------|--|
| | Actual 30.9.12 | Revised Estimate 31.3.13 | Estimate 31.3.14 | Financial Provision 2013-2014 |
| | (fte) | (fte) | (fte) | £ |
| PCM Posts | | | | |
| Operations | 360.90 | 390.70 | 491.27 | 15,915,183 |
| Airport | 145.50 | 147.50 | 145.50 | 6,893,653 |
| Harbours | 56.00 | 50.00 | 56.00 | 2,146,276 |
| Highways | 50.00 | 52.00 | 50.00 | 2,420,087 |
| Properties & Estates | 25.90 | 27.40 | 25.90 | 944,813 |
| Planning & Building Control | 34.54 | 37.54 | 34.54 | 1,498,404 |
| Corporate Services | 29.23 | 28.23 | 29.23 | 1,196,699 |
| TOTAL | 702.07 | 733.37 | 832.44 | 31,015,115 |
| NON-PCM Posts | 17.00 | 26.70 | 18.00 | incl above |
| Contract Posts | 8.00 | 13.40 | 14.90 | incl above |
| TOTAL | 727.07 | 773.47 | 865.34 | 31,015,115 |

Financial Information

SOCIAL CARE

NET EXPENDITURE - SERVICE ANALYSIS

| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|---------------------------------------|---------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| Core Services | 2,084,181 | 2,470,700 | 2,642,300 |
| Children Services Area | 19,403,058 | 18,487,000 | 19,168,600 |
| Adult Services Area | 21,256,720 | 23,087,300 | 25,957,800 |
| National Insurance Benefits | | | |
| National Insurance Operating Account | 6,528,355 | (11,502,000) | (2,758,600) |
| National Insurance Investment Account | (6,528,355) | 11,502,000 | 2,758,600 |
| Non-Contributory Benefits | 77,373,664 | 77,623,000 | 79,720,000 |
| Housing Division | | | |
| Administration Housing | (1,188,636) | (1,071,900) | (1,001,500) |
| Local Authority Housing Deficiency | 4,517,988 | 6,909,900 | 6,256,800 |
| Mental Health | 13,665,725 | 15,441,000 | |
| TOTAL | 137,112,700 | 142,947,000 | 132,744,000 |

EXPENDITURE AND INCOME BY CATEGORY

| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|------------------------------|---------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 39,794,108 | 40,446,550 | 29,402,450 |
| Infrastructure Costs | 3,860,265 | 4,143,100 | 3,984,100 |
| Transport Costs | 267,420 | 285,400 | 257,800 |
| Supplies & Services | 3,133,208 | 4,269,950 | 5,547,550 |
| Agency & Contracted Services | 24,690,556 | 27,808,800 | 25,202,500 |
| Transfer Payments | | | |
| Loan Charges | 1,041,600 | 939,600 | 979,100 |
| Social Security Clients | 248,978,268 | 253,380,000 | 267,301,800 |
| Other | 21,553,507 | 3,559,300 | 4,141,000 |
| | 343,318,932 | 334,832,700 | 336,816,300 |
| INCOME | | | |
| Taxation Income | 178,462,715 | 161,452,000 | 174,028,500 |
| Third Party Contributions | 5,645,137 | 6,096,200 | 6,335,400 |
| Operating Income | 9,892,439 | 10,031,900 | 10,150,600 |
| Grant Income | 73,629 | | |
| Other Non Trading Income | 12,132,312 | 14,305,600 | 13,557,800 |
| | 206,206,232 | 191,885,700 | 204,072,300 |
| | 137,112,700 | 142,947,000 | 132,744,000 |

Financial Information

SOCIAL CARE

Reconciliation of Revenue Expenditure

| | £ | £ |
|---|---------------|---------------------------|
| 2012-2013 Budget (Gross Spending) | | 334,832,700 |
| Changes to gross spending by Cost Centre | | |
| Core Services | 373,700 | |
| Children Services Area | 681,600 | |
| Adult Services Area | 2,580,000 | |
| National Insurance Benefits | | |
| National Insurance Operating Account | 11,824,800 | |
| Non-Contributory Benefits | 2,097,000 | |
| Housing Division | | |
| Administration Housing | 521,800 | |
| Local Authority Housing Deficiency | (653,100) | |
| Mental Health | (15,442,200) | |
| | | <u>1,983,600</u> |
| 2013-2014 Budget (Gross Spending) | | <u>336,816,300</u> |
| 2012-2013 Budget (Income) | (191,885,700) | |
| Changes to income by Cost Centre | | |
| Core Services | (202,100) | |
| Adult Services Area | 290,500 | |
| National Insurance Benefits | | |
| National Insurance Operating Account | (3,081,400) | |
| National Insurance Investment Account | (8,743,400) | |
| Housing Division | | |
| Administration Housing | (451,400) | |
| Mental Health | 1,200 | |
| | | <u>(204,072,300)</u> |
| 2013-2014 Budget Deficiency Vote | | <u>132,744,000</u> |

| <u>PERSONNEL BUDGET</u> | | | | |
|--------------------------------|----------------|-----------------|-----------------|-------------------|
| | Actual | Revised | Estimate | Financial |
| | 30.9.12 | Estimate | Estimate | Provision |
| | (fte) | (fte) | (fte) | £ |
| PCM Posts | | | | |
| Core Services | 33.00 | 39.00 | 39.00 | 2,020,283 |
| Childrens | 70.36 | 88.21 | 88.17 | 3,830,747 |
| Adults | 499.73 | 528.71 | 532.71 | 20,544,717 |
| Housing - Administration | 17.00 | 17.00 | 17.00 | 810,435 |
| Mental Health | 215.30 | 236.13 | | |
| Social Security Administration | 52.10 | 59.51 | 62.51 | 2,196,268 |
| TOTAL | 887.49 | 968.56 | 739.39 | 29,402,450 |
| NON-PCM Posts | 44.20 | 42.31 | 36.31 | incl above |
| Contract Posts | 10.60 | 13.25 | 10.25 | incl above |
| TOTAL | 942.29 | 1,024.12 | 785.95 | 29,402,450 |

Financial Information

TREASURY

GROSS EXPENDITURE - SERVICE ANALYSIS

| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|-----------------------------|---------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| Corporate Strategy Division | 5,144,837 | 5,044,000 | 4,271,071 |
| Customs & Excise Division | 1,734,876 | 2,145,000 | 2,145,000 |
| Economic Affairs Division | 808,176 | 452,000 | 478,433 |
| Finance Division | 4,928,009 | 4,307,000 | 4,240,694 |
| Income Tax Division | 4,717,792 | 4,563,685 | 4,542,808 |
| Internal Audit Division | 535,640 | 526,200 | 496,800 |
| Grants | | | 11,339,383 |
| Lottery Duty Distribution | 1,117,042 | 1,200,000 | 1,250,000 |
| TOTAL | 18,986,372 | 18,237,885 | 28,764,189 |

EXPENDITURE AND INCOME BY CATEGORY

| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|------------------------------|----------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 11,581,419 | 11,054,075 | 10,989,225 |
| Infrastructure Costs | (7,768) | 2,350 | 2,350 |
| Transport Costs | 11,593 | 4,100 | 4,100 |
| Supplies & Services | 5,687,175 | 3,441,031 | 2,857,432 |
| Agency & Contracted Services | 2,749,341 | 2,861,129 | 2,880,000 |
| Transfer Payments | | | |
| Loan Charges | 327,291 | 499,400 | 2,977,900 |
| Other | (1,362,679) | 375,800 | 9,053,182 |
| | 18,986,372 | 18,237,885 | 28,764,189 |
| INCOME | | | |
| Taxation Income | 553,396,713 | 484,553,000 | 516,900,000 |
| | 553,396,713 | 484,553,000 | 516,900,000 |
| TOTAL | (534,410,341) | (466,315,115) | (488,135,811) |

Financial Information

TREASURY

Reconciliation of Revenue Expenditure

| | £ | £ |
|---|------------|-------------------|
| 2012-2013 Budget (Gross Spending) | | 18,237,885 |
| Changes to gross spending by Cost Centre | | |
| Corporate Strategy Division | (772,929) | |
| Economic Affairs Division | 26,433 | |
| Finance Division | (66,306) | |
| Internal Audit Division | (29,400) | |
| Income Tax Division | (20,877) | |
| Grants | 11,339,383 | |
| Lottery Distribution | 50,000 | |
| | | 10,526,304 |
| 2013-2014 Budget (Gross Spending) | | 28,764,189 |

| PERSONNEL BUDGET | | | | |
|-----------------------------|-------------------|--------------------------------|---------------------|-------------------------------------|
| | Actual 30.9.12 | Revised Estimate 31.3.13 | Estimate 31.3.14 | Financial Provision 2013-2014 |
| | (fte) | (fte) | (fte) | £ |
| PCM Posts | | | | |
| Corporate Strategy Division | 23.60 | 24.25 | 24.60 | 1,304,554 |
| Customs & Excise Division | 45.46 | 51.00 | 51.00 | 2,011,473 |
| Economic Affairs Division | 8.50 | 10.15 | 9.70 | 389,398 |
| Finance Division | 81.81 | 102.40 | 85.55 | 2,721,800 |
| Income Tax Division | 125.29 | 129.50 | 126.50 | 4,106,200 |
| Internal Audit Division | 8.15 | 9.20 | 9.15 | 455,800 |
| TOTAL | 292.81 | 326.50 | 306.50 | 10,989,225 |
| Non-PCM Posts | | | | |
| Contract Posts | 2.00 | 2.00 | 2.00 | incl.above |
| TOTAL | 294.81 | 328.50 | 308.50 | 10,989,225 |

Financial Information

EXECUTIVE GOVERNMENT

NET EXPENDITURE - SERVICE ANALYSIS

| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|---|---------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| Chief Secretary's Office | 2,268,738 | 2,346,900 | 2,282,245 |
| Industrial Relations | 150,803 | 173,000 | 160,000 |
| Veterans' Welfare Service | 76,393 | 88,000 | 88,000 |
| Office of Human Resources | 3,400,344 | 3,030,500 | 2,896,000 |
| Office of the Data Protection Supervisor | 84,943 | 149,000 | 149,000 |
| Administration | 5,981,221 | 5,787,400 | 5,575,245 |
| General Registry | 3,772,005 | 4,141,000 | 3,934,000 |
| Attorney General | 3,250,178 | 3,332,000 | 2,782,000 |
| Administration of Justice | 7,022,183 | 7,473,000 | 6,716,000 |
| Pensions | 19,980,969 | 21,780,200 | 22,850,000 |
| Miscellaneous Statutes & Charges | 2,400,000 | 2,400,000 | 2,400,000 |
| TOTAL | 35,384,373 | 37,440,600 | 37,541,245 |

EXPENDITURE AND INCOME BY CATEGORY

| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|---------------------------|---------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 16,395,598 | 11,834,486 | 11,944,936 |
| Infrastructure Costs | 1,000,148 | 965,020 | 309,038 |
| Transport Costs | 12,224 | 14,450 | 14,450 |
| Supplies & Services | 4,071,329 | 2,946,280 | 2,689,500 |
| Transfer Payments | | | |
| Other | 53,683,255 | 63,257,364 | 65,265,161 |
| | 75,162,554 | 79,017,600 | 80,223,085 |
| INCOME | | | |
| Taxation Income | 38,607,063 | 36,568,000 | 37,568,000 |
| Third Party Contributions | | 109,200 | 119,040 |
| Operating Income | 1,163,168 | 4,890,200 | 4,915,200 |
| Grant Income | | | 70,000 |
| Other Non Trading Income | 7,950 | 9,600 | 9,600 |
| | 39,778,181 | 41,577,000 | 42,681,840 |
| | 35,384,373 | 37,440,600 | 37,541,245 |

Financial Information

EXECUTIVE GOVERNMENT

Reconciliation of Revenue Expenditure

| | | |
|---|--------------|--------------------------|
| | £ | £ |
| 2012-2013 Budget (Gross Spending) | | 79,017,600 |
| Changes to gross spending by Cost Centre | | |
| Chief Secretary's Office | (59,655) | |
| Industrial Relations | (13,000) | |
| Office of Human Resources | (134,500) | |
| General Registry | (117,000) | |
| Attorney General | (540,160) | |
| Pensions | 2,069,800 | |
| | | <u>1,205,485</u> |
| 2013-2014 Budget (Gross Spending) | | <u>80,223,085</u> |
| 2012-2013 Budget (Income) | (41,577,000) | |
| Changes to income by Cost Centre | | |
| Chief Secretary's Office | (5,000) | |
| General Registry | (90,000) | |
| Attorney General | (9,840) | |
| Pensions | (1,000,000) | |
| | | <u>(42,681,840)</u> |
| 2013-2014 Budget Deficiency Vote | | <u>37,541,245</u> |

| <u>PERSONNEL BUDGET</u> | | | | |
|--|-------------------|--------------------------------|---------------------|-------------------------------------|
| | Actual 30.9.12 | Revised Estimate 31.3.13 | Estimate 31.3.14 | Financial Provision 2013-2014 |
| | (fte) | (fte) | (fte) | £ |
| PCM Posts | | | | |
| Chief Secretary's Office | 43.20 | 44.20 | 44.20 | 2,273,175 |
| Industrial Relations | 2.70 | 2.70 | 2.70 | 142,250 |
| Veterans' Welfare Service | 2.10 | 2.10 | 2.10 | 78,800 |
| Office of Human Resources | 57.88 | 60.93 | 59.40 | 2,602,762 |
| Office of the Data Protection Supervisor | 3.30 | 3.50 | 3.50 | 180,237 |
| General Registry | 87.17 | 87.17 | 87.17 | 4,057,227 |
| Attorney General | 36.30 | 37.70 | 37.70 | 2,610,485 |
| TOTAL | 232.65 | 238.30 | 236.77 | 11,944,936 |
| Non-PCM Posts | 14.67 | 16.70 | 15.00 | incl above |
| Contract Posts | 8.50 | 12.30 | 10.30 | incl above |
| TOTAL | 255.82 | 267.30 | 262.07 | 11,944,936 |

Financial Information

MANX MUSEUM & NATIONAL TRUST

| <u>NET EXPENDITURE - SERVICE ANALYSIS</u> | | | |
|--|---------------------|-----------------------|-----------------------|
| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
| | £ | £ | £ |
| TOTAL | 3,945,230 | 3,790,000 | 3,838,343 |

| <u>EXPENDITURE AND INCOME BY CATEGORY</u> | | | |
|--|---------------------|-----------------------|-----------------------|
| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 2,775,045 | 2,768,709 | 2,748,199 |
| Infrastructure Costs | 627,159 | 599,049 | 599,049 |
| Transport Costs | 13,872 | 17,000 | 17,000 |
| Supplies & Services | 744,472 | 601,419 | 550,872 |
| Transfer Payments | | | |
| Loan Charges | 586,000 | 619,000 | 738,400 |
| Other | 2,000 | | |
| | 4,748,548 | 4,605,177 | 4,653,520 |
| INCOME | | | |
| Operating Income | 768,864 | 768,457 | 768,457 |
| Other Non Trading Income | 34,454 | 46,720 | 46,720 |
| | 803,318 | 815,177 | 815,177 |
| | 3,945,230 | 3,790,000 | 3,838,343 |

Financial Information

MANX MUSEUM & NATIONAL TRUST

Reconciliation of Revenue Expenditure

| | | | |
|--|-----------|---|-------------------------|
| | £ | | £ |
| 2012-2013 Budget (Gross Spending) | | | 4,605,177 |
| Changes to gross spending by Cost Centre | | | 48,343 |
| 2013-2014 Budget (Gross Spending) | | | <u>4,653,520</u> |
| 2012-2013 Budget (Income) | (815,177) | | |
| Changes to income by Cost Centre | | - | |
| 2013-2014 Budget Deficiency Vote | | | <u>(815,177)</u> |
| | | | <u><u>3,838,343</u></u> |

| <u>PERSONNEL BUDGET</u> | | | | |
|-------------------------|--------------|--------------|--------------|------------------|
| | Actual | Revised | Estimate | Financial |
| | 30.9.12 | Estimate | 31.3.13 | Estimate |
| | (fte) | 31.3.14 | (fte) | 2013-2014 |
| | (fte) | (fte) | (fte) | £ |
| PCM Posts | 69.90 | 71.30 | 69.30 | 2,748,199 |
| Non-PCM Posts | 17.30 | 17.30 | 17.80 | incl above |
| TOTAL | 87.20 | 88.60 | 87.10 | 2,748,199 |

Financial Information

ROAD TRANSPORT LICENSING COMMITTEE

| <u>NET EXPENDITURE - SERVICE ANALYSIS</u> | | | |
|--|---------------------|-----------------------|-----------------------|
| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
| | £ | £ | £ |
| TOTAL | 103,457 | 154,000 | 125,000 |

| <u>EXPENDITURE AND INCOME BY CATEGORY</u> | | | |
|--|---------------------|-----------------------|-----------------------|
| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 103,386 | 156,800 | 128,800 |
| Infrastructure Costs | | 1,000 | 1,000 |
| Supplies & Services | 35,113 | 38,100 | 37,100 |
| | 138,499 | 195,900 | 166,900 |
| INCOME | | | |
| Taxation Income | 34,972 | 40,400 | 40,400 |
| Operating Income | 50 | 1,000 | 1,000 |
| Other Non Trading Income | 20 | 500 | 500 |
| | 35,042 | 41,900 | 41,900 |
| | 103,457 | 154,000 | 125,000 |

Reconciliation of Revenue Expenditure

| | | |
|--|----------|-----------------|
| | £ | £ |
| 2012-2013 Budget (Gross Spending) | | 195,900 |
| Changes to gross spending by Cost Centre | | (29,000) |
| 2013-2014 Budget (Gross Spending) | | <u>166,900</u> |
| 2012-2013 Budget (Income) | (41,900) | |
| Changes to income by Cost Centre | - | |
| 2013-2014 Budget Deficiency Vote | | <u>(41,900)</u> |
| | | <u>125,000</u> |

| <u>PERSONNEL BUDGET</u> | | | | |
|----------------------------------|-------------------|--------------------------------|---------------------|-------------------------------------|
| | Actual 30.9.12 | Revised Estimate 31.3.13 | Estimate 31.3.14 | Financial Provision 2013-2014 |
| | (fte) | (fte) | (fte) | £ |
| PCM Posts | | | | |
| Road Traffic Licencing Committee | 2.00 | 2.00 | 2.00 | 128,800 |
| TOTAL | 2.00 | 2.00 | 2.00 | 128,800 |

Financial Information

STATUTORY BOARDS (REVENUE FUNDED)

| <u>NET EXPENDITURE - SERVICE ANALYSIS</u> | | | |
|--|---------------------|-----------------------|-----------------------|
| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
| | £ | £ | £ |
| Communications Commission | (376,827) | (279,000) | (343,715) |
| Financial Supervision Commission | 1,737,615 | 1,897,539 | |
| Gambling Supervision Commission | (1,438,097) | (1,690,700) | (1,622,000) |
| Insurance and Pensions Authority | 217,810 | 385,000 | |
| Office of Fair Trading | 667,795 | 706,000 | 706,000 |
| Public Sector Pensions Authority (see Note) | | | |
| TOTAL | 808,296 | 1,018,839 | (1,259,715) |

Note: gross cost of the Public Sector Pensions Authority of £931,653 is met from a transfer from the Reserve Fund

| <u>EXPENDITURE AND INCOME BY CATEGORY</u> | | | |
|--|---------------------|-----------------------|-----------------------|
| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 4,815,224 | 5,801,462 | 6,358,561 |
| Infrastructure Costs | 474,163 | 625,179 | 376,279 |
| Transport Costs | 4,248 | 4,650 | 4,650 |
| Supplies & Services | 1,144,181 | 1,527,877 | 1,809,180 |
| Transfer Payments | | | |
| Other | 81,712 | 12,000 | 12,000 |
| | 6,519,528 | 7,971,168 | 8,560,670 |
| INCOME | | | |
| Taxation Income | 4,900,635 | 5,182,223 | 5,474,017 |
| Third Party Contributions | 365 | | |
| Operating Income | 797,897 | 744,753 | 809,217 |
| Grant Income | 2,725 | | 2,603,500 |
| Other Non Trading Income | 9,610 | 1,025,353 | 933,651 |
| | 5,711,232 | 6,952,329 | 9,820,385 |
| | 808,296 | 1,018,839 | (1,259,715) |

Financial Information

STATUTORY BOARDS (REVENUE FUNDED)

Reconciliation of Revenue Expenditure

| | £ | £ |
|---|-------------|--------------------|
| 2012-2013 Budget (Gross Spending) | | 7,971,168 |
| Changes to gross spending by Cost Centre | | |
| Communications Commission | 23,249 | |
| Financial Supervision Commission | 32,700 | |
| Gambling Supervision Commission | (24,447) | |
| Insurance and Pensions Authority | 634,000 | |
| Office of Fair Trading | 15,000 | |
| Public Sector Pensions Authority | (91,000) | |
| | | 589,502 |
| 2013-2014 Budget (Gross Spending) | | 8,560,670 |
| 2012-2013 Budget (Income) | (6,952,329) | |
| Changes to income by Cost Centre | | |
| Communications Commission | (87,964) | |
| Financial Supervision Commission | (1,930,239) | |
| Gambling Supervision Commission | 93,147 | |
| Insurance and Pensions Authority | (1,019,000) | |
| Office of Fair Trading | (15,000) | |
| Public Sector Pensions Authority | 91,000 | |
| | | (9,820,385) |
| 2013-2014 Budget Deficiency Vote | | (1,259,715) |

| <u>PERSONNEL BUDGET</u> | | | | |
|----------------------------------|-------------------|--------------------------------|---------------------|-------------------------------------|
| | Actual 30.9.12 | Revised Estimate 31.3.13 | Estimate 31.3.14 | Financial Provision 2013-2014 |
| | (fte) | (fte) | (fte) | £ |
| PCM Posts | | | | |
| Communications Commission | 2.70 | 2.70 | 4.00 | 313,047 |
| Financial Supervision Commission | 50.50 | 50.50 | 50.50 | 2,677,532 |
| Gambling Supervision Commission | 5.20 | 5.20 | 6.20 | 582,186 |
| Insurance and Pensions Authority | 12.30 | 14.00 | 20.60 | 1,422,400 |
| Office of Fair Trading | 14.93 | 16.54 | 16.08 | 673,179 |
| Public Sector Pensions Authority | 14.00 | 14.00 | 14.00 | 690,217 |
| TOTAL | 99.63 | 102.94 | 111.38 | 6,358,561 |
| Non-PCM Posts | 1.00 | 1.00 | 1.00 | incl above |
| Contract Posts | 8.00 | 8.00 | 8.00 | incl above |
| TOTAL | 108.63 | 111.94 | 120.38 | 6,358,561 |

Financial Information

LEGISLATURE

NET EXPENDITURE - SERVICE ANALYSIS

| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|-------------------|---------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| Legislature | 3,908,336 | 4,245,500 | 4,270,000 |
| Members' Pensions | 770,582 | 757,000 | 857,000 |
| TOTAL | 4,678,918 | 5,002,500 | 5,127,000 |

EXPENDITURE AND INCOME BY CATEGORY

| | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|---------------------------|---------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 973,661 | 1,146,833 | 1,104,262 |
| Members' Emoluments | 2,190,739 | 2,285,624 | 2,337,124 |
| Members' Pensions | 770,582 | 757,000 | 857,000 |
| Supplies & Services | 454,230 | 511,043 | 501,714 |
| Transfer Payments | | | |
| Loan Charges | 321,000 | 317,000 | 341,900 |
| | 4,710,212 | 5,017,500 | 5,142,000 |
| INCOME | | | |
| Third Party Contributions | 980 | 1,400 | 1,400 |
| Operating Income | 30,314 | 13,600 | 13,600 |
| | 31,294 | 15,000 | 15,000 |
| | 4,678,918 | 5,002,500 | 5,127,000 |

Reconciliation of Revenue Expenditure

| | | |
|---|----------|------------------|
| | £ | £ |
| 2012-2013 Budget (Gross Spending) | | 5,017,500 |
| Changes to gross spending by Cost Centre | | |
| Administration | 13,500 | |
| Members' pensions | 100,000 | |
| Members' expenses | 11,000 | |
| | | <u>124,500</u> |
| 2013-2014 Budget (Gross Spending) | | 5,142,000 |
| 2012-2013 Budget (Income) | (15,000) | |
| Changes to income by Cost Centre | - | |
| | | <u>(15,000)</u> |
| 2013-2014 Budget Deficiency Vote | | 5,127,000 |

PERSONNEL BUDGET

| | Actual 30.9.12 | Revised Estimate 31.3.13 | Estimate 31.3.14 | Financial Provision 2013-2014 |
|--------------------|-------------------|--------------------------------|---------------------|-------------------------------------|
| | (fte) | (fte) | (fte) | £ |
| Administration | 23.50 | 25.75 | 25.75 | 1,104,262 |
| Members (see note) | 34.00 | 34.00 | 34.00 | 3,194,124 |
| | 57.50 | 59.75 | 59.75 | 4,298,386 |

Note - Members's financial provision includes pensions. FTEs exclude pensioners and the Attorney General

Financial Information

STATUTORY BOARDS (NON-REVENUE FUNDED)

EXPENDITURE AND INCOME BY CATEGORY

| MANX ELECTRICITY AUTHORITY | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|-----------------------------------|-----------------------------|-------------------------------|-------------------------------|
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 11,965,000 | 12,680,000 | 11,586,000 |
| Infrastructure Costs | 1,426,000 | 1,566,000 | 1,617,000 |
| Transport Costs | 400,000 | 360,000 | 341,000 |
| Supplies & Services | 40,664,000 | 42,937,000 | 44,641,000 |
| Agency & Contracted Services | 14,000 | 38,000 | 30,000 |
| Transfer Payments | | | |
| Loan Charges | 2,277,000 | 2,504,000 | 3,276,000 |
| Other | 12,576,000 | 12,581,000 | 11,022,000 |
| | 69,322,000 | 72,666,000 | 72,513,000 |
| INCOME | | | |
| Operating Income | 69,305,000 | 69,682,000 | 68,871,000 |
| | 69,305,000 | 69,682,000 | 68,871,000 |
| | 17,000 | 2,984,000 | 3,642,000 |

| POST OFFICE | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|--------------------------|-----------------------------|-------------------------------|-------------------------------|
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 12,840,411 | 12,696,990 | 12,981,912 |
| Infrastructure Costs | 1,151,709 | 751,816 | 802,135 |
| Transport Costs | 1,042,662 | 1,076,164 | 1,085,000 |
| Supplies & Services | 10,785,425 | 11,312,217 | 11,523,460 |
| | 25,820,208 | 25,837,187 | 26,392,507 |
| INCOME | | | |
| Operating Income | 28,640,118 | 29,143,107 | 29,114,322 |
| Other Non Trading Income | 115,917 | 99,622 | 98,980 |
| | 28,756,035 | 29,242,729 | 29,213,302 |
| | (2,935,827) | (3,405,542) | (2,820,795) |

| WATER & SEWERAGE AUTHORITY | Actual 2011-2012 | Estimate 2012-2013 | Estimate 2013-2014 |
|---------------------------------------|-----------------------------|-------------------------------|-------------------------------|
| | £ | £ | £ |
| EXPENDITURE | | | |
| Employee Costs | 5,830,792 | 6,563,595 | 6,913,595 |
| Infrastructure Costs | 150,150 | 151,000 | 177,000 |
| Transport Costs | 9,876,732 | 9,140,953 | 8,909,477 |
| Supplies & Services | 3,047,202 | 3,200,000 | 3,000,000 |
| Agency & Contracted Services | 4,123,953 | 4,207,761 | 4,269,830 |
| | 23,028,829 | 23,263,309 | 23,269,902 |
| INCOME | | | |
| Operating Income | 24,747,363 | 25,175,374 | 24,643,876 |
| Other Non Trading Income | 3,806,177 | 3,911,811 | 4,004,204 |
| | 28,553,540 | 29,087,185 | 28,648,080 |
| | (5,524,711) | (5,823,876) | (5,378,178) |

Estimate of Capital Payments 2013-14 to 2017-18

SUMMARY

| | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|--|---|---------------|---------------|---------------|---------------|------------------|---------------|---------------|
| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Further Payments | Revenue | Staff |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| COMMUNITY, CULTURE & LEISURE | 6,237 | 3,925 | 4,210 | 3,075 | 2,700 | 580 | 3,740 | |
| ECONOMIC DEVELOPMENT | 1,570 | 417 | 120 | 120 | 120 | 120 | 237 | |
| EDUCATION & CHILDREN | 7,433 | 5,264 | 3,449 | 7,445 | 1,706 | 52 | 6,627 | 18.60 |
| ENVIRONMENT, FOOD & AGRICULTURE | 2,071 | 1,490 | 778 | 555 | 540 | | 800 | |
| HEALTH | 3,243 | 7,330 | 1,755 | 1,495 | 820 | 800 | 16,122 | 130.20 |
| HOME AFFAIRS | 3,295 | 3,204 | 4,930 | 6,120 | 1,953 | | 7,483 | 30.00 |
| INFRASTRUCTURE | 14,166 | 17,351 | 14,586 | 13,438 | 10,715 | 5,350 | 14,042 | |
| SOCIAL CARE | 1,165 | 2,051 | 7,591 | 9,716 | 12,630 | 7,418 | 4,443 | 9.32 |
| TREASURY | 1,000 | | | | | | 86 | |
| EXECUTIVE GOVERNMENT | 40,181 | 41,031 | 37,419 | 41,964 | 31,185 | 14,320 | 53,580 | 188.12 |
| MANX MUSEUM AND NATIONAL TRUST | 711 | 530 | 675 | 1,000 | 930 | 2,890 | 1,316 | 4.30 |
| SCHEMES FUNDED FROM HOUSING RESERVE | 40,892 | 41,562 | 38,144 | 44,964 | 33,115 | 17,210 | 55,157 | 192.42 |
| GOVERNMENT TOTAL | 6,650 | 8,554 | 5,150 | 4,710 | 1,960 | 1,600 | 7,748 | |
| SEWERAGE SCHEMES | 47,542 | 50,116 | 43,294 | 49,674 | 35,075 | 18,810 | 62,906 | 192.42 |
| MEASURES SCHEMES | 10,527 | 9,563 | 8,442 | 6,744 | 10,149 | 4,208 | 13,238 | 7.00 |
| MEASURES SCHEMES | 38,462 | 4,796 | 6,831 | 1,550 | 3,731 | | | |
| TOTAL CAPITAL PROGRAMME | 96,530 | 64,475 | 58,567 | 57,968 | 48,955 | 23,018 | 76,144 | 199.42 |
| PROPOSED SCHEMES BEYOND 2015-16 | | | | 10,264 | 15,990 | 67,158 | 8,143 | 2.64 |
| REVISED TOTAL | 96,530 | 64,475 | 58,567 | 68,232 | 64,945 | 90,176 | 84,287 | 202.06 |
| STATUTORY BOARDS' CAPITAL PROGRAMME | 5,776 | 4,120 | 3,102 | 2,934 | 2,902 | 9,742 | | |
| LOCAL AUTHORITIES' HOUSING PROGRAMME | 18,662 | 17,936 | 17,604 | 16,910 | 14,030 | 8,770 | | |
| | 120,969 | 86,531 | 79,273 | 88,076 | 81,877 | 108,688 | | |

| | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|---------------------------|---|---------------|---------------|---------------|---------------|------------------|---------------|---------------|
| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | Further Payments | Revenue | Staff |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| COMMITTED SCHEMES | 27,253 | 17,571 | 11,998 | 10,209 | 12,075 | 6,627 | 49,787 | 183.77 |
| CONTINUING SCHEMES | 17,963 | 15,090 | 15,051 | 15,387 | 15,853 | 12,710 | 15,129 | |
| NEW SCHEMES | 51,314 | 31,814 | 31,518 | 42,637 | 37,017 | 70,839 | 19,371 | 18.29 |
| | 96,530 | 64,475 | 58,567 | 68,232 | 64,945 | 90,176 | 84,287 | 202.06 |

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

Estimate of Capital Payments 2013-14 to 2017-18

COMMUNITY, CULTURE & LEISURE

| 1 | Total Estimated Cost 2 | Amount Approved by Tynwald 3 | Probable to 31.3.13 4 | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|---|---------------------------|---------------------------------|--------------------------|--|--------------|--------------|--------------|--------------|------------------------|---------------|-------------|
| | | | | 2013-14 5 | 2014-15 6 | 2015-16 7 | 2016-17 8 | 2017-18 9 | Further Payments 10 | Revenue 11 | Staff 12 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| COMMITTED SCHEMES | | | | | | | | | | | |
| Rail Infrastructure Renewal Construction | 4,697 | 4,697 | 4,694 | 3 | | | | | | 481 | |
| Laxey MER Station Relay, Station, Sub-Station and Viaduct | | | | | | | | | | | |
| - Construction Phase 1 | 118 | 118 | 118 | | | | | | | 10 | |
| - Construction Phase 2 Sub Station | 952 | 274 | 200 | 752 | | | | | | 82 | |
| Snaefell Mountain Railway Track | | | | | | | | | | | |
| - Construction Phase 2 | 1,450 | 1,450 | 1,443 | 7 | | | | | | 124 | |
| All Island - Structural Surveys | 250 | 250 | 250 | | | | | | | 21 | |
| NSC Outdoor Changing Block Construction | 600 | 600 | 600 | | | | | | | 52 | |
| Redevelopment of the Bowl Construction | 2,900 | 2,900 | 2,900 | | | | | | | 249 | |
| Regional Synthetic Pitch Replacement | 640 | 640 | 640 | | | | | | | 55 | |
| Steam Railway - Diesel Locomotive | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 50 | 50 | 50 | | | | | | | 4 | |
| - Procurement | 350 | 350 | 250 | 100 | | | | | | 30 | |
| Snaefell Mountain Railway Track Phase 3 | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 25 | 25 | 5 | 20 | | | | | | 2 | |
| Ballure Bridge | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 50 | 50 | 20 | 30 | | | | | | 4 | |
| Public Transport Vehicle Replacement Programme | 7,143 | 3,143 | 3,143 | 2,775 | 1,125 | 25 | 25 | 50 | | 613 | |
| Manx Radio Broadcasting House Maintenance | 1,750 | 750 | 750 | 250 | 250 | 250 | 250 | | | 150 | |
| | 20,975 | 15,297 | 15,063 | 3,937 | 1,375 | 275 | 275 | 50 | | 1,879 | |
| CONTINUING SCHEMES | | | | | | | | | | | |
| Minor Capital Works | 15,172 | 6,872 | 6,872 | 1,400 | 1,400 | 1,800 | 1,850 | 1,850 | | 1,302 | |
| | 15,172 | 6,872 | 6,872 | 1,400 | 1,400 | 1,800 | 1,850 | 1,850 | | 1,302 | |
| NEW SCHEMES | | | | | | | | | | | |
| Manx Electric Railway/Steam Track work | | | | | | | | | | | |
| Douglas Railway Station Structural Works/Canopy | | | | | | | | | | | |
| Bus/Rail Ticketing System | | | | | | | | | | | |
| Transfer of Lord Street Bus Station | | | | | | | | | | | |
| Ballure Bridge | | | | | | | | | | | |
| Steam Railway Track | | | | | | | | | | | |
| | 6,515 | | | 900 | 1,150 | 2,135 | 950 | 800 | 580 | 559 | |
| TOTAL | 42,662 | 22,169 | 21,935 | 6,237 | 3,925 | 4,210 | 3,075 | 2,700 | 580 | 3,740 | |

ECONOMIC DEVELOPMENT

| 1 | Total Estimated Cost 2 | Amount Approved by Tynwald 3 | Probable to 31.3.13 4 | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|---------------------------|---------------------------|---------------------------------|--------------------------|--|--------------|--------------|--------------|--------------|------------------------|---------------|-------------|
| | | | | 2013-14 5 | 2014-15 6 | 2015-16 7 | 2016-17 8 | 2017-18 9 | Further Payments 10 | Revenue 11 | Staff 12 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| CONTINUING SCHEMES | | | | | | | | | | | |
| Minor Capital Works | 960 | 240 | 240 | 120 | 120 | 120 | 120 | 120 | 120 | 82 | |
| Development of Industry | 1,800 | 1,800 | 53 | 1,450 | 297 | | | | | 155 | |
| TOTAL | 2,760 | 2,040 | 293 | 1,570 | 417 | 120 | 120 | 120 | 120 | 237 | |

Estimate of Capital Payments 2013-14 to 2017-18

EDUCATION & CHILDREN

| 1 | Total Estimated Cost 2 | Amount Approved by Tynwald 3 | Probable to 31.3.13 4 | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|--|---------------------------|---------------------------------|--------------------------|--|--------------|--------------|--------------|--------------|------------------------|---------------|--------------|
| | | | | 2013-14 5 | 2014-15 6 | 2015-16 7 | 2016-17 8 | 2017-18 9 | Further Payments 10 | Revenue 11 | Staff 12 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| COMMITTED SCHEMES | | | | | | | | | | | |
| Classroom Scheme Phase 2 | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | | | | | | | | | | | |
| St Mary's | 117 | 172 | 34 | 83 | | | | | | | 10 |
| Ballaquayle | 138 | 138 | 3 | 5 | | 130 | | | | | 12 |
| Murrays Road | 111 | 13 | 13 | 1 | 96 | | | | | | 9 |
| Andreas | 35 | 35 | | | | 35 | | | | | 3 |
| Arbory | 40 | 40 | 5 | | | 35 | | | | | 3 |
| Onchan | 76 | 74 | 15 | | | 61 | | | | | 7 |
| St Ninian's Lower School, Bemahague Construction | 30,717 | 30,717 | 29,246 | 1,471 | | | | | | | 3,021 |
| Ballakermeen Bus Lay-by & Parking Construction | 210 | 210 | 210 | | | | | | | | 18 |
| University Centre - Learning Resource Centre | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 77 | 77 | 24 | | | | | | 52 | | 7 |
| Ramsey Grammar Post 16/Medway Phase 2 | | | | | | | | | | | |
| - Construction | 347 | 347 | 347 | | | | | | | | 30 |
| QEII Humanities/Nurture Unit Scheme Construction | 2,436 | 2,487 | 2,436 | | | | | | | | 259 |
| Castle Rushen High Drainage Scheme | | | | | | | | | | | |
| - Construction Phase 1 | 228 | 230 | 228 | | | | | | | | 20 |
| - Construction Phase 2 | 85 | 85 | 85 | | | | | | | | 7 |
| Disability Access Works to Department Sites | | | | | | | | | | | |
| - Phase 1 | 800 | 800 | 800 | | | | | | | | 69 |
| - Phase 2 | 935 | 1,170 | 935 | | | | | | | | 80 |
| Fire Certification Work to Schools Phase 2 | 491 | 473 | 491 | | | | | | | | 42 |
| International Business School Phase 1 Construction | 347 | 347 | 347 | | | | | | | | 30 |
| IOM College Special Unit | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 150 | 150 | 150 | | | | | | | | 13 |
| Isle of Man College Construction Craft Centre | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 380 | 380 | 100 | 280 | | | | | | | 33 |
| - Construction | 4,532 | | | 750 | 2,750 | 900 | 132 | | | | 468 |
| Victoria Road School Extension Construction | 2,979 | 2,979 | 2,056 | 773 | 150 | | | | | | 299 |
| Westmoreland Road Primary School | | | | | | | | | | | |
| - Enabling Works | 928 | 928 | 928 | | | | | | | | 80 |
| - Design Fees (Pre-Contract) | 866 | 516 | 66 | 450 | 350 | | | | | | 74 |
| Management of Hazardous Materials Phase 2 | | | | | | | | | | | |
| - Construction | 238 | 294 | | 238 | | | | | | | 20 |
| Covered Play and Teaching Areas | | | | | | | | | | | |
| - Construction Phase 1 | 142 | 143 | 142 | | | | | | | | 12 |
| - Construction Phase 2 | 216 | 276 | 216 | | | | | | | | 19 |
| - Design Fees (Pre-Contract) Phase 3 | 7 | 7 | | | | 7 | | | | | 1 |
| - Construction Phase 3 | 246 | 246 | | | 246 | | | | | | 21 |
| | 47,872 | 43,332 | 38,877 | 4,051 | 3,599 | 1,162 | 132 | | 52 | 4,666 | 4.45 |
| NEW SCHEMES | | | | | | | | | | | |
| PRIMARY EDUCATION | | | | | | | | | | | |
| Classroom Scheme Phase 2 | | | | | | | | | | | |
| - Construction | | | | | | | | | | | |
| Murrays Road | | | | | | | | | | | |
| St Mary's | | | | | | | | | | | |
| Westmoreland Road Primary School | | | | | | | | | | | |
| PRIMARY EDUCATION SUBTOTAL | 11,307 | | | | | 2,288 | 7,313 | 1,706 | | 1,012 | 1.14 |
| SECONDARY EDUCATION | | | | | | | | | | | |
| Ballakermeen Post 16 + Dining Extension | | | | | | | | | | | |
| Q E II Kitchen/Tennis Courts Scheme | | | | | | | | | | | |
| Ramsey Grammar English Facility | | | | | | | | | | | |
| SECONDARY EDUCATION SUBTOTAL | 4,145 | 278 | 170 | 2,383 | 1,592 | | | | | 358 | |
| FURTHER EDUCATION | | | | | | | | | | | |
| IOM College Special Unit | | | | | | | | | | | |
| FURTHER EDUCATION SUBTOTAL | 1,773 | 1,773 | 700 | 1,000 | 73 | | | | | 591 | 13.01 |
| TOTAL | 65,097 | 45,383 | 39,747 | 7,433 | 5,264 | 3,449 | 7,445 | 1,706 | 52 | 6,627 | 18.60 |

Estimate of Capital Payments 2013-14 to 2017-18

ENVIRONMENT, FOOD & AGRICULTURE

| 1 | Total Estimated Cost 2 | Amount Approved by Tynwald 3 | Probable to 31.3.13 4 | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|---|---------------------------|---------------------------------|--------------------------|--|--------------|--------------|--------------|--------------|------------------------|---------------|-------------|
| | | | | 2013-14 5 | 2014-15 6 | 2015-16 7 | 2016-17 8 | 2017-18 9 | Further Payments 10 | Revenue 11 | Staff 12 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| COMMITTED SCHEMES | | | | | | | | | | | |
| Silverdale Sewerage Works | 125 | 250 | 93 | 32 | | | | | | | 11 |
| Sawmill Equipment | 350 | 350 | 350 | | | | | | | | 30 |
| Refurbishment of Mill Road Yard | 300 | 300 | 300 | | | | | | | | 26 |
| Laxey Pavilion and Silverdale Complex Refurbishment | 514 | 539 | 514 | | | | | | | | 44 |
| Bradda Refurbishment Scheme | 872 | 872 | 842 | 30 | | | | | | | 75 |
| Ballure Cliff Stabilisation | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 100 | 100 | 100 | | | | | | | | 9 |
| - Construction Phase 1 | 405 | 405 | 405 | | | | | | | | 35 |
| - Construction Phase 2 | 585 | 565 | 406 | 164 | 15 | | | | | | 50 |
| Mill Road Yard Development | | | | | | | | | | | |
| - Construction Phase 1 | 279 | 279 | 269 | 10 | | | | | | | 24 |
| - Design Fees (Pre-Contract) Phase 2 | 110 | 110 | 110 | | | | | | | | 9 |
| - Enabling Works | 75 | | | 75 | | | | | | | 6 |
| - Construction Phase 2 | 1,428 | | | 1,155 | 245 | 28 | | | | | 123 |
| - Design Fees (Pre-Contract) Phase 3 | 60 | | | 60 | | | | | | | 5 |
| - Construction Phase 3 | 915 | | | | 690 | 210 | 15 | | | | 79 |
| | 6,118 | 3,770 | 3,389 | 1,526 | 950 | 238 | 15 | | | | 525 |
| CONTINUING SCHEMES | | | | | | | | | | | |
| Farming Improvement Scheme | 1,700 | | | 340 | 340 | 340 | 340 | 340 | | | 146 |
| Essential Building Maintenance | 1,500 | 500 | 495 | 205 | 200 | 200 | 200 | 200 | | | 129 |
| | 3,200 | 500 | 495 | 545 | 540 | 540 | 540 | 540 | | | 275 |
| TOTAL | 9,318 | 4,270 | 3,884 | 2,071 | 1,490 | 778 | 555 | 540 | | | 800 |

HEALTH

| 1 | Total Estimated Cost 2 | Amount Approved by Tynwald 3 | Probable to 31.3.13 4 | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|---|---------------------------|---------------------------------|--------------------------|--|--------------|--------------|--------------|--------------|------------------------|---------------|---------------|
| | | | | 2013-14 5 | 2014-15 6 | 2015-16 7 | 2016-17 8 | 2017-18 9 | Further Payments 10 | Revenue 11 | Staff 12 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| COMMITTED SCHEMES | | | | | | | | | | | |
| HEALTH SERVICES DIVISION | | | | | | | | | | | |
| The New Hospital* | 116,157 | 116,637 | 116,157 | | | | | | | 12,291 | 130.20 |
| Central Community Healthcare Development | | | | | | | | | | | |
| - Phase 1 - Former Day Hospital & Children's Ward | 1,204 | 1,323 | 1,204 | | | | | | | 103 | |
| - Phase 3 - Relocation of Ambulance Service, Non-Patient Services & New MEA Sub-Station | | | | | | | | | | | |
| - Construction | 919 | 919 | 819 | 100 | | | | | | 79 | |
| Ramsey Cottage Hospital Conversions | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 25 | 25 | 25 | | | | | | | 2 | |
| - Construction | 225 | 225 | 225 | | | | | | | 19 | |
| GP Surgeries | | | | | | | | | | | |
| - Palatine Construction | 963 | 1,025 | 943 | 20 | | | | | | 93 | |
| - Peel Construction | 1,378 | 1,378 | 1,378 | | | | | | | 122 | |
| GP Surgery & Community Centre, Jurby Construction | 1,646 | 1,823 | 1,532 | 114 | | | | | | 141 | |
| Disability Discrimination Act | 432 | 828 | 398 | 34 | | | | | | 37 | |
| Community Care Support System Procurement | 5,500 | 5,500 | 5,500 | | | | | | | 1,672 | |
| Radiology equipment replacement scheme | 2,750 | 550 | 550 | 550 | 550 | 550 | 550 | | | 236 | |
| | 131,199 | 130,233 | 128,731 | 818 | 550 | 550 | 550 | | | 14,797 | 130.20 |
| CONTINUING SCHEMES | | | | | | | | | | | |
| Asset Replacement Programme | 5,937 | 1,640 | 1,537 | 820 | 570 | 570 | 820 | 820 | 800 | 510 | |
| Ambulance Fleet Replacement | 1,469 | 525 | 934 | 135 | 140 | 135 | 125 | | | 126 | |
| | 7,406 | 2,165 | 2,471 | 955 | 710 | 705 | 945 | 820 | 800 | 636 | |
| NEW SCHEMES | | | | | | | | | | | |
| Extension to Neonatal Unit, Noble's Hospital | | | | | | | | | | | |
| Noble's Hospital IT System | | | | | | | | | | | |
| New Combined Heat and Power Plant Noble's | | | | | | | | | | | |
| | 8,040 | 100 | | 1,470 | 6,070 | 500 | | | | 690 | |
| TOTAL | 146,645 | 132,498 | 131,202 | 3,243 | 7,330 | 1,755 | 1,495 | 820 | 800 | 16,122 | 130.20 |

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

Estimate of Capital Payments 2013-14 to 2017-18

HOME AFFAIRS

| 1 | Total Estimated Cost 2 | Amount Approved by Tynwald 3 | Probable to 31.3.13 4 | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|---|---------------------------|---------------------------------|--------------------------|---|--------------|--------------|--------------|--------------|------------------------|---------------|--------------|
| | | | | 2013-14 5 | 2014-15 6 | 2015-16 7 | 2016-17 8 | 2017-18 9 | Further Payments 10 | Revenue 11 | Staff 12 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| COMMITTED SCHEMES | | | | | | | | | | | |
| Port Erin Fire Station Replacement - Design Fees (Pre-Contract) | 10 | 50 | 4 | 6 | | | | | | 1 | |
| Castletown Fire Station Replacement - Design Fees (Pre-Contract) | 50 | 50 | 39 | 11 | | | | | | 4 | |
| Prison Redevelopment Programme - Construction | 38,708 | 39,011 | 38,681 | 10 | 10 | 7 | | | | 5,120 | 30.00 |
| Communications Development Programme | 4,240 | 4,240 | 2,539 | 391 | 550 | 125 | 120 | 516 | | 505 | |
| | 43,008 | 43,351 | 41,263 | 418 | 560 | 132 | 120 | 516 | | 5,630 | 30.00 |
| CONTINUING SCHEMES | | | | | | | | | | | |
| Minor Capital Works | 2,209 | 1,258 | 1,328 | 169 | 210 | 201 | 100 | 200 | | 190 | |
| Vehicle Acquisition | 3,692 | 1,112 | 969 | 1,237 | 150 | 296 | 389 | 651 | | 440 | |
| | 5,900 | 2,370 | 2,297 | 1,406 | 360 | 497 | 489 | 851 | | 629 | |
| NEW SCHEMES | | | | | | | | | | | |
| Police HQ Custody Block | | | | | | | | | | | |
| Live Fire Training | | | | | | | | | | | |
| Castletown Fire Station Replacement | | | | | | | | | | | |
| Port Erin Fire Station Replacement | | | | | | | | | | | |
| Police Equipment Replacement Programme | | | | | | | | | | | |
| Fire and Rescue Equipment | | | | | | | | | | | |
| Probation and Bail Hostel | | | | | | | | | | | |
| TETRA Replacement Programme | | | | | | | | | | | |
| | 14,250 | 180 | 95 | 1,471 | 2,284 | 4,301 | 5,511 | 587 | | 1,223 | |
| TOTAL | 63,158 | 45,901 | 43,655 | 3,295 | 3,204 | 4,930 | 6,120 | 1,953 | | 7,483 | 30.00 |

Estimate of Capital Payments 2013-14 to 2017-18

INFRASTRUCTURE

| 1 | Total Estimated Cost 2 | Amount Approved by Tynwald 3 | Probable to 31.3.13 4 | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|--|---------------------------|---------------------------------|--------------------------|--|---------------|---------------|---------------|---------------|------------------------|---------------|-------------|
| | | | | 2013-14 5 | 2014-15 6 | 2015-16 7 | 2016-17 8 | 2017-18 9 | Further Payments 10 | Revenue 11 | Staff 12 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| COMMITTED SCHEMES | | | | | | | | | | | |
| PROPERTIES DIVISION | | | | | | | | | | | |
| Jurby Industrial Estate - Roads & Infrastructure | 2,010 | 2,050 | 2,010 | | | | | | | | 173 |
| Airport Redevelopment | | | | | | | | | | | |
| - Departing Passenger & Baggage Facilities | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 250 | 250 | 250 | | | | | | | | 21 |
| - Construction | 2,967 | 2,967 | 2,917 | | | | | | | | 290 |
| Ramsey Transport Interchange (Design Fees) | 672 | 1,050 | 372 | 300 | | | | | | | 58 |
| Off-Street Car Parking - The Tongue | 739 | 750 | 239 | 450 | 50 | | | | | | 63 |
| Tribunal/Court House Accommodation | 336 | 336 | 336 | | | | | | | | 29 |
| Jurby Hangar Refurbishment | | | | | | | | | | | |
| - Design Fees (Pre-Contract) & Construction | 442 | 442 | 442 | | | | | | | | 38 |
| Vehicle Test Centre | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 100 | 100 | 100 | | | | | | | | 9 |
| Site Feasibility Studies | 225 | 75 | 50 | 50 | 50 | 50 | 25 | | | | 19 |
| OPERATIONS DIVISION | | | | | | | | | | | |
| AWPP Knackery/Kill Area | 740 | 800 | 740 | | | | | | | | 64 |
| Poortown Quarry Development | 5,203 | 5,544 | 5,103 | 100 | | | | | | | 447 |
| Northern Civic Amenity Site | | | | | | | | | | | |
| - Construction | 1,089 | 1,150 | 1,089 | | | | | | | | 93 |
| AIRPORTS DIVISION | | | | | | | | | | | |
| Runway Project | 43,872 | 43,992 | 43,550 | 197 | 75 | 50 | | | | | 3,766 |
| Radar Replacement Construction | 3,392 | 3,462 | 3,364 | 28 | | | | | | | 291 |
| HARBOURS DIVISION | | | | | | | | | | | |
| Ramsey Tidal Marina | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 565 | 565 | 217 | | | | 348 | | | | 48 |
| Battery Pier Firewater Construction | 1,959 | 2,013 | 1,959 | | | | | | | | 168 |
| Douglas Strategic Harbour Development | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 410 | 410 | 110 | | 300 | | | | | | 35 |
| Queens Pier Stabilisation & Protection | 1,551 | 1,853 | 1,551 | | | | | | | | 133 |
| HIGHWAYS DIVISION | | | | | | | | | | | |
| North Quay Phase 2/3 Construction | 1,127 | 1,127 | 1,127 | | | | | | | | 97 |
| Douglas Promenade | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 150 | 300 | 150 | | | | | | | | 13 |
| - Design & Modelling | 180 | 180 | 20 | 160 | | | | | | | 15 |
| Peel Road | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 400 | 400 | 150 | 250 | | | | | | | 34 |
| | 68,379 | 69,817 | 65,846 | 1,585 | 475 | 100 | 373 | | | 5,904 | |
| CONTINUING SCHEMES | | | | | | | | | | | |
| Government Estate Planned Maintenance | 4,000 | 1,500 | 1,500 | 500 | 500 | 500 | 500 | 500 | | | 343 |
| Disability Discrimination Act - Public Buildings | 750 | 750 | 750 | | | | | | | | 64 |
| Minor Capital Works EDUCATION AND CHILDREN | 17,199 | 6,999 | 7,199 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | | | 1,476 |
| Minor Capital Works HEALTH | 2,965 | 500 | 500 | 265 | 300 | 300 | 300 | 300 | 1,000 | | 254 |
| Vehicle Replacement Programme HEALTH | 1,063 | | | 213 | 213 | 213 | 213 | 213 | | | 91 |
| MANAGEMENT SERVICES DIVISION | | | | | | | | | | | |
| Plant Replacement Programme | 9,948 | 2,861 | 2,622 | 960 | 1,025 | 1,691 | 1,825 | 1,825 | | | 854 |
| Strategic Highway Refurbishment Programme | | | | | | | | | | | |
| - Construction | 12,750 | 5,000 | 5,000 | 1,700 | 1,850 | 1,300 | 1,175 | 1,175 | 550 | | 1,094 |
| Highway Strategic Maintenance Footway Reconstruction | 1,000 | 1,000 | 1,000 | | | | | | | | 86 |
| Highway Strategic Reconstruction Unclassified Roads | 1,500 | 1,500 | 1,500 | | | | | | | | 129 |
| | 51,175 | 20,110 | 20,071 | 5,637 | 5,888 | 6,004 | 6,013 | 6,013 | 1,550 | 4,392 | |
| NEW SCHEMES | | | | | | | | | | | |
| PROPERTIES DIVISION | | | | | | | | | | | |
| Ramsey Transport Interchange Construction | | | | | | | | | | | |
| Vehicle Test Centre Construction | | | | | | | | | | | |
| PROPERTIES DIVISION SUBTOTAL | | | | | | | | | | | |
| | 3,713 | 350 | 250 | 378 | 647 | 2,338 | 100 | | | | 319 |
| OPERATIONS DIVISION | | | | | | | | | | | |
| Quarry Plant Replacement | | | | | | | | | | | |
| Regional Depot Strategy | | | | | | | | | | | |
| - Southern Depot | | | | | | | | | | | |
| - Northern Depot and Salt Barn | | | | | | | | | | | |
| - Central Depot | | | | | | | | | | | |
| Government Vehicle and Plant Maintenance Depot | | | | | | | | | | | |
| DOI Snow Plan | | | | | | | | | | | |
| Southern Civic Amenity Site | | | | | | | | | | | |
| Hazardous Landfill Replacement | | | | | | | | | | | |
| Hazardous Waste Transfer and Treatment Facility | | | | | | | | | | | |
| Meat Plant Refurbishment | | | | | | | | | | | |
| OPERATIONS DIVISION SUBTOTAL | | | | | | | | | | | |
| | 16,820 | 2,259 | 1,364 | 2,816 | 6,941 | 3,644 | 1,028 | 1,028 | | | 1,444 |
| HARBOURS DIVISION | | | | | | | | | | | |
| Ramsey Swing Bridge Refurbishment | | | | | | | | | | | |
| Port St Mary Alfred Pier | | | | | | | | | | | |
| HARBOURS DIVISION SUBTOTAL | | | | | | | | | | | |
| | 1,150 | 100 | 50 | 650 | 450 | | | | | | 99 |
| HIGHWAYS DIVISION | | | | | | | | | | | |
| Douglas Promenade - Construction | | | | | | | | | | | |
| Ballasalla Relief Road | | | | | | | | | | | |
| Peel Road Construction | | | | | | | | | | | |
| HIGHWAYS DIVISION SUBTOTAL | | | | | | | | | | | |
| | 21,950 | | | 3,100 | 2,950 | 2,500 | 5,925 | 3,675 | 3,800 | 1,884 | |
| | 43,634 | 2,709 | 1,664 | 6,944 | 10,988 | 8,482 | 7,053 | 4,703 | 3,800 | 3,745 | |
| TOTAL | 163,187 | 92,636 | 87,581 | 14,166 | 17,351 | 14,586 | 13,438 | 10,715 | 5,350 | 14,042 | |

Estimate of Capital Payments 2013-14 to 2017-18

SOCIAL CARE

| 1 | Total Estimated Cost 2 | Amount Approved by Tynwald 3 | Probable to 31.3.13 4 | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|---|---------------------------|---------------------------------|--------------------------|--|---------------|---------------|---------------|---------------|------------------------|---------------|-------------|
| | | | | 2013-14 5 | 2014-15 6 | 2015-16 7 | 2016-17 8 | 2017-18 9 | Further Payments 10 | Revenue 11 | Staff 12 |
| COMMITTED SCHEMES | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| EMI Unit (Northern) Construction | 3,095 | 3,436 | 3,095 | | | | | | | 311 | 9.32 |
| Disability Discrimination Act | 100 | 100 | 50 | 50 | | | | | | 9 | |
| HOUSING | | | | | | | | | | | |
| Jurby Bretney Houses/Environmental Work (No.6) | 785 | 785 | 746 | 39 | | | | | | 67 | |
| | 3,980 | 4,321 | 3,891 | 89 | | | | | | 387 | 9.32 |
| CONTINUING SCHEMES | | | | | | | | | | | |
| House Purchase Assistance Scheme | 18,972 | | 5,772 | | | 2,500 | 2,700 | 3,000 | 5,000 | 1,628 | |
| Minor Capital Works | 2,285 | 500 | 465 | 270 | 200 | 200 | 200 | 200 | 750 | 196 | |
| Asset Replacement Programme | 351 | 240 | 111 | 80 | 80 | 80 | | | | 30 | |
| | 21,608 | 740 | 6,348 | 350 | 280 | 2,780 | 2,900 | 3,200 | 5,750 | 1,855 | |
| NEW SCHEMES | | | | | | | | | | | |
| CHILDREN AND FAMILY SERVICES | | | | | | | | | | | |
| ADULT SERVICES | | | | | | | | | | | |
| Demolition of Glenside | | | | | | | | | | | |
| Learning Disabilities Additional Residential Unit | | | | | | | | | | | |
| Reconfiguration of Learning Disabilities (Radcliffe Villas) | | | | | | | | | | | |
| Thie Quinney (Leonard Cheshire) | | | | | | | | | | | |
| Learning Disabilities Supported Housing | | | | | | | | | | | |
| Accommodation for Day Care Services Eastcliffe | | | | | | | | | | | |
| Development of Extra Care Facility | | | | | | | | | | | |
| HOUSING | | | | | | | | | | | |
| Vehicle Replacement Programme | | | | | | | | | | | |
| Ballacubbon Phase 2 | | | | | | | | | | | |
| Bowling Green Site | | | | | | | | | | | |
| | 25,657 | 495 | 435 | 726 | 1,771 | 4,811 | 6,816 | 9,430 | 1,668 | 2,202 | |
| TOTAL SOCIAL CARE | 51,244 | 5,556 | 10,673 | 1,165 | 2,051 | 7,591 | 9,716 | 12,630 | 7,418 | 4,443 | 9.32 |
| SCHEMES FUNDED FROM HOUSING RESERVE | | | | | | | | | | | |
| COMMITTED SCHEMES | | | | | | | | | | | |
| Clagh Vane Environmental Work - Project 1 & 2 | 2,795 | 2,795 | 2,795 | | | | | | | 240 | |
| Clagh Vane Redevelopment - Project 3 and 5A | 2,968 | 2,968 | 2,968 | | | | | | | 255 | |
| Clagh Vane Redevelopment - Project 4 New Build | 3,011 | 3,142 | 2,850 | 161 | | | | | | 249 | |
| Janet's Corner, Project 4/5 | | | | | | | | | | | |
| - Construction | 10,551 | 10,553 | 9,540 | 847 | 164 | | | | | 906 | |
| Home Improvement & Energy Conservation | 250 | 250 | 128 | 122 | | | | | | 21 | |
| Jurby Army Camp EPH Bungalows | 755 | 755 | 755 | | | | | | | 65 | |
| Crossag | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 300 | 300 | 50 | 250 | | | | | | 26 | |
| - Construction Phase 1 (Infrastructure) | 500 | | 100 | 100 | 300 | 100 | | | | 43 | |
| - Construction Phase 2 (Housing) | 3,360 | | | | | 1,000 | 2,000 | 360 | | 288 | |
| | 24,490 | 20,763 | 19,086 | 1,480 | 464 | 1,100 | 2,000 | 360 | | 2,093 | |
| CONTINUING SCHEMES | | | | | | | | | | | |
| DSC Planned Maintenance | 23,070 | 13,370 | 13,470 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,980 | |
| House Purchase Assistance Scheme | 35,199 | 33,830 | 29,199 | 3,000 | 3,000 | | | | | 3,021 | |
| | 58,269 | 47,200 | 42,669 | 4,600 | 4,600 | 1,600 | 1,600 | 1,600 | 1,600 | 5,001 | |
| NEW SCHEMES | | | | | | | | | | | |
| Ballacubbon Phase 2 | | | | | | | | | | | |
| Janet's Corner 5a | | | | | | | | | | | |
| Clagh Vane 6 Redevelopment | | | | | | | | | | | |
| Clagh Vane 7 Redevelopment | | | | | | | | | | | |
| | 7,620 | 110 | | 570 | 3,490 | 2,450 | 1,110 | | | 654 | |
| | 90,379 | 68,073 | 61,755 | 6,650 | 8,554 | 5,150 | 4,710 | 1,960 | 1,600 | 7,748 | |
| TOTAL | 141,623 | 73,629 | 72,428 | 7,815 | 10,605 | 12,741 | 14,426 | 14,590 | 9,018 | 12,192 | 9.32 |

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

Estimate of Capital Payments 2013-14 to 2017-18

TREASURY

| 1 | Total Estimated Cost 2 | Amount Approved by Tynwald 3 | Probable to 31.3.13 4 | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|-----------------------------------|---------------------------|---------------------------------|--------------------------|--|--------------|--------------|--------------|--------------|------------------------|---------------|-------------|
| | | | | 2013-14 5 | 2014-15 6 | 2015-16 7 | 2016-17 8 | 2017-18 9 | Further Payments 10 | Revenue 11 | Staff 12 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| CONTINUING SCHEMES | | | | | | | | | | | |
| Capital Projects Risk Contingency | 1,000 | 1,000 | | 1,000 | | | | | | | 86 |
| TOTAL | 1,000 | 1,000 | | 1,000 | | | | | | | 86 |

EXECUTIVE GOVERNMENT

| 1 | Total Estimated Cost 2 | Amount Approved by Tynwald 3 | Probable to 31.3.13 4 | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|-------------------------|---------------------------|---------------------------------|--------------------------|--|--------------|--------------|--------------|--------------|------------------------|---------------|-------------|
| | | | | 2013-14 5 | 2014-15 6 | 2015-16 7 | 2016-17 8 | 2017-18 9 | Further Payments 10 | Revenue 11 | Staff 12 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| NEW SCHEMES | | | | | | | | | | | |
| GENERAL REGISTRY | | | | | | | | | | | |
| New IT System | | | | | | | | | | | |
| TOTAL | 3,050 | | | | | 50 | 2,000 | 1,000 | | 262 | |

MANX MUSEUM & NATIONAL TRUST

| 1 | Total Estimated Cost 2 | Amount Approved by Tynwald 3 | Probable to 31.3.13 4 | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|--|---------------------------|---------------------------------|--------------------------|--|--------------|--------------|--------------|--------------|------------------------|---------------|-------------|
| | | | | 2013-14 5 | 2014-15 6 | 2015-16 7 | 2016-17 8 | 2017-18 9 | Further Payments 10 | Revenue 11 | Staff 12 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| COMMITTED SCHEMES | | | | | | | | | | | |
| Rushen Abbey Interpretation | 1,329 | 1,329 | 1,193 | 136 | | | | | | 219 | 2.80 |
| Repair & Conversion of Former Govt Analyst's Lab - Construction | 1,140 | 1,172 | 1,140 | | | | | | | 157 | |
| Digitisation & Public Electronic Access - Implementation | 450 | 450 | 340 | 75 | 35 | | | | | 76 | |
| | 2,919 | 2,951 | 2,673 | 211 | 35 | | | | | 452 | 2.80 |
| CONTINUING SCHEMES | | | | | | | | | | | |
| Heritage Property Conservation | 2,171 | 706 | 706 | 100 | 100 | 175 | 100 | 100 | 890 | 186 | |
| Minor Capital Works | 2,619 | 999 | 999 | 120 | 120 | 150 | 150 | 80 | 1,000 | 268 | |
| Minor Capital Works Gallery Redisplay | 2,450 | 300 | 175 | 280 | 245 | 250 | 250 | 250 | 1,000 | 261 | |
| | 7,240 | 2,005 | 1,880 | 500 | 465 | 575 | 500 | 430 | 2,890 | 716 | |
| NEW SCHEMES | | | | | | | | | | | |
| Collection Store | | | | | | | | | | | |
| Laxey Wheel | | | | | | | | | | | |
| | 1,130 | | | | 30 | 100 | 500 | 500 | | 148 | 1.50 |
| TOTAL | 11,289 | 4,956 | 4,553 | 711 | 530 | 675 | 1,000 | 930 | 2,890 | 1,316 | 4.30 |

Estimate of Capital Payments 2013-14 to 2017-18

STATUTORY BOARDS (NON-REVENUE FUNDED) FUNDED FROM CAPITAL ACCOUNT

| 1 | Total Estimated Cost 2 | Amount Approved by Tynwald 3 | Probable to 31.3.13 4 | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | Further Payments 10 | IMPLICATIONS | |
|--|---------------------------|---------------------------------|--------------------------|---|--------------|--------------|--------------|---------------|------------------------|---------------|-------------|
| | | | | 2013-14 5 | 2014-15 6 | 2015-16 7 | 2016-17 8 | 2017-18 9 | | Revenue 11 | Staff 12 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| MANX ELECTRICITY AUTHORITY | | | | | | | | | | | |
| COMMITTED SCHEMES | | | | | | | | | | | |
| Generation | 6,036 | 6,204 | 6,036 | | | | | | | | |
| Network Services | 4,901 | 5,189 | 4,901 | | | | | | | | |
| Corporate Services | 84 | 112 | 84 | | | | | | | | |
| Natural Gas Network | 20,300 | 23,500 | 20,300 | | | | | | | | |
| Gas Spur | 9,853 | 6,391 | 6,391 | 3,462 | | | | | | | |
| | 41,174 | 41,396 | 37,712 | 3,462 | | | | | | | |
| CONTINUING SCHEMES | | | | | | | | | | | |
| Network Services | | | | | | | | | | | |
| Meters and Meter Equipment | 1,600 | | | | 400 | 400 | 400 | 400 | | | |
| MCCL | 120 | | | | 30 | 30 | 30 | 30 | | | |
| | 1,720 | | | | 430 | 430 | 430 | 430 | | | |
| NEW SCHEMES | | | | | | | | | | | |
| MEA Loan Refinancing | | | | | | | | | | | |
| Generation | | | | | | | | | | | |
| CCGT | | | | | | | | | | | |
| Balance of Plant | | | | | | | | | | | |
| Network Services | | | | | | | | | | | |
| 11kV and 33kV Network | | | | | | | | | | | |
| Low Voltage Network | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| | 93,082 | 41,396 | 37,712 | 38,462 | 4,796 | 6,831 | 1,550 | 3,731 | | | |
| WATER & SEWERAGE AUTHORITY | | | | | | | | | | | |
| SEWERAGE SCHEMES | | | | | | | | | | | |
| COMMITTED SCHEMES | | | | | | | | | | | |
| DRAINAGE DIVISION | | | | | | | | | | | |
| All Island Refurbishment of Infrastructure 2007-2012 | 16,700 | 8,700 | 9,253 | 1,600 | 1,600 | 1,600 | 1,047 | 1,600 | | 1,712 | |
| Pumping Stations Refurbishment | | | | | | | | | | | |
| - Refurbishment Phase 1 | 545 | 545 | 545 | | | | | | | 47 | |
| - Refurbishment Phase 2 | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 50 | 50 | 50 | | | | | | | 4 | |
| - Construction | 545 | 525 | 545 | | | | | | | 47 | |
| - Refurbishment Phase 3 | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | 50 | 50 | 50 | | | | | | | 4 | |
| - Construction | 490 | 490 | 490 | | | | | | | 42 | |
| DRAINAGE DIVISION SUBTOTAL | 18,380 | 10,360 | 10,933 | 1,600 | 1,600 | 1,600 | 1,047 | 1,600 | | 1,856 | |
| IRIS MASTERPLAN | | | | | | | | | | | |
| IRIS - Regional Programme | | | | | | | | | | | |
| - Design Fees (Pre-Contract) 2008-09 | 1,964 | 1,964 | 1,964 | | | | | | | 169 | |
| - Design Fees (Pre-Contract) 2009-16 | 2,479 | 2,478 | 1,954 | 525 | | | | | | 213 | |
| Transmission Mains | | | | | | | | | | | |
| - Design Fees (Pre-Contract) | | | | | | | | | | | |
| - Mount Murray to Newtown | 95 | 95 | 95 | | | | | | | 8 | |
| - Construction | | | | | | | | | | | |
| - Castletown to Santon (Railway) | 13,291 | 13,291 | 13,041 | 250 | | | | | | 1,141 | |
| - Port Erin to Castletown (Railway) | 12,970 | 12,915 | 12,970 | | | | | | | 1,113 | |
| - Mount Murray to Newtown | 1,023 | 1,023 | 923 | 100 | | | | | | 88 | |
| Sewage Treatment Plant Santon Phase 1 | | | | | | | | | | | |
| - Construction | 26,295 | 26,295 | 26,295 | | | | | | | 4,620 | 7.00 |
| Repay Local Authority Drainage Loans | 4,542 | 4,400 | 1,568 | 137 | 145 | 153 | 161 | 170 | 2,208 | 390 | |
| South Quay Siphonic Sewage Pipeline | | | | | | | | | | | |
| - Construction | 74 | 75 | 74 | | | | | | | 8 | |
| IRIS Pumping Stations Refurbishment | 1,500 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | | 129 | |
| Regional Sewerage Strategy 1 | 39,984 | 39,984 | 3,746 | 6,815 | 7,568 | 6,439 | 5,287 | 8,129 | 2,000 | 3,432 | |
| | 104,217 | 102,770 | 62,880 | 8,077 | 7,963 | 6,842 | 5,698 | 8,549 | 4,208 | 11,309 | 7.00 |
| NEW SCHEMES | | | | | | | | | | | |
| Sewer Flood Alleviation in Douglas, Onchan and Andreas | | | | | | | | | | | |
| | 850 | | | 850 | | | | | | 73 | |
| TOTAL SEWERAGE SCHEMES | 123,447 | 113,130 | 73,814 | 10,527 | 9,563 | 8,442 | 6,744 | 10,149 | 4,208 | 13,238 | 7.00 |

Estimate of Capital Payments 2013-14 to 2017-18

STATUTORY BOARDS (NON-REVENUE FUNDED)

| 1 | Total Estimated Cost 2 | 3 | Probable to 31.3.13 4 | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|--|---------------------------------|-------|--------------------------------|---|--------------|--------------|--------------|--------------|---------------------------|---------------|-------------|
| | | | | 2013-14 5 | 2014-15 6 | 2015-16 7 | 2016-17 8 | 2017-18 9 | Further Payments 10 | Revenue 11 | Staff 12 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| ISLE OF MAN POST OFFICE | | | | | | | | | | | |
| Mails Automation Upgrade | 1,359 | | 1,359 | | | | | | | | |
| Navision Upgrade | 183 | | 183 | | | | | | | | |
| Counters Network Development | 133 | | 115 | 18 | | | | | | | |
| HQ Customer Services Extension | 485 | | 472 | 13 | | | | | | | |
| Vehicle Replacement Programme (Ongoing) | 1,818 | | 270 | 270 | 270 | 252 | 252 | 252 | 252 | | |
| Other Machinery/Equipment (Ongoing) | 1,000 | | 125 | 125 | 150 | 150 | 150 | 150 | 150 | | |
| New Business Development | 3,000 | | | 2,000 | 1,000 | | | | | | |
| Regent Street Refurbishment | 150 | | | 150 | | | | | | | |
| | 8,127 | | 2,523 | 2,576 | 1,420 | 402 | 402 | 402 | 402 | | |
| WATER AUTHORITY | | | | | | | | | | | |
| Pumping Station Rehabilitation Programme | 1,696 | | 1,696 | | | | | | | | |
| Douglas Water Treatment Works | 25,860 | | 25,860 | | | | | | | | |
| Sulby Water Treatment Works | 15,560 | | 15,560 | | | | | | | | |
| Raw Water Mains | 9,800 | | 9,800 | | | | | | | | |
| Treated Water Transfer Schemes | 50,734 | | 28,394 | 3,000 | 2,500 | 2,500 | 2,500 | 2,500 | 9,340 | | |
| Information Systems/Telemetry | 1,251 | | 940 | 100 | 100 | 100 | 10 | | | | |
| Operational Facilities & Depots | 3,135 | | 2,814 | 100 | 100 | 100 | 21 | | | | |
| | 108,035 | | 85,064 | 3,200 | 2,700 | 2,700 | 2,532 | 2,500 | 9,340 | | |
| TOTAL STATUTORY BOARDS | 116,162 | | 87,587 | 5,776 | 4,120 | 3,102 | 2,934 | 2,902 | 9,742 | | |

Estimate of Capital Payments 2013-14 to 2017-18

LOCAL AUTHORITIES' HOUSING

| 1 | Total Estimated Cost 2 | 3 | Probable to 31.3.13 4 | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | | | | IMPLICATIONS | |
|--|---------------------------|-------|-----------------------------|---|---------------|---------------|---------------|---------------|------------------------|---------------|-------------|
| | | | | 2013-14 5 | 2014-15 6 | 2015-16 7 | 2016-17 8 | 2017-18 9 | Further Payments 10 | Revenue 11 | Staff 12 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| BRADDAN | | | | | | | | | | | |
| Planned Maintenance Programme | 1,166 | | 171 | 150 | 415 | | 430 | | | 114 | |
| TOTAL | 1,166 | | 171 | 150 | 415 | | 430 | | | 114 | |
| CASTLETOWN | | | | | | | | | | | |
| Planned Maintenance Programme | 1,870 | | | 390 | 980 | 200 | 200 | 100 | | 183 | |
| TOTAL | 1,870 | | | 390 | 980 | 200 | 200 | 100 | | 183 | |
| DOUGLAS | | | | | | | | | | | |
| Planned Maintenance Programme | 44,185 | | 3,614 | 4,537 | 5,715 | 5,850 | 7,500 | 9,500 | 7,470 | 4,319 | |
| Upper Pulrose Development | | | | | | | | | | | |
| Phase 8 Upper Pulrose | 6,070 | | 5,901 | 169 | | | | | | 593 | |
| Phase 9 Upper Pulrose | 5,946 | | 3,241 | 2,378 | 327 | | | | | 581 | |
| Phase 10 Upper Pulrose | 5,586 | | 109 | 2,249 | 3,114 | 114 | | | | 546 | |
| New Units Lower Pulrose Phase 5 | 4,135 | | 4,065 | 70 | | | | | | 291 | |
| Urban Regeneration Phase 3 + Environmental Works | 790 | | 790 | | | | | | | 56 | |
| Lord St Phase 2 - New Units | 2,100 | | 2,100 | | | | | | | 148 | |
| TOTAL | 68,812 | | 19,820 | 9,403 | 9,156 | 5,964 | 7,500 | 9,500 | 7,470 | 6,533 | |
| ONCHAN | | | | | | | | | | | |
| Planned Maintenance Programme | 7,686 | | 3,804 | 1,337 | 34 | 1,490 | 920 | 100 | | 751 | |
| TOTAL | 7,686 | | 3,804 | 1,337 | 34 | 1,490 | 920 | 100 | | 751 | |
| PEEL | | | | | | | | | | | |
| Ballawattleworth | 2,000 | | | 1,800 | 200 | | | | | 196 | |
| Planned Maintenance Programme | 6,427 | | 3,038 | 2,743 | 146 | 140 | 360 | | | 628 | |
| TOTAL | 8,427 | | 3,038 | 4,543 | 346 | 140 | 360 | | | 824 | |
| PORT ERIN | | | | | | | | | | | |
| Planned Maintenance Programme | 2,367 | | 1,492 | 170 | 205 | | 200 | 300 | | 231 | |
| St Mary's Road Nos 1 - 3 | 473 | | 473 | | | | | | | 33 | |
| TOTAL | 2,840 | | 1,965 | 170 | 205 | | 200 | 300 | | 265 | |
| PORT ST MARY | | | | | | | | | | | |
| Planned Maintenance Programme | 3,847 | | 3,479 | 368 | | | | | | 376 | |
| TOTAL | 3,847 | | 3,479 | 368 | | | | | | 376 | |
| RAMSEY | | | | | | | | | | | |
| Planned Maintenance Programme | 5,565 | | 2,614 | 181 | 900 | 1,370 | 300 | 200 | | 544 | |
| Phase 1 Redevelopment | 7,429 | | 7,429 | | | | | | | 523 | |
| Phase 5 Redevelopment | 4,489 | | 4,489 | | | | | | | 316 | |
| Albert Road Demolition | 150 | | 150 | | | | | | | 15 | |
| Close Woirrey Apartments | 1,400 | | 10 | 80 | 100 | 100 | 600 | 460 | 50 | 137 | |
| Bus Station Apartments | 2,500 | | 10 | 100 | 100 | 440 | 1,800 | 50 | | 244 | |
| TOTAL | 21,533 | | 14,702 | 361 | 1,100 | 1,910 | 2,700 | 710 | 50 | 1,778 | |
| CASTLETOWN & MALEW EPHC | | | | | | | | | | | |
| Planned Maintenance Programme | 546 | | 446 | | 100 | | | | | 53 | |
| TOTAL | 546 | | 446 | | 100 | | | | | 53 | |
| MARASHEN CRESCENT EPHC | | | | | | | | | | | |
| Planned Maintenance Programme | 488 | | 158 | 330 | | | | | | 48 | |
| Marashen Cres. Units 29 - 35 Redevelopment | 2,200 | | 1,000 | 1,150 | 50 | | | | | 155 | |
| Reayrt-Y-Chrink Phase 3 | 4,727 | | 4,647 | 80 | | | | | | 332 | |
| TOTAL | 7,415 | | 5,805 | 1,560 | 50 | | | | | 535 | |
| PEEL & WESTERN EPHC | | | | | | | | | | | |
| Planned Maintenance Programme | 1,000 | | 50 | 100 | 850 | | | | | 98 | |
| TOTAL | 1,000 | | 50 | 100 | 850 | | | | | 98 | |
| RAMSEY & NORTHERN EPHC | | | | | | | | | | | |
| Mayfield Sheltered Housing | 5,400 | | 30 | 100 | 900 | 3,300 | 1,000 | 70 | | 380 | |
| Planned Maintenance Programme | 3,000 | | 20 | 80 | 200 | 1,000 | 1,000 | 650 | 50 | 293 | |
| TOTAL | 8,400 | | 50 | 180 | 1,100 | 4,300 | 2,000 | 720 | 50 | 673 | |
| ADAPTATIONS | | | | | | | | | | | |
| Planned Maintenance Programme | 700 | | | 100 | 100 | 100 | 100 | 100 | 200 | 68 | |
| TOTAL | 700 | | | 100 | 100 | 100 | 100 | 100 | 200 | 68 | |
| LA SCHEMES | | | | | | | | | | | |
| New Units (To Be Allocated) | 13,000 | | | | 3,500 | 3,500 | 2,500 | 2,500 | 1,000 | 1,271 | |
| TOTAL | 13,000 | | | | 3,500 | 3,500 | 2,500 | 2,500 | 1,000 | 1,271 | |
| LOCAL AUTHORITIES' HOUSING TOTAL | 147,241 | | 53,329 | 18,662 | 17,936 | 17,604 | 16,910 | 14,030 | 8,770 | 13,522 | |

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 2015-16
(NOT IN PRIORITY ORDER)**

| | Total Estimated Cost | ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2013) | | | IMPLICATIONS | |
|--|----------------------------|---|---------------|---------------------|--------------|-------------|
| | | 2016-17 | 2017-18 | Further Payments | Revenue | Staff |
| | £'000 | £'000 | £'000 | £'000 | £'000 | Number |
| COMMUNITY, CULTURE & LEISURE Steam Railway Track Snaefell Mountain Railway Track Phase 3 Villa Marina Sound System | 4,045 | 1,225 | 2,275 | 545 | 347 | |
| ECONOMIC DEVELOPMENT TT Scoreboard | 1,800 | | 1,800 | | 155 | |
| EDUCATION & CHILDREN Classroom Scheme Phase 2 Kewaigue School Extension Onchan School Phase 3 Ramsey Grammar English Facility QEII Learning Resource Centre Disability Access Works to Department Sites Phase 3 School Security Fire Certification Work to Schools Phase 3 Covered Play and Teaching Areas Phase 4 | 13,480 | 289 | 2,437 | 10,754 | 1,248 | 2.64 |
| ENVIRONMENT, FOOD & AGRICULTURE National Glens Refurbishment Scheme | 1,200 | | | 1,200 | 103 | |
| INFRASTRUCTURE Regional Depot Strategy - Northern Depot and Salt Barn Southern Civic Amenity Site Douglas Outer Harbour Development Foxdale | 22,190 | 8,180 | 6,910 | 7,100 | 1,905 | |
| SOCIAL CARE Family Assessment Unit New Housing Stock Crossag Clagh Vane 8 Redevelopment Jurby Army Camp Plots & Infrastructure | 15,117 | | 2,068 | 13,049 | 1,298 | |
| MANX MUSEUM & NATIONAL TRUST Collection Store | 2,020 | 570 | 500 | 950 | 207 | |
| WATER & SEWERAGE AUTHORITY Regional Sewerage Strategy 2 | 33,560 | | | 33,560 | 2,881 | |
| SUMMARY | | | | | | |
| COMMUNITY, CULTURE & LEISURE | 4,045 | 1,225 | 2,275 | 545 | 347 | |
| ECONOMIC DEVELOPMENT | 1,800 | | 1,800 | | 155 | |
| EDUCATION & CHILDREN | 13,480 | 289 | 2,437 | 10,754 | 1,248 | 2.64 |
| ENVIRONMENT, FOOD & AGRICULTURE | 1,200 | | | 1,200 | 103 | |
| INFRASTRUCTURE | 22,190 | 8,180 | 6,910 | 7,100 | 1,905 | |
| SOCIAL CARE | 15,117 | | 2,068 | 13,049 | 1,298 | |
| MANX MUSEUM & NATIONAL TRUST | 2,020 | 570 | 500 | 950 | 207 | |
| WATER & SEWERAGE AUTHORITY | 33,560 | | | 33,560 | 2,881 | |
| | 93,412 | 10,264 | 15,990 | 67,158 | 8,143 | 2.64 |