

BUDGET REPORT AND ESTIMATES 2014-15

Treasury – Yn Tashtey

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FINANCIAL FORECAST 2014-15 TO 2016-17

REVENUE ACCOUNT

2013-14 Probable £m		2014-15 Estimate £m	2015-16 Forecast £m	2016-17 Forecast £m
519	Income	533	551	569
545	Expenditure	544	551	569
31	Transfer from Reserves	11	0	0
5	Surplus	0	0	0
35	Operating Balance brought forward	32	32	32
	Available for Transfer to :-			
2	Insurance Fund			
2	Legal Costs Reserve			
2	Agricultural & Forestry Fund			
2	Health Inspection Fund			
32	Operating Balance carried forward	32	32	32

CAPITAL ACCOUNT

2013-14 Probable £m		2014-15 Estimate £m	2015-16 Forecast £m	2016-17 Forecast £m
40	Receipts	36	47	50
86	Payments	72	64	61
(47)	Excess of Receipts over Payments	(36)	(17)	(11)
52	Balance brought forward	46	17	5
6	Transfer from Housing Reserve Fund	7	5	6
35	Transfer from Reserve Fund			
46	Balance carried forward	17	5	1

Note: Capital payments include Manx Electricity Authority borrowing requirements.

Figures subject to rounding.

BUDGET REPORT 2014-15

1. INTRODUCTION

At the beginning of this report, I can confirm that we are on schedule to rebalance our revenue budget by 2015-16. We will deliver a deficit next year of £11 million as planned a year ago, and our actual results for 2012-13, and 2013-14 were, or are likely to be somewhat better than the budget estimates.

This simple statement does not reveal the amount and complexity of the change which Government is undergoing. The restructuring of Government, coupled with the expansion of cross-departmental shared services management into areas such as catering, cleaning, vehicle fleet management and information technology is changing the way we run ourselves. I am pleased to say that my colleagues rose to the challenge of meeting strict budgetary targets, and as a result we have protected front line services.

I stated last year that I wanted to save £10 million a year from back office functions over three years. We had already achieved £3m of this through the 2013-14 Budget. In 2014-15 a further £4 million will be saved, and £3m more in 2015-16. Year-on-year savings must continue to be made in 2016-17: and this will be achieved through the programme of change which we have now embarked upon, and through making cost improvement a part of the culture of the public sector.

We need to be cost-efficient, not only to balance the budget, but also to allow for some increased investment in essential services. For the health service I am proposing this year to establish a new fund to prepare for the financial implications of the current quality review, and have set aside more funds in future years so that improvements can be made.

The value of our Reserves and Funds is declining, and although this has been planned, the need to press ahead with changing the way Government operates will not stop next year or the year after that; change will be a feature of how we run public services. Some changes will become more difficult as time goes on. For example, a detailed review of our benefits system is being carried out, and may indicate that changes in this area are necessary.

As ever, the evolution of international standards in a number of areas continues to affect us. We will adapt to international changes, will play an active role internationally in helping to resolve areas of disagreement and will continue to thrive as an exemplary small international business centre.

Finally, I note that we will seek during the 2014-15 financial year finally to agree the method which will determine the Island's income under the Customs and Excise Revenue Sharing Arrangement. This will be a major piece of work, and I would like to thank all of the people and businesses who have helped so far by providing information which I am convinced will ultimately allow the Isle of Man to have a fair and stable share of these revenues.

W.E. Teare ACIB, MHK
Minister for the Treasury
18th February 2014

2. MAIN FEATURES OF THE BUDGET

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

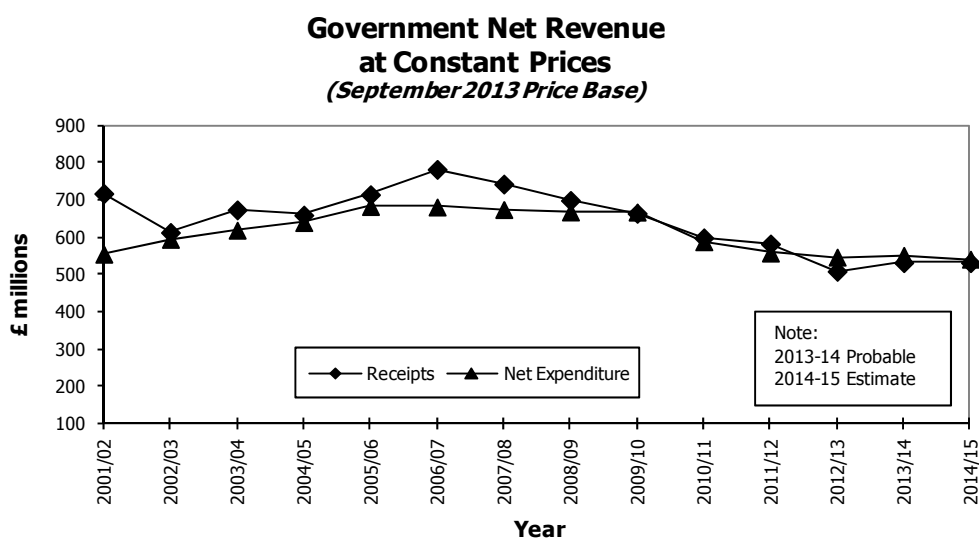
- A reduction in gross Government expenditure of £4.0 million (0.4%)
- We have reduced spending by £4.3 million (0.8%) in cash terms (3.7% in real terms, after inflation).
- Comparative staff costs are £3.6 million below last year's budget.
- Staff numbers are reduced by 153 posts next year.

In addition to these savings we have accommodated -

- Gross spending on benefits of £268 million, £6 million (2%) higher than last year, including £165 million on the State Pension and Pension Supplement.
- Net spending on health and social care up by £3.9 million (2.0%) with a further £2.1 million set aside for quality review recommendations.
- A Government Capital Programme of £72 million. £50 million of construction schemes including £17.0 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 increased to £9,500 for single persons and £19,000 for jointly assessed couples.
- Additional Personal Allowance for over 65's is reduced to £1,000.
- The threshold at which the higher rate for individuals becomes payable remains at £10,500.
- Personal Allowance Credit remains at £500 per person.



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.
2013-14 draw-down of reserves on target at £31 million. 2014-15 on target at £11 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 2013-14 is 89%, some 10% higher than the 79% projected last year.
- To remove the requirement for Government subvention to the MEA.
No MEA subvention for 2013-14. MEA continue to make repayments of previous borrowings. The merger of MEA and WASA will improve efficiency and reduce overheads.
- To facilitate sustainable economic development and diversification.
Continued provision for Department of Economic Development and Regeneration Fund.
- 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.
The transfer of Social Security Division into Treasury is a first step in integrating the tax and benefit systems.
- To manage the growing public sector pension liability by use of reserves, employee contributions and by implementing a revised pension scheme.
Aspects of the Government Unified Scheme are being reviewed.

Medium Term Rebalancing Strategy

Limiting the salary budget, improving Government efficiency, reviewing service delivery and reducing the amount transferred and spent on capital infrastructure, together with previously implemented modest rises in taxes and increases in charges is still predicted to rebalance the public finances by 2015-16.

Treasury will announce a new Fiscal Strategy at the 2015 Budget to deliver long-term sustainability: including the replenishing of reserves in the years from 2016-17 onwards.

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:

- holding the interest rate on the Consolidated Loans Fund at 0%, minimising the annual allocation from revenue into the Capital Fund for 2014-15;
- 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 within existing budgets for staffing costs through reducing headcount.
- provide for benefit increases such as a 2.7% increase in the State Pension.
- provide for increased spending in key areas such as Health and Social Care.

5. 2013-14 PROBABLE

5.1. CAPITAL

Capital spending by Departments will be below the originally estimated £96.5 million, with probable spending anticipated at £86.2 million (89%).

5.2. REVENUE

At £519.1 million, probable income is £2.2 million, or 0.4% 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	227.0	227.0	0.0	0.0
Resident Income Tax	167.5	172.5	5.0	3.0
Company Tax	18.3	17.7	(0.6)	(3.0)
Non-Resident Tax	5.3	2.8	(2.5)	(46.7)
Hydrocarbon Oils	31.0	31.5	0.5	1.6
Tobacco etc	17.0	17.0	0.0	0.0
Other	50.9	50.6	(0.3)	(0.6)
	516.9	519.1	2.2	0.4

Overall spending is estimated at £545 million. No supplementary votes have been approved to date and overall spending is expected to come in on budget.

6. 2014-15 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 limit actual capital spending to a level that can be funded without external borrowing. It remains important that schemes are delivered on time, as delays prevent other schemes being started 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 2014-15, 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 £27.9 million.
- Column 2** Schemes totalling £27.5 million, being loan schemes, continuing schemes, minor capital works and fees, along with borrowing requirements of the MEA.
- Column 3** New schemes totalling £16.3 million.

Capital spending will be funded by means of repayments from Departments and Statutory Boards totalling £32.5 million, part of the cash balances brought forward from 2013-14 of £46.4 million, transfers from the Housing Reserve Fund of £6.7 million, and capital and external receipts of £3.3 million.

Capital Projects Risk Contingency

All capital projects previously included a contingency sum of 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.

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

Treasury has removed the mandatory requirement for performance bonds on Government contracts over £1 million in value following a review of their efficacy and appropriateness; and in view of the newly established Capital Projects Risk Contingency Fund. Removal of the mandatory bond requirement will assist those building contractors who are often constrained having reached bonding limits and will also encourage smaller contractors to enter the market.

6.2. REVENUE ESTIMATES 2014-15

Estimated net revenue spending on voted services of £543.6 million is to be met from estimated taxation and other Treasury income of £532.6 million and a transfer from reserves of £11 million.

Net Departmental spending is estimated to fall by £4.2 million or 0.8% of the current year's estimate.

The Manx Lottery Trust continues 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 2014-15	Lottery Duty 2014-15	Total 2014-15	Estimate 2013-14
Manx Lottery Trust	£300,000	£100,000	£400,000	£400,000
Sports Council	£18,000	£465,000	£483,000	£464,400
Arts Council/Development	£74,900	£420,000	£494,900	£461,300
Manx Heritage Foundation	£100,000	£315,000	£415,000	£400,000

Lottery Duty payments are identified separately in Treasury's budget and are not being used for any other purpose other than those above.

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 2014-15.

The following grants will be paid by Treasury during 2014-15:

	2014-15 £
Water & Sewerage Authority	6,954,583
Financial Supervision Commission	1,851,362
Manx Heritage Foundation	100,000
Manx Radio Subvention (exc BBC Digital Dividend)	822,200
Laxey Glen Mills	40,800
	<u>9,768,945</u>

Estimated net spending by individual departments is as follows:

	Budget 2013-14 £m	employee costs £m	Inflation & Adjustments (inc Receipts) £m	budget transfers £m	loan charges £m	budget savings & increases £m	Budget 2014-15 £m	increase over Budget 2013-14	
								£m	%
Economic Development	6.44	0.18	(0.55)	(0.54)	0.02	(0.01)	5.54	(0.90)	(14.0)
Education & Children	98.10	(0.37)	(2.41)	(5.76)	(0.43)	1.12	90.25	(7.85)	(8.0)
Environment, Food & Agriculture	14.74	(0.10)	(0.68)	(0.44)	0.02	(0.08)	13.47	(1.27)	(8.6)
Health & Social Care	190.83	(1.40)	5.16	(10.35)	0.14		184.39	(6.44)	(3.4)
Home Affairs	29.98	(0.61)	(0.31)	(0.84)	0.19	(0.05)	28.36	(1.62)	(5.4)
Infrastructure	45.58	(2.20)	(1.63)	6.46	0.77	(1.91)	47.07	1.49	3.3
Treasury	107.98	2.14	(3.36)	(0.68)	0.04	(0.10)	106.02	(1.96)	(1.8)
	493.65	(2.35)	(3.76)	(12.14)	0.74	(1.02)	475.12	(18.53)	(3.8)
Cabinet Office	14.01	0.31	(0.20)	12.51		(0.40)	26.22	12.21	87.2
Executive Government	9.51	0.13	(0.26)	(0.34)		(0.00)	9.03	(0.48)	(5.0)
Superannuation	22.85		3.15				26.00	3.15	13.8
Manx Museum & National Trust	3.84	(0.01)	(0.00)	(0.03)	0.01	(0.01)	3.79	(0.05)	(1.2)
Road Transport Licensing Committee	0.12	(0.02)	0.00				0.11	(0.02)	(12.5)
Communications Commission	(0.34)	(0.02)	(0.10)				(0.46)	(0.12)	(34.8)
Financial Supervision Commission		0.03	(0.03)						n/a
Gambling Supervision Commission	(1.62)	(0.02)	(0.07)				(1.70)	(0.08)	(5.2)
Insurance & Pensions Authority		0.05	(0.33)				(0.28)	(0.28)	n/a
Office of Fair Trading	0.71	(0.02)	0.02				0.71	0.00	0.3
Public Sector Pensions Authority		(0.01)	0.01						n/a
Legislature	5.13	0.02	(0.09)				5.06	(0.07)	(1.4)
(figures subject to rounding)	547.86	(1.91)	(1.66)	0.00	0.75	(1.43)	543.60	(4.26)	(0.8)

Budgets for new or re-organised Departments have been restated for 2013-14 in line with their new responsibilities (for example Social Security is included here as part of Treasury, not Health & Social Care). Budgets have also been affected by the centralisation of services which have then been allocated to a single responsible Department. These services are: catering; cleaning; estates; fleet management; financial processing including payroll; training and human resources; information technology; and, media and public relations.

If these changes had not been made the budgets would have looked as follows. This represents a more accurate comparison of the growth or reduction in each of the new Department's net budgets. A reduction in net budget in the table does not necessarily indicate budget savings, and may be accounted for by an increase in the income of the Department.

	Budget 2013-14 £m	Changes identified above £m	Budget 2014-15 £m	reverse impact of transfers £m	Budget 2014-15 £m	increase over Budget 2013-14	
						£m	%
Economic Development	6.44	(0.90)	5.54	0.54	6.08	(0.36)	(5.6)
Education & Children	98.10	(7.85)	90.25	5.76	96.01	(2.09)	(2.1)
Environment, Food & Agriculture	14.74	(1.27)	13.47	0.44	13.91	(0.83)	(5.6)
Health & Social Care	190.83	(6.44)	184.39	10.35	194.74	3.91	2.0
Home Affairs	29.98	(1.62)	28.36	0.84	29.20	(0.78)	(2.6)
Infrastructure	45.58	1.49	47.07	(6.46)	40.61	(4.97)	(10.9)
Treasury	107.98	(1.96)	106.02	0.68	106.70	(1.28)	(1.2)
	493.65	(18.53)	475.12	12.14	487.26	(6.39)	(1.3)
Cabinet Office	14.01	12.21	26.22	(12.51)	13.72	(0.29)	(2.1)
Executive Government	9.51	(0.48)	9.03	0.34	9.37	(0.14)	(1.4)
Superannuation	22.85	3.15	26.00		26.00	3.15	13.8
Manx Museum & National Trust	3.84	(0.05)	3.79	0.03	3.82	(0.02)	(0.4)
Road Transport Licensing Committee	0.12	(0.02)	0.11		0.11	(0.02)	(12.5)
Communications Commission	(0.34)	(0.12)	(0.46)		(0.46)	(0.12)	(34.8)
Financial Supervision Commission							n/a
Gambling Supervision Commission	(1.62)	(0.08)	(1.70)		(1.70)	(0.08)	(5.2)
Insurance & Pensions Authority		(0.28)	(0.28)		(0.28)	(0.28)	n/a
Office of Fair Trading	0.71	0.00	0.71		0.71	0.00	0.3
Public Sector Pensions Authority							n/a
Legislature	5.13	(0.07)	5.06		5.06	(0.07)	(1.4)
(figures subject to rounding)	547.86	(4.26)	543.60	(0.00)	543.60	(4.26)	(0.8)

7. OPERATING BALANCE

The expected operating balance of £31.57 million carried forward from 2013-14 to 2014-15 is £1.8 million in excess of the original estimate.

	£ million
Estimate 2013-14	30.10
increase in balance b/f from 2012-13	<u>4.46</u>
	34.57
increased receipts	2.20
reduced transfer from Reserve Fund	
reduced spending	2.80
sums earmarked for reserves	<u>(8.00)</u>
Probable 2013-14	<u>31.57</u>

The level of operating balance, held as a contingency, represents 5.8% 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 financial circumstances permit. 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 £9,231,000.

The Revenue deficits of £47 million (2012-13), £31m (2013-14) and £11m (2014-15) will also be met from the Reserve Fund.

£35 million was transferred to the Capital Account in 2013-14 to meet the £35 million MEA loan repayment to external bankers.

The market value of the Reserve Fund at 31st December 2013 was £357 million.

10. OTHER FUNDS

10.1 PUBLIC SERVICE EMPLOYEES PENSION RESERVE

The Public Service 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 £2,291 million as at 31st March 2013. Liabilities at 31st March 2014 are estimated to be around £2,350 million, and at 31st March 2015 £2,410 million. The book value of the Reserve therefore represents 8.5% of liabilities at 31st March 2013 and 7.5% of liabilities at 31st March 2014.

Treasury estimates a shortfall in the current year of around £28 million on the net revenue budget of £23 million in respect of actual pension costs that will be met from this reserve. This outcome is predominantly due to an increase in the number of employees retiring and thus in lump sum payments: which, however, has the longer-term benefit of reducing actual pension liabilities.

The market value of the Reserve at 31st December 2013 was £254 million. This is around £40 million in excess of the 2007 forecast underpinning the development of the Unified Scheme, which projected 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 the timing of such payments is difficult to predict, however, the total value of all outstanding claims is estimated to be around £10.1 million at the 31st March 2013, with a reserve value of £6.6 million. Treasury may need to provide additional funds for this reserve in future Budgets.

10.3 LEGAL COSTS RESERVE

The Legal Costs Reserve continues to be affected by large unplanned legal costs. Legal aid expenditure on large cases and tribunal costs in the Registry have an estimated cost of £4 million in the current year, with the Attorney General's Chambers indicating that a further £1.3 million will be required. This reserve will be topped up this year with a transfer of £1.7 million from the operating account and £2 million transferred from the Media Development Fund.

Treasury remains concerned about the sustained high cost of legal activity.

10.4 LAND AND PROPERTY ACQUISITION RESERVE

This Reserve has been used to finance the purchase of Finch Hill House and the Middlemarch site in 2013-14.

10.5 RESTRUCTURING FUND

The costs of restructuring Government, including redundancy payments, change programmes and centralisation of back office functions continue to be met from this fund. The Strategic Asset Management Unit continues to deliver one-off sale proceeds and ongoing rental savings from the Government estate. Savings from the programme are accelerating as shared services expand into new areas. The fund is also being used for 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. Given its contribution to wider economic development it will be topped up with £3 million from the Economic Development Fund this year.

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 £2.5 million to enable it to meet these costs for 2014-15. This fund will be closed in 2016-17 when it is expected that the cost will be met from the Treasury revenue budget.

10.8 HEALTH INSPECTION FUND

This new fund will be created if supported by Tynwald to allow for the controlled implementation of changes which may be required as a result of reviews undertaken at Noble's Hospital. Draw-downs to fund additional resources will be made if approved by the Council of Ministers during 2014-15. Treasury has included a provisional sum in Health budgets from 2015-16 onwards to allow for the continuation of any changes required.

10.9 AGRICULTURE AND FORESTRY FUND

This fund is the former Agricultural Development Fund. It has been renamed following two events: firstly the extreme snow of last spring; and, secondly the identification of a dangerous disease in our forestry estate. Both events require funding to deal with their effects: £600,000 has been transferred from General Revenue to cover compensation payments following the heavy snow, and £1.1 million has been set aside to meet the costs of felling and disposing of trees.

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.

11.1 NATIONAL INSURANCE HOLIDAY SCHEME FOR EMPLOYERS

Since 6th April 2012 employers who take on new employees and satisfy certain conditions have been exempt from employer NIC for those employees. This scheme will cease to operate from 5th April 2015.

11.2 EMPLOYED EARNERS

The rates of Class 1 NIC in the Isle of Man in 2014-15 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 Lower Earnings Level (LEL) will increase from £109 per week to £111 per week in line with the increase announced in the UK from April 2014.

The UK will increase the thresholds at which employees and employers start to pay Class 1 NIC from £149 and £148 per week to £153 per week for both from April 2014.

In the Isle of Man, the employee threshold will remain at £120 per week and the employer threshold will remain at £117 per week from April 2014.

For 2014-15, the Class 1 NIC upper earnings limit (UEL) in the UK will increase to £805 per week. In the Isle of Man, the UEL will remain at the current level of £784 per week.

For 2014-15, 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 Upper Accrual Point. For employees the rebate is 1.6% and for employers it is 3.7%.

11.3 SELF-EMPLOYED CONTRIBUTORS

From April 2014, 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 2014-15, 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 remain at £784 per week. This compares to the UK limits of £153 and £805 per week, respectively.

For 2014-15, 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 remain at £2.70 per week from April 2014. 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 £275.2 million, accounting for 29.9% of all Government gross spending, summarised as follows:

	£ million
Benefit Payments from:	
National Insurance Fund	190.2
General Revenue	<u>78.2</u>
	268.4
Administration Expenses	5.6
Rebates to Pension Providers	<u>1.2</u>
	<u>275.2</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 7th April 2014. The total cost of the uprating of benefits, including caseload growth and local enhancements, is estimated at £7.3 million in 2014-15 when compared with the 2013-14 budget, £6.0 million of which is attributable to increased costs of state pensions and the pension supplement.

Benefit	Uprating increase %	2013-14 Estimate £m	2013-14 Probable £m	2014-15 Estimate £m
Retirement Pension	2.7	123.4	124.0	128.8
Pension Supplement	-	36.0	36.0	36.6
Retirement Pension Premium	2.7	1.8	1.8	1.9
Income Support *	1.0	33.7	33.5	35.3
Child Benefit	-	16.7	16.0	14.0
Incapacity Benefit	2.7	10.8	10.2	11.3
Disability Living Allowance	1.0	7.9	7.9	7.8
Attendance Allowance	1.0	4.0	3.7	4.0
Bereavement Benefits	2.7	1.2	1.2	1.2
Maternity, Adoption & Paternity Allowances	-	4.6	4.2	4.5
Other benefits & payments	-	4.2	2.7	4.8
Christmas Bonus	-	1.9	2.0	0.9
Employed Person's Allowance *	1.0	8.3	8.4	9.4
Jobseeker's Allowance*	1.0	5.8	6.4	6.9
Nursing Care Contribution	1.0	2.0	2.2	2.2
		<u>262.3</u>	<u>260.2</u>	<u>269.6</u>

* Although the headline uprating increase is 1.0%, 0.5% has been added to account for the facts that public sector housing rents are to increase by 5.0% from April 2014 and that such increases will be reflected in income-related benefit entitlements.

12.1 PENSION SUPPLEMENT

The rates of Pension Supplement are not being increased from April 2014. For persons entitled to a 100% category A pension, the supplement will continue at the weekly rate of £53.75.

	UK per Week £	IOM per Week £
Retirement Pension (Basic Rate)	113.10	113.10
Plus (for entitled pensioners)		
Pension Supplement	-	53.75
	<hr/>	<hr/>
	113.10	166.85
Plus (for entitled pensioners)		
Retirement Pension Premium (max.)	-	15.95
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 £266.85, will be £85.95 per week higher than the basic pensions of £180.90 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 £711.20 and £441.00 respectively from April 2014.
- The private sector housing costs limits from April 2014 are as follows:
 - single claimant or couple:
 - without children £116.00
 - with one dependent child £153.00
 - with two dependent children £165.00
 - with three or more dependent children £182.00

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 2014.

From 7th April 2014 entitlement to Child Benefit will be income-tested. Families with reckonable income of less than £60,000 per annum will be paid the maximum amount of Child Benefit. Families with reckonable income between £60,000 and £90,000 per annum will be paid reduced rates of Child Benefit. Families with reckonable income above £90,000 per annum will not be entitled to any Child Benefit.

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 £110 a week to £111 a week.

13. INCOME TAX

13.1 INDIVIDUAL TAX

Residents

Personal allowances are increased by 2% to £9,500 for a resident individual or £19,000 for a jointly assessed married couple or civil partners.

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

The age allowance for each individual aged 65 or over at the start of the tax year is reduced to £1,000.

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.

For the 2014/15 tax year the maximum income tax liability for an individual will remain as £120,000 and £240,000 for a jointly assessed couple, and in addition, a 5 year Tax Cap election will be introduced to attract and provide certainty for High Net Worth individuals.

The Personal Allowance Credit remains at £500 from 6 April 2014. The full payment will be made to all eligible individuals whose income for the year ended 5 April 2014 is equal to or less than £9,300. All amounts and limits are doubled for jointly assessed couples or civil partners.

Employed Person's Allowance will not be taxed with effect from 6 April 2014.

The maximum permitted deduction for nursing expenses remains at £9,300.

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 2014-15

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	9,500
Married couple/Civil Partnerships (see note 2)	19,000
Single parent	6,400
Blind person	2,900
Disabled person	2,900
Age allowance/Personal allowance	1,000
Personal Allowance Credit (see note 3)	
Upper income point	9,500
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 2014-15 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 2014-15 tax year, a resident jointly assessed couple are entitled to a combined allowance of £19,000 made up of:-

Husband/Civil Partner	£9,500
Wife/Civil Partner	£9,500

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 low income point and credit payable are doubled for jointly assessed couples to £18,600 and £1,000 respectively.
- 4 For the 2014-15 tax year, a resident individual's tax liability is capped at £120,000 (£240,000 for a jointly assessed couple) where a five year election has been made.

13.4 INCOME TAX ACCOUNT

The information presented on this page is based on the year to 31st March 2012, 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		158,373,686
Company tax		13,219,696
Non-resident tax		3,962,526
Interest on overdue tax		394,296
Late return penalties		986,671
EU Savings Directive		<u>1,289,600</u>
		178,226,475
Interest on overpaid tax	(63,130)	
Personal Allowance Credit	(6,459,904)	
Superannuation	164,479	
Compensation – Class 4 relief	(903,247)	
Minimum pension contribution	8,383	
Miscellaneous	<u>10</u>	
		<u>(7,253,409)</u>
		<u>170,973,066</u>

The approximate total cost of personal allowances (including single parent, age, blind and disabled persons' allowances) based on the 2011-12 tax year was £94.8 million when each allowance is considered separately or £100.7 million when considered cumulatively.

The cost of other deductions for the 2011-12 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	12,985	40.62	529	6.87
Loan interest	13,278	12.83	163	2.16
Charitable deed of covenant	512	0.83	273	0.14
Charitable giving	2,164	2.49	189	0.41
Private medical insurance	940	1.89	319	0.30
Nursing expenses	450	3.49	355	0.16

14. OVERALL COST OF MANX ELECTRICITY AUTHORITY FINANCIAL PACKAGE

In 2014-15 the financial resources to be applied to meet the cost of the MEA financial package are:

	2014-15 £ million
Revenue Expenditure Grants	nil
The comparable figure for 2012-13 was £0.0 million	
Repayable Capital Expenditure	
MEA Capital Borrowing Requirement	4.7
Further advance to repay external debt	nil
Repayment of previous borrowings	<u>(5.2)</u>
Total	<u>(0.5)</u>
The comparable figure for 2013-14 was £34.0 million	

15. THREE YEAR REVENUE TARGETS

During 2013 Treasury has completed a revised three-year budget settlement. Departmental revenue targets for the period 2014-15 to 2016-17 are summarised as follows:

	2014-15 £ million	2015-16 £ million	2016-17 £ million	
Economic Development	5.5	4.5	4.5	
Education & Children	90.2	91.0	92.6	
Environment, Food & Agriculture	13.5	13.5	13.5	
Health & Social Care	184.4	186.0	193.8	
Home Affairs	28.4	28.1	27.8	
Infrastructure	47.1	45.5	46.0	
Treasury	106.0	110.8	117.8	
Cabinet Office	26.2	25.8	24.9	
Executive Government	35.0	38.6	40.8	
Manx Museum & National Trust	3.8	3.9	3.9	
Road Transport Licensing Committee	0.1	0.1	0.1	
Statutory Boards (Revenue Funded)	(1.7)	(1.7)	(1.8)	
Legislature	5.1	5.1	5.2	
	<u>543.6</u>	<u>551.3</u>	<u>569.2</u>	
	2013-14	2014-15	2015-16	2016-17
Budgeted posts (full time equivalent)	7,370	7,234	7,152	7,070
Annual reduction		(136)	(82)	(82)

Departments have made 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 changes in the delivery of a number of services: through reorganisation or centralisation. 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 2015-16 and 2016-17 in order that the rebalancing is completed in line with any changes in the Council of Ministers' priorities.

16. CONCLUSION

This budget has been the culmination of a great deal of work, resulting in an intensive period of review undertaken with my Council colleagues. Within the Treasury I have had the experience of Mr Braidwood MLC and Mr Downie MLC to inform and guide my decisions during what has been at times a difficult budget round.

I believe that this budget shows that we are well on the way to delivering our commitment to rebalance the public finances, and I commend it to Honourable Members. My message this year is that the rebalancing of the revenue budget is the first step on a longer road to sustainable public finances, and there are other challenges which we can and will meet once we have achieved this objective. We cannot avoid difficult decisions.

In the meantime we must all work together to grow the economy and create good employment opportunities, especially for our young people.

W.E. TEARE, ACIB, MHK
MINISTER FOR THE TREASURY
18th February 2014

GENERAL REVENUE ACCOUNT SUMMARY

Actual 2012-2013	Estimate 2013-2014	Probable 2013-2014		Estimate 2014-2015
£	£	£		£
			INCOME	
			(see Page 31)	
296,000,000	312,000,000	312,700,000	Customs and Excise	319,700,000
185,979,175	191,000,000	193,000,000	Income and Other Taxes	201,000,000
15,210,314	13,900,000	13,400,000	Other Treasury Income	11,910,000
497,189,489	516,900,000	519,100,000		532,610,000
			EXPENDITURE - VOTED SERVICES	
			(see Pages 20-23)	
			<u>Government Departments</u>	
6,147,450	6,368,715	6,367,900	Economic Development	5,541,294
100,139,135	98,172,100	98,172,100	Education & Children	90,248,427
15,486,473	14,737,900	14,737,000	Environment, Food & Agriculture	13,474,800
181,784,584	190,834,000	190,735,000	Health & Social Care	184,394,301
30,864,992	29,983,000	29,933,000	Home Affairs	28,363,302
40,188,399	45,584,700	45,585,000	Infrastructure	47,072,994
103,637,211	108,005,755	105,275,245	Treasury	106,023,479
478,248,244	493,686,170	490,805,245		475,118,597
			<u>Other Bodies</u>	
14,929,226	13,982,263	13,962,000	Cabinet Office	26,222,675
31,933,377	32,363,000	32,363,000	Executive Government	35,033,166
3,694,025	3,838,343	3,837,000	Manx Museum & National Trust	3,794,938
62,618	125,000	125,000	Road Transport Licensing Committee	105,000
880,270	(1,259,715)	(1,160,000)	Statutory Boards	(1,728,088)
51,499,516	49,048,891	49,127,000		63,427,691
4,570,486	5,127,000	5,127,000	Legislature	5,057,000
534,318,246	547,862,061	545,059,245	TOTAL VOTED SERVICES	543,603,288
			TRANSFER FROM RESERVES	
47,000,000	31,000,000	31,000,000		11,000,000
9,871,243	37,939	5,040,755	Excess of Income over Expenditure	6,712
56,659,683	30,066,067	34,530,928	Add: Balance Brought Forward	31,571,683
6,000,000			Less Transfers to :	
12,000,000			Land & Property Acquisition Reserve	
3,000,000		1,700,000	Housing Reserve Fund	
2,000,000		2,500,000	Legal Costs Reserve	
9,000,000			Insurance Fund	
		1,700,000	Restructuring Fund	
		2,100,000	Agricultural & Forestry Fund	
			Health Inspection Fund	
34,530,926	30,104,006	31,571,683	Balance Carried Forward	31,578,395

Detailed Revenue Estimates of Government Departments and Other Bodies 2014-15

	REVENUE ESTIMATES 2014-2015		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
ECONOMIC DEVELOPMENT			
Central Services	1,826,908	1,149,405	677,503
Training Employment Skills	3,423,799	372,100	3,051,699
Economic Development Group	2,867,400	92,800	2,774,600
Financial Assistance Scheme	3,500,000		3,500,000
Ship Registry	2,347,516	2,747,200	(399,684)
Aircraft Registry	1,707,445	2,454,000	(746,555)
Tourism	7,057,567	2,137,950	4,919,617
Tourism Events	343,940		343,940
Companies Registry	539,750	10,861,076	(10,321,326)
Manx Welcome Centre	391,800		391,800
Villa Gaiety	1,349,700		1,349,700
TOTAL	25,355,825	19,814,531	5,541,294
EDUCATION AND CHILDREN			
Primary Education	21,079,300		21,079,300
Secondary Education	24,929,950		24,929,950
IOM College of Further & Higher Education	8,893,927		8,893,927
Universities etc Awards	11,928,400	40,800	11,887,600
Youth & Community Services	904,000	32,000	872,000
Education Improvement Service	2,543,150	122,800	2,420,350
Services for Children	8,251,200		8,251,200
Central	8,180,050	100,200	8,079,850
Sports and Recreation	2,001,250		2,001,250
Arts Council	98,000		98,000
Facility Support	1,735,000		1,735,000
TOTAL	90,544,227	295,800	90,248,427
ENVIRONMENT, FOOD AND AGRICULTURE			
Corporate Services	897,750	180,000	717,750
Agriculture	8,412,250	292,500	8,119,750
Wildlife Park	404,000		404,000
Fisheries	952,750	214,000	738,750
Forestry	2,580,250	939,200	1,641,050
Environment	1,301,850	104,100	1,197,750
Government Laboratory	743,750	88,000	655,750
TOTAL	15,292,600	1,817,800	13,474,800

Detailed Revenue Estimates of Government Departments and Other Bodies 2014-15

	REVENUE ESTIMATES 2014-2015		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
HEALTH & SOCIAL CARE			
Core Services			
Chief Executive's Office	76,400		76,400
Chief Operating Officer's Office	1,093,269	900	1,092,369
Finance	6,257,200		6,257,200
Public Health	1,611,700		1,611,700
Hospital & Specialist Services			
Noble's Hospital	87,760,932	6,463,800	81,297,132
Ramsey District Cottage Hospital	4,005,200	15,000	3,990,200
Tertiary Referrals	14,212,900	500	14,212,400
Mental Health	15,594,000	1,200	15,592,800
Primary Health Care			
Administration	166,050		166,050
Community Services	7,981,150	228,700	7,752,450
Ambulance Service	2,611,200	100	2,611,100
Practitioner Services	37,421,300	1,265,000	36,156,300
Prison Health Care	379,200		379,200
Social Security Administration Act 1992 (section 162)			
NI Contributions		36,404,400	(36,404,400)
	179,170,501	44,379,600	134,790,901
Children Services Area	19,591,800		19,591,800
Adult Services Area	31,870,200	5,636,900	26,233,300
	51,462,000	5,636,900	45,825,100
Core Services (DSC)	385,000	48,400	336,600
Housing Division			
Administration Housing	2,569,300	61,100	2,508,200
Local Authority Housing Deficiency	6,370,600	5,437,100	933,500
	8,939,900	5,498,200	3,441,700
TOTAL	239,957,401	55,563,100	184,394,301
HOME AFFAIRS			
Chief Executive's Office	1,029,800	60,000	969,800
Civil Defence	143,092	500	142,592
Fire & Rescue Service	4,709,675	35,000	4,674,675
Prison and Probation	8,168,200	89,500	8,078,700
Communications	1,853,611	461,476	1,392,135
Constabulary	13,476,900	371,500	13,105,400
TOTAL	29,381,278	1,017,976	28,363,302

Detailed Revenue Estimates of Government Departments and Other Bodies 2014-15

	REVENUE ESTIMATES 2014-2015		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
INFRASTRUCTURE			
Operations	62,311,308	40,888,151	21,423,157
Ports	15,685,782	10,494,290	5,191,492
Highways	14,056,567	13,867,975	188,592
Properties & Estates	11,273,339	3,407,965	7,865,374
Planning & Building Control	1,814,725	1,173,975	640,750
Corporate Services	3,497,427	666,098	2,831,329
DOI Consolidation	(19,636,240)	(19,636,240)	
Eliminate Works Client Transfers	(5,866,125)	(5,866,125)	
	83,136,783	44,996,089	38,140,694
Public Transport			
Operations	8,096,900		8,096,900
Engineering	3,662,100		3,662,100
Income		5,094,100	(5,094,100)
Administration and Commercial	2,267,400		2,267,400
	14,026,400	5,094,100	8,932,300
TOTAL	97,163,183	50,090,189	47,072,994
TREASURY			
Corporate Strategy Division	4,758,075		4,758,075
Customs & Excise Division	1,960,249	319,700,000	(317,739,751)
Finance Division	3,593,653	11,910,000	(8,316,347)
Income Tax Division	4,291,703	201,000,000	(196,708,297)
Internal Audit Division	560,854	104,000	456,854
Grants	9,768,945		9,768,945
Lottery Duty Distribution	1,300,000		1,300,000
National Insurance Benefits			
National Insurance Operating Account	195,348,000	192,720,000	2,628,000
National Insurance Investment Account	(2,628,000)		(2,628,000)
Non-Contributory Benefits	79,894,000		79,894,000
	272,614,000	192,720,000	79,894,000
TOTAL	298,847,479	725,434,000	(426,586,521)
DEPARTMENT TOTAL	796,541,993	854,033,396	(57,491,403)

Detailed Revenue Estimates of Government Departments and Other Bodies 2014-15

	REVENUE ESTIMATES 2014-2015		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
CABINET OFFICE			
Chief Secretary's Office	4,083,314	1,105,300	2,978,014
Economic Affairs Division	512,168		512,168
Information Systems Division	19,458,959	2,161,628	17,297,331
Office of Human Resources	5,465,962	30,800	5,435,162
TOTAL	29,520,403	3,297,728	26,222,675
EXECUTIVE GOVERNMENT			
Administration	463,000	68,000	395,000
Administration of Justice	10,634,066	4,395,900	6,238,166
Pensions	62,500,000	36,500,000	26,000,000
Miscellaneous Statutes & Charges	2,400,000		2,400,000
TOTAL	75,997,066	40,963,900	35,033,166
MANX MUSEUM & NATIONAL TRUST	4,610,115	815,177	3,794,938
ROAD TRANSPORT LICENSING COMMITTEE	146,900	41,900	105,000
STATUTORY BOARDS (Revenue Funded)			
Communications Commission	474,837	933,204	(458,367)
Financial Supervision Commission	3,530,212	3,530,212	
Gambling Supervision Commission	780,779	2,484,500	(1,703,721)
Insurance and Pensions Authority	1,927,500	2,205,500	(278,000)
Office of Fair Trading	757,650	45,650	712,000
Public Sector Pensions Authority	913,151	913,151	
TOTAL	8,384,129	10,112,217	(1,728,088)
GOVERNMENT TOTAL	915,200,606	909,264,318	5,936,288
LEGISLATURE			
Legislature	4,197,682	10,250	4,187,432
Members' Pensions	919,568	50,000	869,568
TOTAL	5,117,250	60,250	5,057,000
TOTAL - REVENUE FUNDED	920,317,856	909,324,568	10,993,288

STATUTORY BOARDS (Non-Revenue Funded)

Manx Utilities Authority
Post Office
TOTAL

Gross Expenditure	Income	Net Expenditure
1	2	3
£	£	£
103,191,591	105,151,327	(1,959,736)
25,852,731	27,488,770	(1,636,039)
129,044,322	132,640,097	(3,595,775)

CAPITAL TRANSACTIONS ACCOUNT SUMMARY				
Actual 2012-13	Estimate 2013-14	Probable 2013-14		Estimate 2014-15
£	£	£		£
37,729,944	31,858,355	30,937,700	Receipts :-	
1,848,596	2,500,000	7,500,000	Annual Repayment of Advances	32,460,400
2,500,000		460,000	Capital Receipts	2,500,000
		772,000	Capital Receipt from Post Office	
			Repayment of Loans	772,000
42,078,540	34,358,355	39,669,700		35,732,400
			Payments :-	
			<u>Government Departments</u>	
364,142	1,720,000	220,000	Economic Development	1,795,148
9,957,082	7,833,494	5,354,682	Education & Children	9,200,112
2,116,601	2,171,000	2,043,421	Environment, Food & Agriculture	3,524,340
13,185,806	11,058,073	9,390,524	Health & Social Care	16,396,401
1,916,193	3,295,170	2,292,144	Home Affairs	6,645,750
12,933,404	19,503,359	20,258,699	Infrastructure	15,440,730
	1,250,000	76,391	Treasury	1,450,000
40,473,228	46,831,096	39,635,861		54,452,481
			<u>Other Bodies</u>	
434,886	710,554	618,529	Manx Museum & National Trust	855,631
40,908,114	47,541,650	40,254,390		55,308,112
13,016,111	48,988,836	45,933,610	Manx Utilities Authority Borrowing	16,325,823
3,283,094			Natural Gas Extension	
57,207,319	96,530,486	86,188,000		71,633,935
(15,128,779)	(62,172,131)	(46,518,300)	Excess of Receipts over Payments	(35,901,535)
			Add Transfers from :	
	35,000,000	35,000,000	Reserve Fund	
	6,650,070	5,738,323	Transfer from Revenue Account	
			Housing Reserve Fund	6,690,401
67,283,960	46,952,746	52,155,181	Add: Balance Brought Forward	46,375,204
52,155,181	26,430,685	46,375,204	Balance Carried Forward	17,164,070

Detailed Capital Estimates of Government Departments and Other Bodies 2014-15

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2014-15			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
	£	£	£	£	£	
ECONOMIC DEVELOPMENT						
G17-901	1 Minor Capital Works		270,000			20
G17-001	2 Development of Industry	1,525,148				30
	TOTAL	1,795,148	270,000			0
EDUCATION & CHILDREN						
	Classroom Scheme Phase 2					
	- Design Fees (Pre-Contract)					
G12-012	1 St Mary's	80,000				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	900,000				30
G12-030	IOM College Construction Craft & Engineering					
	5 - Construction	2,330,000		420,000		30
G12-031	6 Victoria Road School Extension Construction	250,000				30
G12-042	Henry Bloom Noble Primary School (Formerly Westmoreland)					
	7 - Design Fees (Pre-Contract)	300,000	100,000			30
	8 - Construction			1,450,000		30
G12-061	Ballakermeen Post 16 + Dining Extension					
	9 - Construction	1,260,000				30
G12-059	QEII Kitchen/Dining Scheme					
	10 - Design Fees (Pre-Contract)	17,900				30
	11 - Construction			516,800		30
G12-036	IOM College Special Unit					
	12 - Construction	73,000				30
G12-062	13 IOM College - Precision Engineering Equipment		621,500			30
G12-063	14 IOM College - Nunnery Relocation		500,000			30
	15 Minor Capital Works - Sports and Recreation		375,000			20
	TOTAL	9,200,112	5,216,812	1,596,500	2,386,800	6,799,000
ENVIRONMENT, FOOD & AGRICULTURE						
G11-009	Ballure Cliff Stabilisation					
	1 - Construction Phase 2		15,000			30
G11-010	Mill Road Yard Development Units					
	2 - Construction Phase 2	410,000				30
	3 - Design Fees (Pre-Contract) Phase 3	27,500				30
	4 - Construction Phase 3			550,000		30
G11-016	5 Farming Improvement Scheme	170,000	340,000			15
G11-015	6 Essential Building Maintenance		200,000			20
G11-013	Mill Road Yard Development Vacant Units					
	7 - Vacant Units Refurbishment		80,000			30
G11-018	8 DEFA Grant for Meat Plant			1,631,840		15
	9 Minor Capital Works - Wild Life Park		100,000			20
	TOTAL	3,524,340	607,500	735,000	2,181,840	1,811,000

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 18th February 2014.

Column 2 represents expenditure approved by Tynwald in the Budget, 18th February 2014.

Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 18th February 2014.

Detailed Capital Estimates of Government Departments and Other Bodies 2014-15

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2014-15			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
	£	£	£	£	£	
HEALTH & SOCIAL CARE						
G13-057	1 Radiology Equipment Replacement Scheme		550,000			10
G13-010	2 Asset Replacement Programme		820,000			10
G13-051	3 Ambulance Fleet Replacement		140,000			10
G19-059	Extension to Neonatal Unit, Noble's Hospital					
	4 - Construction	2,500,000				30
G19-060	5 New Combined Heat and Power Plant Nobles		250,000			30
G19-063	Endoscopy Decontamination Unit					
	6 - Design Fees		200,000			30
	7 - Enabling Works		100,000			30
G19-064	Acute Adult Psychiatric In-Patient Facility					
	8 - Design Fees		350,000			30
	9 - Construction			550,000		30
G19-063	10 Nobles Hospital IT System			2,500,000		10
G13-064	11 Asset Replacement Programme	49,000	31,000			20
G13-068	12 Vehicle Replacement Programme	107,730	148,270			20
G13-070	Learning Disabilities Additional Residential Unit					
	13 - Design Fees (Pre-Contract)	60,000				30
	14 - Construction			600,000		30
G13-071	Reconfiguration of Learning Disabilities (Radcliffe Villas)					
	15 - Design Fees (Pre-Contract)		30,000			30
G13-079	Thie Quinney (Leonard Cheshire)					
	16 - Design Fees (Pre-Contract)		50,000			30
	17 - Construction			400,000		30
G13-070	Learning Disabilities Supported Housing					
	18 - Design Fees (Pre-Contract)		70,000			30
G13-082	Accommodation for Day Care Services Eastcliffe					
	19 - Design Fees (Pre-Contract)		55,000			30
G13-080	Older Persons Residential & Resource Unit East					
	20 - Design Fees (Pre-Contract)		20,000			30
G15-064	Bowling Green Site					
	21 - Design Fees (Pre-Contract)		125,000			30
HOUSING RESERVE						
G15-009	Janet's Corner, Project 4/5					
	22 - Construction	164,209				30
G13-060	23 Home Improvement & Energy Conservation	26,192				30
G13-067	Crossag					
	24 - Design Fees (Pre-Contract)	250,000				30
	25 - Construction Phase 1 (Infrastructure)			300,000		30
G15-012	26 DSC Planned Maintenance		1,600,000			20
G13-066	27 House Purchase Assistance Scheme	1,481,963	1,518,037			30
G15-010	Janet's Corner 5a					
	28 - Construction	700,000				30
G13-042	Clagh Vane 6 Redevelopment					
	29 - Design Fees	60,000				30
	30 - Construction			440,000		30
G15-067	Clagh Vane 7 Redevelopment					
	31 - Design Fees		150,000			30
TOTAL		16,396,401	5,399,094	6,207,307	4,790,000	14,617,000
HOME AFFAIRS						
G14-006	1 Communications Development Programme	475,000				30
G14-004	2 Minor Capital Works		220,000			20
G14-003	3 Vehicle Acquisition		150,000			15
G14-005	Police HQ Custody Block					
	4 - Design Fees (Pre-Contract)	70,000				30
	5 - Construction			2,625,750		30
G14-009	Live Fire Training					
	6 - Design Fees (Pre-Contract)	38,000				15
	7 - Construction			557,000		15
G14-008	Castletown Fire Station Replacement					
	8 - Construction			1,040,000		30
G14-010	9 Police Equipment Replacement Programme		80,000			10
G14-011	10 Fire and Rescue Equipment		85,000			10
G14-012	11 TETRA Replacement Programme			1,305,000		10
TOTAL		6,645,750	583,000	535,000	5,527,750	6,824,000

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Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 18th February 2014.

Detailed Capital Estimates of Government Departments and Other Bodies 2014-15

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2014-15			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
		£	£	£	£	
INFRASTRUCTURE						
G18-046	Departing Passenger & Baggage Facilities					
	1 - Construction	25,000				30
G18-039	Ramsey Transport Interchange					
	2 - Design Fees (Pre-Contract)	153,348				30
	3 - Construction			378,078		30
G18-040	4 Off-Street Car Parking - The Tongue	200,000				30
G18-060	5 Site Feasibility Studies	72,728	2,272			30
	6 Poortown Quarry Development	9,993				30
G18-034	7 Runway Project	208,036				30
G18-049	Douglas Strategic Harbour Development					
	8 - Design Fees (Pre-Contract)	67,900				30
G18-050	Douglas Promenade					
	9 - Design Fees (Pre-Contract)	53,685				30
	10 - Design & Modelling	180,000				30
	11 - Construction - Phase 1	234,548				30
G18-061	Peel Road					
	12 - Construction	921,000	219,138			30
G15-035	13 Government Estate Planned Maintenance	250,000	500,000			30
G18-032	14 Disability Discrimination Act - Public Buildings	250,000				30
G18-031	15 Plant Replacement Programme		684,432			10
G12-999	16 Minor Capital Works EDUCATION AND CHILDREN	50,929	1,949,071			20
G13-063	17 Minor Capital Works - SOCIAL CARE		200,000			20
G15-035	18 Minor Capital Works HEALTH		300,000			20
G18-085	19 Vehicle Replacement Programme HEALTH		162,500			15
G18-037	Strategic Highway Refurbishment Programme					
	20 - Construction	734,456	1,982,404			30
G18-033	Ramsey Swing Bridge Refurbishment					
	21 - Design Fees (Pre-Contract)	100,000	25,000			30
	22 - Construction	50,000	203,000			30
	23 - Additional Works Required		250,000			30
	24 - Automation		172,000			30
G18-054	King Edward Linkspan - Mid Life Renovation					
	25 - Design Fees (Pre-Contract)		30,000			30
	26 - Construction		425,000			30
G18-055	Douglas & Peel Cofferdam					
	27 - Design Fees (Pre-Contract)		65,000			30
G18-089	Government Vehicle and Plant Maintenance Depot					
	28 - Design Fees (Pre-Contract)	253,128				10
G18-090	Hazardous Waste Transfer and Treatment Facility					
	29 - Design Fees (Pre-Contract)	139,084				30
	30 - Construction			532,000		30
G18-062	Ballasalla Relief Road					
	31 - Design Fees (Pre-Contract)	15,000				30
G16-025	Snaefell Mountain Railway Track Phase 3					
	32 - Design Fees (Pre-Contract)	15,000				30
G16-047	Ballure Bridge					
	33 - Design Fees (Pre-Contract)		100,000			30
G16-014	34 Public Transport Vehicle Replacement Programme		1,361,000			15
G16-901	35 Minor Capital Works		725,000			20
G16-044	36 Bus/Rail Ticketing System	200,000				10
G16-042	Manx Electric Railway Trackwork					
	37 - Construction		400,000			30
G16-030	Douglas Railway Station Structural Works/Canopy					
	38 - Design Fees (Pre-Contract)	50,000				30
	39 - Construction			500,000		30
	40 DEFA Vehicle Purchase		41,000			15
	TOTAL	15,440,730	4,233,835	9,796,817	1,410,078	
TREASURY						
	1 Capital Projects Risk Contingency		1,000,000			30
G16-902	2 Manx Radio Broadcasting House Maintenance		32,773	417,227		30
	TOTAL	1,450,000	1,032,773	417,227	526,000	
MANX MUSEUM & NATIONAL TRUST						
G24-005	1 Rushen Abbey Interpretation	25,000				30
G24-009	Digitisation & Public Electronic Access					
	2 - Implementation	75,000				20
G24-007	3 Heritage Property Conservation	20,425	79,575			20
G24-010	4 Minor Capital Works		320,000			20
G24-013	5 Minor Capital Works Gallery Redisplay	84,915	250,716			20
	TOTAL	855,631	205,340	650,291	0	

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Detailed Capital Estimates of Government Departments and Other Bodies 2014-15

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2014-15			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
	£	£	£	£		
BORROWING AUTHORITIES						
MANX UTILITIES AUTHORITY						
			400,000			30
1	Meters and Meter Equipment		30,000			30
2	MCCL		3,200,000			30
3	CCGT		405,000			30
4	11kV and 33kV Network		550,000			30
5	Low Voltage Network		115,000			30
6	Other		1,534,081			50
G18-042	7 All Island Refurbishment of Infrastructure 2007-2012	65,919				50
G18-085	8 Repay Local Authority Drainage Loans	145,000				50
G18-089	9 IRIS Pumping Stations Refurbishment	79,898	170,102			30
G18-053	10 Regional Sewerage Strategy 1	8,780,823				50
	11 Sewer Flood Alleviation in Douglas, Onchan and Andreas		850,000			30
	TOTAL	16,325,823	9,071,640	7,254,183		15,782,000
CAPITAL TRANSACTIONS ACCOUNT TOTAL		71,633,935	27,875,145	27,462,331	16,296,477	46,359,000

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 18th February 2014.

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Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 18th February 2014.

Capital Schemes requiring Tynwald Approval in 2014-15

(in Estimated Tynwald Date Order)

DHA	Police HQ Custody Block	May 14
DHA	Castletown Fire Station Replacement	May 14
DHSC	Nobles Hospital IT System	May 14
DEC	IOM College Construction Craft & Engineering Phase 2	Jun 14
DEFA	Mill Road Yard Development Units Phase 3	Jun 14
DHA	TETRA Replacement Programme	Jun 14
DEC	QEII Kitchen/Dining Scheme	Jul 14
DEFA	DEFA Grant for Meat Plant	Jul 14
DHA	Live Fire Training	Jul 14
DHSC	Thie Quinney (Leonard Cheshire)	Jul 14
DHSC	Crossag Phase 1	Jul 14
DHSC	Clagh Vane 6 Redevelopment	Jul 14
DHSC	Acute Adult Psychiatric In-Patient Facility	Oct 14
DHSC	Learning Disabilities Additional Residential Unit	Oct 14
DOI	Douglas Railway Station Structural Works/Canopy	Oct 14
DOI	Ramsey Transport Interchange	Oct 14
DOI	Hazardous Waste Transfer and Treatment Facility	Oct 14
DEC	Henry Bloom Noble Primary School (Formerly Westmoreland	Jan 15

INVESTMENTS AND RESERVES

Probable 2013-2014

	Income			Expenditure		Book Balances Carried Forward 31st March 2014 £,000	
	Transfer from Revenue Account	Contributions Seizures & Other	Investment Income	Transfer to Revenue / Capital Accounts	Other Expenses		
	£,000	£,000	£,000	£,000	£,000		
1	2	3	4	5	6	7	
Managed External Invested Funds							
Hospital Estate Development Fund	43,697			1,159	2,282	53	42,521
Manx Currency Account - Notes	31,991			769	505	39	32,216
Media Development Fund	39,306			135	5,000	737	33,704
National Insurance Fund	646,322			14,251	12,000	1,631	646,942
Public Service Employees' Pension Reserve	218,966			5,177	24,000	368	199,775
Reserve Fund	356,439		2,730	9,231	75,300	625	292,475
Sub-total: Invested Funds	1,336,721	0	2,730	30,722	119,087	3,453	1,247,633
Internal Funds							
Agricultural and Forestry Fund	4,384	1,700		21	1,877		4,228
Economic Development Fund	16,689			78	4,750		12,017
Government Energy Initiatives Capital Fund	2,360	90		11	305		2,156
Government Marketing Initiatives Fund	6,053			28	1,275		4,806
Health Inspection Fund		2,100		0			2,100
Housing Reserve Fund	11,532	3,000	2,550	54	5,738		11,398
ICT Fund	6,482		500	30	4,943		2,069
Insurance Fund	2,626	2,500		12	2,042		3,096
Land and Property Acquisition Reserve	11,402			54	10,575		881
Legal Costs Reserve	7,529	3,700		35	7,256		4,008
Manx Currency Account - Other	43,252			277		502	43,027
Media Development Fund	697	5,000			5,000		697
Medical Indemnity Fund	6,640		750	31	700		6,721
Public Service Employees' Pension Reserve	6,012	24,000		28	29,092		948
Restructuring Fund	9,765			46	1,747		8,064
Seized Assets Fund	1,109		1,197	5	86		2,225
Town & Village Centre Regeneration Fund	6,180	3,000		29	3,500		5,709
Sub-total: Internal Funds	142,712	45,090	4,997	739	78,886	502	114,150
TOTAL	1,479,433	45,090	7,727	31,461	197,973	3,955	1,361,783

Estimate 2014-2015

	Income			Expenditure		Book Balances Carried Forward 31st March 2015 £,000	
	Transfer from Revenue Account	Contributions Seizures & Other	Investment Income	Transfer to Revenue / Capital Accounts	Other Expenses		
	£,000	£,000	£,000	£,000	£,000		
1	2	3	4	5	6	7	
Managed External Invested Funds							
Hospital Estate Development Fund	42,521			1,000	2,278	52	41,191
Manx Currency Account - Notes	32,216			731	269	39	32,639
Media Development Fund / IOM Film Ltd	33,704			135	1,500	365	31,974
National Insurance Fund	646,942			14,636	15,998	1,626	643,954
Public Service Employees' Pension Reserve	199,775			4,832	27,000	338	177,269
Reserve Fund	292,475			7,709	19,000	523	280,661
Sub-total: Invested Funds	1,247,633	0	0	29,043	66,045	2,943	1,207,688
Internal Funds							
Agricultural and Forestry Fund	4,228			18			4,246
Economic Development Fund	12,017			51	2,500		9,568
Government Energy Initiatives Capital Fund	2,156			9			2,165
Government Marketing Initiatives Fund	4,806			20	275		4,551
Health Inspection Fund	2,100			9	2,100		9
Housing Reserve Fund	11,398			49	6,690		4,757
ICT Fund	2,069			9	851		1,227
Insurance Fund	3,096			13	2,500		609
Land and Property Acquisition Reserve	881			4			885
Legal Costs Reserve	4,008			17	3,800		225
Manx Currency Account - Other	43,027			249		672	42,604
Media Development Fund	697	1,500		3			2,200
Medical Indemnity Fund	6,721			29			6,750
Public Service Employees' Pension Reserve	948	27,000		4	27,000		952
Restructuring Fund	8,064			34	1,066		7,032
Seized Assets Fund	2,225			9	50		2,184
Town & Village Centre Regeneration Fund	5,709			24			5,733
Sub-total: Internal Funds	114,150	28,500	0	551	46,832	672	95,697
TOTAL	1,361,783	28,500	0	29,594	112,877	3,615	1,303,385

ANALYSIS OF TREASURY INCOME				
Actual 2012-13	Estimate 2013-14	Probable 2013-14		Estimate 2014-15
	£	£		£
			CUSTOMS AND EXCISE DIVISION	
			Excise Duties-	
6,197,432	6,800,000	6,800,000	Beer	6,800,000
5,301,817	5,400,000	5,400,000	Spirits	5,600,000
6,397,564	6,800,000	6,800,000	Wine & Cider	7,400,000
17,416,224	17,000,000	17,000,000	Tobacco, etc.	17,400,000
30,816,235	31,000,000	31,500,000	Hydrocarbon Oils	31,500,000
4,189,521	4,000,000	4,600,000	Air Passenger Duty	4,300,000
			Consumer Taxes-	
211,361,998	227,000,000	227,000,000	Value Added Tax	234,350,000
			Customs Duties-	
5,713,672	5,400,000	5,400,000	Customs Duties Order 1979	5,200,000
	550,000	550,000	Agricultural Duties	550,000
			Others-	
49,291	50,000	50,000	Pool Betting	50,000
287,443,754	304,000,000	305,100,000	TOTAL SHARE OF EQUAL DUTIES	313,150,000
			Unequal Duties :	
3,740,866	3,850,000	5,000,000	Gambling Duties	4,800,000
1,221,377	1,250,000	1,200,000	Lottery	1,300,000
681,474	400,000	400,000	Non-Revenue Receipts	450,000
2,912,529	2,500,000	1,000,000	Estimated UK Customs Adjustment	
296,000,000	312,000,000	312,700,000	TOTAL CUSTOMS & EXCISE DIVISION	319,700,000
			INCOME TAX DIVISION	
165,233,847	167,500,000	172,500,000	Resident Income Tax	176,000,000
15,291,652	18,250,000	17,700,000	Company Tax	21,500,000
5,169,927	5,250,000	2,800,000	Non-Resident Tax	3,500,000
283,575			EU Savings Directive	
174			Other	
185,979,175	191,000,000	193,000,000	TOTAL INCOME TAX DIVISION	201,000,000
			OTHER TREASURY INCOME	
912,914	849,000	900,000	Fines	900,000
12,086,980	10,776,000	9,800,000	Interest on Investments	8,300,000
1,297,777	2,000,000	2,000,000	Post Office - Contribution to Revenue	2,000,000
912,643	275,000	700,000	Miscellaneous	710,000
15,210,314	13,900,000	13,400,000	TOTAL OTHER TREASURY INCOME	11,910,000
497,189,489	516,900,000	519,100,000	TOTAL	532,610,000

COMPARISON OF REVENUE INCOME								
	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Probable 2013-14	Estimate 2014-15
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
Customs & Excise	429,889	408,470	372,922	350,001	366,350	296,000	312,700	319,700
Income & Other Taxes	159,393	184,487	186,469	173,683	170,973	185,979	193,000	201,000
Other	9,036	5,771	10,196	13,969	16,073	15,210	13,400	11,910
	598,318	598,728	569,587	537,652	553,397	497,189	519,100	532,610
	%	%	%	%	%	%	%	%
Customs & Excise	71.85	68.23	65.47	65.10	66.20	59.53	60.24	60.02
Income & Other Taxes	26.64	30.81	32.74	32.30	30.90	37.41	37.18	37.74
Other	1.51	0.96	1.79	2.60	2.90	3.06	2.58	2.24
	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Increase in Total Income (£,000)	(8,097)	410	(29,141)	(31,934)	15,745	(40,463)	(34,297)	13,510
% Increase in Total Income	(1.34)	0.07	(4.87)	(5.61)	2.93	(6.20)	(6.20)	2.60

SUMMARY OF TREASURY INCOME									
	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Probable 2013-14	Estimate 2014-15	Estimate 2014-15
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	%
Resident Income Tax	147,102	169,517	170,075	166,919	165,721	180,525	190,200	197,500	37.08
Value Added Tax	338,866	306,557	265,775	250,221	280,097	211,362	227,000	234,350	43.99
Hydrocarbon Oils	28,470	29,239	30,667	31,733	31,338	30,816	31,500	31,500	5.91
Tobacco, etc.	24,489	27,245	30,145	24,889	18,798	17,416	17,000	17,400	3.27
Non-Resident Tax	7,783	9,622	11,766	4,690	3,963	5,170	2,800	3,500	0.66
Spirits, Wine & Beer	25,120	28,075	30,825	25,578	19,317	17,897	19,000	19,800	3.72
Air Passenger Duty	3,020	2,733	3,272	3,209	3,688	4,190	4,600	4,300	0.81
Interest on Investments	7,097	3,606	7,900	11,078	12,591	12,087	9,800	8,300	1.56
Customs Duties	9,722	9,342	9,003	8,165	6,167	5,714	5,950	5,750	1.08
Other	6,649	12,793	10,157	11,172	11,717	12,013	11,250	10,210	1.92
	598,318	598,728	569,587	537,652	553,397	497,189	519,100	532,610	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 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Probable 2013-14	Estimate 2014-15
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
Net Spending (exc loan charge)	489,472	516,154	527,891	508,015	508,803	511,467	521,373	519,171
Loan Charge	53,636	56,215	44,506	20,047	21,472	22,852	23,686	24,432
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	
Actual Headcount (at 30th Sept)	7,848	7,960	7,769	8,016	7,885	7,721	7,532	

GROSS EXPENDITURE SUMMARY 2014-2015				
	2013-14	2014-15	Increase	
	£	£	£	%
Economic Development (Note 1)	28,952,746	28,527,825	(424,921)	(1.5)
Education & Children (Note 2)	105,157,700	93,414,027	(11,743,673)	(11.2)
Environment, Food & Agriculture (Note 3)	16,732,900	15,551,400	(1,181,500)	(7.1)
Health & Social Care	243,710,500	239,957,401	(3,753,099)	(1.5)
Home Affairs	30,973,976	29,381,278	(1,592,698)	(5.1)
Infrastructure	95,770,864	97,163,183	1,392,319	1.5
Treasury	299,824,456	298,847,479	(976,977)	(0.3)
	821,123,142	802,842,593	(18,280,549)	(2.2)
Cabinet Office	17,152,910	29,520,403	12,367,493	72.1
Executive Government	73,839,540	75,997,066	2,157,526	2.9
Manx Museum & National Trust	4,653,520	4,610,115	(43,405)	(0.9)
Road Transport Licensing Committee	166,900	146,900	(20,000)	(12.0)
Statutory Boards (Revenue Funded)	8,560,670	8,384,129	(176,541)	(2.1)
Legislature	5,142,000	5,117,250	(24,750)	(0.5)
	930,638,682	926,618,456	(4,020,226)	(0.4)

ANALYSIS OF GROSS EXPENDITURE ESTIMATES 2014-2015										
	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		
	£	£	£	£	£	£	£	£	£	%
Economic Development (Note 1)	8,904,564	978,400	13,500	11,525,661		1,217,400		5,888,300	28,527,825	31.2
Education & Children (Note 2)	64,811,377	3,960,950	592,400	5,929,500		4,161,100		13,958,700	93,414,027	69.4
Environment, Food & Agriculture (Note 3)	5,291,700	674,450	47,000	1,762,500	2,000	366,600		7,407,150	15,551,400	34.0
Health & Social Care	120,862,422	1,805,400	3,140,600	27,890,229	78,109,750	6,002,300		2,146,700	239,957,401	50.4
Home Affairs	23,472,834	1,222,250	15,170	3,103,624		1,617,400		(50,000)	29,381,278	79.9
Infrastructure	39,126,420	46,557,497	8,872,757	(6,895,351)		9,064,300		437,560	97,163,183	40.3
Treasury	12,828,141	4,350	100	(1,609,357)	3,445,000	3,015,100	272,614,000	8,550,145	298,847,479	4.3
	275,297,458	55,203,297	12,681,527	41,706,806	81,556,750	25,444,200	272,614,000	38,338,555	802,842,593	34.3
Cabinet Office	12,534,017	204,488	15,550	16,468,548		297,800			29,520,403	42.5
Executive Government	7,087,194	161,600		1,331,356	47,000			67,369,916	75,997,066	9.3
Manx Museum & National Trust	2,697,393	555,599	17,000	593,823		746,300			4,610,115	58.5
Road Transport Licensing Committee	112,800	1,000		33,100					146,900	76.8
Statutory Boards (Revenue Funded)	6,372,219	352,500	4,700	1,642,710				12,000	8,384,129	76.0
Legislature	4,276,059			499,291		341,900			5,117,250	83.6
	308,377,140	56,478,484	12,718,777	62,275,634	81,603,750	26,830,200	272,614,000	105,720,471	926,618,456	33.3

Note - Estimates include gross expenditure and receipts amounting to:

1: £3,172,000 in respect of Manx Welcome Centre and Villa/Gaiety.

2: £2,869,800 in respect of Sports & Recreation and Delegated Financial Management in secondary schools and the IOM College.

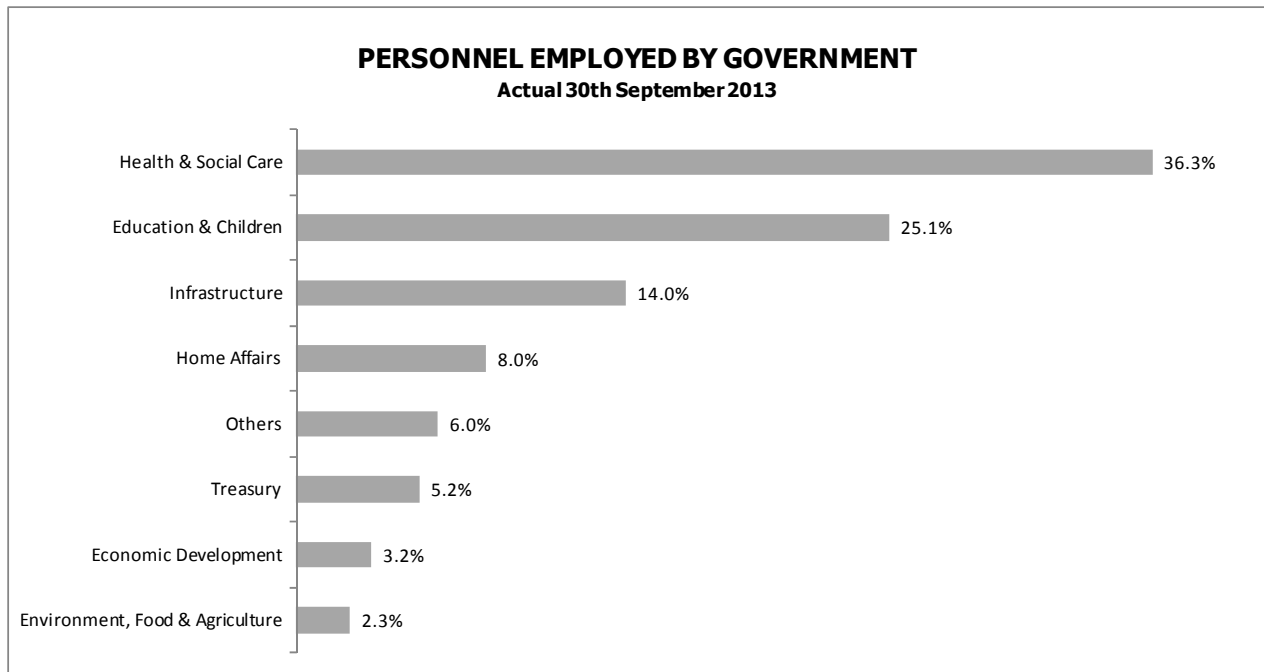
3: £258,800 in respect of the Wildlife Park.

DEPARTMENT	SUMMARY OF BUDGETARY PROVISION FOR POSTS ESTABLISHED BY GOVERNMENT					
	(Full-time Equivalent Values)					
	Budget Estimate 2013-2014	Revisions 2013-2014	Revised Estimate 2013-2014	Transfers	Increases/ (Reductions) 2014-2015	Budget Estimate 2014-2015
ECONOMIC DEVELOPMENT	155.00		155.00	(1.00)	6.00	160.00
EDUCATION & CHILDREN	1,569.90		1,569.90	(256.30)	1.38	1,314.98
ENVIRONMENT, FOOD & AGRICULTURE	149.58	(1.00)	148.58	(3.30)	(2.34)	142.94
HEALTH & SOCIAL CARE	2,461.23	(2.22)	2,459.01	56.83	2.75	2,518.59
HOME AFFAIRS	524.86		524.86		(2.00)	522.86
INFRASTRUCTURE	1,032.04	(0.04)	1,032.00	103.02	(118.92)	1,016.10
TREASURY	359.31	1.10	360.41	10.54	(5.50)	365.45
Sub-total	6,251.92	(2.16)	6,249.76	(90.21)	(118.63)	6,040.92
CABINET OFFICE	172.30	0.48	172.78	93.21	(3.43)	262.56
EXECUTIVE GOVERNMENT	133.17	2.00	135.17	(2.00)		133.17
MANX MUSEUM & NATIONAL TRUST	69.30	0.03	69.33	(1.00)	(1.25)	67.08
ROAD TRANSPORT LICENSING COMMITTEE	2.00		2.00			2.00
STATUTORY BOARDS						
Communications Commission	4.00		4.00			4.00
Financial Supervision Commission	50.50	(0.27)	50.23			50.23
Gambling Supervision Commission	6.20	0.30	6.50		1.00	7.50
Insurance & Pensions Authority	20.60		20.60			20.60
Office of Fair Trading	16.08	(0.08)	16.00			16.00
Public Service Pension Authority	14.00		14.00			14.00
PERSONNEL CONTROL TOTAL	6,740.07	0.30	6,740.37	(0.00)	(122.31)	6,618.06
LEGISLATURE	25.75		25.75		(0.45)	25.30
NON-PCM POSTS	484.64	9.52	494.16		(29.58)	464.58
CONTRACT POSTS	119.83	(8.60)	111.23		15.10	126.33
SUB-TOTAL	7,370.29	1.22	7,371.51	(0.00)	(137.24)	7,234.27
MANX UTILITIES AUTHORITY	395.60		395.60		(4.20)	391.40
POST OFFICE	343.28		343.28		(11.08)	332.20
TOTAL	8,109.17	1.22	8,110.39	(0.00)	(152.52)	7,957.87

SUMMARY OF PERSONNEL EMPLOYED BY GOVERNMENT (Full-time Equivalent Values)	
DEPARTMENT	Actual 30.9.13
Economic Development	209.25
Education & Children	1,700.77
Environment, Food & Agriculture	150.52
Health & Social Care	2,422.45
Home Affairs	535.52
Infrastructure	931.57
Treasury	347.20
	6,297.28
Cabinet Office	178.04
Executive Government	136.32
Manx Museum & National Trust	84.59
Road Transport Licensing Committee	2.00
Government	6,698.23
Legislature	25.75
Statutory Boards	807.53
TOTAL	7,531.51

Notes:

- 1) The above figures include permanent staff, contract and supply staff and seasonal employees expressed as whole time equivalents



Financial Information

ECONOMIC DEVELOPMENT

NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
Central Services	899,493	942,024	677,503
Training Employment Skills	3,082,830	3,051,199	3,051,699
Economic Development Group	2,610,299	2,649,500	2,774,600
Financial Assistance Scheme	2,809,597	3,500,000	3,500,000
Ship Registry	(497,840)	(171,984)	(399,684)
Aircraft Registry	(420,623)	(735,555)	(746,555)
Tourism	5,154,177	5,180,617	4,919,617
Tourism Events	373,469	355,940	343,940
Companies Registry	(9,927,153)	(10,310,326)	(10,321,326)
Manx Welcome Centre	285,746	328,700	391,800
Villa Gaiety	1,777,455	1,578,600	1,349,700
TOTAL	6,147,450	6,368,715	5,541,294

EXPENDITURE AND INCOME BY CATEGORY

	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	9,375,238	9,491,595	8,904,564
Infrastructure Costs	1,752,000	1,134,484	978,400
Transport Costs	15,169	15,000	13,500
Supplies & Services	9,679,373	11,099,667	11,525,661
Transfer Payments			
Loan Charges	945,500	1,201,700	1,217,400
Other	3,998,484	6,010,300	5,888,300
	25,765,764	28,952,746	28,527,825
Taxation Income	1,045,017	20,000	20,000
Third Party Contributions	243,105	999,900	496,300
Operating Income	18,279,233	21,557,631	22,463,731
Grant Income	39,291	5,000	
Other Non Trading Income	11,668	1,500	6,500
	19,618,314	22,584,031	22,986,531
	6,147,450	6,368,715	5,541,294

Note: The estimates include gross expenditure and receipts in respect of Manx Welcome Centre/Villa Gaiety amounting to £3,172,000 in 2014-2015

Financial Information

ECONOMIC DEVELOPMENT **Reconciliation of Revenue Expenditure**

	£	£
2013-2014 Budget (Gross Spending)		28,952,746
Central Services	(264,521)	
Training Employment Skills	(121,500)	
Economic Development Group	125,100	
Ship Registry	(181,700)	
Aircraft Registry	474,000	
Tourism	(616,940)	
Tourism Events	343,940	
Companies Registry	(11,000)	
Manx Welcome Centre	58,100	
Villa Gaiety	(230,400)	
		(424,921)
2014-2015 Budget (Gross Spending)		28,527,825
2013-2014 Budget (Income)	(22,584,031)	
Training Employment Skills	122,000	
Ship Registry	(46,000)	
Aircraft Registry	(485,000)	
Manx Welcome Centre	5,000	
Villa Gaiety	1,500	
		(22,986,531)
2014-2015 Budget Deficiency Vote		5,541,294

PERSONNEL BUDGET				
	Actual 30.9.13	Revised Estimate 31.3.14	Estimate 31.3.15	Financial Provision 2014-2015
	(fte)	(fte)	(fte)	£
Central Services	18.00	18.00	17.00	938,077
Training Employment Skills	28.50	29.50	29.50	1,045,099
Economic Development Group	25.00	27.00	29.00	1,282,904
Ship Registry	25.50	27.50	27.50	1,920,182
Aircraft Registry	12.00	12.00	15.00	974,445
Tourism Development	16.00	16.00	16.00	713,707
Companies Registry	15.00	15.00	15.00	472,650
Manx Welcome Centre	9.00	10.00	11.00	353,100
Villa Gaiety (Refers to Non-PCM Posts)				1,204,400
TOTAL	149.00	155.00	160.00	8,904,564
Non-PCM Posts	59.25	63.15	53.48	incl above
Contract Posts	1.00	4.00	4.00	incl above
TOTAL	209.25	222.15	217.48	8,904,564

Financial Information

EDUCATION & CHILDREN

<u>NET EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
Primary Education	21,727,134	22,513,400	21,079,300
Secondary Education	26,229,149	26,579,100	24,929,950
IOM College of Further & Higher Education	9,085,190	9,284,600	8,893,927
Universities etc Awards	11,725,565	13,599,200	11,887,600
Youth & Community Services	1,083,256	1,087,600	872,000
Education Improvement Service	3,577,339	3,707,000	2,420,350
Services for Children	8,426,454	8,494,200	8,251,200
Central	13,939,451	9,071,900	8,079,850
Sports and Recreation	2,442,031	2,016,400	2,001,250
Arts Council	71,613	83,500	98,000
Facility Support	1,831,953	1,735,200	1,735,000
TOTAL	100,139,135	98,172,100	90,248,427

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	70,449,011	71,020,500	64,811,377
Infrastructure Costs	7,319,394	4,594,400	3,960,950
Transport Costs	891,495	707,900	592,400
Supplies & Services	9,028,055	8,519,400	5,929,500
Transfer Payments			
Loan Charges	5,029,400	4,594,000	4,161,100
Other	14,536,888	15,721,500	13,958,700
	107,254,243	105,157,700	93,414,027
INCOME			
Third Party Contributions	128,073	191,800	85,800
Operating Income	5,970,919	6,347,600	2,647,800
Grant Income	115,951		
Other Non Trading Income	900,165	446,200	432,000
	7,115,108	6,985,600	3,165,600
	100,139,135	98,172,100	90,248,427

Note: The estimates include gross expenditure and receipts in respect of secondary schools, Isle of Man College and Sports & Recreation amounting to £2,869,800 in 2014-2015 since these areas operate a deficiency budget.

Financial Information

EDUCATION & CHILDREN

Reconciliation of Revenue Expenditure

	£	£
2013-2014 Budget (Gross Spending)		105,157,700
Changes to gross spending by Cost Centre		
Primary Education	(1,434,100)	
Secondary Education	(3,206,450)	
IOM College of Further & Higher Education	(914,873)	
Universities etc Awards	(1,737,200)	
Works & Estates	(50,000)	
Youth & Community Services	(218,400)	
Education Improvement Service	(1,290,650)	
Services for Children	(247,100)	
Central	(2,270,450)	
Sports and Recreation	(388,750)	
Arts Council	14,500	
Facility Support	(200)	
		<u>(11,743,673)</u>
2014-2015 Budget (Gross Spending)		93,414,027
2013-2014 Budget (Income)	(6,985,600)	
Changes to income by Cost Centre		
Secondary Education	1,557,300	
IOM College of Further & Higher Education	524,200	
Universities etc Awards	25,600	
Youth & Community Services	2,800	
Education Improvement Service	4,000	
Services for Children	4,100	
Central	1,328,400	
Sports and Recreation	373,600	
		<u>(3,165,600)</u>
2014-2015 Budget Deficiency Vote		90,248,427

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.13	Revised Estimate 31.3.14	Estimate 31.3.15	Financial Provision 2014-2015
	(fte)	(fte)	(fte)	£
PCM Posts				
Primary Education	456.80	456.80	405.47	18,948,600
Secondary Education	567.90	569.52	461.30	21,246,700
IOM College of Further & Higher Education	203.71	212.10	187.12	8,585,027
Universities etc Awards	2.50	3.50	3.50	84,400
Meals & Milk Service	51.49	51.49		
Youth & Community Services	11.88	13.54	13.55	761,400
Education Improvement Service	38.67	41.67	36.18	2,112,100
Services for Children	133.12	133.12	131.12	7,991,400
Central	31.56	31.56	28.44	2,908,600
Arts Council	2.00	2.00	2.00	75,200
Sports and Recreation	53.60	54.60	46.30	2,097,950
TOTAL	1,553.23	1,569.90	1,314.98	64,811,377
Non-PCM Posts	131.64	131.03	123.56	incl above
Contract Posts	15.90	15.90	14.90	incl above
TOTAL	1,700.77	1,716.83	1,453.44	64,811,377

Financial Information

ENVIRONMENT, FOOD & AGRICULTURE

<u>NET EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
Corporate Services	962,797	1,001,000	717,750
Agriculture	8,927,489	8,582,000	8,119,750
Wildlife Park	515,941	434,900	404,000
Fisheries	1,083,996	892,000	738,750
Forestry	2,022,588	1,905,000	1,641,050
Environment	1,235,524	1,267,000	1,197,750
Government Laboratory	738,138	656,000	655,750
TOTAL	15,486,473	14,737,900	13,474,800

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	5,687,572	5,575,100	5,291,700
Infrastructure Costs	817,092	759,200	674,450
Transport Costs	320,916	243,900	47,000
Supplies & Services	1,926,229	1,933,700	1,762,500
Agency & Contracted Services	9,517	2,000	2,000
Transfer Payments			
Loan Charges	263,100	343,300	366,600
Other	8,199,561	7,875,700	7,407,150
	17,223,987	16,732,900	15,551,400
INCOME			
Taxation Income	3,367	3,000	3,000
Third Party Contributions	5,727	7,000	7,000
Operating Income	1,630,817	1,819,220	1,889,320
Other Non Trading Income	97,603	165,780	177,280
	1,737,514	1,995,000	2,076,600
	15,486,473	14,737,900	13,474,800

Note: The estimates include gross expenditure and receipts in respect of the Wildlife Park amounting to £258,800 in 2014-2015

Financial Information

ENVIRONMENT, FOOD & AGRICULTURE

Reconciliation of Revenue Expenditure

	£	£
2013-2014 Budget (Gross Spending)		16,732,900
Changes to gross spending by Cost Centre		
Corporate Services	(311,250)	
Agriculture	(470,850)	
Wildlife Park	(13,200)	
Fisheries	(122,750)	
Forestry	(210,950)	
Environment	(67,250)	
Government Laboratory	14,750	
		<u>(1,181,500)</u>
2014-2015 Budget (Gross Spending)		<u>15,551,400</u>
2013-2014 Budget (Income)	(1,995,000)	
Changes to income by Cost Centre		
Corporate Services	28,000	
Agriculture	8,600	
Wildlife Park	(17,700)	
Fisheries	(30,500)	
Forestry	(53,000)	
Environment	(2,000)	
Government Laboratory	(15,000)	
		<u>(2,076,600)</u>
2014-2015 Budget Deficiency Vote		<u>13,474,800</u>

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.13	Revised Estimate 31.3.14	Estimate 31.3.15	Financial Provision 2014-2015
	(fte)	(fte)	(fte)	£
PCM Posts				
Corporate Services	8.55	8.55	7.63	379,900
Agriculture	19.59	18.59	18.54	733,750
Fisheries	13.50	13.50	13.45	544,900
Forestry	59.00	59.00	54.94	1,562,950
Environment	25.00	25.00	24.95	1,123,050
Government Laboratory	12.54	13.04	12.99	548,650
Wildlife Park	10.44	10.90	10.44	398,500
TOTAL	148.62	148.58	142.94	5,291,700
Non-PCM Posts	1.90	1.90	1.90	incl above
TOTAL	150.52	150.48	144.84	5,291,700

Financial Information

HEALTH & SOCIAL CARE

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
Chief Executive's Office	225,690	303,700	76,400
Chief Operating Officer's Office	5,837,185	6,953,900	1,092,369
Finance	909,073	1,691,600	6,257,200
Public Health	1,217,996	1,582,200	1,611,700
Noble's Hospital	80,761,134	81,045,000	81,297,132
Ramsey District Cottage Hospital	3,925,966	4,282,300	3,990,200
Tertiary Referrals	14,291,521	14,264,500	14,212,400
Mental Health	14,792,435	15,293,700	15,592,800
Administration	1,411,300	1,572,000	166,050
Community Services	7,558,560	7,974,300	7,752,450
Ambulance Service	3,018,942	2,962,000	2,611,100
Practitioner Services	34,405,312	35,822,700	36,156,300
Prison Health Care	371,843	347,100	379,200
NI Contributions	(34,741,901)	(36,285,000)	(36,404,400)
Core Services (DSC)	1,748,519	2,642,300	336,600
Children Services Area	17,585,115	19,168,600	19,591,800
Adult Services Area	23,635,563	25,957,800	26,233,300
Administration Housing	(1,212,293)	3,346,400	2,508,200
Local Authority Housing Deficiency	6,042,624	1,908,900	933,500
TOTAL	181,784,584	190,834,000	184,394,301

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	122,347,681	119,734,050	120,862,422
Infrastructure Costs	4,988,348	4,793,100	1,805,400
Transport Costs	3,934,947	3,600,900	3,140,600
Supplies & Services	22,993,018	29,151,700	27,890,229
Agency & Contracted Services	72,093,236	78,520,350	78,109,750
Transfer Payments			
Loan Charges	5,945,200	6,160,200	6,002,300
Social Security Clients	4,486		
Other	913,585	1,750,200	2,146,700
	233,220,501	243,710,500	239,957,401
INCOME			
Taxation Income	34,787,087	41,273,900	36,451,800
Third Party Contributions	2,153,719	2,103,400	97,300
Operating Income	13,858,924	8,934,500	18,947,000
Grant Income	16,618		
Other Non Trading Income	619,569	564,700	67,000
	51,435,917	52,876,500	55,563,100
	181,784,584	190,834,000	184,394,301

Financial Information

HEALTH & SOCIAL CARE

Reconciliation of Revenue Expenditure

	£	£
2013-2014 Budget (Gross Spending)		243,710,500
Changes to gross spending by Cost Centre		
Core Services		
Chief Executive's Office	(95,300)	
Chief Operating Officer's Office	(5,838,731)	
Finance	2,945,900	
Public Health	149,700	
Hospital & Specialist Services		
Noble's Hospital	4,691,732	
Ramsey District Cottage Hospital	(362,100)	
Tertiary Referrals	5,700	
Mental Health	299,100	
Primary Health Care		
Administration	(1,327,650)	
Community Services	(88,350)	
Ambulance Service	(295,400)	
Practitioner Services	645,000	
Prison Health Care	8,000	
Children Services Area	423,200	
Adult Services Area	806,000	
Core Services (DSC)	(4,402,500)	
Housing Division		
Administration Housing	(1,431,200)	
Local Authority Housing Deficiency	113,800	
		<u>(3,753,099)</u>
2014-2015 Budget (Gross Spending)		239,957,401
2013-2014 Budget (Income)	(52,876,500)	
Chief Operating Officer's Office	18,800	
Noble's Hospital	(3,356,100)	
Practitioner Services	(300,000)	
NI Contributions	(119,400)	
Adult Services Area	(530,500)	
Core Services (DSC)	2,096,800	
Administration Housing	4,940,900	
Local Authority Housing Deficiency	(5,437,100)	
		<u>(55,563,100)</u>
2014-2015 Budget Deficiency Vote		184,394,301

Financial Information

HEALTH & SOCIAL CARE

PERSONNEL BUDGET				
	Actual 30.9.13	Revised Estimate 31.3.14	Estimate 31.3.15	Financial Provision 2014-2015
	(fte)	(fte)	(fte)	£
PCM Posts				
Chief Executive Office	14.00	2.00		
Chief Operating Office	48.61	62.80	8.67	786,869
Finance	9.42	12.98	12.98	936,600
Public Health	12.50	13.50	13.50	1,112,900
Nobles Hospital	1,019.24	1,151.16	1,266.62	64,970,303
RDCH	83.37	94.38	94.38	3,539,400
Tertiary Referrals	3.50	3.50	3.50	152,000
Mental Health	205.28	228.54	228.54	11,529,100
PHC - Administration		1.00	1.00	89,600
PHC - Community Services	148.07	154.07	154.07	6,927,100
PHC - Ambulance Services	39.00	41.50	41.50	2,401,500
PHC - Practitioner Services	10.76	10.70	10.70	555,800
PHC - Prison Health Care	6.00	6.00	6.00	261,200
Core Services	33.00	39.00	25.00	1,612,500
Children Services Area	74.86	88.17	87.67	4,161,600
Adult Services Area	479.72	532.71	542.46	20,773,450
Housing Administration	21.00	17.00	22.00	1,052,500
TOTAL	2,208.33	2,459.01	2,518.59	120,862,422
Non-PCM Posts	157.49	194.26	173.12	incl above
Contract Posts	56.63	53.68	70.02	incl above
TOTAL	2,422.45	2,706.95	2,761.73	120,862,422

Financial Information

HOME AFFAIRS

NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
Chief Executive's Office	1,058,349	1,065,700	969,800
Civil Defence	240,839	219,800	142,592
Fire & Rescue Service	4,927,376	4,837,400	4,674,675
Prison and Probation	8,513,002	8,450,900	8,078,700
Communications	1,849,067	1,460,500	1,392,135
Constabulary	14,276,359	13,948,700	13,105,400
TOTAL	30,864,992	29,983,000	28,363,302

EXPENDITURE AND INCOME BY CATEGORY

	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	23,958,235	24,079,389	23,472,834
Infrastructure Costs	1,697,088	1,191,291	1,222,250
Transport Costs	391,888	330,000	15,170
Supplies & Services	4,483,728	3,940,996	3,103,624
Transfer Payments			
Loan Charges	1,737,600	1,432,300	1,617,400
Other	(394,407)		(50,000)
	31,874,132	30,973,976	29,381,278
INCOME			
Third Party Contributions	144,361	110,000	130,000
Operating Income	598,683	587,976	614,476
Other Non Trading Income	266,096	293,000	273,500
	1,009,140	990,976	1,017,976
	30,864,992	29,983,000	28,363,302

Financial Information

HOME AFFAIRS

Reconciliation of Revenue Expenditure

	£	£
2013-2014 Budget (Gross Spending)		30,973,976
Changes to gross spending by Cost Centre		
Chief Executive's Office	(35,900)	
Civil Defence	(77,208)	
Fire & Rescue Service	(170,725)	
Prison and Probation	(397,700)	
Communications	(58,365)	
Constabulary	(852,800)	
		(1,592,698)
2014-2015 Budget (Gross Spending)		29,381,278
2013-2014 Budget (Income)	(990,976)	
Changes to Income by Cost Centre		
Chief Executive's Office	(60,000)	
Fire & Rescue Service	8,000	
Prison and Probation	25,500	
Communications	(10,000)	
Constabulary	9,500	
		(1,017,976)
2014-2015 Budget Deficiency Vote		28,363,302

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.13	Revised Estimate 31.3.14	Estimate 31.3.15	Financial Provision 2014-2015
	(fte)	(fte)	(fte)	£
PCM Posts				
Chief Executive's Office	9.68	9.68	9.68	618,650
Civil Defence	1.00	1.00	1.00	69,548
Fire & Rescue Service	77.46	77.46	77.46	4,186,500
Prison and Probation	136.00	140.00	138.00	5,206,800
Communications	26.00	26.00	26.00	1,183,636
Constabulary	269.34	270.72	270.72	12,207,700
TOTAL	519.48	524.86	522.86	23,472,834
NON-PCM Posts	15.04	17.04	17.04	incl above
Contract Posts	1.00	1.00		
TOTAL	535.52	542.90	539.90	23,472,834

Financial Information

INFRASTRUCTURE

<u>NET EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
Operations	8,220,746	17,693,313	21,423,157
Ports	5,878,444	5,234,063	5,191,492
Highways	1,738,994	1,354,800	188,592
Properties & Estates	10,554,801	8,744,672	7,865,374
Planning & Building Control	598,034	722,255	640,750
Corporate Services	2,681,369	2,317,897	2,831,329
DCCL Corporate Services	856,566	899,600	
Public Transport			
Operations	8,092,207	8,031,400	8,096,900
Engineering	3,608,354	3,577,500	3,662,100
Income	(4,468,768)	(4,967,000)	(5,094,100)
Administration and Commercial	2,427,652	1,976,200	2,267,400
TOTAL	40,188,399	45,584,700	47,072,994

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	40,181,117	39,987,215	39,126,420
Infrastructure Costs	42,122,187	45,567,069	46,557,497
Transport Costs	7,321,785	7,781,424	8,872,757
Supplies & Services	11,226,150	(6,572,404)	(6,895,351)
Agency & Contracted Services		180,000	
Transfer Payments			
Loan Charges	7,192,557	8,298,000	9,064,300
Other	(1,612,925)	529,560	437,560
	106,430,871	95,770,864	97,163,183
INCOME			
Taxation Income	10,994,680	12,186,749	3,906
Third Party Contributions	35,759	566,427	19,355,635
Operating Income	50,848,032	32,561,911	26,129,521
Other Non Trading Income	4,364,001	4,871,077	4,601,127
	66,242,472	50,186,164	50,090,189
	40,188,399	45,584,700	47,072,994

Financial Information

INFRASTRUCTURE

Reconciliation of Revenue Expenditure

	£	£
2013-2014 Budget (Gross Spending)		95,770,864
Operations	10,250,499	
Ports	(1,882,571)	
Highways	(948,614)	
Properties & Estates	(728,498)	
Planning & Building Control	(62,030)	
Corporate Services	2,597,827	
DOI Consolidation	(2,409,469)	
Eliminate Works Client Transfers	(5,866,125)	
Public Transport		
Operations	65,500	
Engineering	84,600	
Administration and Commercial	291,200	
	<u>1,392,319</u>	
		<u>97,163,183</u>
2014-2015 Budget (Gross Spending)		
2013-2014 Budget (Income)	(50,186,164)	
Operations	(6,520,655)	
Ports	1,840,000	
Highways	(217,594)	
Properties & Estates	(150,800)	
Planning & Building Control	(19,475)	
Corporate Services	(666,098)	
DOI Consolidation	91,572	
Eliminate Works Client Transfers	5,866,125	
Public Transport		
Income	(127,100)	
		(50,090,189)
2014-2015 Budget Deficiency Vote		<u>47,072,994</u>

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.13	Revised Estimate 31.3.14	Estimate 31.3.15	Financial Provision 2014-2015
	(fte)	(fte)	(fte)	£
PCM Posts				
Operations	385.28	500.80	512.41	16,033,658
Ports	181.00	201.50	192.50	8,427,637
Highways	46.43	50.00	52.00	2,542,605
Properties & Estates	21.74	25.90	20.84	886,875
Planning & Building Control	31.98	34.50	33.21	1,507,327
Corporate Services	21.74	29.20	26.68	1,184,418
Public Transport				
Operations	117.20	116.80	106.40	5,727,100
Engineering	66.75	68.00	66.75	2,574,600
Administration and Commercial	5.31	5.30	5.31	242,200
TOTAL	877.43	1,032.00	1,016.10	39,126,420
NON-PCM Posts	49.14	55.30	59.40	incl above
Contract Posts	5.00	19.90	20.94	incl above
TOTAL	931.57	1,107.20	1,096.44	39,126,420

Financial Information

TREASURY

GROSS EXPENDITURE - SERVICE ANALYSIS			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
Corporate Strategy Division	3,932,858	4,271,071	4,758,075
Customs & Excise Division	2,081,414	2,116,000	1,960,249
Finance Division	4,297,879	4,240,694	3,593,653
Income Tax Division	4,415,935	4,542,808	4,291,703
Internal Audit Division	486,395	525,799	456,854
Grants	10,128,519	11,339,383	9,768,945
Lottery Duty Distribution	1,204,617	1,250,000	1,300,000
National Insurance Benefits			
National Insurance Operating Account	4,006,485	(2,758,600)	2,628,000
National Insurance Investment Account	(4,006,485)	2,758,600	(2,628,000)
Non-Contributory Benefits	77,089,594	79,720,000	79,894,000
TOTAL	103,637,211	108,005,755	106,023,479

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	12,457,026	12,764,926	12,828,141
Infrastructure Costs	219,188	277,050	4,350
Transport Costs	27,765	15,200	100
Supplies & Services	5,506,073	4,605,796	(1,609,357)
Agency & Contracted Services	3,195,425	3,373,000	3,445,000
Transfer Payments			
Loan Charges	3,081,500	597,300	3,015,100
Social Security Clients	261,012,778	267,301,801	272,614,000
Other	6,415,401	10,889,383	8,550,145
	291,915,156	299,824,456	298,847,479
INCOME			
Taxation Income	497,189,490	516,900,000	532,610,000
Taxation Income NI	178,203,579	173,982,801	179,149,000
Third Party Contributions	73,966	4,336,900	176,000
Other Non Trading Income	10,000,400	13,499,000	13,499,000
	685,467,435	708,718,701	725,434,000
TOTAL	(393,552,279)	(408,894,245)	(426,586,521)

Financial Information

TREASURY

Reconciliation of Revenue Expenditure

	£	£
2013-2014 Budget (Gross Spending)		299,824,456
Changes to gross spending by Cost Centre		
Corporate Strategy Division	487,004	
Customs & Excise Division	(184,751)	
Finance Division	(647,041)	
Internal Audit Division	(251,105)	
Income Tax Division	64,054	
Grants	(1,570,438)	
Lottery Distribution	50,000	
National Insurance Operating Account	3,529,300	
National Insurance Investment Account	(2,628,000)	
Non-Contributory Benefits	174,000	
		(976,977)
2014-2015 Budget (Gross Spending)		298,847,479

<u>PERSONNEL BUDGET</u>				
	Actual	Revised	Estimate	Financial
	30.9.13	Estimate	31.3.15	Provision
	(fte)	(fte)	(fte)	£
PCM Posts				
Corporate Strategy Division	24.60	24.60	41.64	1,670,427
Customs & Excise Division	50.00	50.00	47.00	1,873,822
Finance Division	81.80	85.60	81.70	2,534,866
Income Tax Division	126.50	126.50	126.50	4,108,400
Internal Audit Division	11.20	11.20	10.20	512,854
Social Security Administration	51.10	62.51	58.41	2,127,772
TOTAL	345.20	360.41	365.45	12,828,141
Non-PCM Posts	1.00	1.00	2.00	incl.above
Contract Posts	1.00	1.00	1.00	incl.above
TOTAL	347.20	362.41	368.45	12,828,141

Financial Information

CABINET OFFICE

NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
Chief Secretary's Office	2,063,571	2,282,245	2,978,014
Economic Affairs Division	461,494	478,433	512,168
Information Systems Division	9,444,098	8,325,585	17,297,331
Office of Human Resources	2,960,063	2,896,000	5,435,162
TOTAL	14,929,226	13,982,263	26,222,675

EXPENDITURE AND INCOME BY CATEGORY

	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	8,169,148	7,662,693	12,534,017
Infrastructure Costs	577,221	158,988	204,488
Transport Costs	13,684	14,450	15,550
Supplies & Services	13,621,260	9,316,779	16,468,548
Transfer Payments			
Loan Charges			297,800
Other	(6,347,581)		
	16,033,732	17,152,910	29,520,403
INCOME			
Third Party Contributions		1,965,347	2,161,628
Operating Income	1,099,340	1,200,300	1,131,100
Other Non Trading Income	5,166	5,000	5,000
	1,104,506	3,170,647	3,297,728
	14,929,226	13,982,263	26,222,675

Financial Information

CABINET OFFICE

Reconciliation of Revenue Expenditure

	£	£
2013-2014 Budget (Gross Spending)		17,152,910
Changes to gross spending by Cost Centre		
Chief Secretary's Office	595,769	
Economic Affairs Division	33,735	
Information Systems Division	9,168,027	
Office of Human Resources	2,569,962	
		<u>12,367,493</u>
2014-2015 Budget (Gross Spending)		29,520,403
2013-2014 Budget (Income)	(3,170,647)	
Chief Secretary's Office	100,000	
Information Systems Division	(196,281)	
Office of Human Resources	(30,800)	
		<u>(3,297,728)</u>
2014-2015 Budget Deficiency Vote		26,222,675

PERSONNEL BUDGET				
	Actual 30.9.13	Revised Estimate 31.3.14	Estimate 31.3.15	Financial Provision 2014-2015
	(fte)	(fte)	(fte)	£
PCM Posts				
Chief Secretary's Office	44.20	44.20	50.50	2,623,123
Economic Affairs Division	9.50	9.70	9.70	392,733
Information Systems Division	57.00	59.00	108.45	4,593,232
Office of Human Resources	58.92	59.38	93.91	4,924,929
TOTAL	<u>169.62</u>	<u>172.28</u>	<u>262.56</u>	<u>12,534,017</u>
Non-PCM Posts	5.67	5.67	9.38	incl above
Contract Posts	2.75	2.75	2.61	incl above
TOTAL	<u>178.04</u>	<u>180.70</u>	<u>274.55</u>	<u>12,534,017</u>

Financial Information

EXECUTIVE GOVERNMENT

<u>NET EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
Industrial Relations	122,461	160,000	158,000
Veterans' Welfare Service	87,576	88,000	88,000
Office of the Data Protection Supervisor	89,452	149,000	149,000
Administration	299,489	397,000	395,000
General Registry	4,134,201	3,934,000	3,346,886
Attorney General	3,330,657	2,782,000	2,891,280
Administration of Justice	7,464,858	6,716,000	6,238,166
Pensions	21,769,030	22,850,000	26,000,000
Miscellaneous Statutes & Charges	2,400,000	2,400,000	2,400,000
TOTAL	31,933,377	32,363,000	35,033,166

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	7,277,619	7,035,556	7,087,194
Infrastructure Costs	681,314	152,050	161,600
Supplies & Services	2,106,130	1,386,773	1,331,356
Agency & Contracted Services			47,000
Transfer Payments			
Other	60,408,729	65,265,161	67,369,916
	70,473,792	73,839,540	75,997,066
INCOME			
Taxation Income	35,275,097	37,568,000	36,568,000
Third Party Contributions	70,825	119,040	210,060
Operating Income	3,194,493	3,714,900	4,181,840
Grant Income		70,000	
Other Non Trading Income		4,600	4,000
	38,540,415	41,476,540	40,963,900
	31,933,377	32,363,000	35,033,166

Financial Information

EXECUTIVE GOVERNMENT

Reconciliation of Revenue Expenditure

	£	£
2013-2014 Budget (Gross Spending)		73,839,540
Changes to gross spending by Cost Centre		
Industrial Relations	(2,000)	
General Registry	(190,774)	
Attorney General	200,300	
Pensions	2,150,000	
		<u>2,157,526</u>
2014-2015 Budget (Gross Spending)		75,997,066
2013-2014 Budget (Income)	(41,476,540)	
Changes to income by Cost Centre		
General Registry	(396,340)	
Attorney General	(91,020)	
Pensions	1,000,000	
		<u>(40,963,900)</u>
2014-2015 Budget Deficiency Vote		35,033,166

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.13	Revised Estimate 31.3.14	Estimate 31.3.15	Financial Provision 2014-2015
	(fte)	(fte)	(fte)	£
PCM Posts				
Industrial Relations	2.70	2.70	2.70	140,250
Veterans' Welfare Service	2.10	2.10	2.10	78,800
Office of the Data Protection Supervisor	3.30	3.50	3.50	175,794
General Registry	80.52	87.17	83.17	3,980,965
Attorney General	39.70	39.70	41.70	2,711,385
TOTAL	<u>128.32</u>	<u>135.17</u>	<u>133.17</u>	<u>7,087,194</u>
Non-PCM Posts	6.00	6.00	6.00	incl above
Contract Posts	2.00	6.00	5.86	incl above
TOTAL	<u>136.32</u>	<u>147.17</u>	<u>145.03</u>	<u>7,087,194</u>

Financial Information

MANX MUSEUM & NATIONAL TRUST

NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
TOTAL	3,694,025	3,838,343	3,794,938

EXPENDITURE AND INCOME BY CATEGORY

	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	2,691,235	2,748,199	2,697,393
Infrastructure Costs	582,454	599,049	555,599
Transport Costs	13,404	17,000	17,000
Supplies & Services	642,005	550,872	593,823
Transfer Payments			
Loan Charges	619,000	738,400	746,300
	4,548,098	4,653,520	4,610,115
INCOME			
Operating Income	816,927	768,457	768,457
Other Non Trading Income	37,146	46,720	46,720
	854,073	815,177	815,177
	3,694,025	3,838,343	3,794,938

Financial Information

MANX MUSEUM & NATIONAL TRUST

Reconciliation of Revenue Expenditure

	£	£	
2013-2014 Budget (Gross Spending)		4,653,520	
Changes to gross spending by Cost Centre		(43,405)	
2014-2015 Budget (Gross Spending)		4,610,115	
2013-2014 Budget (Income)	(815,177)		
Changes to income by Cost Centre	-		
2014-2015 Budget Deficiency Vote		(815,177)	
		3,794,938	

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.13	Revised Estimate 31.3.14	Estimate 31.3.15	Financial Provision 2014-2015
	(fte)	(fte)	(fte)	£
PCM Posts	67.59	69.33	67.08	2,697,393
Non-PCM Posts	17.00	17.80	17.70	incl above
TOTAL	84.59	87.13	84.78	2,697,393

Financial Information

ROAD TRANSPORT LICENSING COMMITTEE

<u>NET EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
TOTAL	62,618	125,000	105,000

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	80,081	128,800	112,800
Infrastructure Costs		1,000	1,000
Supplies & Services	23,740	37,100	33,100
	103,821	166,900	146,900
INCOME			
Taxation Income	41,203	40,400	40,400
Operating Income		1,000	1,000
Other Non Trading Income		500	500
	41,203	41,900	41,900
	62,618	125,000	105,000

Reconciliation of Revenue Expenditure

	£	£
2013-2014 Budget (Gross Spending)		166,900
Changes to gross spending by Cost Centre		(20,000)
2014-2015 Budget (Gross Spending)		<u>146,900</u>
2013-2014 Budget (Income)	(41,900)	
Changes to income by Cost Centre	-	
2014-2015 Budget Deficiency Vote		<u>(41,900)</u>
		<u>105,000</u>

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.13	Revised Estimate 31.3.14	Estimate 31.3.15	Financial Provision 2014-2015
	(fte)	(fte)	(fte)	£
PCM Posts				
Road Traffic Licensing Committee	2.00	2.00	2.00	112,800
TOTAL	2.00	2.00	2.00	112,800

Financial Information

STATUTORY BOARDS (REVENUE FUNDED)

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
Communications Commission	(525,670)	(343,715)	(458,367)
Financial Supervision Commission	1,860,394		
Gambling Supervision Commission	(1,388,167)	(1,622,000)	(1,703,721)
Insurance and Pensions Authority	241,925		(278,000)
Office of Fair Trading	691,788	706,000	712,000
Public Sector Pensions Authority (see Note)			
TOTAL	880,270	(1,259,715)	(1,728,088)

Note: gross cost of the Public Sector Pensions Authority of £913,151 is met from a transfer from the Reserve Fund

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	4,863,063	6,331,390	6,372,219
Infrastructure Costs	487,706	370,709	352,500
Transport Costs	3,964	4,700	4,700
Supplies & Services	1,407,690	1,841,871	1,642,710
Transfer Payments			
Other	44,004	12,000	12,000
	6,806,427	8,560,670	8,384,129
INCOME			
Taxation Income	4,969,593	5,476,015	6,396,800
Third Party Contributions	339		
Operating Income	949,898	824,717	950,904
Grant Income	1,805	2,588,000	1,851,362
Other Non Trading Income	4,522	931,653	913,151
	5,926,157	9,820,385	10,112,217
	880,270	(1,259,715)	(1,728,088)

Financial Information

STATUTORY BOARDS (REVENUE FUNDED)

Reconciliation of Revenue Expenditure

	£	£
2013-2014 Budget (Gross Spending)		8,560,670
Changes to gross spending by Cost Centre		
Communications Commission	11,535	
Gambling Supervision Commission	45,926	
Insurance and Pensions Authority	(215,500)	
Public Sector Pensions Authority	(18,502)	
		(176,541)
2014-2015 Budget (Gross Spending)		8,384,129
2013-2014 Budget (Income)	(9,820,385)	
Changes to income by Cost Centre		
Communications Commission	(126,187)	
Gambling Supervision Commission	(127,647)	
Insurance and Pensions Authority	(62,500)	
Office of Fair Trading	6,000	
Public Sector Pensions Authority	18,502	
		(10,112,217)
2014-2015 Budget Deficiency Vote		(1,728,088)

PERSONNEL BUDGET				
	Actual 30.9.13	Revised Estimate 31.3.14	Estimate 31.3.15	Financial Provision 2014-2015
	(fte)	(fte)	(fte)	£
PCM Posts				
Communications Commission	4.00	4.00	4.00	291,464
Financial Supervision Commission	46.74	50.23	50.23	2,708,032
Gambling Supervision Commission	6.50	6.50	7.50	566,779
Insurance and Pensions Authority	13.30	20.60	20.60	1,475,100
Office of Fair Trading	14.89	16.00	16.00	653,179
Public Sector Pensions Authority	14.00	14.00	14.00	677,665
TOTAL	99.43	111.33	112.33	6,372,219
Non-PCM Posts	1.00	1.00	1.00	incl above
Contract Posts	7.00	7.00	7.00	incl above
TOTAL	107.43	119.33	120.33	6,372,219

Financial Information

LEGISLATURE

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
Legislature	3,834,913	4,270,000	4,187,432
Members' Pensions	735,573	857,000	869,568
TOTAL	4,570,486	5,127,000	5,057,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	975,390	1,104,262	1,060,000
Members' Emoluments	2,152,794	2,337,124	2,296,491
Members' Pensions	787,101	857,000	919,568
Supplies & Services	409,322	501,714	499,291
Transfer Payments			
Loan Charges	317,000	341,900	341,900
	4,641,607	5,142,000	5,117,250
INCOME			
Third Party Contributions	53,211	1,400	50,000
Operating Income	17,910	13,600	10,250
	71,121	15,000	60,250
	4,570,486	5,127,000	5,057,000

Reconciliation of Revenue Expenditure

	£	£
2013-2014 Budget (Gross Spending)		
		5,142,000
Changes to gross spending by Cost Centre		
Administration	(87,318)	
Members' pensions	62,568	
		(24,750)
2014-2015 Budget (Gross Spending)		5,117,250
2013-2014 Budget (Income)	(15,000)	
Changes to income by Cost Centre		
Administration	4,750	
Members' pensions	(50,000)	
		(60,250)
2014-2015 Budget Deficiency Vote		5,057,000

PERSONNEL BUDGET				
	Actual 30.9.13	Revised Estimate 31.3.14	Estimate 31.3.15	Financial Provision 2014-2015
	(fte)	(fte)	(fte)	£
Administration	25.75	25.75	25.30	1,060,000
Members (see note)	34.00	34.00	34.00	3,216,059
	59.75	59.75	59.30	4,276,059

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

Financial Information

STATUTORY BOARDS (NON-REVENUE FUNDED)

EXPENDITURE AND INCOME BY CATEGORY

MANX UTILITIES AUTHORITY	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	17,799,836	18,499,595	17,668,918
Infrastructure Costs	1,364,000	1,794,000	1,764,965
Transport Costs	362,000	9,250,477	376,000
Supplies & Services	60,278,407	47,641,000	64,226,920
Agency & Contracted Services	4,500,964	4,299,830	4,717,788
Transfer Payments			
Loan Charges	2,550,000	3,276,000	3,998,000
Other	12,549,000	11,022,000	10,439,000
	99,404,207	95,782,902	103,191,591
INCOME			
Operating Income	104,620,079	93,514,876	105,151,327
Other Non Trading Income		4,004,204	
	104,620,079	97,519,080	105,151,327
	(5,215,872)	(1,736,178)	(1,959,736)

POST OFFICE	Actual 2012-2013	Estimate 2013-2014	Estimate 2014-2015
	£	£	£
EXPENDITURE			
Employee Costs	12,493,896	12,981,912	12,312,706
Infrastructure Costs	745,391	802,135	788,009
Transport Costs	1,101,812	1,085,000	1,135,228
Supplies & Services	11,628,958	11,523,460	11,616,788
	25,970,057	26,392,507	25,852,731
INCOME			
Operating Income	28,627,125	29,114,322	27,443,480
Other Non Trading Income	108,486	98,980	45,290
	28,735,611	29,213,302	27,488,770
	(2,765,554)	(2,820,795)	(1,636,039)

Estimate of Capital Payments 2014-15 to 2018-19

SUMMARY

	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
	2014-15	2015-16	2016-17	2017-18	2018-19	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
ECONOMIC DEVELOPMENT	1,795	320	345	320	320	120	320	
EDUCATION & CHILDREN	9,200	8,859	3,290	766	400	52	6,306	17.60
ENVIRONMENT, FOOD & AGRICULTURE	3,524	1,033	665	640	690		886	
HEALTH AND SOCIAL CARE	9,706	13,526	12,366	11,680	5,196	3,300	8,059	
HOME AFFAIRS	6,646	1,578	3,837	1,769	1,378		2,203	
INFRASTRUCTURE	15,441	13,055	25,149	17,083	14,185	111,943	26,378	
TREASURY	1,450	250	580				270	
	47,762	38,622	46,232	32,258	22,169	115,416	44,424	17.60
EXECUTIVE GOVERNMENT			50	2,000	1,000		262	
MANX MUSEUM AND NATIONAL TRUST	856	668	580	470	400	2,290	1,178	2.80
	48,618	39,290	46,862	34,728	23,569	117,706	45,863	20.40
SCHEMES FUNDED FROM HOUSING RESERVE	6,690	4,610	5,910	3,460	1,800	150	7,739	
GOVERNMENT TOTAL	55,308	43,899	52,772	38,188	25,369	117,856	53,602	20.40
ELECTRICITY SCHEMES	4,700	5,100	1,700	3,300	2,700			
SEWERAGE SCHEMES	11,626	15,021	6,072	2,751	950	3,508	12,922	7.00
TOTAL CAPITAL PROGRAMME	71,634	64,020	60,545	44,239	29,019	121,364	66,524	27.40
PROPOSED SCHEMES BEYOND 2016-17				20,260	36,797	73,075	11,310	2.44
REVISED TOTAL	71,634	64,020	60,545	64,498	65,816	194,439	77,835	29.84
STATUTORY BOARDS' CAPITAL PROGRAMME	6,617	4,485	3,402	3,402	3,402	8,596		
LOCAL AUTHORITIES' HOUSING PROGRAMME	17,047	17,704	17,660	18,350	17,280	20,047		
	95,298	86,210	81,607	86,250	86,498	223,081		

	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
	2014-15	2015-16	2016-17	2017-18	2018-19	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
COMMITTED SCHEMES	28,472	19,829	8,667	4,924	2,240	3,910	31,303	26.26
CONTINUING SCHEMES	19,386	15,165	15,903	16,660	15,289	114,662	25,667	
NEW SCHEMES	23,776	29,026	35,975	42,914	48,287	75,866	20,864	3.58
	71,634	64,020	60,545	64,498	65,816	194,439	77,835	29.84

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 2014-15 to 2018-19

ECONOMIC DEVELOPMENT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.14 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
				2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
CONTINUING SCHEMES											
Minor Capital Works	1,080	360	360	120	120	120	120	120	120		93
Minor Capital Works - DCCL Villa Gaiety	900			100	200	200	200	200			77
Minor Capital Works - DCCL Manx Welcome Centre	50			50							4
Development of Industry	1,679	1,800	153	1,525							144
	3,709	2,160	513	1,795	320	320	320	320	120	318	
NEW SCHEMES											
Villa Marina Sound System											
	25					25					2
TOTAL	3,734	2,160	513	1,795	320	345	320	320	120	320	

EDUCATION & CHILDREN

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.14 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
				2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 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	37	80							10
Ballaquayle	138	138	3	5	130						12
Murrays Road	76	15	13	1	61						6
Andreas	35	35			35						3
Arbory	40	42	5		35						3
Onchan	76	74	15		61						7
Victoria Road School Extension Construction	2,979	2,979	2,729	250							299
Henry Bloom Noble Primary School (Formerly Westmoreland)											1.30
- Enabling Works	928	928	928								80
- Design Fees (Pre-Contract)	616	516	216	400							53
St Ninian's Lower School, Bemahague Construction	30,717	30,717	29,817	900							3,021
Ballakermeen Post 16 + Dining Extension											
- Design Fees (Pre-Contract)	200	200	200								17
- Construction	3,035	3,035	1,600	1,260	175						262
QEII Kitchen/Dining Scheme											
- Design Fees (Pre-Contract)	78	78	60	18							7
IOM College Special Unit											
- Design Fees (Pre-Contract)	150	150	150								13
IOM College Construction Craft Centre											
- Design Fees (Pre-Contract)	380	380	380								33
- Construction	4,532	3,080	750	2,750	900	132					468
IOM College Special Unit											
- Construction	1,773	1,773	1,700	73							591
University Centre - Learning Resource Centre											
- Design Fees (Pre-Contract)	77	77	24						52		7
Management of Hazardous Materials Phase 2											
- Construction	238	294	238								20
	46,184	44,682	38,865	5,737	1,398	132			52	4,911	16.46
CONTINUING SCHEMES											
Minor Capital Works - DCCL NSC	1,600			300	400	300	300	300			137
Minor Capital Works - DCCL Regional Pools	475			75	100	100	100	100			41
	2,075			375	500	400	400	400			178
NEW SCHEMES											
PRIMARY EDUCATION											
Classroom Scheme Phase 2											
Murrays Road											
St Mary's											
Henry Bloom Noble Primary School (Formerly Westmoreland)											
PRIMARY EDUCATION SUBTOTAL											
SECONDARY EDUCATION											
QEII Kitchen/Dining Scheme											
SECONDARY EDUCATION SUBTOTAL											
FURTHER EDUCATION											
IOM College - Precision Engineering Equipment											
IOM College - Nunnery Relocation											
FURTHER EDUCATION SUBTOTAL											
WORKS											
School Security											
WORKS SUBTOTAL											
	13,174			3,088	6,962	2,758	366			1,217	1.14
TOTAL	61,433	44,682	38,865	9,200	8,859	3,290	766	400	52	6,306	17.60

Estimate of Capital Payments 2014-15 to 2018-19

ENVIRONMENT, FOOD & AGRICULTURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.14 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
				2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 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	125							11	
Ballure Cliff Stabilisation											
- Design Fees (Pre-Contract)	112	100	112							10	
- Construction Phase 1	405	405	405							35	
- Construction Phase 2	992	977	977	15						85	
Mill Road Yard Development											
- Design Fees Phase 1	27	25	27							2	
- Construction Phase 1	271	279	271							2	
- Design Fees (Pre-Contract) Phase 2	118	209	118							10	
- Enabling Works	75	75	75							6	
- Construction Phase 2	1,428	1,428	990	410	28					123	
- Design Fees (Pre-Contract) Phase 3	60	60	33	28						5	
	3,613	3,808	3,132	453	28					289	
CONTINUING SCHEMES											
Farming Improvement Scheme	2,040	340	170	510	340	340	340	340		175	
Essential Building Maintenance	1,750	700	700	200	200	200	200	250		150	
Minor Capital Works - DCCL WLP	500			100	100	100	100	100		43	
	4,290	1,040	870	810	640	640	640	690		368	
NEW SCHEMES											
Mill Road Yard Development											
Mill Road Yard Development Vacant Units											
DEFA Grant for Meat Plant											
	2,652			2,262	365	25				229	
TOTAL	10,555	4,848	4,002	3,524	1,033	665	640	690		886	

Estimate of Capital Payments 2014-15 to 2018-19

HEALTH & SOCIAL CARE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.14 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
				2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
COMMITTED SCHEMES											
HEALTH SERVICES DIVISION											
Non-Patient Services & New MEA Sub-Station											
- Construction	1,002	919	1,002								86
GP Surgeries											
- Palatine Construction	996	1,025	996								96
- Peel Construction	1,327	1,378	1,327								118
GP Surgery & Community Centre, Jurby Construction	1,717	1,823	1,717								147
Disability Discrimination Act	422	828	422								36
Community Care Support System Procurement	5,342	5,500	5,342								1,658
Radiology Equipment Replacement Scheme	2,750	1,100	1,100	550	550	550					236
Extension to Neonatal Unit, Noble's Hospital											
- Design Fees (Pre-Contract)	370	370	370								32
- Enabling Works	200	233	200								17
- Construction	3,520	3,520	600	2,500	420						302
	17,645	16,696	13,075	3,050	970	550					2,729
ADULT SERVICES											
Learning Disabilities Additional Residential Unit											
- Design Fees (Pre-Contract)	100	100	40	60							9
Reconfiguration of Learning Disabilities (Radcliffe Villas)											
- Design Fees (Pre-Contract)	40	10	10	30							3
Disability Discrimination Act	100	100	100								9
HOUSING											
Jurby Bretney Houses/Environmental work (No.6)	785	785	785								67
Ballacubbon Phase 2											
- Design Fees (Pre-Contract)	70	70				35	35				6
Bowling Green Site											
- Demolitions + Pre-Contract Costs	175	175	175								15
- Design Fees (Pre-Contract)	225	100	100	125							19
	1,495	1,340	1,210	215		35	35				128
CONTINUING SCHEMES											
HEALTH SERVICES DIVISION											
Asset Replacement Programme	7,261	2,361	2,361	820	820	820	820	820	800		623
Ambulance Fleet Replacement	2,460	660	1,065	140	310	365	360	220			211
SOCIAL CARE DIVISION											
House Purchase Assistance Scheme	18,972		5,772		2,500	2,700	3,000	2,500	2,500		1,628
Asset Replacement Programme	591	240	191	80	80	80	80	80			51
Vehicle Replacement Programme	1,524	506	398	256	256	256	250	108			131
	30,808	3,767	9,787	1,296	3,966	4,221	4,510	3,728	3,300		2,644
NEW SCHEMES											
HEALTH SERVICES DIVISION											
New Combined Heat and Power Plant Nobles											
Residential Accommodation Medical Staff											
Phase 5 - Replacement of Nurses Home											
Endoscopy Decontamination Unit											
Acute Adult Psychiatric In-Patient Facility											
CHILDREN AND FAMILY SERVICES											
ADULT SERVICES											
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											
Older Persons Residential & Resource Unit East											
HOUSING											
Bowling Green Site											
IT SCHEMES											
Nobles Hospital IT System											
	29,898			5,145	8,590	7,560	7,135	1,468			2,558
TOTAL	79,846	21,803	24,072	9,706	13,526	12,366	11,680	5,196	3,300		8,059

Estimate of Capital Payments 2014-15 to 2018-19

HEALTH & SOCIAL CARE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.14 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
				2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
SCHEMES FUNDED FROM HOUSING RESERVE											
COMMITTED SCHEMES											
Clagh Vane Environmental Work - Project 1 & 2	2,624	2,795	2,624								225
Clagh Vane Redevelopment - Project 3 and 5A	2,869	2,968	2,869								246
Clagh Vane redevelopment - Project 4 New Build	3,011	3,142	3,011								249
Janet's Corner, Project 4/5											
- Construction	10,551	10,553	10,387	164							906
Janet's Corner 5a											
- Design Fees	40	40	40								3
- Construction	850	795	100	700	50						73
Home Improvement & Energy Conservation	250	250	224	26							21
Jurby Army Camp EPH Bungalows	669	755	669								57
Crossag											
- Design Fees (Pre-Contract)	300	300	50	250							26
Ballacubbon Phase 2											
- Construction 2a	1,960	110				110	1,500	200	150		168
Clagh Vane 6 Redevelopment											
- Design Fees	70	70	10	60							6
Clagh Vane 7 Redevelopment											
- Design Fees	200	50	50	150							17
	23,394	21,828	20,034	1,350	50	110	1,500	200	150	1,999	
CONTINUING SCHEMES											
DSC Planned Maintenance	23,169	14,970	15,169	1,800	1,600	1,600	1,600	1,600			1,989
House Purchase Assistance Scheme	35,348	33,830	32,348	3,000							3,034
	58,517	48,800	47,517	4,600	1,600	1,600	1,600	1,600			5,023
NEW SCHEMES											
Crossag											
Clagh Vane 6 Redevelopment											
Clagh Vane 7 Redevelopment											
	8,360		100	740	2,960	4,200	360				718
	90,271	70,628	67,651	6,690	4,610	5,910	3,460	1,800	150		7,739
TOTAL	170,117	92,431	91,723	16,396	18,136	18,276	15,140	6,996	3,450		15,798

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

HOME AFFAIRS

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.14 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
				2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 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	10								1
Castletown Fire Station Replacement											
- Design Fees (Pre-Contract)	93	50	93								8
Communications Development Programme	4,440	4,408	2,929	475	125	195	516	200			529
Police HQ Custody Block											
- Design Fees (Pre-Contract)	150	150	80	70							13
Live Fire Training											
- Design Fees (Pre-Contract)	50	50	12	38							4
	4,743	4,708	3,124	583	125	195	516	200			555
CONTINUING SCHEMES											
Minor Capital Works	2,435	1,427	1,507	220	208	100	200	200			209
Vehicle Acquisition	4,286	2,206	2,206	150	296	389	651	594			511
Police Equipment Replacement Programme	560	160	160	80	80	80	80	80			48
Fire and Rescue Equipment	384	77	77	85	87	60	47	28			33
	7,665	3,870	3,950	535	671	629	978	902			801
NEW SCHEMES											
Police HQ Custody Block											
Live Fire Training											
Castletown Fire Station Replacement											
Rehabilitation and Resettlement Unit											
TETRA Replacement Programme - Revised											
	9,875			5,528	782	3,013	276	276			848
TOTAL	22,283	8,579	7,075	6,646	1,578	3,837	1,769	1,378			2,203

Estimate of Capital Payments 2014-15 to 2018-19

INFRASTRUCTURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.14 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
				2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
COMMITTED SCHEMES											
PORTS											
Ramsey Swing Bridge Refurbishment											
- Design Fees (Pre-Contract)	125	100		125							11
- Construction	853	650	600	253							73
Runway Project	43,872	43,992	43,614	208	50						3,766
Radar Replacement Construction	3,463	3,462	3,463								297
Ramsey Tidal Marina											
- Design Fees (Pre-Contract)	565	565	217			348					48
Douglas Strategic Harbour Development											
- Design Fees (Pre-Contract)	410	410	42	68	300						35
PROPERTIES DIVISION											
Airport Redevelopment											
Departing Passenger & Baggage Facilities											
- Design Fees (Pre-Contract)	250	250	250								21
- Construction	2,967	2,967	2,942	25							290
Ramsey Transport Interchange (Design Fees)	672	1,050	519	153							58
Off-Street Car Parking - The Tongue	739	750	539	200							63
Tribunal/Court House Accommodation	342	343	342								29
Vehicle Test Centre											
- Design Fees (Pre-Contract)	11	100	11								1
- Construction	121	350	121								10
Site Feasibility Studies	225	100	27	75	50	50	23				19
OPERATIONS DIVISION											
Poortown Quarry Development	5,203	5,544	5,193	10							447
Regional Depot Strategy											
Southern Depot											
- Design Fees (Pre-Contract)	112	400	35		77						10
Central Depot											
- Design Fees (Pre-Contract)		56									
Government Vehicle and Plant Maintenance Depot											
- Design Fees (Pre-Contract)	254	400	1	253							22
- Enabling Works and Demolition	126	210	126								11
DOI Snow Plan											
- Southern Salt Barn	597	631	597								51
- Airport Winter Storage	200	200	200								17
Southern Civic Amenity Site											
- Design Fees (Pre-Contract)	200	200	12		188						17
Hazardous Landfill Replacement											
- Design Fees (Pre-Contract)	100	100	100								9
Hazardous Waste Transfer and Treatment Facility											
- Design Fees (Pre-Contract)	150	150	11	139							13
HIGHWAYS DIVISION											
Douglas Promenade											
- Design Fees (Pre-Contract)	300	300	246	54							26
- Design & Modelling	180	180		180							15
- Construction - Phase 1	1,561	1,658	1,326	235							134
Peel Road											
- Design Fees (Pre-Contract)	193	400	193								17
- Construction	4,824	4,605	3,684	1,140							414
Ballasalla Relief Road											
- Design Fees (Pre-Contract)	15	50		15							1
PUBLIC TRANSPORT DIVISION											
Laxey MER Station Relay, Station, Sub-Station & Viaduct											
- Construction Phase 2 Sub Station	274	274	274								24
- Construction Phase 3 Station Relay	678	678	678								58
Snaefell Mountain Railway Track Phase 2											
- Construction	1,450	1,450	1,450								124
Snaefell Mountain Railway Track Phase 3											
- Design Fees (Pre-Contract)	75	121	60	15							6
- Construction	700					700					60
Manx Electric Railway Trackwork											
- Design Fees (Pre-Contract)	50	50	50								4
- Construction	2,980	350	350	400	400	450	800	580			256
Steam Railway - Diesel Locomotive											
- Procurement	350	350	350								30
Douglas Railway Station Structural Works/Canopy											
- Design Fees (Pre-Contract)	100	100	50	50							9
- Construction	1,300			500	400	400					112
Ballure Bridge											
- Design Fees (Pre-Contract)	150	50	50	100							13
- Construction	1,285	678			1,185	100					110
Public Transport Vehicle Replacement Programme											
	10,004	5,918	5,783	1,361	25	25	50	1,060		1,700	859
Bus/Rail Ticketing System	400	400	200	200							41
	88,427	80,592	73,708	5,759	2,675	2,073	873	1,640	1,700	7,631	

Estimate of Capital Payments 2014-15 to 2018-19

INFRASTRUCTURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.14 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
				2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
CONTINUING SCHEMES											
PROPERTIES DIVISION											
Government Estate Planned Maintenance	11,500	2,000	1,750	750	500	500	500	500	7,000	987	
Disability Discrimination Act - Public Buildings	750	750	500	250						64	
OPERATIONS DIVISION											
Plant Replacement Programme	40,679	3,582	4,152	684	1,000	1,596	1,825	2,549	28,872	3,492	
Minor Capital Works EDUCATION AND CHILDREN	49,199	9,250	9,199	2,000	2,000	2,000	2,000	2,000	30,000	4,223	
Minor Capital Works HEALTH	7,465	765	765	300	300	300	300	300	5,200	641	
Minor Capital Works SOCIAL CARE	2,285	835	905	200	200	200	200	200	380	196	
Minor Capital Works - DCCL Public Trans	13,447	8,272	8,272	725	1,000	1,150	1,150	1,150		1,154	
Vehicle Replacement Programme HEALTH	863	213	213	163	163	163	163			74	
HIGHWAYS DIVISION											
Strategic Highway Refurbishment Programme											
- Construction	40,902	8,470	7,736	2,717	1,300	1,175	1,175	550	26,250	3,511	
Highway Strategic Maintenance Footway Reconstruction	4,750	1,000	1,000						3,750	408	
Highway Strategic Reconstruction Unclassified Roads	9,000	1,500	1,500						7,500	773	
	180,840	36,636	35,991	7,789	6,463	7,083	7,313	7,249	108,952	15,522	
NEW SCHEMES											
PORTS DIVISION											
Ramsey Swing Bridge Refurbishment											
King Edward Linkspan - Mid Life Renovation											
Douglas & Peel Cofferdam											
PORTS SUBTOTAL											
PROPERTIES DIVISION											
Ramsey Transport Interchange Construction											
Asset Management System											
PROPERTIES DIVISION SUBTOTAL											
OPERATIONS DIVISION											
Quarry Plant Replacement											
Government Vehicle and Plant Maintenance Depot											
Southern Civic Amenity Site											
Hazardous Landfill Replacement											
Hazardous Waste Transfer and Treatment Facility											
DEFA Vehicle Purchase											
OPERATIONS DIVISION SUBTOTAL											
HIGHWAYS DIVISION											
Douglas Promenade											
HIGHWAYS DIVISION SUBTOTAL											
PUBLIC TRANSPORT DIVISION											
Steam Railway Track											
PUBLIC TRANSPORT DIVISION SUBTOTAL											
	37,288			1,893	3,917	15,993	8,897	5,296	1,291	4,563	
TOTAL	306,555	117,228	109,698	15,441	13,055	25,149	17,083	14,185	111,943	26,378	

TREASURY

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.14 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
				2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
COMMITTED SCHEMES											
Manx Radio Broadcasting House Maintenance	1,750	1,033	800	450	250	250				150	
	1,750	1,033	800	450	250	250				150	
CONTINUING SCHEMES											
Capital Projects Risk Contingency	1,000	1,000		1,000						86	
	1,000	1,000		1,000						86	
NEW SCHEMES											
Benefits Payments System - Platform Upgrade	330					330				34	
	330					330				34	
TOTAL	3,080	2,033	800	1,450	250	580				270	

EXECUTIVE GOVERNMENT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.14 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
				2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 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	3,050					50	2,000	1,000		262	
	3,050					50	2,000	1,000		262	
TOTAL	3,050					50	2,000	1,000		262	

Estimate of Capital Payments 2014-15 to 2018-19

MANX MUSEUM & NATIONAL TRUST

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.14 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
				2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
COMMITTED SCHEMES											
Rushen Abbey Interpretation	1,315	1,329	1,290	25						218	2.80
Repair & Conversion of Former Govt Analyst's Lab - Construction	1,107	1,172	1,107							153	
Digitisation & Public Electronic Access - Implementation	450	450	312	75	63					76	
	2,873	2,951	2,710	100	63					448	2.80
CONTINUING SCHEMES											
Heritage Property Conservation	2,151	806	786	100	175	100	100	100	790	185	
Minor Capital Works	2,619	1,119	1,119	320	150	150	80	100	700	268	
Minor Capital Works Gallery Redisplay	2,575	455	370	336	250	330	290	200	800	274	
	7,345	2,380	2,274	756	575	580	470	400	2,290	727	
NEW SCHEMES											
Collection Store	30				30					3	
TOTAL	10,248	5,330	4,984	856	668	580	470	400	2,290	1,178	2.80

Estimate of Capital Payments 2014-15 to 2018-19

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

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.14 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
				2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
MANX UTILITIES AUTHORITY											
ELECTRICITY SCHEMES											
COMMITTED SCHEMES											
Gas Spur	9,853	9,853	9,853								
CONTINUING SCHEMES											
Network Services											
Meters and Meter Equipment	1,600			400	400	400	400				
MCCL	120			30	30	30	30				
NEW SCHEMES											
MEA Loan Refinancing											
Generation											
CCGT											
Network Services											
11kV and 33kV Network											
Low Voltage Network											
Other											
	62,353	44,853	44,853	4,700	5,100	1,700	3,300	2,700			
SEWERAGE SCHEMES											
COMMITTED SCHEMES											
DRAINAGE DIVISION											
All Island Refurbishment of Infrastructure 2007-2012	16,700	10,385	10,319	1,600	1,600	1,600	1,581			1,712	
Pumping Stations Refurbishment											
- Refurbishment Phase 1	545	644	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	693	490							42	
DRAINAGE DIVISION SUBTOTAL	18,380	12,347	11,999	1,600	1,600	1,600	1,581			1,856	
IRIS MASTERPLAN											
IRIS Regional Programme											
- Design Fees (Pre-Contract) 2008-16	4,443	4,443	4,443							381	
Transmission Mains											
- Design Fees (Pre-Contract)											
- Mount Murray to Newtown	95	95	95							8	
- Construction											
- Castletown to Santon (Railway)	13,291	13,291	13,291							1,141	
- Port Erin to Castletown (Railway)	12,970	12,915	12,970							1,113	
- Mount Murray to Newtown	1,023	1,023	1,023							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	4,521	1,705	145	153	161	170	200	2,008	390	
IRIS Pumping Stations Refurbishment	1,500	580	500	250	250	250	250			129	
Regional Sewerage Strategy 1	31,889	39,984	7,529	8,781	12,268	3,311				2,737	
	96,049	103,148	67,851	9,176	12,671	3,722	420	200	2,008	10,607	7.00
NEW SCHEMES											
Sewer Flood Alleviation in Douglas, Onchan and Andreas											
	5,350			850	750	750	750	750	1,500	459	
TOTAL SEWERAGE SCHEMES	119,779	115,495	79,851	11,626	15,021	6,072	2,751	950	3,508	12,922	7.00

Estimate of Capital Payments 2014-15 to 2018-19

STATUTORY BOARDS (NON-REVENUE FUNDED)

1	Total Estimated Cost 2	3	Probable to 31.3.14 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
				2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 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		133								
HQ Customer Services Extension	352		352								
Vehicle Replacement Programme (Ongoing)	1,800		270	252	270	252	252	252	252		
Other Machinery/Equipment (Ongoing)	1,040		125	165	150	150	150	150	150		
New Business Development	4,000			3,000	1,000						
New Southern Sorting Office	93		93								
Regent Street Refurbishment	150			150							
	9,109		2,514	3,567	1,420	402	402	402	402		
MANX UTILITIES AUTHORITY - WATER SCHEMES											
Pumping Station Rehabilitation Programme	1,697		1,697								
Douglas Water Treatment Works	25,977		25,977								
Sulby Water Treatment Works	16,099		16,099								
Raw Water Mains	9,794		9,794								
Treated Water Transfer Schemes	50,644		27,451	3,000	3,000	3,000	3,000	3,000	8,194		
Information Systems/Telemetry	1,251		1,135	50	65						
Operational Facilities & Depots	3,000		3,000								
	108,461		85,152	3,050	3,065	3,000	3,000	3,000	8,194		
TOTAL STATUTORY BOARDS	117,570		87,666	6,617	4,485	3,402	3,402	3,402	8,596		

Estimate of Capital Payments 2014-15 to 2018-19

LOCAL AUTHORITIES' HOUSING

1	Total Estimated Cost 2	3	Probable to 31.3.14 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)						IMPLICATIONS	
				2014-15 5	2015-16 6	2016-17 7	2017-18 8	2018-19 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
LOCAL AUTHORITIES (HOUSING)											
BRADDAN											
Planned Maintenance Programme	1,140		280	465	395						111
TOTAL	1,140		280	465	395						111
CASTLETOWN											
School Hill/West Hill Redevelopment	12,000			100	500	1,000	1,500	3,500	5,400		1,173
Planned Maintenance Programme	1,687		441	746					500		165
TOTAL	13,687		441	846	500	1,000	1,500	3,500	5,900		1,338
DOUGLAS											
Planned Maintenance Programme	42,445		5,261	4,594	6,283	6,920	8,420	6,500	4,467		4,149
Upper Pulrose Development											
Phase 8 Upper Pulrose	6,070		6,070								593
Phase 9 Upper Pulrose	5,946		5,619	327							581
Phase 10 Upper Pulrose	5,586		2,358	3,114	114						546
New Units Lower Pulrose Phase 5	4,135		4,135								291
TOTAL	64,182		23,443	8,035	6,396	6,920	8,420	6,500	4,467		6,160
ONCHAN											
Planned Maintenance Programme	9,164		5,363	1,236	1,195	620			750		896
TOTAL	9,164		5,363	1,236	1,195	620			750		896
PEEL											
Ballawattleworth	1,851		1,851								181
Planned Maintenance Programme	6,097		4,317	862	19	200	200		500		596
TOTAL	7,948		6,168	862	19	200	200		500		777
PORT ERIN											
Planned Maintenance Programme	893		188	205					500		87
Ballakilly EP Housing Development	2,650			250	2,000	400					186
TOTAL	3,543		188	455	2,000	400			500		274
PORT ST MARY											
Planned Maintenance Programme	417		170	247							41
TOTAL	417		170	247							41
RAMSEY											
Planned Maintenance Programme	3,761		1,021	1,490	500	300	200	250			368
Close Woirrey Apartments	1,400		50	100		50	700	450	50		137
Bus Station Apartments	2,500		40	50	50	1,900	360	50	50		244
TOTAL	7,661		1,111	1,640	550	2,250	1,260	750	100		749
CASTLETOWN & MALEW EPHC											
Planned Maintenance Programme	546		446				100				53
TOTAL	546		446				100				53
MARASHEN CRESCENT EPHC											
Planned Maintenance Programme	318		318								31
Marashen Cres. Units 29 - 35 Redevelopment	2,200		2,150	50							155
Reayrt -Y-Chrink Ph. 3	4,727		4,727								332
TOTAL	7,245		7,195	50							518
PEEL & WESTERN EPHC											
Planned Maintenance Programme	50		50								4
Enabling Site & Westlands	15,950		50	1,500	2,280	3,170	3,400	2,350	3,200		1,559
TOTAL	16,000		100	1,500	2,280	3,170	3,400	2,350	3,200		1,563
RAMSEY & NORTHERN EPHC											
Planned Maintenance Programme	3,600		70	100	50	500	2,300	550	30		253
Mayfield Sheltered Housing	5,400		70	510	3,220	1,500	70	30			528
TOTAL	9,000		140	610	3,270	2,000	2,370	580	30		781
ADAPTATIONS											
Planned Maintenance Programme	600			100	100	100	100	100	100		59
TOTAL	600			100	100	100	100	100	100		59
LA SCHEMES											
New Units (To Be Allocated)	12,000			1,000	1,000	1,000	1,000	3,500	4,500		1,173
TOTAL	12,000			1,000	1,000	1,000	1,000	3,500	4,500		1,173
LOCAL AUTHORITIES' HOUSING TOTAL	153,133		45,044	17,047	17,704	17,660	18,350	17,280	20,047		14,491

**CAPITAL SCHEMES PUT FORWARD FOR CONSIDERATION
TO COMMENCE BEYOND 2016-17
(NOT IN PRIORITY ORDER)**

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)			IMPLICATIONS	
		2017-18	2018-19	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	Number
ECONOMIC DEVELOPMENT						
TT Scoreboard						
Villa Marina Sound System						
	2,575	775	1,800		221	
EDUCATION & CHILDREN						
Covered Play and Teaching Areas						
Classroom Scheme Phase 2						
- Design Fees (Pre-Contract)						
Ballaugh						
Willaston						
- Construction						
Andreas						
Ballaugh						
Onchan						
Ballaquayle						
Willaston						
Kewaique School Extension						
Onchan School Phase 3						
QEII Learning Resource Centre						
IOM College - Aerospace Facility						
IOM College - HE Expansion						
Disability Access Works to Department Sites Phase 3						
School Security						
Fire Certification Work to Schools Phase 3						
Covered Play and Teaching Areas Phase 4						
NSC Floating Floor Replacement						
NSC Flumes Replacement						
Replacement NSC Floodlight Stands						
Replacement NSC Synthetic Pitch						
NSC River Defences						
	22,678	1,902	10,611	10,165	2,054	2.44

**CAPITAL SCHEMES PUT FORWARD FOR CONSIDERATION
TO COMMENCE BEYOND 2016-17
(NOT IN PRIORITY ORDER)**

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2014)			IMPLICATIONS	
		2017-18	2018-19	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	Number
ENVIRONMENT, FOOD & AGRICULTURE						
National Glens Refurbishment Scheme						
Ballure Slope Periodic Maintenance						
	1,300		100	1,200	112	
HEALTH AND SOCIAL CARE						
Phase 5 - Replacement of Nurses Home						
Department of Health HQ						
GP Surgery - Onchan						
Family Assessment Unit						
Development of Extra Care Facility						
Older Persons Residential & Resource Unit East						
Older Persons Residential & Resource Unit North - Pre Contract Costs						
Ballacubbon Phase 2						
- Construction 2b						
New Housing Stock						
Crossag						
- Construction Phase 3 (Housing)						
Clagh Vane 8 Redevelopment						
	39,763	2,750	12,178	24,835	3,413	
INFRASTRUCTURE						
Regional Depot Strategy						
- Northern Depot and Salt Barn						
- Southern Depot						
- Central Depot						
X-Ray Machines Upgrade						
Douglas Outer Harbour Development						
Foxdale						
MER Overhead Traction Replacement Programme						
MER S&C Renewals						
New Sub-Stations - Ballagorry/Groudle						
	28,236	14,263	11,608	2,365	2,424	
MANX MUSEUM & NATIONAL TRUST						
Collection Store						
	2,020	570	500	950	207	
MANX UTILITIES AUTHORITY						
Regional Sewerage Strategy 2	33,560			33,560	2,881	
	33,560			33,560	2,881	
SUMMARY						
ECONOMIC DEVELOPMENT	2,575	775	1,800		221	
EDUCATION & CHILDREN	22,678	1,902	10,611	10,165	2,054	2.44
ENVIRONMENT, FOOD & AGRICULTURE	1,300		100	1,200	112	
HEALTH AND SOCIAL CARE	39,763	2,750	12,178	24,835	3,413	
INFRASTRUCTURE	28,236	14,263	11,608	2,365	2,424	
MANX MUSEUM & NATIONAL TRUST	2,020	570	500	950	207	
MANX UTILITIES AUTHORITY	33,560			33,560	2,881	
	130,132	20,260	36,797	73,075	11,310	2.44