

# **BUDGET REPORT AND ESTIMATES 2015-16**

## **Treasury – Yn Tashtey**

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## CONTENTS

Financial Forecast 2015-16 to 2017-18 .....	1
Budget Report 2015-16 .....	2
General Revenue Account Summary .....	19
Detailed Revenue Estimates of Government Departments and Other Bodies .....	20
Capital Transactions Account Summary .....	24
Detailed Capital Estimates of Government Departments and Other Bodies .....	25
Schedule of Capital Schemes requiring Tynwald approval during 2015-16.....	29
Investments & Reserves .....	30
Analysis of Treasury Income .....	31
Comparison of Revenue Income and Expenditure and Summary of Treasury Income .....	32
Gross Expenditure Summary & Analysis .....	33
Summary of Personnel Employed by Government.....	34
<b>DEPARTMENTAL FINANCIAL INFORMATION -</b>	
Economic Development .....	36
Education & Children .....	38
Environment, Food & Agriculture.....	40
Health & Social Care.....	42
Home Affairs.....	45
Infrastructure.....	47
Treasury .....	49
Cabinet Office .....	51
Executive Government.....	53
Manx Museum & National Trust.....	55
Road Transport Licensing Committee.....	57
Statutory Boards (Revenue Funded) .....	58
Legislature .....	60
Statutory Boards (Non-Revenue Funded) .....	61
Detailed Five Year Capital Programme 2015-16 to 2019-20.....	62
Schedule of proposed Capital Schemes to commence beyond 2017-18.....	73



# FINANCIAL FORECAST 2015-16 TO 2017-18

## REVENUE ACCOUNT

2014-15 Probable £m		2015-16 Estimate £m	2016-17 Forecast £m	2017-18 Forecast £m
<b>530</b>	Income	<b>547</b>	<b>563</b>	<b>579</b>
<b>542</b>	Expenditure	<b>545</b>	<b>563</b>	<b>579</b>
<b>11</b>	Transfer from Reserves	<b>0</b>	<b>0</b>	<b>0</b>
<b>(1)</b>	<b>Surplus / (Deficit)</b>	<b>2</b>	<b>0</b>	<b>0</b>
<b>35</b>	Operating Balance brought forward	<b>34</b>	<b>34</b>	<b>34</b>
<b>34</b>	<b>Sub-total</b>	<b>36</b>	<b>34</b>	<b>34</b>
	Available for Transfer to :-			
	Health Inspection Fund	<b>2</b>		
<b>34</b>	Operating Balance carried forward	<b>34</b>	<b>34</b>	<b>34</b>

## CAPITAL ACCOUNT

2014-15 Probable £m		2015-16 Estimate £m	2016-17 Forecast £m	2017-18 Forecast £m
<b>39</b>	Receipts	<b>48</b>	<b>53</b>	<b>64</b>
<b>60</b>	Payments	<b>78</b>	<b>51</b>	<b>48</b>
<b>(21)</b>	Excess of Receipts over Payments	<b>(30)</b>	<b>2</b>	<b>16</b>
<b>51</b>	Balance brought forward	<b>35</b>	<b>8</b>	<b>15</b>
<b>6</b>	Transfer from Housing Reserve Fund	<b>3</b>	<b>5</b>	<b>7</b>
<b>35</b>	Balance carried forward	<b>8</b>	<b>15</b>	<b>38</b>

Note: Capital payments include Manx Utilities Authority borrowing requirements.

Figures subject to rounding.

# BUDGET REPORT 2015-16

## 1. INTRODUCTION

Three years ago I delivered my first budget, with the aim of rebalancing the public finances over four years by 2015-16. This task has been a difficult one, but with this budget we will achieve the rebalancing strategy. In that time we have moved from an estimated budget deficit of £55 million for 2012-13, to a deficit of £17 million by 2013-14, a forecast deficit position for the current year of £12 million, and a balanced budget projection for 2015-16.

This is a significant achievement, but the work is not yet completed. This was always going to be Phase 1, with Phase 2 of the rebalancing exercise being the need to focus on the value of our Reserves and Internal Funds, by bringing into revenue those costs such as insurance which are currently still being charged to reserves. The use of the reserves to support the rebalancing programme was always part of the plan, but this is not sustainable in the longer term, and more work is required to reduce overall Government spending in order to avoid our reserves running out. Ultimately these Reserves will require some replenishment, and we are not yet in a position to achieve this.

Much ground has already been gained through Departments' achievement of their savings targets, through the restructuring of Government Departments in April 2014, the creation of various shared services, and change programme initiatives. Over £10 million of savings in back office functions will have been achieved over the three years to 2015-16. Government is getting smaller, and we have reduced our salary budget by £53 million in real terms since 2011.

We must now turn our minds to facing the longer term challenges, and to place the public finances on a more affordable and sustainable footing. We will have to get to grips with the soaring cost of welfare, through the implementation of benefit reforms designed at better targeting the limited pool of resources towards the most vulnerable in our society. This will involve greater use of means testing and achieving greater fairness in the universal benefits system. At times unpopular decisions will have to be made. We must also look at ways in which we can make the Public Sector Pension Scheme, with its increasing liability projections, more affordable and sustainable in the longer term for both its members and the taxpayer. We also have plans to change Government employees' terms and conditions, through removing those current practices which are outdated and unsustainable, and to ultimately reduce the cost of employment. We must also move to better reprioritisation of spending across Government, and to achieve this we will need truly joined up services and further structural change through the single legal entity proposals.

This budget allows us to invest over £172 million in the capital programme over the next three years, which not only helps provide the infrastructure to support this Island's economic and social needs, but will provide invaluable support to the construction and engineering sectors. With the reintroduction of loan charges, the balance of the capital reserve is scheduled to steadily replenish itself going forward, safeguarding future capital investment needs.

We will continue to support local business by adapting to international changes and through maintaining a competitive system of taxation that balances the need to support business growth with the need to maintain sound public finances. Agreement determining the Island's future income position under the Customs and Excise Revenue Sharing Arrangement is being progressed, which will also afford greater stability and certainty going forward.

In summary whilst we recognise the progress achieved over recent years in order to achieve a balanced budget position for 2015-16, there remains much challenging work to be done to make the public finances more affordable and sustainable on the longer term. I am confident that given the track record shown to date, with closer working we will rise to this challenge together, planning for the next generation not the next general election.

W.E. Teare ACIB, MHK  
Minister for the Treasury  
17<sup>th</sup> February 2015

## 2. MAIN FEATURES OF THE BUDGET

Government continues to make savings whilst having achieved its four year rebalanced plan -

- We have reduced gross Government expenditure in real terms by over £9 million or 1%.
- Comparative staff costs are broadly in line with last year's budget after adjusting for the transfer of Members' pensions to Executive Government.
- Staff numbers are planned to be reduced by 89 posts next year.

In addition to these savings we have accommodated -

- Gross spending on benefits of £271 million, £1 million higher than last year, including £169 million on the State Pension and Pension Supplement.
- A Government Capital Programme of £78 million. £60 million of construction and engineering schemes including £14 million Local Authority Housing Programme.
- £2 million injection into Health Inspection Fund to support Health reforms.
- Additional £850,000 allocated to increase Carers' Allowance, **almost doubling** the existing allowance.
- Loan charge interest of 1% has been accommodated within expenditure targets in order to help replenish the capital reserve.
- An £8.2 million central contingency for 2015-16 has been created in order to offset unfunded inflationary and other contingency risk impacts, with further provision made in 2016-17 and 2017-18. This will ease pressure on Government's internal reserves.
- Inclusion of Storm Damage Risk and Capital Programme Contingency for exceptional events (e.g. flooding or snow).
- The Big National Lottery Fund has doubled its distribution for good causes for the next five years to the Manx Lottery Trust from £300,000 to £600,000.

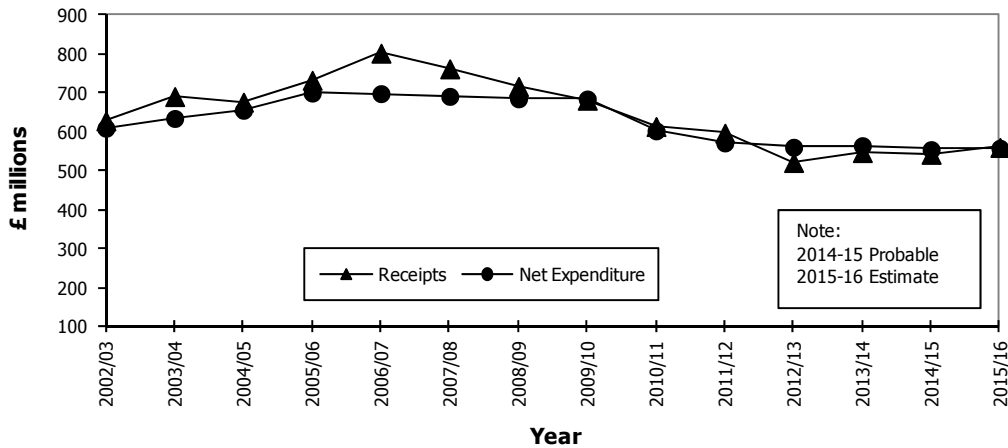
In respect of Taxation -

- The income tax lower rate for individuals remains at 10%.
- The income tax higher rate for individuals remains at 20%.
- Income tax personal allowances maintained at £9,500 for single persons and £19,000 for jointly assessed couples.
- The threshold at which the higher rate for individuals becomes payable remains at £10,500.
- The tax cap is increased by £5,000 (4%) to £125,000 per annum (£250,000 for jointly assessed couples) in respect of any new elections.
- HomeStay concession increased from £1,500 to £1,800.
- Replace the National Insurance holiday scheme with a new 2 year scheme focussed on the long-term unemployed, those on long term incapacity benefits, and those on release from prison.
- Increase in corporate rate of income tax for income from land and property in the Isle of Man from 10% to 20%.
- Personal Allowance Credit is reduced from £500 to £400 per person, with eligibility restricted to those individuals over 65, or registered disabled or blind persons.

In respect of taxation measures during 2016-17, the following proposals will be subject to consultation:

- Removal of 10% band for individual taxation and increase in personal allowance to a figure in excess of £14,000 per annum, taking 10,000 residents out of the tax net.
- Removal of the age allowance.
- Introduce National Insurance contributions for employees who are of state pension age after 6 April 2016.

**Government Net Revenue  
at Constant Prices  
(September 2014 Price Base)**



### 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 the capital balance of the Reserve Fund for ongoing revenue spending commitments beyond the end of 2015-16. 2014-15 on target at £11 million. Balanced budget by 2015-16, and ongoing for 2016-17 and 2017-18.
- 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 2014-15 is 84%, compared with the 89% projected last year.
- To remove the requirement for Government subvention to the MUA. This was achieved in 2013-14 before the merger of MEA and WASA into the Manx Utilities Authority. MUA continue to make repayments of previous borrowings. The merger has improved efficiency and reduced overheads.
- To facilitate sustainable economic development and diversification. Continued provision for the Department of Economic Development and finalisation of those projects committed from the Regeneration Fund.
- To simplify the corporate and personal taxation regimes. The proposed removal of the 10% income tax band for individuals in 2016-17, combined with the increase of the personal tax allowance to over £14,000, bringing 10,000 residents out of the tax net, helping those on low earnings, and facilitating administrative savings. The corporate rate of income tax for income from Manx land and property to be increased to 20%, ensuring a fairer system of income tax on land and property.
- 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 has helped better integrate the tax and benefit systems. A review of the General Revenue funded benefits system to better balance affordability and fairness whilst protecting the truly vulnerable.
- To manage the growing public sector pension liability by use of reserves, employee contributions and by implementing a revised pension scheme. The Public Sector Pensions Joint Working Group continues its review of the Government Unified Scheme to make it both more affordable and sustainable in the long term.



## Short 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 will secure our efforts to rebalance the public finances by 2015-16.

Alongside the 2015-16 budget, Treasury is proposing a new Fiscal Strategy to deliver long-term sustainability; including the replenishing of reserves in the years from 2016-17 onwards.

## 4. FINANCIAL SUMMARY

As part of the rebalancing plan a number of temporary measures had been introduced to reduce spending, namely:

- holding the interest rate on the Consolidated Loans Fund at 0% for the current year, 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 gradually removed when receipts recover and expenditure is under tighter control. In respect of the loan charges, these will be increased to 1% from 2015/16, 1.5% in 2016/17 and 2% in future years in order to arrive at an achievable capital programme over the next 5 years.

In allocating overall expenditure, Government has been able to:

- accommodate the costs of pay awards and annual increments within existing budgets for staffing costs by reducing headcount.
- provide for benefit increases such as a 2.5% increase in the Basic State Pension.
- Provide a modest £8.2 million contingency for pay and price inflation in 2015-16.

## 5. 2014-15 PROBABLE

### 5.1. CAPITAL

Capital spending by Departments will be below the originally estimated £71.6 million, with probable spending anticipated at £60.3 million (84%).

### 5.2. REVENUE

Gross expenditure for 2014-15 is broadly in line with the original estimate of £927 million.

At £529.9 million, probable income is £2.7 million, or 0.5% below the estimate for the year. The following table illustrates the differences between estimate and probable for the main sources of income:

Income Source	2014-15		Difference	%
	Estimate	Probable		
	£m	£m	£m	
Value Added Tax	234.4	235.0	0.6	0.3
Resident Income Tax	176.0	176.8	0.8	0.5
Company Tax	21.5	18.4	(3.1)	(14.4)
Non-Resident Tax	3.5	5.8	2.3	65.7
Hydrocarbon Oils	31.5	30.0	(1.5)	(4.8)
Tobacco etc	17.4	18.4	1.0	5.7
Other	48.3	45.5	(2.8)	(5.7)
	<b>532.6</b>	<b>529.9</b>	<b>(2.7)</b>	<b>(0.5)</b>

Overall net spending is estimated at £541.9 million. No supplementary votes have been approved to date and at the time of writing Treasury is not aware of any that will be required, though it is acknowledged that there are considerable spending pressures on the Department of Health and Social Care.

## **6. 2015-16 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 needs to maintain its infrastructure assets valued at £1.2 billion. The 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 demands upon 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 2015-16, 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 £37.6 million.
- Column 2** Schemes totalling £31.1 million, being loan schemes, continuing schemes, minor capital works and fees, along with borrowing requirements of the MUA.
- Column 3** New schemes totalling £9.3 million.

Capital spending will be funded by means of repayments from Departments and Statutory Boards totalling £43.8 million, part of the cash balances brought forward from 2014-15 of £35.4 million, transfers from the Housing Reserve Fund of £3.0 million, and capital and external receipts of £4.0 million.

#### **Capital Projects and Storm Damage 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.

Following a policy decision by Treasury, 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 for 2015-16.

Treasury has now 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.

For 2015-16, the capital projects risks contingency has been widened to include scope for claims from departments in connection with exceptional storm damage (e.g. flooding or snow events). Applications to draw down from this limited contingency will be subject Treasury approval.

## 6.2. REVENUE ESTIMATES 2015-16

Government's gross spending for the year is estimated to be in the order of £944.4 million and is analysed by Department on page 33.

Estimated net revenue spending on voted services of £545.2 million is to be met from estimated taxation and other Treasury income of the same amount, with no transfer from reserves required.

Net Departmental spending is estimated to increase by £1.6 million or 0.3% of the current year's estimate.

The Manx Lottery Trust has successfully secured £3 million of funding from the Big Lottery Fund to deliver a grant programme over a five year period from April 2015 to March 2020 on the Isle of Man. This funding will allow the Trust to build on the successful delivery of the current General Awards Programme launched in 2010 and jointly funded between Big Lottery Fund and Isle of Man Treasury. This programme has funded 90 projects and reached over 80,000 beneficiaries throughout the whole Island. This new tranche of funding represents a significant increase of National Lottery funding available to meet an increased need and bring about real improvements to the Island community and to the lives of those most in need.

The Manx Lottery Trust will therefore have its grant from the Big Lottery Fund increased from £300,000 to £600,000 per annum, and will receive the first £150,000 of local Lottery Duty from total receipts of £1.35 million. The remaining local 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 Culture Vannin (previously Manx Heritage Foundation). Each body is expected to receive:

	Annual Grant 2015-16 £	Lottery Duty 2015-16 £	Total 2015-16 £	Estimate 2014-15 £
Manx Lottery Trust	600,000	150,000	750,000	400,000
Sports Council	18,000	465,000	483,000	483,000
Arts Council/Development	96,700	420,000	516,700	518,000
Culture Vannin	100,000	315,000	415,000	415,000
<b>Total</b>	<b>814,700</b>	<b>1,350,000</b>	<b>2,164,700</b>	<b>1,816,000</b>

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. Manx Radio will receive £875,000 (2014-15 £850,000) from the Treasury grant. The increase is to support newsroom activities.

The following grants will be paid by Treasury during 2015-16:

	£
Manx Utilities Authority	3,200,000
Financial Supervision Commission	1,641,902
Insurance & Pensions Authority	401,622
Culture Vannin	100,000
Manx Radio Subvention	875,000
Laxey Glen Mills	40,800
	<u>6,259,324</u>

In view of the proposed impending merger between the Financial Supervision Commission and the Insurance and Pensions Authority, these budgets will be combined for 2016-17. Scope for a reduction in the grant settlement for 2016-17 and beyond will be considered in the light of efficiency savings secured.

The budget made available to the International Development Committee (Overseas Aid) will remain at £2.4 million for 2015-16.

Estimated net spending by individual departments is as follows:

	Budget 2014-15 £m	employee costs £m	increased receipts £m	loan charges £m	budget savings & increases £m	Budget 2015-16 £m	increase over Budget 2014-15 £m	%
Economic Development	5.5	0.2	(1.1)	0.2	0.2	5.0	(0.5)	(9.1)
Education & Children	90.2	0.6	(0.0)	1.4	(1.6)	90.5	0.3	0.3
Environment, Food & Agriculture	13.5	(0.1)	0.0	0.3	(0.1)	13.6	0.2	1.2
Health & Social Care	184.4	0.4	(3.4)	2.1	(2.5)	181.0	(3.4)	(1.8)
Home Affairs	28.4	(0.9)	0.0	0.5	(0.3)	27.7	(0.6)	(2.2)
Infrastructure	47.1	(0.9)	(2.8)	2.7	(0.2)	45.9	(1.1)	(2.4)
Treasury	106.0	0.5		(2.5)	5.6	109.6	3.6	3.4
	475.1	(0.3)	(7.2)	4.7	1.1	473.5	(1.6)	(0.3)
Cabinet Office	26.2	(0.2)	2.0	(0.3)	(2.4)	25.3	(1.0)	(3.7)
Executive Government	9.0	0.4	(0.2)	0.0	(0.1)	9.2	0.1	1.3
Superannuation	26.0				4.8	30.8	4.8	18.3
Manx Museum & National Trust	3.8			0.2		4.0	0.2	4.4
Road Transport Licensing Committee	0.1					0.1		
Statutory Boards	(1.7)	0.1	0.1		(0.1)	(1.7)	0.1	3.6
Legislature	5.1	(0.9)		0.1	(0.0)	4.2	(0.9)	(17.8)
(figures subject to rounding)	543.6	(0.9)	(5.4)	4.7	3.3	545.2	1.6	0.3

The reduction to the Department of Health and Social Care's budget reflects a reduction in both the social care and housing deficiency allocations. The estimate however, excludes an additional proposed transfer of £2 million into the Health Inspection Fund, available to assist with health change programmes.

The increase for Treasury is largely accounted for by the creation in 2015-16 of an £8.2 million Central Government Contingency to cover unforeseen items, unbudgeted inflationary costs, including a limited amount in respect of potential pay awards, where departments cannot contain these costs within their existing estimates.

The reduction to Legislature employee costs is due to the transfer of Tynwald Members' pensions to Executive Government.

## 7. OPERATING BALANCE

The expected operating balance of £33.6 million carried forward from 2014-15 to 2015-16 is £2 million higher than the original estimate.

	£ million
Estimate 2014-15	31.58
increase in balance b/f from 2013-14	2.96
	<u>34.54</u>
reduced receipts	(2.67)
reduced spending	1.74
Probable 2014-15	<u><u>33.61</u></u>

The level of operating balance, held as a contingency, represents 6.2% of net revenue payments in 2014-15, 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 2015-16, this amounts to £6.832 million.

The Revenue deficit of £11m in 2014-15 will also be met from the Reserve Fund.

The market value of the Reserve Fund at 31<sup>st</sup> December 2014 was £345 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 £2,318 million as at 31<sup>st</sup> March 2014. Liabilities at 31<sup>st</sup> March 2015 are estimated to be around £2,380 million, and at 31<sup>st</sup> March 2016 £2,440 million. The book value of the Reserve therefore represents 9.1% of liabilities at 31<sup>st</sup> March 2014 and 8.9% of liabilities at 31<sup>st</sup> March 2015.

Treasury estimates a shortfall in the current year of around £27 million on the net revenue budget of £26 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 31<sup>st</sup> December 2014 was £243 million. This is around £35 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.

A report by the Pensions Working Group with options for further scheme reform was brought to Tynwald in 2014. Consultation with regard to the reforms is ongoing.

### **10.2 MEDIA DEVELOPMENT FUND**

The purpose of this Fund, together with Isle of Man Film Limited (an incorporated Isle of Man company) is to support the development of the media and film industry by providing funds to invest in larger budget film productions and local media infrastructure facilities. In this manner, it is intended to create additional local employment opportunities and to enable a greater proportion of film and media related activities to be undertaken on the Isle of Man. The Fund is managed by Pinewood Financial Advisers Ltd (a subsidiary of Pinewood Shepperton plc), generating investment income for the internal fund each year. On 1 April 2014 £4.75 million was received into the General Revenue Account from the external fund manager, and this is included within the 2014-15 Probable Investment and Reserves schedule on Page 30, matching the transfer out from the externally managed fund, which took place on 31<sup>st</sup> March 2014, i.e. in the previous financial year's Government accounts (a note of disclosure appears in the Detailed Government Accounts for year ended 31<sup>st</sup> March 2014 at page 65).

### **10.3 MEDICAL INDEMNITY FUND**

The Medical Indemnity Fund provides for valid self-insured medical claims for damages made by or on behalf of patients against staff working in the Island hospitals. 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 £8.8 million at the 31<sup>st</sup> March 2014, with a reserve value of £6.7 million. Treasury may need to provide additional funds for this Reserve in future Budgets.

### **10.4 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 £2.4 million in the current year, with the Attorney General's Chambers and the Financial Supervision Commission indicating that a further £1.3 million will be required.

Treasury remains concerned about the high cost of legal proceedings, which is unsustainable and will deplete the balance of this Reserve forcing additional costs onto the General Revenue Account for future years.

### **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. 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 and early retirement incentives where these are required. The salary budget has been reduced by £53 million in real terms over the rebalancing programme, and this has been achieved partly through the use of this Fund. The balance is expected to be significantly reduced by the end of 2015-16 and so there will be less scope in future years to rely upon this Fund to finance restructuring activities.

### **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 this will be topped up with a £3 million transfer from the Economic Development Fund at the end of 2014-15 to honour existing commitments.

### **10.7 INSURANCE FUND**

This Fund is used to meet the cost of insurance premiums and claims for self-insured damages. It now requires a top up of £2.5 million from the Economic Development Fund to enable it to meet these costs for 2015-16. 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 Fund was created in 2014-15 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 subject to approval of Treasury and the Council of Ministers during 2015-16. An additional £2 million transfer from the General Revenue Account is budgeted for 2015-16 subject to Tynwald approval of this budget.

### **10.9 ICT FUND**

The purpose of the Fund is to provide additional funding to meet the cost of information technology initiatives. A top up of £2 million is planned at the end of 2014-15 from the Economic Development Fund in order to finance planned initiatives met from the Fund. The Fund is likely to be closed in 2016-17, when it is expected that the ongoing cost will be met from the Cabinet Office's Government Technology Services revenue budget.

## **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, adoption allowance and the higher rate of Christmas bonus as well as rebates to small employers in relation to statutory redundancy payments to former employees of firms which have become insolvent.

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

The current scheme will cease on 5 April 2015 and will be replaced by a new more focussed scheme for a period of two years aimed at encouraging employers to take on particular individuals including those who have been unemployed for a continuous period of six months or more, those who have been assessed as capable for work following a personal capability assessment, and newly released prisoners. These individuals will be qualifying employees for the purposes of the new scheme, which will now focus on the most vulnerable and those who need to overcome disadvantage in gaining employment. As such, the scheme represents a long term social investment in these vulnerable groups.

If an employer engages a qualifying employee they will not be liable to pay employer NIC in respect of that employee for a period not exceeding two years.

### 11.2 EMPLOYED EARNERS

The rates of Class 1 NIC in the Isle of Man in 2015-16 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 £111 per week to £112 per week in line with the increase announced in the UK from April 2015.

The UK will increase the thresholds at which employees and employers start to pay Class 1 NIC from £153 per week for both to £155 per week and £156 per week respectively from April 2015.

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 2015.

For 2015-16, the Class 1 NIC upper earnings limit (UEL) in the UK will increase to £815 per week. In the Isle of Man, the UEL will remain at the current level of £784 per week.

For 2015-16, 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 2015, 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 2015-16, 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 £155 and £815 per week, respectively.

For 2015-16, the contribution rates will remain as follows:

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

Self-employed Class 2 NIC will increase to £5.40 per week and the share-fisherman Class 2 NIC will increase to £6.70 per week from April 2015. Class 2 NIC are not profit-related, but self-employed people can apply for

exemption if their net earnings from self-employment are below a certain level. From April 2015 that level will be increased to £5,995 in the year.

#### 11.4 OTHER CONTRIBUTORS

From April 2015 the rate of voluntary Class 3 NIC will increase from £13.90 to £14.10 per week.

## 12. SOCIAL SECURITY BENEFITS

The total cost of next year's social security budget is expected to be £276.8 million, accounting for 29.3% of all Government gross spending, summarised as follows:

	£ million
Benefit Payments from:	
National Insurance Fund	193.7
General Revenue	<u>77.4</u>
	271.1
Administration Expenses	5.6
Rebates to Pension Providers	<u>0.1</u>
	<u>276.8</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 6th April 2015. Expenditure in relation to the social security scheme is estimated to be £1.6 million more in 2015-16 when compared with the 2014-15 budgets.

Benefit	Uprating	2014-15	2014-15	2015-16
	increase	Estimate	Probable	Estimate
	%	£m	£m	£m
Attendance Allowance *	0.0	4.0	4.0	4.0
Bereavement Benefits	1.2	1.2	1.0	1.0
Carers' Allowance <sup>1</sup>	82.7	1.1	1.0	2.0
Child Benefit *	0.0	14.0	12.0	11.0
Christmas Bonus	0.0	0.9	0.9	1.0
Disability Living Allowance *	0.0	7.8	8.2	8.4
Employed Person's Allowance * <sup>2</sup>	0.0	9.4	9.5	9.6
Incapacity Benefit	1.2	11.3	10.8	10.9
Income Support * <sup>2</sup>	0.0	35.3	35.3	37.2
Jobseeker's Allowance <sup>2</sup>	0.0	6.9	5.4	6.5
Maternity, Adoption & Paternity	0.0	4.5	4.2	4.2
Nursing Care Contribution	1.0	2.2	2.2	2.3
Pension Supplement	0.0	36.6	36.6	37.2
Retirement Pension <sup>3</sup>	2.0	128.8	129.0	131.7
Retirement Pension Premium	1.2	1.9	1.8	1.9
Other benefits & payments <sup>4</sup>	0.0	3.7	2.5	2.2
		<u>269.6</u>	<u>264.4</u>	<u>271.1</u>

Notes:

1. Rate of Carers' Allowance to be increased by 82.7% from April 2015.
2. Although the prescribed amounts of these benefits are not being increased, 0.5% has been added to the budgets to cover the costs of additional housing allowances arising from a 5% increase in public sector rents from April 2015.
3. Basic pension to increase by 2.5%; Additional Pension to increase by 1.2%. Average is circa 2.0%.
4. Includes provision for contracted-out rebates to pension providers which has been reduced by £1m (to £100k) in 2015-16. Rebates not available in respect of periods of employment after April 2012, however a small number of pre April 2012 payments may still be due.
5. Items marked \* are funded from General Revenue, the remaining items are funded from the National Insurance Fund except Jobseeker's Allowance which is a combination of both. Funding for other benefits and payments is split almost equally between general revenue and the NI Fund.



## 12.1 PENSION SUPPLEMENT

The rates of Pension Supplement are not being increased from April 2015. For persons entitled to a 100% category A pension the supplement will continue at the weekly rate of £53.75.

	<b>UK per Week £</b>	<b>IOM per Week £</b>
<b>Retirement Pension</b> (Basic Rate)	115.95	115.95
Plus (for entitled pensioners)		
<b>Pension Supplement</b>	-	53.75
	<hr/>	<hr/>
	115.95	169.70
Plus (for entitled pensioners)		
<b>Retirement Pension Premium (max.)</b>	-	16.15
<b>Age Addition to Retirement Pension</b>	0.25	2.00

For a pensioner couple both qualifying for a 100% basic pension and the Manx Pension Supplement, their basic pension plus supplements, at £339.40, will be £107.50 per week higher than the basic pensions of £231.90 in the United Kingdom.

## 12.2 INCOME SUPPORT

Weekly thresholds from 6<sup>th</sup> April 2015 are as follows:

- Care home fees: - The maxima for nursing homes and residential homes are £711.20 and £441.00 respectively.
- The private sector housing costs limits 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 above thresholds also apply to income based Jobseeker's Allowance and Employed Person's Allowance.

2015-16 will see the introduction of a benefit limit for public sector housing rent on the same basis as for private housing rents. This will protect income-based benefits budgets against significant increases in public rents and will provide greater equity between claimants.

## 12.3 CHILD BENEFIT

Currently, subject to an income test (see below), £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 2015.

For the 2014-15 tax year, entitlement to child benefit is income-tested as follows: Families with reckonable income of less than £60,000 per annum are paid the maximum amount of child benefit. Families with reckonable income between £60,000 and £90,000 per annum are paid reduced rates of child benefit. Families with reckonable income above £90,000 per annum are not entitled to any child benefit.

For the 2015-16 and future tax years, child benefit will be income-tested as follows: Families with reckonable income of less than £50,000 per annum will be paid the maximum amount of child benefit. Families with reckonable annual income between £50,000 and £80,000 will be paid reduced rates of child benefit. Families with reckonable annual income above £80,000 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 £111.00 a week to £112.10 a week.

## **13. INCOME TAX**

### **13.1 INDIVIDUAL TAX**

#### **Residents**

For 2015-16, Personal allowances remain at £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 remains at £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 new Tax Cap elections commencing from the 2015/16 tax year the maximum income tax liability for an individual will increase to £125,000 and £250,000 for a jointly assessed couple. For existing five year Tax Cap elections the maximum income tax liability for an individual remains at £120,000 and £240,000 for a jointly assessed couple.

The gross amount of income before expenses which can be received free of tax under the HomeStay Scheme during the TT period is increased from £1,500 to £1,800.

The Personal Allowance Credit is reduced to £400 for a qualifying individual and £800 for a qualifying jointly assessed married couple or civil partners. The payment will be made to individuals whose income for the year ended 5 April 2015 is equal to or less than £9,500 and to jointly assessed couples whose income for the same period is equal to or less than £19,000 providing the individuals and couples satisfy the conditions specified. The conditions for this and subsequent tax years have been expanded by the requirement for the person to be at least 65 years of age at the beginning of the relevant tax year, or to have been eligible for either blind person's allowance or disabled person's allowance.

#### **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 - 10%
- income from retail trade (subject to a small companies limit of £500,000) - 10%
- income from land and property situated in the Isle of Man (development and rental income) - increased from 10% to 20% with effect from 6 April 2015.

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

### 13.3 INCOME TAX RATES AND ALLOWANCES 2015-16

#### Individuals

Lower rate (see note 1)	10% on £10,500
Higher rate (see note 1)	20% on balance
Maximum income tax liability for existing elections (see note 4)	£120,000
for new elections (see note 4)	£125,000

#### **Personal Allowances**

	<b>£</b>
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)	
Low income point	9,500
Maximum credit payable	400

#### Companies

Standard rate	0%
Banking business rate	10%
Land and property in the IOM - including property development	20%
Retail trade (with a small companies limit of £500,000)	10%

#### **NOTES**

1. For the 2015-16 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 2015-16 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 qualifying jointly assessed couples to £19,000 and £800 respectively. Only those over 65 at the beginning of the tax year or registered disabled or blind to be eligible.
4. For existing five year Tax Cap elections the maximum income tax liability for an individual remains at £120,000 and £240,000 for a jointly assessed couple. For any elections commencing from the 2015/16 tax year the maximum income tax liability for an individual will increase to £125,000 and £250,000 for a jointly assessed couple.

### 13.4 INCOME TAX RATES AND ALLOWANCE CHANGES FOR 2016-17 (SUBJECT TO CONSULTATION)

For 2016-17, it is proposed that the lower rate of income tax will be removed. The personal allowance will be increased to a figure higher than £14,000 for a single person or £28,000 for a jointly assessed couple.

It is also proposed that the age allowance will also be removed from 2016-17.

### 13.5 INCOME TAX ACCOUNT

The information presented on this page is based on the year to 31<sup>st</sup> March 2013, which is the most recent period for which we can carry out a full analysis.

	£	£
Individual tax		170,260,637
Company tax		15,291,652
Non-resident tax		5,169,927
Interest on overdue tax		436,922
Late return penalties		340,809
EU Savings Directive		283,575
		<u>191,783,522</u>
Interest on overpaid tax	(59,720)	
Personal Allowance Credit	(4,756,705)	
Superannuation	324,768	
Compensation – Class 4 relief	(749,345)	
Minimum pension contribution	(563,520)	
Miscellaneous	174	
		<u>(5,804,348)</u>
		<u>185,979,174</u>

The approximate total cost of personal allowances (including single parent, age, blind and disabled persons' allowances) based on the 2012/13 tax year was **£97 million** when each allowance is considered separately or **£102.4 million** when considered cumulatively.

The cost of other deductions for the 2012/13 tax year, being the first year in which tax relief was restricted to the lower tax rate of 10%, 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	12,734	38.79	287	<b>3.65</b>
Loan interest	12,617	11.82	88	<b>1.11</b>
Charitable deed of covenant	485	0.73	144	<b>0.07</b>
Charitable giving	2,232	2.43	103	<b>0.23</b>
Private medical insurance	945	1.87	180	<b>0.17</b>
Nursing expenses	464	3.75	280	<b>0.13</b>

## 14. FINANCIAL PLAN IN RESPECT OF MANX UTILITIES AUTHORITY

A new financial plan for the MUA is in place to repay the £260 million Bond Issues in 2030 (£75 million) and 2034 (£185 million) respectively and for the Treasury grant in respect of sewerage operations to be reduced to nil over the three year period 2015-16 to 2017-18 leaving an ongoing annual contribution towards flood alleviation of £0.5 million.

	2015-16	2016-17	2017-18	2018-19	2019-20
	£m	£m	£m	£m	£m
Treasury grant	3.2	2.2	1.2	0.5	0.5

The twenty year financial plan as approved by Tynwald in January 2014 was modelled on key assumptions and sensitivity analysis and was independently validated.

Key assumptions in the plan relate to electricity growth, export revenues, inflationary price increases, graduated introduction and increases in sewerage charges, energy costs, and application of CLF interest and impact of future capital plans.

The table below illustrates the financial projections over the period 2014 to 2034.

### MANX UTILITIES AUTHORITY FINANCIAL PROJECTIONS 2014-2034

	<b>2014</b>	<b>2015-19</b>	<b>2020-24</b>	<b>2025-29</b>	<b>2030-34</b>
	<b>1 year</b>	<b>5 years</b>	<b>5 years</b>	<b>5 years</b>	<b>5 years</b>
	<b>£million</b>	<b>£million</b>	<b>£million</b>	<b>£million</b>	<b>£million</b>
Total Income	<b>88.3</b>	<b>486.4</b>	<b>594.3</b>	<b>686.8</b>	<b>773.0</b>
less Energy Costs	(31.2)	(163.5)	(170.6)	(154.8)	(171.3)
Total Net Income	<b>57.1</b>	<b>322.9</b>	<b>423.6</b>	<b>531.9</b>	<b>601.7</b>
Overheads	(32.2)	(165.5)	(191.4)	(223.7)	(260.7)
Operating Profit	<b>24.9</b>	<b>157.3</b>	<b>232.2</b>	<b>308.2</b>	<b>341.1</b>
Total Financing Costs	(14.9)	(90.2)	(98.5)	(98.7)	(80.4)
Surplus after Financing	<b>10.0</b>	<b>67.2</b>	<b>133.7</b>	<b>209.5</b>	<b>260.7</b>
Total Capital Repayments	(3.4)	(51.6)	(59.0)	(64.0)	(67.9)
Net Cash Surplus/(Deficit)	<b>6.6</b>	<b>15.6</b>	<b>74.7</b>	<b>145.5</b>	<b>192.7</b>
Depreciation	(20.6)	(107.0)	(111.0)	(124.3)	(133.5)
Surplus/(Deficit)	<b>(14.0)</b>	<b>(91.4)</b>	<b>(36.3)</b>	<b>21.1</b>	<b>59.3</b>

## 15. THREE YEAR REVENUE TARGETS

During 2014 Treasury has completed a revised three-year budget settlement. Departmental revenue targets for the period 2015-16 to 2017-18 are summarised as follows:

	2015-16	2016-17	2017-18
	£ million	£ million	£ million
Economic Development	5.0	5.1	5.2
Education & Children	90.5	91.4	93.0
Environment, Food & Agriculture	13.6	13.6	13.8
Health & Social Care	181.0	185.9	187.2
Home Affairs	27.7	27.4	29.1
Infrastructure	45.9	46.8	52.7
Treasury	109.6	119.3	125.7
Cabinet Office	25.3	24.6	24.0
Executive Government	39.9	42.3	41.8
Manx Museum & National Trust	4.0	3.9	4.1
Road Transport Licensing Committee	0.1	0.1	0.1
Statutory Boards (Revenue Funded)	(1.7)	(1.8)	(1.8)
Legislature	4.2	4.2	4.2
	<u>545.2</u>	<u>563.0</u>	<u>579.0</u>

Note:

As part of the budget rebalancing process, loan charges imposed on departments were reduced over the period 2013-14 to 2016-17 whilst still ensuring that capital repayments remained on track. This short term measure terminates 31 March 2017 with a consequential increase in 2017-18 loan charges which has been exacerbated by an increase in loan charge interest rate. The departments most affected by this change are Education, Home Affairs and (most noticeably) Infrastructure.

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. Departments are expected to meet the cost of pay awards from within their revenue budgets, although Treasury has retained a modest contingency to help fund inflationary costs including potential pay awards where departments are unable to meet the full cost of this, and other contingent risks. At £8.2 million, the contingency equates to 1% of Government's gross expenditure.

Treasury will continue to monitor and refine budgets for 2016-17 and 2017-18 in order that the rebalancing is completed in line with any changes in the Council of Ministers' priorities.

## 16. CONCLUSION

Every year the production of the budget is the culmination of a great deal of work over a number of months. In that respect this budget round has been no different from previous years. I want to thank my Council colleagues for their support in bringing the process to this point, because without their intensive review and commitment to achieving a balanced budget for Government, what has been a difficult and challenging process would not have been possible. Within the Treasury I have had the support of Mr Braidwood MLC, Mr Downie MLC and Mr Henderson MHK who, with their extensive experience, have helped to inform and guide my decisions.

This budget successfully brings to a conclusion the initial four year phase to rebalance Government's finances and to present a balanced revenue budget. I have always said that the hard work does not stop here; rather that we must now, through a prudent fiscal strategy, seek to achieve more affordable and sustainable public finances in the longer term. To achieve this necessary objective there will be further challenges awaiting and lots of difficult decisions ahead.

I believe that this budget demonstrates that we will succeed in rebalancing our public finances by 2015-16 as originally planned, and that we will continue in our mission to grow the economy and achieve sound public finances. I commend this budget to Honourable Members.

**W.E. TEARE, ACIB, MHK**  
**MINISTER FOR THE TREASURY**  
**17<sup>th</sup> February 2015**

## GENERAL REVENUE ACCOUNT SUMMARY

Actual 2013-2014	Estimate 2014-2015	Probable 2014-2015		Estimate 2015-2016
£	£	£		£
312,000,000	319,700,000	318,300,000	<b>INCOME</b>	
196,115,917	201,000,000	201,000,000	(see Page 31)	
13,264,402	11,910,000	10,642,525	Customs and Excise	324,800,000
			Income and Other Taxes	210,800,000
			Other Treasury Income	11,645,000
<b>521,380,319</b>	<b>532,610,000</b>	<b>529,942,525</b>		<b>547,245,000</b>
			<b>EXPENDITURE - VOTED SERVICES</b>	
			(see Pages 20-23)	
			<b>Government Departments</b>	
3,599,132	5,541,294	5,041,294	Economic Development	5,034,744
92,057,027	90,248,427	89,948,427	Education & Children	90,518,000
14,253,163	13,474,800	13,386,000	Environment, Food & Agriculture	13,634,000
176,394,450	184,394,301	184,394,301	Health & Social Care	181,009,900
28,987,559	28,363,302	27,863,302	Home Affairs	27,733,383
52,450,058	47,072,994	47,072,994	Infrastructure	45,939,405
106,054,813	106,023,479	106,023,000	Treasury	109,641,318
<b>473,796,202</b>	<b>475,118,597</b>	<b>473,729,318</b>		<b>473,510,750</b>
			<b>Other Bodies</b>	
26,369,830	26,222,675	25,871,720	Cabinet Office	25,261,703
31,829,491	35,033,166	35,033,166	Executive Government	39,912,586
3,689,034	3,794,938	3,794,938	Manx Museum & National Trust	3,963,038
75,545	105,000	105,000	Road Transport Licensing Committee	105,000
(1,888,658)	(1,728,088)	(1,728,088)	Statutory Boards	(1,666,633)
<b>60,075,242</b>	<b>63,427,691</b>	<b>63,076,736</b>		<b>67,575,694</b>
4,358,403	5,057,000	5,057,000	Legislature	4,156,432
<b>538,229,847</b>	<b>543,603,288</b>	<b>541,863,054</b>	<b>TOTAL VOTED SERVICES</b>	<b>545,242,876</b>
31,600,000	11,000,000	11,000,000	<b>TRANSFER FROM RESERVES</b>	
14,750,472	6,712	(920,529)	Excess of Income over Expenditure	2,002,124
34,530,930	31,571,683	34,530,928	Add: Balance Brought Forward	33,610,399
1,700,000			Less Transfers to :	
2,500,000			Legal Costs Reserve	
1,700,000			Insurance Fund	
2,100,000			Agricultural & Forestry Fund	
			Health Inspection Fund	2,000,000
<b>41,281,402</b>	<b>31,578,395</b>	<b>33,610,399</b>	<b>Balance Carried Forward</b>	<b>33,612,523</b>

# Detailed Revenue Estimates of Government Departments and Other Bodies 2015-16

	REVENUE ESTIMATES 2015-2016		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
<b>ECONOMIC DEVELOPMENT</b>			
Central Services	1,903,108	1,195,155	707,953
Economic Development Group	2,867,400	92,800	2,774,600
Training Employment Skills	3,371,799	372,100	2,999,699
Ship Registry	2,347,516	3,010,700	(663,184)
Financial Assistance Scheme	3,500,000		3,500,000
Aircraft Registry	1,822,445	2,954,600	(1,132,155)
Tourism Development	7,788,267	2,357,850	5,430,417
Tourism Events	343,340		343,340
Companies Registry	539,750	10,955,376	(10,415,626)
Villa Gaiety	1,489,700		1,489,700
<b>TOTAL</b>	<b>25,973,325</b>	<b>20,938,581</b>	<b>5,034,744</b>
<b>EDUCATION AND CHILDREN</b>			
Primary Education	21,762,000	62,000	21,700,000
Secondary Education	25,480,000		25,480,000
IOM College of Further and Higher Education	8,883,000		8,883,000
Universities etc Awards	10,895,800	40,800	10,855,000
Youth & Community Services	909,500	21,500	888,000
Education Improvement Service	2,432,800	122,800	2,310,000
Services for Children	8,572,000		8,572,000
Central	7,864,200	38,200	7,826,000
Sports and Recreation & Facility Support	3,906,000		3,906,000
Arts Council	98,000		98,000
<b>TOTAL</b>	<b>90,803,300</b>	<b>285,300</b>	<b>90,518,000</b>
<b>ENVIRONMENT, FOOD AND AGRICULTURE</b>			
Corporate Services	1,124,000	178,000	946,000
Agriculture	7,747,500	262,500	7,485,000
Fisheries	966,000	179,000	787,000
Forestry, Amenities and Lands	2,515,500	945,500	1,570,000
Environment	1,466,100	83,100	1,383,000
Government Laboratory	761,000	95,000	666,000
Wildlife Park	393,000		393,000
Veterinary Services	438,000	34,000	404,000
<b>TOTAL</b>	<b>15,411,100</b>	<b>1,777,100</b>	<b>13,634,000</b>



# Detailed Revenue Estimates of Government Departments and Other Bodies 2015-16

	REVENUE ESTIMATES 2015-2016		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
<b>HEALTH &amp; SOCIAL CARE</b>			
Chief Executive's Office	280,200		280,200
Chief Operating Officer	1,703,100	3,200	1,699,900
Finance	5,314,000		5,314,000
Public Health	1,658,000		1,658,000
Noble's Hospital	84,449,600	2,607,700	81,841,900
Ramsey Hospital	3,899,400	15,000	3,884,400
Tertiary Referrals	16,712,300	500	16,711,800
Mental Health	15,527,900	1,200	15,526,700
Administration and Grants	37,700		37,700
Community Services	8,139,700	1,700	8,138,000
Ambulance Service	2,871,900	100	2,871,800
Practitioner Services	37,144,800	1,492,000	35,652,800
Prison Health Service	385,300		385,300
Government Catering Services	4,060,200	3,856,100	204,100
NI Contributions		37,346,800	(37,346,800)
Children & Family Services	19,605,400		19,605,400
Adult Services Area	30,465,000	6,168,700	24,296,300
Core Services Social Care	770,300	71,000	699,300
Administration Housing	2,714,600		2,714,600
Local Authority Housing Deficiency	2,827,700	5,993,200	(3,165,500)
<b>TOTAL</b>	<b>238,567,100</b>	<b>57,557,200</b>	<b>181,009,900</b>
<b>HOME AFFAIRS</b>			
Chief Executive's Office	999,200	60,000	939,200
Civil Defence	138,100	1,000	137,100
Fire & Rescue Service	4,408,800	40,000	4,368,800
Prison and Probation	8,200,600	89,500	8,111,100
Communications	1,949,600	485,000	1,464,600
Constabulary	13,034,583	322,000	12,712,583
<b>TOTAL</b>	<b>28,730,883</b>	<b>997,500</b>	<b>27,733,383</b>

# Detailed Revenue Estimates of Government Departments and Other Bodies 2015-16

	REVENUE ESTIMATES 2015-2016		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
<b>INFRASTRUCTURE</b>			
Minister & Chief Executive's Office	265,711		265,711
Strategy, Policy & Performance	1,066,297	64,327	1,001,970
Finance & Governance	16,998,590	26,030,153	(9,031,563)
Ports Division	15,470,118	11,589,236	3,880,882
Highway Services Division	23,044,998	8,312,559	14,732,439
Planning & Building Control	1,576,796	1,173,975	402,821
Estates Shared Services	32,376,980	6,954,840	25,422,140
Public Transport	14,508,105	5,243,100	9,265,005
<b>TOTAL</b>	<b>105,307,595</b>	<b>59,368,190</b>	<b>45,939,405</b>
<b>TREASURY</b>			
Corporate Strategy Division	4,643,697		4,643,697
Customs & Excise Division	1,960,249	324,800,000	(322,839,751)
Finance Division	3,678,610	11,645,000	(7,966,390)
Income Tax Division	3,931,700	210,800,000	(206,868,300)
Assurance Advisory Division	635,102	104,000	531,102
Grants	6,259,324		6,259,324
Government Contingency	8,171,636		8,171,636
Lottery Duty Distribution	1,350,000		1,350,000
Social Security Division			
National Insurance Operating Account	197,530,000	197,721,000	(191,000)
National Insurance Investment Account	191,000		191,000
Non-Contributory Benefits	79,115,000		79,115,000
<b>TOTAL</b>	<b>307,466,318</b>	<b>745,070,000</b>	<b>(437,603,682)</b>
<b>DEPARTMENT TOTAL</b>	<b>812,259,621</b>	<b>885,993,871</b>	<b>(73,734,250)</b>

# Detailed Revenue Estimates of Government Departments and Other Bodies 2015-16

	REVENUE ESTIMATES 2015-2016		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
<b>CABINET OFFICE</b>			
Executive Office/Office of Chief Secretary	1,918,051	5,000	<b>1,913,051</b>
Government Technology Services	17,483,141	350,000	<b>17,133,141</b>
Change & Reform	339,030		<b>339,030</b>
Office of Human Resources	4,526,223	6,800	<b>4,519,423</b>
Policy & Strategy	769,033		<b>769,033</b>
Crown & External Relations	1,743,340	1,155,315	<b>588,025</b>
<b>TOTAL</b>	<b>26,778,818</b>	<b>1,517,115</b>	<b>25,261,703</b>
<b>EXECUTIVE GOVERNMENT</b>			
Administration	472,244	83,000	<b>389,244</b>
Administration of Justice	10,988,416	4,622,942	<b>6,365,474</b>
Pensions	67,257,868	36,500,000	<b>30,757,868</b>
Overseas Aid	2,400,000		<b>2,400,000</b>
<b>TOTAL</b>	<b>81,118,528</b>	<b>41,205,942</b>	<b>39,912,586</b>
<b>MANX MUSEUM &amp; NATIONAL TRUST</b>	<b>4,778,215</b>	<b>815,177</b>	<b>3,963,038</b>
<b>ROAD TRANSPORT LICENSING COMMITTEE</b>	<b>146,900</b>	<b>41,900</b>	<b>105,000</b>
<b>STATUTORY BOARDS (Revenue Funded)</b>			
Communications Commission	474,837	933,204	<b>(458,367)</b>
Financial Supervision Commission	3,530,212	3,530,212	
Gambling Supervision Commission	814,234	2,734,500	<b>(1,920,266)</b>
Insurance and Pensions Authority	1,897,500	1,897,500	
Office of Fair Trading	757,650	45,650	<b>712,000</b>
Public Sector Pensions Authority	1,269,251	1,269,251	
<b>TOTAL</b>	<b>8,743,684</b>	<b>10,410,317</b>	<b>(1,666,633)</b>
<b>GOVERNMENT TOTAL</b>	<b>933,825,766</b>	<b>939,984,322</b>	<b>(6,158,556)</b>
<b>LEGISLATURE</b>	<b>4,163,832</b>	<b>7,400</b>	<b>4,156,432</b>
<b>TOTAL - REVENUE FUNDED</b>	<b>937,989,598</b>	<b>939,991,722</b>	<b>(2,002,124)</b>

## STATUTORY BOARDS (Non-Revenue Funded)

Manx Utilities Authority  
Post Office  
**TOTAL**

Gross Expenditure	Income	Net Expenditure
1	2	3
£	£	£
105,099,135	103,292,775	<b>1,806,360</b>
25,506,191	27,158,934	<b>(1,652,743)</b>
<b>130,605,326</b>	<b>130,451,709</b>	<b>153,617</b>

<b>CAPITAL TRANSACTIONS ACCOUNT SUMMARY</b>				
<b>Actual 2013-14</b>	<b>Estimate 2014-15</b>	<b>Probable 2014-15</b>		<b>Estimate 2015-16</b>
<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
31,290,980	32,460,400	32,460,400	<b>Receipts :-</b>	
7,370,727	2,500,000	6,000,000	Annual Repayment of Advances	43,827,200
	772,000	772,000	Capital Receipts	2,000,000
			Repayment of Loans	1,972,000
<b>38,661,707</b>	<b>35,732,400</b>	<b>39,232,400</b>		<b>47,799,200</b>
			<b>Payments :-</b>	
			(see Pages 25 to 28)	
			<b><u>Government Departments</u></b>	
241,987	1,795,148	625,000	Economic Development	2,288,148
5,013,303	9,200,112	7,897,548	Education & Children	8,514,666
1,911,150	3,524,340	2,990,200	Environment, Food & Agriculture	1,506,000
8,759,723	16,396,401	12,752,645	Health & Social Care	16,324,500
2,064,086	6,645,750	5,278,491	Home Affairs	5,229,112
28,913,822	15,440,730	15,191,493	Infrastructure	18,140,395
	1,450,000		Treasury	1,000,000
46,904,071	54,452,481	44,735,377		53,002,821
			<b><u>Other Bodies</u></b>	
556,698	855,631	913,348	Executive Government	2,050,000
			Manx Museum & National Trust	680,000
47,460,769	55,308,112	45,648,725		55,732,821
43,716,082	16,325,823	14,664,052	Manx Utilities Authority Borrowing	22,296,790
<b>91,176,851</b>	<b>71,633,935</b>	<b>60,312,777</b>		<b>78,029,611</b>
(52,515,144)	(35,901,535)	(21,080,377)	Excess of Receipts over Payments	(30,230,411)
9,850,000			Add Transfers from :	
35,000,000			Land and Property Acquisition Reserve	
6,132,991	6,690,401	5,836,901	Reserve Fund	
52,155,180	46,375,204	50,623,027	Housing Reserve Fund	3,039,500
			Add: Balance Brought Forward	35,379,551
<b>50,623,027</b>	<b>17,164,070</b>	<b>35,379,551</b>	<b>Balance Carried Forward</b>	<b>8,188,640</b>

Note: 2014-15 probable capital receipts figure assumes sale of Nunnery

# Detailed Capital Estimates of Government Departments and Other Bodies 2015-16

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2015-16			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
	£	£	£	£		
<b>ECONOMIC DEVELOPMENT</b>						
G10-002	1 Manx Radio Broadcasting House Maintenance	670,000				30
G16-901	2 Minor Capital Works	120,000				20
G16-901	3 Minor Capital Works - Villa Gaiety		200,000			30
G17-001	4 Development of Industry	1,298,148				30
	<b>TOTAL</b>	<b>2,288,148</b>	<b>2,088,148</b>	<b>200,000</b>		<b>112,000</b>
<b>EDUCATION &amp; CHILDREN</b>						
Classroom Scheme Phase 2 - Design Fees						
G12-012	1 St Mary's	82,886				30
G12-013	2 Ballaquayle	4,567				30
G12-014	3 Murrays Road	1,345				30
G12-061	Ballakermeen Post 16 + Dining Extension					
	4 - Construction	175,000				30
G12-030	IOM College Construction Craft & Engineering					
	5 - Construction	500,000				30
G12-033	Management of Hazardous Materials Phase 2					
	6 - Construction	160,868				30
G16-901	7 Minor Capital Works - NSC		400,000			30
G16-901	8 Minor Capital Works - Regional Pools	50,000	100,000			30
G12-043	Henry Bloom Noble Primary School					
	9 - Construction	6,400,000				30
G12-059	QEII Kitchen/Dining Scheme					
	10 - Construction	290,000				30
	11 IOM College - Nunnery Relocation	350,000				10
	<b>TOTAL</b>	<b>8,514,666</b>	<b>8,014,666</b>	<b>500,000</b>		<b>6,799,000</b>
<b>ENVIRONMENT, FOOD &amp; AGRICULTURE</b>						
G11-013	Mill Road Yard Development					
	1 - Construction Phase 2	28,000				30
G11-016	2 Farming Improvement Scheme	454,000	340,000			15
G11-015	3 Essential Building Maintenance		200,000			20
G11-021	4 Minor Capital Works - WLP		100,000			20
G11-013	Mill Road Yard Development					
	5 - Construction Phase 3	350,000				30
G11-020	6 DEFA Grant for Meat Plant	34,000				30
	<b>TOTAL</b>	<b>1,506,000</b>	<b>866,000</b>	<b>640,000</b>		<b>1,811,000</b>

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 17<sup>th</sup> February 2015.

Column 2 represents expenditure approved by Tynwald in the Budget, 17<sup>th</sup> February 2015.

Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 17<sup>th</sup> February 2015.

# Detailed Capital Estimates of Government Departments and Other Bodies 2015-16

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2015-16			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
	£	£	£	£		
<b>HEALTH &amp; SOCIAL CARE</b>						
G19-057	1 Radiology Equipment Replacement Scheme	550,000	550,000			10
G19-059	Extension to Neonatal Unit, Noble's Hospital					
	2 - Construction	400,000				30
G13-070	Learning Disabilities Additional Residential Unit					
	3 - Design Fees (Pre-Contract)	40,000				30
	4 - Construction			1,150,000		30
G13-071	Reconfiguration of Learning Disabilities (Radcliffe Villas)					
	5 - Design Fees (Pre-Contract)	10,000				30
	6 - Construction			150,000		30
G15-064	Bowling Green Site					
	7 - Design Fees (Pre-Contract)	175,000				30
G13-010	8 Asset Replacement Programme (Health)	190,437	709,563			10
G13-051	9 Ambulance Fleet Replacement		415,000			10
G13-066	10 House Purchase Assistance Scheme		2,500,000			30
G19-063	Endoscopy Decontamination Unit					
	11 - Construction	1,000,000				30
G19-064	Acute Adult Psychiatric In-Patient Facility					
	12 - Construction			2,000,000		30
G19-065	Extension to Oncology Suite					
	13 - Design Fees (Pre-Contract)		200,000			30
G19-066	14 Expansion of Ophthalmic Suite		250,000			30
G13-079	Thie Quinney (Leonard Cheshire)					
	15 - Construction	450,000				30
G13-077	Learning Disabilities Supported Housing					
	16 - Design Fees (Pre-Contract)	70,000				30
G13-082	Accommodation for Day Care Services Eastcliffe					
	17 - Design Fees (Pre-Contract)		55,000			30
G13-069	Demolition of Glenside					
	18 - Design Fees (Pre-Contract)	200,000				30
G13-080	Older Persons Residential & Resource Unit East					
	19 - Design Fees (Pre-Contract)		270,000			30
G19-061	20 Noble's Hospital IT System	1,950,000				10
<b>SCHEMES FUNDED FROM HOUSING RESERVE</b>						
G15-010	Janet's Corner 5a					
	21 - Construction	50,000				30
G15-012	22 DSC Planned Maintenance		1,600,000			30
G15-067	Clagh Vane 6 Redevelopment					
	23 - Construction	1,099,500				30
G15-068	Clagh Vane 7 Redevelopment					
	24 - Design Fees (Pre-Contract)	130,000				30
	25 - Construction			160,000		30
	<b>TOTAL</b>	<b>16,324,500</b>	<b>6,314,937</b>	<b>6,549,563</b>	<b>3,460,000</b>	<b>14,617,000</b>
<b>HOME AFFAIRS</b>						
G14-006	1 Communications Development Programme	225,000				15
G14-009	Live Fire Training					
	2 - Design Fees (Pre-Contract)	39,704				15
	3 - Construction			557,000		15
G14-004	4 Minor Capital Works		508,095			20
G14-003	5 Vehicle Acquisition		295,900			15
G14-010	6 Police Equipment Replacement Programme		80,000			10
G14-011	7 Fire and Rescue Equipment		87,000			10
G14-005	Police HQ Custody Block					
	8 - Construction	140,000				30
G14-008	Castletown Fire Station Replacement					
	9 - Construction			975,160		30
G14-013	10 Rehabilitation and Resettlement Unit		200,000			30
G14-012	11 TETRA Replacement Programme - Revised	2,121,253				10
	<b>TOTAL</b>	<b>5,229,112</b>	<b>2,525,957</b>	<b>1,170,995</b>	<b>1,532,160</b>	<b>6,824,000</b>

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 17<sup>th</sup> February 2015.

Column 2 represents expenditure approved by Tynwald in the Budget, 17<sup>th</sup> February 2015.

Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 17<sup>th</sup> February 2015.

# Detailed Capital Estimates of Government Departments and Other Bodies 2015-16

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2015-16			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
	£	£	£	£		
<b>INFRASTRUCTURE</b>						
G18-034	1 Runway Project	50,000				30
G18-060	2 Site Feasibility Studies		50,000			30
G16-030	Douglas Railway Station Structural Works/Canopy					
	3 - Construction			1,050,000		30
G18-050	Douglas Promenade					
	4 - Design & Modelling		500,000			30
	5 - Construction - Further Phases	1,362,000		2,638,000		30
G16-025	Snaefell Mountain Railway Track Phase 3					
	6 - Construction	200,000				30
G16-042	Manx Electric Railway Trackwork					
	7 - Construction		400,000			30
G16-047	Ballure Bridge					
	8 - Construction	585,000				30
G16-014	9 Public Transport Vehicle Replacement Programme	135,000	62,000			30
G15-035	10 Government Estate Planned Maintenance		500,000			30
G12-999	11 Minor Capital Works EDUCATION AND CHILDREN		2,150,000			20
G15-035	12 Minor Capital Works HEALTH		400,000			20
G13-063	13 Minor Capital Works SOCIAL CARE		200,000			20
G13-068	14 Vehicle Replacement Programme	298,708	69,292			15
G18-031	15 Plant & Vehicle Replacement Programme		1,453,906			10
G18-037	Strategic Highway Refurbishment Programme					
	16 - Construction		1,625,000			30
G16-901	17 Minor Capital Works - Public Trans		1,000,000			20
G18-039	Ramsey Transport Interchange					
	18 - Construction			603,791		30
	19 Asset Management System		120,000			10
	Douglas & Peel Cofferdam					
	20 - Construction		180,000			30
G18-030	21 Quarry Plant Replacement		774,698			30
	Glencrutchery Road					
	22 - Design Fees (Pre-Contract)		50,000			30
	23 Strategic Structural Maintenance		800,000			30
	Climate Change Adaption					
	24 - Design Fees (Pre-Contract)		250,000			30
G18-090	Hazardous Waste Transfer and Treatment Facility					
	25 - Construction	36,000				30
G10-007	Steam Railway Track					
	26 - Design Fees (Pre-Contract)		50,000			30
G15-032	27 Disability Discrimination Act - Public Buildings	250,000				30
G18-083	Ramsey Swing Bridge Refurbishment					
	28 - Additional Works Required	125,000				30
	29 - Automation	172,000				30
	<b>TOTAL</b>	<b>18,140,395</b>	<b>3,213,708</b>	<b>10,634,896</b>	<b>4,291,791</b>	<b>1,410,078</b>
<b>TREASURY</b>						
	1 Capital Projects Risk Contingency	1,000,000				30
	<b>TOTAL</b>	<b>1,000,000</b>	<b>1,000,000</b>			

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 17<sup>th</sup> February 2015.

Column 2 represents expenditure approved by Tynwald in the Budget, 17<sup>th</sup> February 2015.

Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 17<sup>th</sup> February 2015.

# Detailed Capital Estimates of Government Departments and Other Bodies 2015-16

SCHEME CODE	TOTAL EXPENDITURE	ESTIMATES 2015-16			LOAN SANCTION	
		Column 1	Column 2	Column 3	Column 4	Years 5
	£	£	£	£		
<b>GENERAL REGISTRY</b>						
1	New IT System		2,050,000			20
	<b>TOTAL</b>	<b>2,050,000</b>	<b>2,050,000</b>			
<b>MANX MUSEUM &amp; NATIONAL TRUST</b>						
G24-009	1 Digitisation & Public Electronic Access - Implementation	55,000				20
G24-007	2 Heritage Property Conservation	1,018	223,982			30
G24-010	3 Minor Capital Works	1,625	148,375			20
G24-013	4 Minor Capital Works Gallery Redisplay		250,000			20
	<b>TOTAL</b>	<b>680,000</b>	<b>57,643</b>	<b>622,357</b>		<b>542,000</b>
<b>MANX UTILITIES AUTHORITY</b>						
<b>SEWERAGE SCHEMES</b>						
G18-042	1 All Island Refurbishment of Infrastructure 2007-2012	645,450	954,550			50
	IRIS Regional Programme					
	2 - Design Fees (Pre-Contract) 2008-16		500,000			30
G18-006	Transmission Mains					
	3 - Castletown to Santon (Railway)	39,584				30
	4 - Port Erin to Castletown (Railway)		9,077			30
G18-003	Sewage Treatment Plant Santon Phase 1					
	5 - Construction	5,000				30
G18-085	6 Repay Local Authority Drainage Loans	153,000				50
	7 IRIS Pumping Stations Refurbishment	55,731	194,269			30
	8 Regional Sewerage Strategy 1	12,657,129				50
	9 Sewer Flood Alleviation in Douglas, Onchan and Andreas		250,000			30
<b>ELECTRICITY SCHEMES</b>						
	10 Meters and Meter Equipment		380,000			30
	11 Manx Cable Company Limited		270,000			30
	12 Combined Cycle Gas Turbine		3,400,000			30
	13 Cable		145,000			30
	14 Electrical Installations		16,000			30
	15 Plant		378,000			30
	16 Protection & Systems		61,000			30
	17 Overhead Lines		738,000			30
	18 System Control & Data Acquisition		300,000			30
	19 Essential upgrades to fuel tanks & back-up power supplies		1,145,000			30
	<b>TOTAL</b>	<b>22,296,790</b>	<b>13,555,894</b>	<b>8,740,896</b>		<b>15,782,000</b>
<b>CAPITAL TRANSACTIONS ACCOUNT TOTAL</b>		<b>78,029,611</b>	<b>37,636,953</b>	<b>31,108,707</b>	<b>9,283,951</b>	<b>47,897,078</b>

Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 17<sup>th</sup> February 2015.

Column 2 represents expenditure approved by Tynwald in the Budget, 17<sup>th</sup> February 2015.

Column 3 represents expenditure on projects awaiting approval by Tynwald at the time of the Budget is presented on 17<sup>th</sup> February 2015.



## Capital Schemes requiring Tynwald Approval in 2015-16

(in Estimated Tynwald Date Order)

<b>Dept</b>	<b>Scheme</b>	<b>Estimated</b>
DHSC	Learning Disabilities Additional Residential Unit	Feb-2015
DHA	Live Fire Training	Apr-2015
DHSC	Acute Adult Psychiatric In-Patient Facility	Apr-2015
DHA	Castletown Fire Station Replacement	Jun-2015
DOI	Douglas Railway Station Structural Works/Canopy	Jun-2015
DOI	Ramsey Transport Interchange	Jul-2015
DOI	Douglas Promenade	Oct-2015
DHSC	Reconfiguration of Learning Disabilities (Radcliffe Villas)	Nov-2015
DHSC	Clagh Vane 7 Redevelopment	Feb-2016

# INVESTMENTS AND RESERVES

## Probable 2014-2015

	Income			Expenditure		Book Balances Carried Forward 31st March 2015 £,000	
	Book Balances Brought Forward 1st April 2014 £,000	Transfer from Revenue Account £,000	Contributions Seizures & Other £,000	Investment Income £,000	Transfer to Revenue / Capital Accounts £,000		Other Expenses £,000
	1	2	3	4	5	6	7
<b>Managed External Invested Funds</b>							
Hospital Estate Development Fund	43,419			974	2,278	54	42,061
Manx Currency Account - Notes	32,650			712	204	40	33,118
Media Development Fund	38,663			62	5,750	365	32,610
National Insurance Fund	671,685			15,564	20,500	1,707	665,042
Public Service Employees' Pension Reserve	212,136			4,328	24,000	362	192,102
Reserve Fund	303,033			6,832	17,251	581	292,033
Sub-total: Invested Funds	1,301,586			28,472	69,983	3,109	1,256,966
<b>Internal Funds</b>							
Agricultural and Forestry Fund	4,313			15	1,112		3,216
Economic Development Fund	14,043		32	48	5,300		8,823
Government Energy Initiatives Capital Fund	2,298	94		8	387		2,014
Government Marketing Initiatives Fund	5,113	900		17	1,747		4,283
Health Inspection Fund	2,100			7	1,000		1,107
Housing Reserve Fund	12,138	2,500	3,575	42	6,167		12,088
ICT Fund	3,539	500	2,000	14	2,751		3,302
Insurance Fund	2,460			7	2,201		266
Land and Property Acquisition Reserve	2,059		306	7			2,372
Legal Costs Reserve	7,865			27	3,675		4,217
Manx Currency Account - Other	42,863		250	329		1,047	42,395
Media Development Fund	(4,197)	5,750		7			1,560
Medical Indemnity Fund	6,722			23	1,500		5,245
Public Service Employees' Pension Reserve	5,034	24,000		17	28,150		901
Restructuring Fund	8,686			28	4,079		4,635
Seized Assets Fund	2,301		1,273	12	163		3,423
Town & Village Centre Regeneration Fund	6,178		3,000	21	4,500		4,699
Sub-total: Internal Funds	123,515	33,744	10,436	629	62,732	1,047	104,545
<b>TOTAL</b>	<b>1,425,101</b>	<b>33,744</b>	<b>10,436</b>	<b>29,101</b>	<b>132,715</b>	<b>4,156</b>	<b>1,361,511</b>

## Estimate 2015-2016

	Income			Expenditure		Book Balances Carried Forward 31st March 2016 £,000	
	Book Balances Brought Forward 1st April 2015 £,000	Transfer from Revenue Account £,000	Contributions Seizures & Other £,000	Investment Income £,000	Transfer to Revenue / Capital Accounts £,000		Other Expenses £,000
	1	2	3	4	5	6	7
<b>Managed External Invested Funds</b>							
Hospital Estate Development Fund	42,061			950	3,042	52	39,917
Manx Currency Account - Notes	33,118			695	752	40	33,021
Media Development Fund / IOM Film Ltd	32,610			85	500	375	31,820
National Insurance Fund	665,042			15,781	14,474	1,725	664,624
Public Service Employees' Pension Reserve	192,102			4,411	24,000	343	172,170
Reserve Fund	292,033			6,930	6,358	572	292,033
Sub-total: Invested Funds	1,256,966			28,852	49,126	3,107	1,233,585
<b>Internal Funds</b>							
Agricultural and Forestry Fund	3,216			13	888		2,341
Economic Development Fund	8,823			36	2,650		6,209
Government Energy Initiatives Capital Fund	2,014	67		8	980		1,109
Government Marketing Initiatives Fund	4,283			18	1,497		2,804
Health Inspection Fund	1,107	2,000		5	3,100		12
Housing Reserve Fund	12,088			50	3,810		8,329
ICT Fund	3,302			14	2,575		741
Insurance Fund	266		2,500	1	2,201		566
Land and Property Acquisition Reserve	2,372			10			2,382
Legal Costs Reserve	4,217			17	3,380		854
Manx Currency Account - Other	42,395		250	329		482	42,492
Media Development Fund	1,560			6			1,566
Medical Indemnity Fund	5,245			22	1,500		3,767
Public Service Employees' Pension Reserve	901	24,000		4	24,829		76
Restructuring Fund	4,635			19	3,535		1,119
Seized Assets Fund	3,423			14	280		3,157
Town & Village Centre Regeneration Fund	4,699			19	1,600		3,118
Sub-total: Internal Funds	104,545	26,067	2,750	585	52,824	482	80,641
<b>TOTAL</b>	<b>1,361,511</b>	<b>26,067</b>	<b>2,750</b>	<b>29,437</b>	<b>101,950</b>	<b>3,589</b>	<b>1,314,226</b>

<b>ANALYSIS OF TREASURY INCOME</b>				
<b>Actual 2013-14</b>	<b>Estimate 2014-15</b>	<b>Probable 2014-15</b>		<b>Estimate 2015-16</b>
<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
			<b>CUSTOMS AND EXCISE DIVISION</b>	
			<b>Excise Duties-</b>	
7,415,906	6,800,000	6,600,000	Beer	6,800,000
6,344,205	5,600,000	5,600,000	Spirits	5,800,000
7,655,386	7,400,000	7,100,000	Wine & Cider	7,300,000
19,768,151	17,400,000	18,400,000	Tobacco, etc.	18,700,000
30,471,497	31,500,000	30,000,000	Hydrocarbon Oils	30,000,000
4,750,023	4,300,000	4,300,000	Air Passenger Duty	4,400,000
			<b>Consumer Taxes-</b>	
221,369,513	234,350,000	235,000,000	Value Added Tax	242,000,000
			<b>Customs Duties-</b>	
5,971,629	5,200,000	4,700,000	Customs Duties Order 1979	4,800,000
	550,000	550,000	Agricultural Duties	550,000
			<b>Others-</b>	
41,184	50,000	50,000	Pool Betting	50,000
<b>303,787,494</b>	<b>313,150,000</b>	<b>312,300,000</b>	<b>TOTAL SHARE OF EQUAL DUTIES</b>	<b>320,400,000</b>
			<b>Unequal Duties :</b>	
4,790,192	4,800,000	4,900,000	Gambling Duties	3,600,000
1,279,402	1,300,000	1,300,000	Lottery	1,350,000
533,761	450,000	450,000	<b>Non-Revenue Receipts</b>	450,000
1,609,151		(650,000)	<b>Estimated UK Customs Adjustment</b>	(1,000,000)
<b>312,000,000</b>	<b>319,700,000</b>	<b>318,300,000</b>	<b>TOTAL CUSTOMS &amp; EXCISE DIVISION</b>	<b>324,800,000</b>
			<b>INCOME TAX DIVISION</b>	
175,894,546	176,000,000	176,800,000	Resident Income Tax	184,300,000
17,198,725	21,500,000	18,400,000	Company Tax	20,000,000
2,916,519	3,500,000	5,800,000	Non-Resident Tax	6,500,000
105,627			EU Savings Directive	
500			Other	
<b>196,115,917</b>	<b>201,000,000</b>	<b>201,000,000</b>	<b>TOTAL INCOME TAX DIVISION</b>	<b>210,800,000</b>
			<b>OTHER TREASURY INCOME</b>	
603,399	900,000	919,225	Fines	926,700
10,051,002	8,300,000	6,915,000	Interest on Investments	7,944,900
2,000,000	2,000,000	2,000,000	Post Office - Contribution to Revenue	2,000,000
610,000	710,000	808,300	Miscellaneous	773,400
<b>13,264,401</b>	<b>11,910,000</b>	<b>10,642,525</b>	<b>TOTAL OTHER TREASURY INCOME</b>	<b>11,645,000</b>
<b>521,380,318</b>	<b>532,610,000</b>	<b>529,942,525</b>	<b>TOTAL</b>	<b>547,245,000</b>

<b>COMPARISON OF REVENUE INCOME</b>							
	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Probable 2014-15	Estimate 2015-16
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Customs &amp; Excise</b>	372,922	350,001	366,350	296,000	312,000	318,300	324,800
<b>Income &amp; Other Taxes</b>	186,469	173,683	170,973	185,979	196,116	201,000	210,800
<b>Other</b>	10,196	13,969	16,073	15,210	13,264	10,643	11,645
	<b>569,587</b>	<b>537,652</b>	<b>553,397</b>	<b>497,189</b>	<b>521,380</b>	<b>529,943</b>	<b>547,245</b>
	%	%	%	%	%	%	%
<b>Customs &amp; Excise</b>	65.47	65.10	66.20	59.53	59.85	60.06	59.35
<b>Income &amp; Other Taxes</b>	32.74	32.30	30.90	37.41	37.61	37.93	38.52
<b>Other</b>	1.79	2.60	2.90	3.06	2.54	2.01	2.13
	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
<b>Increase in Total Income (£,000)</b>	<b>(29,141)</b>	<b>(31,934)</b>	<b>15,745</b>	<b>(56,207)</b>	<b>24,191</b>	<b>8,562</b>	<b>17,302</b>
<b>% Increase in Total Income</b>	<b>(4.87)</b>	<b>(5.61)</b>	<b>2.93</b>	<b>(10.16)</b>	<b>4.87</b>	<b>1.64</b>	<b>3.26</b>

<b>SUMMARY OF TREASURY INCOME</b>								
	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Probable 2014-15	Estimate 2015-16	Estimate 2015-16
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	%
<b>Resident Income Tax</b>	170,075	166,919	165,721	180,525	193,093	195,200	204,300	37.33
<b>Value Added Tax</b>	265,775	250,221	280,097	211,362	221,370	235,000	242,000	44.22
<b>Hydrocarbon Oils</b>	30,667	31,733	31,338	30,816	30,471	30,000	30,000	5.48
<b>Tobacco, etc.</b>	30,145	24,889	18,798	17,416	19,768	18,400	18,700	3.42
<b>Spirits, Wine &amp; Beer</b>	30,825	25,578	19,317	17,897	21,415	19,300	19,900	3.64
<b>Non-Resident Tax</b>	11,766	4,690	3,963	5,170	2,917	5,800	6,500	1.19
<b>Interest on Investments</b>	7,900	11,078	12,591	12,087	10,051	6,915	7,945	1.45
<b>Air Passenger Duty</b>	3,272	3,209	3,688	4,190	4,750	4,300	4,400	0.80
<b>Customs Duties</b>	9,003	8,165	6,167	5,714	5,972	5,250	5,350	0.98
<b>Other</b>	10,157	11,172	11,717	12,013	11,573	9,778	8,150	1.49
	<b>569,587</b>	<b>537,652</b>	<b>553,397</b>	<b>497,189</b>	<b>521,380</b>	<b>529,943</b>	<b>547,245</b>	<b>100.00</b>

<b>COMPARISON OF GOVERNMENT EXPENDITURE &amp; HEADCOUNT</b>							
	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Probable 2014-15	Estimate 2015-16
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Net Spending (exc loan charge)	527,891	508,015	508,803	511,467	514,544	518,761	516,139
Loan Charge	44,506	20,047	21,472	22,852	23,686	22,034	28,353
	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	
Actual Headcount (at 30th Sept)	7,769	8,016	7,885	7,721	7,532	7,306	

<b>GROSS EXPENDITURE ESTIMATE SUMMARY 2015-2016</b>				
	<b>2014-15</b>	<b>2015-16</b>	<b>Increase</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>%</b>
Economic Development <sup>1</sup>	28,527,825	29,125,325	597,500	2.1
Education & Children <sup>2</sup>	93,414,027	93,968,800	554,773	0.6
Environment, Food & Agriculture <sup>3</sup>	15,551,400	15,678,200	126,800	0.8
Health & Social Care	239,957,401	238,567,100	(1,390,301)	(0.6)
Home Affairs	29,381,278	28,730,883	(650,395)	(2.2)
Infrastructure	103,505,042	105,307,595	1,802,553	1.7
Treasury	298,847,479	307,466,318	8,618,839	2.9
	<b>809,184,452</b>	<b>818,844,221</b>	<b>9,659,769</b>	<b>1.2</b>
Cabinet Office	29,520,403	26,578,818	(2,941,585)	(10.0)
Executive Government	75,997,066	81,118,528	5,121,462	6.7
Manx Museum & National Trust	4,610,115	4,778,215	168,100	3.6
Road Transport Licensing Committee	146,900	146,900		
Statutory Boards (Revenue Funded)	8,384,129	8,743,684	359,555	4.3
Legislature	5,117,250	4,163,832	(953,418)	(18.6)
	<b>932,960,315</b>	<b>944,374,198</b>	<b>11,413,883</b>	<b>1.2</b>

Note: 2014-15 Gross Cost has been re-stated as £932.9m compared to the original budget total £926.6m to ensure a like for like comparison with 2015-16 due to DOI increasing both income and expenditure by £6.3m in 2014-15 and 2015-16 following the cessation of the client/contractor split.

Note - the overall increase in gross cost is mainly the result of:

- the re-introduction of loan charge interest at 1% (£5.8 million)
- the creation of a £8.2m Government contingency held within Treasury

The reduction in Legislature is mainly due to the transfer of the Members' pensions budget to Executive Government.

<b>ANALYSIS OF GROSS EXPENDITURE ESTIMATES 2015-2016</b>								
	<b>Employee Costs</b>	<b>Infra-structure Costs</b>	<b>Transport Costs</b>	<b>Supplies &amp; Services, Agency &amp; Contracted</b>	<b>Loan Charges</b>	<b>Other</b>	<b>Total</b>	<b>Employee Costs as %ge of Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>%</b>
Economic Development	8,945,431	1,060,100	13,000	12,126,244	1,433,600	5,546,950	<b>29,125,325</b>	30.7
Education & Children	65,110,350	3,917,200	587,200	5,917,350	5,522,700	12,914,000	<b>93,968,800</b>	69.3
Environment, Food & Agriculture	5,426,125	666,550	47,000	1,770,625	643,600	7,124,300	<b>15,678,200</b>	34.6
Health & Social Care	121,682,600	1,675,300	3,667,400	103,591,700	8,059,600	(109,500)	<b>238,567,100</b>	51.0
Home Affairs	22,483,396	1,161,605	15,000	2,910,782	2,160,100		<b>28,730,883</b>	78.3
Infrastructure	38,477,651	37,220,278	4,943,691	12,425,865	11,793,800	446,310	<b>105,307,595</b>	36.5
Treasury	13,674,550	4,350	100	3,287,689	539,200	289,960,429	<b>307,466,318</b>	4.4
	<b>275,800,103</b>	<b>45,705,383</b>	<b>9,273,391</b>	<b>142,030,255</b>	<b>30,152,600</b>	<b>315,882,489</b>	<b>818,844,221</b>	<b>33.7</b>
Cabinet Office	11,883,359	172,988	15,550	14,706,921		(200,000)	<b>26,578,818</b>	44.7
Executive Government	7,525,168	211,600		1,219,011	44,400	72,118,349	<b>81,118,528</b>	9.3
Manx Museum & National Trust	2,697,393	555,599	17,000	593,823	914,400		<b>4,778,215</b>	56.5
Road Transport Licensing Committee	112,800	1,000		33,100			<b>146,900</b>	76.8
Statutory Boards (Revenue Funded)	6,435,921	333,900	4,200	1,957,663		12,000	<b>8,743,684</b>	73.6
Legislature	3,363,332			397,600	402,900		<b>4,163,832</b>	80.8
	<b>307,818,076</b>	<b>46,980,470</b>	<b>9,310,141</b>	<b>160,938,373</b>	<b>31,514,300</b>	<b>387,812,838</b>	<b>944,374,198</b>	<b>32.6</b>

Note - Estimates include gross expenditure and receipts amounting to:

1: £3,152,000 in respect of Villa/Gaiety.

2: £3,165,500 in respect of Sports & Recreation and Delegated Financial Management in secondary schools and the IOM College.

3: £267,100 in respect of the Wildlife Park.

DEPARTMENT	SUMMARY OF BUDGETARY PROVISION FOR POSTS ESTABLISHED BY GOVERNMENT						
	(Full-time Equivalent Values)						£'000
	Budget Estimate 2014-15	Revisions 2014-15	Revised Estimate 2014-15	Transfers	Increases/ (Reductions) 2015-16	Budget Estimate 2015-16	Budget Estimate 2015-16
ECONOMIC DEVELOPMENT	160.00	0.50	160.50	(8.97)	7.97	159.50	8,945
EDUCATION & CHILDREN	1,314.98	0.07	1,315.05	11.71	(0.08)	1,326.68	65,110
ENVIRONMENT, FOOD & AGRICULTURE	142.94	(0.04)	142.90	3.60	(7.80)	138.70	5,426
HEALTH & SOCIAL CARE	2,518.59	2.69	2,521.28	2.69	(2.69)	2,521.28	121,683
HOME AFFAIRS	522.86	0.00	522.86	(4.00)	(25.00)	493.86	22,483
INFRASTRUCTURE	1,016.10	(0.04)	1,016.06	0.40	(34.35)	982.11	38,478
TREASURY	365.45	2.89	368.34		(10.70)	357.64	13,675
<b>SUB-TOTAL</b>	<b>6,040.92</b>	<b>6.07</b>	<b>6,046.99</b>	<b>5.43</b>	<b>(72.65)</b>	<b>5,979.77</b>	<b>275,800</b>
CABINET OFFICE	262.56	(8.73)	253.83	(5.43)	5.43	253.83	11,883
EXECUTIVE GOVERNMENT	133.17	0.03	133.20		1.00	134.20	7,525
MANX MUSEUM & NATIONAL TRUST	67.08	0.02	67.10		(2.60)	64.50	2,697
ROAD TRANSPORT LICENSING COMMITTEE	2.00		2.00			2.00	113
STATUTORY BOARDS							
Communications Commission	4.00		4.00			4.00	291
Financial Supervision Commission	50.23	0.27	50.50			50.50	2,738
Gambling Supervision Commission	7.50		7.50			7.50	567
Insurance & Pensions Authority	20.60		20.60			20.60	1,424
Office of Fair Trading	16.00		16.00			16.00	641
Public Service Pension Authority	14.00		14.00			14.00	774
<b>PERSONNEL CONTROL TOTAL</b>	<b>6,618.06</b>	<b>(2.34)</b>	<b>6,615.72</b>		<b>(68.82)</b>	<b>6,546.90</b>	<b>304,455</b>
LEGISLATURE	25.30	(0.70)	24.60			24.60	1,060
NON-PCM POSTS	464.58	8.90	473.48		(8.92)	464.56	included above
CONTRACT POSTS	126.33	5.37	131.70		(0.50)	131.20	included above
<b>SUB-TOTAL</b>	<b>7,234.27</b>	<b>11.23</b>	<b>7,245.50</b>		<b>(78.24)</b>	<b>7,167.26</b>	<b>305,515</b>
MANX UTILITIES AUTHORITY	391.40	(5.80)	385.60		(10.50)	375.10	17,732
POST OFFICE	332.20		332.20			332.20	12,466
<b>TOTAL</b>	<b>7,957.87</b>	<b>5.43</b>	<b>7,963.30</b>		<b>(88.74)</b>	<b>7,874.56</b>	<b>335,713</b>

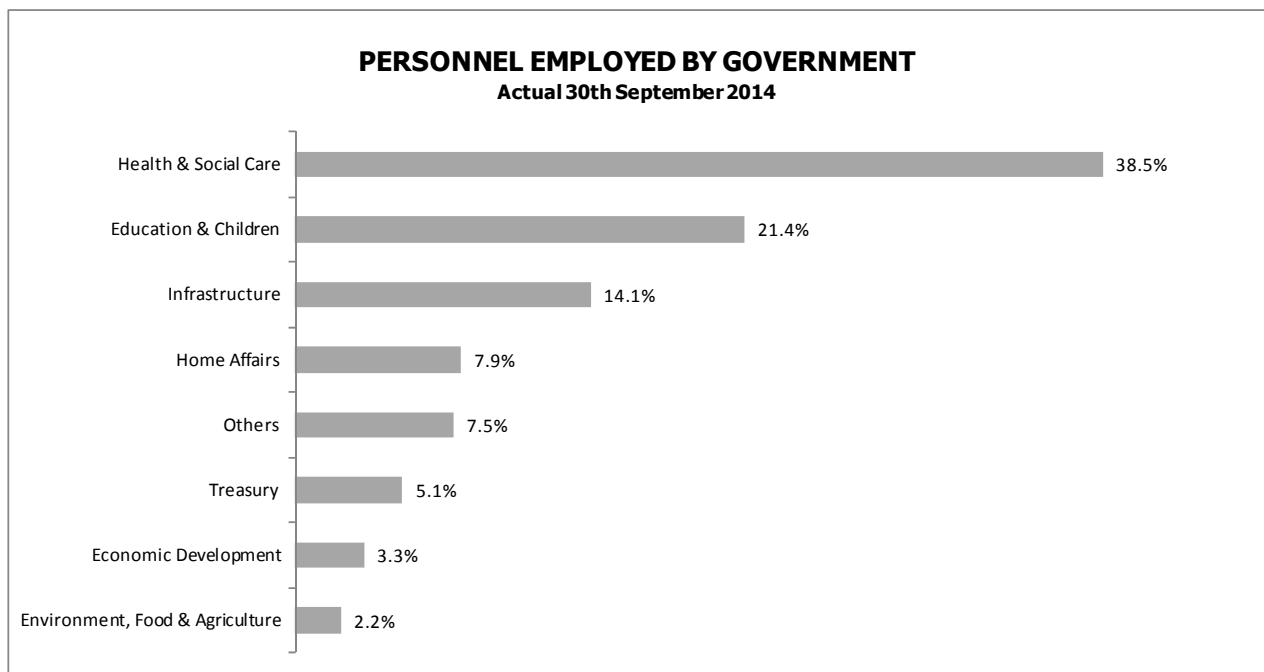
Note: The above table does not include Tynwald Members.

Note: From the current budget the Personnel Control Mechanism (PCM) is no longer in use as the method of managing Full Time Equivalent personnel and is now being monitored purely in financial budgetary terms.

<b>SUMMARY OF PERSONNEL EMPLOYED BY GOVERNMENT</b> (Full-time Equivalent Values)	
DEPARTMENT	Actual 30.9.14
Economic Development	211.50
Education & Children	1,386.81
Environment, Food & Agriculture	140.80
Health & Social Care	2,491.94
Home Affairs	511.37
Infrastructure	912.20
Treasury	331.30
	<b>5,985.92</b>
Cabinet Office	271.55
Executive Government	134.80
Manx Museum & National Trust	79.70
Road Transport Licensing Committee	2.00
<b>Government</b>	<b>6,473.97</b>
Legislature	24.60
Statutory Boards	807.30
<b>TOTAL</b>	<b>7,305.87</b>

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 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
Central Services	951,232	677,503	707,953
Economic Development Group	2,387,914	2,774,600	2,774,600
Training Employment Skills	3,115,063	3,051,699	2,999,699
Ship Registry	(840,907)	(399,684)	(663,184)
Financial Assistance Scheme	3,025,980	3,500,000	3,500,000
Aircraft Registry	(2,236,540)	(746,555)	(1,132,155)
Tourism Development	5,989,507	5,312,017	5,430,417
Tourism Events	295,722	343,340	343,340
Companies Registry	(10,024,557)	(10,321,326)	(10,415,626)
Villa Gaiety	935,718	1,349,700	1,489,700
<b>TOTAL</b>	<b>3,599,132</b>	<b>5,541,294</b>	<b>5,034,744</b>

#### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
<b>EXPENDITURE</b>			
Employee Costs	9,268,736	9,585,948	8,945,431
Infrastructure Costs	935,454	1,060,100	1,060,100
Transport Costs	10,788	13,000	13,000
Supplies & Services	12,651,368	10,813,727	12,126,244
Transfer Payments			
Loan Charges	1,179,500	1,217,400	1,433,600
Other	5,621,798	5,887,550	5,546,950
	<b>29,667,644</b>	<b>28,577,725</b>	<b>29,125,325</b>
<b>INCOME</b>			
Taxation Income	2,200,270	1,193,104	1,193,104
Third Party Contributions	307,831	466,300	512,050
Operating Income	23,513,911	21,330,527	22,338,927
Other Non Trading Income	46,500	46,500	46,500
	<b>26,068,512</b>	<b>23,036,431</b>	<b>24,090,581</b>
	<b>3,599,132</b>	<b>5,541,294</b>	<b>5,034,744</b>

Notes

- 1) The estimates include gross expenditure and income in respect of the Villa/Gaiety amounting to £3,152,000 in 2015-2016
- 2) Income and expenditure for 2014-15 has been increased by £49,900 compared to the original budget.



## Financial Information

### **ECONOMIC DEVELOPMENT** **Reconciliation of Revenue Expenditure**

	£	£
<b>2014-2015 Budget (Gross Spending)</b>		<b>28,577,725</b>
<b>Changes to gross spending by Cost Centre</b>		
Central Services	76,200	
Training Employment Skills	(52,000)	
Aircraft Registry	115,000	
Tourism Development	268,400	
Villa Gaiety	140,000	
		547,600
<b>2015-2016 Budget (Gross Spending)</b>		<b>29,125,325</b>
<b>2014-2015 Budget (Income)</b>	(23,036,431)	
<b>Changes to income by Cost Centre</b>		
Central Services	(45,750)	
Ship Registry	(263,500)	
Aircraft Registry	(500,600)	
Tourism Development	(150,000)	
Companies Registry	(94,300)	
		(24,090,581)
<b>2015-2016 Budget Deficiency Vote</b>		<b>5,034,744</b>

<b>PERSONNEL BUDGET</b>				
	Actual 30.9.14	Revised Estimate 31.3.15	Estimate 31.3.16	Financial Provision 2015-2016
	(fte)	(fte)	(fte)	£
Central Services	19.00	19.00	<b>19.00</b>	1,048,077
Economic Development Group	26.00	26.00	<b>26.00</b>	1,282,337
Training Employment Skills	29.00	30.00	<b>29.00</b>	1,031,399
Ship Registry	27.50	27.50	<b>27.50</b>	1,821,816
Aircraft Registry	14.00	17.00	<b>17.00</b>	939,445
Tourism Development	24.00	26.00	<b>26.00</b>	1,146,807
Companies Registry	15.00	15.00	<b>15.00</b>	471,150
Villa Gaiety (refers to non-PCM posts)				1,204,400
<b>TOTAL</b>	154.50	160.50	<b>159.50</b>	8,945,431
<b>Non-PCM Posts</b>	53.00	53.00	<b>53.00</b>	incl above
<b>Contract Posts</b>	4.00	4.00	<b>4.00</b>	incl above
<b>TOTAL</b>	211.50	217.50	<b>216.50</b>	8,945,431

## Financial Information

### EDUCATION & CHILDREN

#### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
Primary Education	20,935,601	21,079,300	<b>21,700,000</b>
Secondary Education	24,733,026	24,929,950	<b>25,480,000</b>
IOM College of Further and Higher Education	8,686,972	8,893,927	<b>8,883,000</b>
Universities etc Awards	14,236,220	11,887,600	<b>10,855,000</b>
Youth & Community Services	909,991	872,000	<b>888,000</b>
Education Improvement Service	2,644,012	2,420,350	<b>2,310,000</b>
Services for Children	8,335,412	8,251,200	<b>8,572,000</b>
Central	8,058,771	8,029,850	<b>7,826,000</b>
Sports and Recreation, Facility Support	3,442,973	3,786,250	<b>3,906,000</b>
Arts Council	74,049	98,000	<b>98,000</b>
<b>TOTAL</b>	<b>92,057,027</b>	<b>90,248,427</b>	<b>90,518,000</b>

#### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
<b>EXPENDITURE</b>			
Employee Costs	63,960,578	64,811,377	<b>65,110,350</b>
Infrastructure Costs	4,135,320	3,960,950	<b>3,917,200</b>
Transport Costs	698,245	592,400	<b>587,200</b>
Supplies & Services	6,012,779	5,867,500	<b>5,917,350</b>
Transfer Payments			
Loan Charges	4,594,000	4,161,100	<b>5,522,700</b>
Other	16,158,516	13,958,700	<b>12,914,000</b>
	<b>95,559,438</b>	<b>93,352,027</b>	<b>93,968,800</b>
<b>INCOME</b>			
Third Party Contributions	85,752	85,800	<b>85,800</b>
Operating Income	2,950,125	2,585,800	<b>2,908,300</b>
Other Non Trading Income	466,534	432,000	<b>456,700</b>
	<b>3,502,411</b>	<b>3,103,600</b>	<b>3,450,800</b>
	<b>92,057,027</b>	<b>90,248,427</b>	<b>90,518,000</b>

#### **Notes**

- 1) The estimates include gross expenditure and income in respect of secondary schools, Isle of Man College and Sports & Recreation amounting to £3,165,500 in 2015-2016 since these areas operate a deficiency budget.
- 2) Income and expenditure for 2014-15 has been reduced by £62,000 compared to the original budget.

## Financial Information

### EDUCATION & CHILDREN

#### Reconciliation of Revenue Expenditure

	£	£
<b>2014-2015 Budget (Gross Spending)</b>		<b>93,352,027</b>
<b>Changes to gross spending by Cost Centre</b>		
Primary Education	682,700	
Secondary Education	713,750	
IOM College of Further and Higher Education	95,473	
Universities etc Awards	(1,032,600)	
Youth & Community Services	5,500	
Education Improvement Service	(110,350)	
Services for Children	320,800	
Central	(209,050)	
Sports and Recreation, Facility Support	150,550	
		616,773
<b>2015-2016 Budget (Gross Spending)</b>		<b>93,968,800</b>
<b>2014-2015 Budget (Income)</b>	(3,103,600)	
<b>Changes to income by Cost Centre</b>		
Primary Education	(62,000)	
Secondary Education	(158,500)	
IOM College of Further and Higher Education	(106,400)	
Youth & Community Services	10,500	
Sports and Recreation, Facility Support	(30,800)	
		(3,450,800)
<b>2015-2016 Budget Deficiency Vote</b>		<b>90,518,000</b>

<b>PERSONNEL BUDGET</b>				
	Actual 30.9.14	Revised Estimate 31.3.15	Estimate 31.3.16	Financial Provision 2015-2016
	(fte)	(fte)	(fte)	£
<b>PCM Posts</b>				
Primary Education	394.82	405.53	<b>405.07</b>	19,200,900
Secondary Education	438.91	461.29	<b>464.48</b>	21,936,250
IOM College of Further & Higher Education	169.77	187.11	<b>188.61</b>	8,847,900
Universities etc Awards	3.00	3.50	<b>3.50</b>	96,500
Youth & Community Services	12.89	13.57	<b>11.57</b>	766,500
Education Improvement Service	33.18	36.18	<b>35.48</b>	2,063,000
Services for Children	126.30	131.13	<b>131.12</b>	8,325,500
Central	28.45	28.45	<b>27.68</b>	1,634,500
Sports and Recreation, Facility Support	40.97	46.30	<b>57.18</b>	2,162,800
Arts Council	2.00	2.00	<b>2.00</b>	76,500
<b>TOTAL</b>	1250.28	1315.05	<b>1326.68</b>	65,110,350
<b>Non-PCM Posts</b>	122.13	123.57	<b>120.87</b>	incl above
<b>Contract Posts</b>	14.40	14.90	<b>14.40</b>	incl above
<b>TOTAL</b>	1386.81	1453.52	<b>1461.95</b>	65,110,350

## Financial Information

### ENVIRONMENT, FOOD & AGRICULTURE

<b><u>NET EXPENDITURE - SERVICE ANALYSIS</u></b>			
	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
Corporate Services	713,757	717,750	<b>946,000</b>
Agriculture	8,468,538	8,119,750	<b>7,485,000</b>
Fisheries	872,344	738,750	<b>787,000</b>
Forestry, Amenity and Lands	2,008,739	1,641,050	<b>1,570,000</b>
Environment	1,175,002	1,197,750	<b>1,383,000</b>
Government Laboratory	648,204	655,750	<b>666,000</b>
Wildlife Park	366,579	404,000	<b>393,000</b>
Veterinary Services (previously included in Agriculture)			<b>404,000</b>
<b>TOTAL</b>	<b>14,253,163</b>	<b>13,474,800</b>	<b>13,634,000</b>

<b><u>EXPENDITURE AND INCOME BY CATEGORY</u></b>			
	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
<b>EXPENDITURE</b>			
Employee Costs	5,612,701	5,291,700	<b>5,426,125</b>
Infrastructure Costs	671,155	674,450	<b>666,550</b>
Transport Costs	119,861	47,000	<b>47,000</b>
Supplies & Services	1,768,606	1,762,500	<b>1,769,625</b>
Agency & Contracted Services	1,340	2,000	<b>1,000</b>
Transfer Payments			
Loan Charges	343,300	366,600	<b>643,600</b>
Other	7,699,463	7,407,150	<b>7,124,300</b>
	<b>16,216,426</b>	<b>15,551,400</b>	<b>15,678,200</b>
<b>INCOME</b>			
Taxation Income	3,693	3,000	<b>3,000</b>
Third Party Contributions	10,100	7,000	<b>7,000</b>
Operating Income	1,832,046	1,923,320	<b>1,925,920</b>
Other Non Trading Income	117,424	143,280	<b>108,280</b>
	<b>1,963,263</b>	<b>2,076,600</b>	<b>2,044,200</b>
	<b>14,253,163</b>	<b>13,474,800</b>	<b>13,634,000</b>

Note: The estimates include gross expenditure and receipts in respect of the Wildlife Park amounting to £267,100 in 2015-2016

## Financial Information

### ENVIRONMENT, FOOD & AGRICULTURE

#### Reconciliation of Revenue Expenditure

	£	£
<b>2014-2015 Budget (Gross Spending)</b>		<b>15,551,400</b>
<b>Changes to gross spending by Cost Centre</b>		
Corporate Services	226,250	
Agriculture	(664,750)	
Fisheries	13,250	
Forestry, Amenity and Lands	(64,750)	
Environment	164,250	
Government Laboratory	17,250	
Wildlife Park	(2,700)	
Veterinary Services	438,000	
		126,800
<b>2015-2016 Budget (Gross Spending)</b>		<b>15,678,200</b>
<b>2014-2015 Budget (Income)</b>	(2,076,600)	
<b>Changes to income by Cost Centre</b>		
Corporate Services	2,000	
Agriculture	30,000	
Fisheries	35,000	
Forestry, Amenity and Lands	(6,300)	
Environment	21,000	
Government Laboratory	(7,000)	
Wildlife Park	(8,300)	
Veterinary Services	(34,000)	
		(2,044,200)
<b>2015-2016 Budget Deficiency Vote</b>		<b>13,634,000</b>

<b>PERSONNEL BUDGET</b>				
	Actual 30.9.14	Revised Estimate 31.3.15	Estimate 31.3.16	Financial Provision 2015-2016
	(fte)	(fte)	(fte)	£
<b>PCM Posts</b>				
Corporate Services	6.70	7.60	<b>6.30</b>	345,000
Agriculture	12.60	14.50	<b>14.60</b>	525,650
Fisheries	14.80	13.50	<b>14.50</b>	571,425
Forestry, Amenity and Lands	52.00	54.90	<b>50.00</b>	1,518,400
Environment	26.00	25.00	<b>26.00</b>	1,216,950
Government Laboratory	12.10	13.00	<b>12.60</b>	557,150
Wildlife Park	10.40	10.40	<b>10.40</b>	404,450
Veterinary Services	4.30	4.00	<b>4.30</b>	287,100
<b>TOTAL</b>	138.90	142.90	<b>138.70</b>	5,426,125
<b>Non-PCM Posts</b>	1.00	1.00	<b>1.00</b>	incl above
<b>Contract Posts</b>	0.90	0.90	<b>0.90</b>	incl above
<b>TOTAL</b>	140.80	144.80	<b>140.60</b>	5,426,125

## Financial Information

### HEALTH & SOCIAL CARE

<b>NET EXPENDITURE - SERVICE ANALYSIS</b>			
	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
Chief Executive's Office	245,367	76,400	280,200
Chief Operating Officer	(422,524)	958,601	1,699,900
Finance	818,854	7,380,601	5,314,000
Public Health	1,258,113	1,579,950	1,658,000
Noble's Hospital	85,154,606	80,410,900	81,841,900
Ramsey Hospital	4,041,410	3,954,600	3,884,400
Tertiary Referrals	15,641,402	14,212,400	16,711,800
Mental Health	15,528,025	15,533,167	15,526,700
Administration and Grants	1,286,282	127,300	37,700
Community Services	7,772,024	7,747,200	8,138,000
Ambulance Service	2,959,008	2,772,700	2,871,800
Practitioner Services	34,557,821	35,359,650	35,652,800
Prison Health Service	394,744	379,200	385,300
Government Catering Services	903,032	702,632	204,100
NI contributions	(36,285,000)	(36,404,400)	(37,346,800)
Children & Family Services	16,305,287	19,591,800	19,605,400
Adult Services Area	23,443,726	26,233,300	24,296,300
Core Services Social Care	(127,503)	336,600	699,300
Administration Housing	1,447,457	2,508,200	2,714,600
Local Authority Housing Deficiency	1,472,319	933,500	(3,165,500)
<b>TOTAL</b>	<b>176,394,450</b>	<b>184,394,301</b>	<b>181,009,900</b>

<b>EXPENDITURE AND INCOME BY CATEGORY</b>			
	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
<b>EXPENDITURE</b>			
Employee Costs	126,592,316	122,262,122	121,682,600
Infrastructure Costs	1,187,143	1,650,400	1,675,300
Transport Costs	3,846,621	3,141,100	3,667,400
Supplies & Services	21,914,129	27,378,379	25,772,650
Agency & Contracted Services	72,715,309	77,955,900	77,819,050
Transfer Payments			
Loan Charges	5,742,900	6,002,300	8,059,600
Other	1,416,688	1,567,200	(109,500)
	<b>233,415,106</b>	<b>239,957,401</b>	<b>238,567,100</b>
<b>INCOME</b>			
Taxation Income	36,334,056	36,451,800	37,416,800
Third Party Contributions	2,523,369	142,300	142,300
Operating Income	18,068,087	18,904,500	19,994,700
Grant Income	13,928		
Other Non Trading Income	81,215	64,500	3,400
	<b>57,020,656</b>	<b>55,563,100</b>	<b>57,557,200</b>
	<b>176,394,450</b>	<b>184,394,301</b>	<b>181,009,900</b>

# Financial Information

## HEALTH & SOCIAL CARE

### Reconciliation of Revenue Expenditure

	£	£
<b>2014-2015 Budget (Gross Spending)</b>		<b>239,957,401</b>
<b>Changes to gross spending by Cost Centre</b>		
Chief Executive's Office	203,800	
Chief Operating Officer	743,599	
Finance	(2,066,601)	
Public Health	78,050	
Noble's Hospital	1,431,000	
Ramsey Hospital	(70,200)	
Tertiary Referrals	2,499,400	
Mental Health	(6,467)	
Administration and Grants	(89,600)	
Community Services	163,800	
Ambulance Service	99,100	
Practitioner Services	520,150	
Prison Health Service	6,100	
Government Catering Services	(498,532)	
Children & Family Services	13,600	
Adult Services Area	(1,405,200)	
Core Services Social Care	385,300	
Administration Housing	145,300	
Local Authority Housing Deficiency	(3,542,900)	
		(1,390,301)
<b>2015-2016 Budget (Gross Spending)</b>		<b><u>238,567,100</u></b>
<b>2014-2015 Budget (Income)</b>	(55,563,100)	
<b>Changes to Income by Cost Centre</b>		
Chief Operating Officer	(2,300)	
Community Services	227,000	
Practitioner Services	(227,000)	
NI contributions	(942,400)	
Adult Services Area	(531,800)	
Core Services Social Care	(22,600)	
Administration Housing	61,100	
Local Authority Housing Deficiency	(556,100)	
		(57,557,200)
<b>2015-2016 Budget Deficiency Vote</b>		<b><u>181,009,900</u></b>

## Financial Information

### HEALTH & SOCIAL CARE

<b>PERSONNEL BUDGET</b>				
	Actual 30.9.14	Revised Estimate 31.3.15	Estimate 31.3.16	Financial Provision 2015-2016
	(fte)	(fte)	(fte)	£
<b>PCM Posts</b>				
Chief Executive's Office	4.00	3.00	<b>3.00</b>	240,200
Chief Operating Officer	13.09	15.35	<b>15.35</b>	1,323,900
Finance	14.42	17.77	<b>17.77</b>	1,076,700
Public Health	13.50	13.50	<b>13.50</b>	1,141,000
Noble's Hospital	1034.64	1149.98	<b>1149.98</b>	63,764,700
Ramsey Hospital	83.65	92.05	<b>92.05</b>	3,471,500
Tertiary Referrals	4.00	3.50	<b>3.50</b>	151,400
Mental Health	208.97	226.54	<b>226.54</b>	11,391,100
Community Services	147.52	154.44	<b>154.44</b>	6,927,300
Ambulance Service	40.50	41.50	<b>41.50</b>	2,395,100
Practitioner Services	9.92	10.40	<b>10.40</b>	603,400
Prison Health Service	5.00	6.00	<b>6.00</b>	267,300
Government Catering Services	107.51	106.11	<b>106.11</b>	2,219,900
Children & Family Services	69.18	88.17	<b>88.17</b>	4,703,600
Adult Services Area	483.56	542.47	<b>542.47</b>	19,001,600
Core Services Social Care	18.00	30.50	<b>30.50</b>	2,020,600
Administration Housing	20.00	20.00	<b>20.00</b>	983,300
<b>TOTAL</b>	<b>2277.46</b>	<b>2521.28</b>	<b>2521.28</b>	121,682,600
<b>Non-PCM Posts</b>	167.80	185.66	<b>185.66</b>	incl above
<b>Contract Posts</b>	46.68	70.35	<b>70.35</b>	incl above
<b>TOTAL</b>	<b>2491.94</b>	<b>2777.29</b>	<b>2777.29</b>	121,682,600



# Financial Information

## HOME AFFAIRS

### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
Chief Executive's Office	1,092,920	969,800	<b>939,200</b>
Civil Defence	156,916	142,592	<b>137,100</b>
Fire & Rescue Service	4,833,089	4,674,675	<b>4,368,800</b>
Prison and Probation	8,261,389	8,078,700	<b>8,111,100</b>
Communications	1,374,884	1,392,135	<b>1,464,600</b>
Constabulary	13,268,361	13,105,400	<b>12,712,583</b>
<b>TOTAL</b>	<b>28,987,559</b>	<b>28,363,302</b>	<b>27,733,383</b>

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
<b>EXPENDITURE</b>			
Employee Costs	23,720,712	23,449,126	<b>22,483,396</b>
Infrastructure Costs	1,309,347	1,212,010	<b>1,161,605</b>
Transport Costs	70,710	15,000	<b>15,000</b>
Supplies & Services	3,661,300	3,103,893	<b>2,910,782</b>
Transfer Payments			
Loan Charges	1,432,300	1,617,400	<b>2,160,100</b>
Other	(163,230)		
	<b>30,031,139</b>	<b>29,397,429</b>	<b>28,730,883</b>
<b>INCOME</b>			
Third Party Contributions	91,416	130,000	<b>110,000</b>
Operating Income	611,062	627,627	<b>630,000</b>
Other Non Trading Income	341,102	276,500	<b>257,500</b>
	<b>1,043,580</b>	<b>1,034,127</b>	<b>997,500</b>
	<b>28,987,559</b>	<b>28,363,302</b>	<b>27,733,383</b>

Note: Income and expenditure for 2014-15 has been increased by £16,151 compared to the original budget.

# Financial Information

## HOME AFFAIRS

### Reconciliation of Revenue Expenditure

	£	£
<b>2014-2015 Budget (Gross Spending)</b>		<b>29,397,429</b>
<b>Changes to gross spending by Cost Centre</b>		
Chief Executive's Office	(30,600)	
Civil Defence	(4,992)	
Fire & Rescue Service	(300,875)	
Prison and Probation	32,400	
Communications	79,838	
Constabulary	(442,317)	
		(666,546)
<b>2015-2016 Budget (Gross Spending)</b>		<b>28,730,883</b>
<b>2014-2015 Budget (Income)</b>	(1,034,127)	
<b>Changes to Income by Cost Centre</b>		
Civil Defence	(500)	
Fire & Rescue Service	(5,000)	
Communications	(7,373)	
Constabulary	49,500	
		(997,500)
<b>2015-2016 Budget Deficiency Vote</b>		<b>27,733,383</b>

<b>PERSONNEL BUDGET</b>				
	Actual 30.9.14	Revised Estimate 31.3.15	Estimate 31.3.16	Financial Provision 2015-2016
	(fte)	(fte)	(fte)	£
<b>PCM Posts</b>				
Chief Executive's Office	9.67	9.68	<b>9.68</b>	613,000
Civil Defence	1.00	1.00	<b>1.00</b>	70,270
Fire & Rescue Service	71.38	77.46	<b>75.46</b>	3,950,100
Prison and Probation	135.50	138.00	<b>135.00</b>	5,045,750
Communications	25.00	26.00	<b>25.00</b>	1,164,056
Constabulary	254.08	270.72	<b>247.72</b>	11,640,220
<b>TOTAL</b>	<b>496.63</b>	<b>522.86</b>	<b>493.86</b>	<b>22,483,396</b>
<b>NON-PCM Posts</b>	14.74	17.04	<b>17.04</b>	incl above
<b>TOTAL</b>	<b>511.37</b>	<b>539.90</b>	<b>510.90</b>	<b>22,483,396</b>

## Financial Information

### INFRASTRUCTURE

<b><u>NET EXPENDITURE - SERVICE ANALYSIS</u></b>			
	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
Minister & Chief Executive's Office	309,445	277,721	265,711
Strategy, Policy & Performance	1,445,821	1,297,599	1,001,970
Finance & Governance	(7,821,509)	(7,019,665)	(9,031,563)
Ports Division	3,318,174	2,978,002	3,880,882
Highway Services Division	16,220,183	14,557,326	14,732,439
Planning & Building Control	288,175	258,632	402,821
Estates Shared Services	29,027,239	26,051,431	25,422,140
Public Transport	9,662,529	8,671,948	9,265,005
<b>TOTAL</b>	<b>52,450,058</b>	<b>47,072,994</b>	<b>45,939,405</b>

<b><u>EXPENDITURE AND INCOME BY CATEGORY</u></b>			
	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
<b>EXPENDITURE</b>			
Employee Costs	42,050,065	39,839,618	38,477,651
Infrastructure Costs	38,072,863	36,233,474	37,220,278
Transport Costs	5,254,011	4,993,691	4,943,691
Supplies & Services	13,042,036	12,595,845	12,425,865
Loan Charges	9,529,454	9,057,300	11,793,800
Other	952,298	785,114	446,310
	<b>108,900,727</b>	<b>103,505,042</b>	<b>105,307,595</b>
<b>INCOME</b>			
Taxation Income	12,983,654	12,396,749	13,675,725
Third Party Contributions	1,354,816	1,419,227	1,419,227
Operating Income	37,821,948	38,110,945	39,768,111
Other Non Trading Income	4,290,251	4,505,127	4,505,127
	<b>56,450,669</b>	<b>56,432,048</b>	<b>59,368,190</b>
	<b>52,450,058</b>	<b>47,072,994</b>	<b>45,939,405</b>

Note: Income and expenditure for 2014-15 has been increased by £6,341,859 compared to the original budget following the cessation of the Client/Contractor split.

# Financial Information

## INFRASTRUCTURE

### Reconciliation of Revenue Expenditure

<b>2014-2015 Budget (Gross Spending)</b>	£	£
		<b>103,505,042</b>
<b>Changes to gross spending by Cost Centre</b>		
Minister & Chief Executive's Office	(12,010)	
Strategy, Policy & Performance	(295,629)	
Finance & Governance	117,078	
Ports Division	1,375,046	
Highway Services Division	175,113	
Planning & Building Control	164,189	
Estates Shared Services	(464,291)	
Public Transport	743,057	
		<u>1,802,553</u>
<b>2015-2016 Budget (Gross Spending)</b>		<b>105,307,595</b>
<b>2014-2015 Budget (Income)</b>	(56,432,048)	
<b>Changes to income by Cost Centre</b>		
Finance & Governance	(2,128,976)	
Ports Division	(472,166)	
Planning & Building Control	(20,000)	
Estates Shared Services	(165,000)	
Public Transport	(150,000)	
		<u>(59,368,190)</u>
<b>2015-2016 Budget Deficiency Vote</b>		<b>45,939,405</b>

<b>PERSONNEL BUDGET</b>				
	Actual 30.9.14	Revised Estimate 31.3.15	Estimate 31.3.16	Financial Provision 2015-2016
	(fte)	(fte)	(fte)	£
<b>PCM Posts</b>				
Minister & Chief Executive's Office	4.00	4.00	<b>4.00</b>	229,041
Strategy, Policy & Performance	17.70	25.20	<b>17.85</b>	764,957
Finance & Governance	39.50	39.50	<b>39.50</b>	1,734,720
Ports Division	181.00	201.50	<b>201.50</b>	9,025,055
Highway Services Division	223.70	261.46	<b>222.41</b>	7,841,450
Planning & Building Control	32.00	34.50	<b>28.54</b>	1,255,569
Estates Shared Services	181.70	271.44	<b>292.85</b>	8,986,854
Public Transport	178.46	178.46	<b>175.46</b>	8,640,005
<b>TOTAL</b>	<b>858.06</b>	<b>1016.06</b>	<b>982.11</b>	<b>38,477,651</b>
<b>NON-PCM Posts</b>	49.14	59.40	<b>53.18</b>	incl above
<b>Contract Posts</b>	5.00	20.94	<b>20.94</b>	incl above
<b>TOTAL</b>	<b>912.20</b>	<b>1096.40</b>	<b>1056.23</b>	<b>38,477,651</b>

# Financial Information

## TREASURY

### GROSS EXPENDITURE - SERVICE ANALYSIS

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
Corporate Strategy Division	4,410,119	4,758,075	<b>4,643,697</b>
Customs & Excise Division	1,975,729	1,960,249	<b>1,960,249</b>
Finance Division	4,125,653	3,593,653	<b>3,678,610</b>
Income Tax Division	4,179,706	4,291,703	<b>3,931,700</b>
Assurance Advisory Division	405,215	456,854	<b>531,102</b>
Grants	11,545,335	9,768,945	<b>6,259,324</b>
Government Contingency			<b>8,171,636</b>
Lottery Duty Distribution	1,262,181	1,300,000	<b>1,350,000</b>
Social Security Division			
National Insurance Operating Account	(1,566,238)	2,628,000	<b>(191,000)</b>
National Insurance Investment Account	1,566,238	(2,628,000)	<b>191,000</b>
Non-Contributory Benefits	78,150,875	79,894,000	<b>79,115,000</b>
<b>TOTAL</b>	<b>106,054,813</b>	<b>106,023,479</b>	<b>109,641,318</b>

Note: the administration costs of Social Security Division (£3.6m) are met by a transfer from the NI Fund

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
<b>EXPENDITURE</b>			
Employee Costs	12,628,039	12,977,116	<b>13,674,550</b>
Infrastructure Costs	32,790	4,350	<b>4,350</b>
Transport Costs	6,158	100	<b>100</b>
Supplies & Services (see Note)	3,112,167	(1,591,588)	<b>(157,311)</b>
Agency & Contracted Services	3,275,826	3,445,000	<b>3,445,000</b>
Transfer Payments			
Loan Charges	2,380,600	3,015,100	<b>539,200</b>
Social Security Clients	265,226,406	272,614,000	<b>276,836,000</b>
Other	10,442,764	8,383,401	<b>13,124,429</b>
	<b>297,104,750</b>	<b>298,847,479</b>	<b>307,466,318</b>
<b>INCOME</b>			
Taxation Income	521,380,319	532,610,000	<b>547,245,000</b>
Taxation Income NI	177,265,706	179,149,000	<b>184,150,000</b>
Operating Income	71,680	72,000	<b>72,000</b>
Other Non Trading Income	13,712,551	13,603,000	<b>13,603,000</b>
	<b>712,430,256</b>	<b>725,434,000</b>	<b>745,070,000</b>
<b>TOTAL</b>	<b>(415,325,506)</b>	<b>(426,586,521)</b>	<b>(437,603,682)</b>

Note: From 2014-15, Social Security Administration re-charge is netted off against supplies & services

# Financial Information

## TREASURY

### Reconciliation of Revenue Expenditure

	£	£
<b>2014-2015 Budget (Gross Spending)</b>		<b>298,847,479</b>
<b>Changes to gross spending by Cost Centre</b>		
Corporate Strategy Division	(114,378)	
Finance Division	84,957	
Income Tax Division	(360,003)	
Assurance Advisory Division	74,248	
Grants	(3,509,621)	
Government Contingency	8,171,636	
Lottery Duty Distribution	50,000	
National Insurance Operating Account	2,182,000	
National Insurance Investment Account	2,819,000	
Non-Contributory Benefits	(779,000)	
		8,618,839
<b>2015-2016 Budget (Gross Spending)</b>		<b>307,466,318</b>

<b><u>PERSONNEL BUDGET</u></b>				
	<b>Actual</b>	<b>Revised</b>	<b>Estimate</b>	<b>Financial</b>
	<b>30.9.14</b>	<b>Estimate</b>	<b>31.3.16</b>	<b>Provision</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>£</b>
<b>PCM Posts</b>				
Corporate Strategy Division	38.14	41.64	<b>42.64</b>	1,924,981
Customs & Excise Division	44.70	47.00	<b>47.00</b>	1,873,822
Finance Division	67.70	81.70	<b>76.20</b>	2,576,923
Income Tax Division	126.50	126.50	<b>124.00</b>	4,378,400
Assurance Advisory Division	10.20	10.20	<b>11.50</b>	585,352
Social Security Administration	58.60	61.30	<b>56.30</b>	2,335,072
<b>TOTAL</b>	<b>345.84</b>	<b>368.34</b>	<b>357.64</b>	<b>13,674,550</b>
<b>Non-PCM Posts</b>	1.00	1.00	<b>1.00</b>	incl.above
<b>Contract Posts</b>	1.00	1.00	<b>1.00</b>	incl.above
<b>TOTAL</b>	<b>347.84</b>	<b>370.34</b>	<b>359.64</b>	<b>13,674,550</b>

# Financial Information

## CABINET OFFICE

### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
Executive Office/Office of Chief Secretary	2,062,339	2,814,514	<b>1,913,051</b>
Government Technology Services	18,115,687	17,297,331	<b>17,133,141</b>
Change & Reform			<b>339,030</b>
Office of Human Resources	5,636,761	5,435,162	<b>4,519,423</b>
Policy & Strategy	426,775	512,168	<b>769,033</b>
Crown & External Relations	128,268	163,500	<b>588,025</b>
<b>TOTAL</b>	<b>26,369,830</b>	<b>26,222,675</b>	<b>25,261,703</b>

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
<b>EXPENDITURE</b>			
Employee Costs	11,755,784	12,469,298	<b>11,883,359</b>
Infrastructure Costs	19,743	172,988	<b>172,988</b>
Transport Costs	19,788	15,550	<b>15,550</b>
Supplies & Services	15,710,907	16,564,767	<b>14,706,921</b>
Transfer Payments			
Loan Charges (see Note 1)		297,800	
Other			<b>(200,000)</b>
	<b>27,506,222</b>	<b>29,520,403</b>	<b>26,578,818</b>
<b>INCOME</b>			
Third Party Contributions (see Note 2)		2,161,628	
Operating Income	1,129,026	1,128,600	<b>1,309,615</b>
Other Non Trading Income	7,366	7,500	<b>7,500</b>
	<b>1,136,392</b>	<b>3,297,728</b>	<b>1,317,115</b>
	<b>26,369,830</b>	<b>26,222,675</b>	<b>25,261,703</b>

Notes

- 1) Loan charge budget transferred to Department of Health & Social Care in 2015-16.
- 2) GTS recharging of statutory boards ceases in 2015-16, budgets re-allocated accordingly.

# Financial Information

## CABINET OFFICE

### Reconciliation of Revenue Expenditure

	£	£
<b>2014-2015 Budget (Gross Spending)</b>		<b>29,520,403</b>
<b>Changes to gross spending by Cost Centre</b>		
Executive Office/Office of Chief Secretary	(2,001,763)	
Government Technology Services	(2,190,273)	
Change & Reform	(158,683)	
Office of Human Resources	(939,739)	
Policy & Strategy	769,033	
Crown & External Relations	1,579,840	
		<u>(2,941,585)</u>
<b>2015-2016 Budget (Gross Spending)</b>		<b><u>26,578,818</u></b>
<b>2014-2015 Budget (Income)</b>	(3,297,728)	
<b>Changes to income by Cost Centre</b>		
Executive Office/Office of Chief Secretary	1,100,300	
Government Technology Services	2,011,628	
Office of Human Resources	24,000	
Crown & External Relations	(1,155,315)	
		<u>(1,317,115)</u>
<b>2015-2016 Budget Deficiency Vote</b>		<b><u>25,261,703</u></b>

<b>PERSONNEL BUDGET</b>				
	<b>Actual</b>	<b>Revised</b>	<b>Estimate</b>	<b>Financial</b>
	<b>30.9.14</b>	<b>Estimate</b>	<b>31.3.16</b>	<b>Provision</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>2015-2016</b>
				<b>£</b>
<b>PCM Posts</b>				
Executive Office/Office of Chief Secretary	11.00	11.00	<b>11.00</b>	718,681
Government Technology Services	105.37	105.37	<b>105.37</b>	4,613,596
Change & Reform	5.71	5.71	<b>5.71</b>	299,880
Office of Human Resources	84.08	84.08	<b>84.08</b>	3,985,159
Policy & Strategy	12.00	12.00	<b>12.00</b>	706,203
Crown & External Relations	35.67	35.67	<b>35.67</b>	1,559,840
<b>TOTAL</b>	<b>253.83</b>	<b>253.83</b>	<b>253.83</b>	<b>11,883,359</b>
<b>Non-PCM Posts</b>	7.11	7.11	<b>7.11</b>	incl above
<b>Contract Posts</b>	10.61	10.61	<b>10.61</b>	incl above
<b>TOTAL</b>	<b>271.55</b>	<b>271.55</b>	<b>271.55</b>	<b>11,883,359</b>



## Financial Information

### EXECUTIVE GOVERNMENT

#### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
Industrial Relations	136,990	158,000	148,000
Veterans' Welfare Service	59,741	88,000	88,000
Office of the Data Protection Supervisor	64,530	149,000	153,244
<b>Administration</b>	<b>261,261</b>	<b>395,000</b>	<b>389,244</b>
General Registry	3,594,576	3,346,886	3,202,286
Attorney General	2,721,866	2,891,280	3,163,188
<b>Administration of Justice</b>	<b>6,316,442</b>	<b>6,238,166</b>	<b>6,365,474</b>
<b>Pensions</b>	<b>22,852,804</b>	<b>26,000,000</b>	<b>30,757,868</b>
<b>Overseas Aid</b>	<b>2,398,984</b>	<b>2,400,000</b>	<b>2,400,000</b>
<b>TOTAL</b>	<b>31,829,491</b>	<b>35,033,166</b>	<b>39,912,586</b>

#### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
<b>EXPENDITURE</b>			
Employee Costs	7,077,618	7,199,729	7,525,168
Infrastructure Costs	137,403	161,600	211,600
Supplies & Services	1,930,712	1,265,821	1,219,011
Transfer Payments			
Loan Charges			44,400
Other (see Note)	62,498,425	67,369,916	72,118,349
	<b>71,644,158</b>	<b>75,997,066</b>	<b>81,118,528</b>
<b>INCOME</b>			
Taxation Income	34,683,542	36,568,000	36,583,000
Third Party Contributions	304,657	210,060	180,060
Operating Income	4,826,468	4,181,840	4,438,882
Other Non Trading Income		4,000	4,000
	<b>39,814,667</b>	<b>40,963,900</b>	<b>41,205,942</b>
	<b>31,829,491</b>	<b>35,033,166</b>	<b>39,912,586</b>

Note: Tynwald Members' pensions (£0.9m) transferred from Legislature in 2015-16

# Financial Information

## EXECUTIVE GOVERNMENT

### Reconciliation of Revenue Expenditure

	£	£
<b>2014-2015 Budget (Gross Spending)</b>		<b>75,997,066</b>
<b>Changes to gross spending by Cost Centre</b>		
Industrial Relations	(10,000)	
Office of the Data Protection Supervisor	19,244	
General Registry	172,442	
Attorney General	181,908	
Pensions	4,757,868	
		<u>5,121,462</u>
<b>2015-2016 Budget (Gross Spending)</b>		<b><u>81,118,528</u></b>
<b>2014-2015 Budget (Income)</b>	(40,963,900)	
<b>Changes to income by Cost Centre</b>		
Office of the Data Protection Supervisor	(15,000)	
General Registry	(317,042)	
Attorney General	90,000	
		<u>(41,205,942)</u>
<b>2015-2016 Budget Deficiency Vote</b>		<b><u>39,912,586</u></b>

<b>PERSONNEL BUDGET</b>				
	<b>Actual</b>	<b>Revised</b>	<b>Estimate</b>	<b>Financial</b>
	<b>30.9.14</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Provision</b>
	<b>(fte)</b>	<b>(fte)</b>	<b>(fte)</b>	<b>£</b>
<b>PCM Posts</b>				
Industrial Relations	2.70	2.70	<b>2.70</b>	140,250
Veterans' Welfare Service	2.10	2.10	<b>2.10</b>	76,045
Office of the Data Protection Supervisor	3.30	3.50	<b>3.50</b>	212,038
General Registry	77.00	83.20	<b>83.20</b>	4,091,007
Attorney General	41.70	41.70	<b>42.70</b>	3,005,828
<b>TOTAL</b>	<b>126.80</b>	<b>133.20</b>	<b>134.20</b>	<b>7,525,168</b>
<b>Non-PCM Posts</b>	7.00	7.00	<b>7.00</b>	incl above
<b>Contract Posts</b>	1.00	1.00	<b>1.00</b>	incl above
<b>TOTAL</b>	<b>134.80</b>	<b>141.20</b>	<b>142.20</b>	<b>7,525,168</b>

## Financial Information

### MANX MUSEUM & NATIONAL TRUST

#### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
<b>TOTAL</b>	3,689,034	3,794,938	<b>3,963,038</b>

#### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
<b>EXPENDITURE</b>			
Employee Costs	2,616,215	2,697,393	<b>2,697,393</b>
Infrastructure Costs	608,317	555,599	<b>555,599</b>
Transport Costs	12,061	17,000	<b>17,000</b>
Supplies & Services	539,688	593,823	<b>593,823</b>
Transfer Payments			
Loan Charges	738,400	746,300	<b>914,400</b>
Other	2,293		
	<b>4,516,974</b>	<b>4,610,115</b>	<b>4,778,215</b>
<b>INCOME</b>			
Operating Income	785,030	768,457	<b>768,457</b>
Other Non Trading Income	42,910	46,720	<b>46,720</b>
	<b>827,940</b>	<b>815,177</b>	<b>815,177</b>
	<b>3,689,034</b>	<b>3,794,938</b>	<b>3,963,038</b>

## Financial Information

### MANX MUSEUM & NATIONAL TRUST

#### Reconciliation of Revenue Expenditure

	£	£	
2014-2015 Budget (Gross Spending)		4,610,115	
Changes to gross spending by Cost Centre		168,100	
2015-2016 Budget (Gross Spending)		4,778,215	
2014-2015 Budget (Income)	(815,177)		
Changes to income by Cost Centre	-		
2015-2016 Budget Deficiency Vote		(815,177)	
		3,963,038	

<b><u>PERSONNEL BUDGET</u></b>				
	Actual 30.9.14	Revised Estimate 31.3.15	Estimate 31.3.16	Financial Provision 2015-2016
	(fte)	(fte)	(fte)	£
PCM Posts	66.90	67.10	<b>64.50</b>	2,697,393
Non-PCM Posts	12.80	17.70	<b>17.70</b>	incl above
<b>TOTAL</b>	79.70	84.80	<b>82.20</b>	2,697,393

## Financial Information

### ROAD TRANSPORT LICENSING COMMITTEE

<b><u>NET EXPENDITURE - SERVICE ANALYSIS</u></b>			
	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
<b>TOTAL</b>	<b>75,545</b>	<b>105,000</b>	<b>105,000</b>

<b><u>EXPENDITURE AND INCOME BY CATEGORY</u></b>			
	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
<b>EXPENDITURE</b>			
Employee Costs	89,139	112,800	<b>112,800</b>
Infrastructure Costs		1,000	<b>1,000</b>
Supplies & Services	35,149	33,100	<b>33,100</b>
	<b>124,288</b>	<b>146,900</b>	<b>146,900</b>
<b>INCOME</b>			
Taxation Income	48,655	40,400	<b>40,400</b>
Operating Income		1,000	<b>1,000</b>
Other Non Trading Income	88	500	<b>500</b>
	<b>48,743</b>	<b>41,900</b>	<b>41,900</b>
	<b>75,545</b>	<b>105,000</b>	<b>105,000</b>

### **Reconciliation of Revenue Expenditure**

	£	£
2014-2015 Budget (Gross Spending)		146,900
Changes to gross spending by Cost Centre		-
2015-2016 Budget (Gross Spending)		<u>146,900</u>
2014-2015 Budget (Income)	(41,900)	
Changes to income by Cost Centre	-	
2015-2016 Budget Deficiency Vote		<u>(41,900)</u>
		<u>105,000</u>

<b><u>PERSONNEL BUDGET</u></b>				
	Actual 30.9.14	Revised Estimate 31.3.15	Estimate 31.3.16	Financial Provision 2015-2016
	(fte)	(fte)	(fte)	£
<b>PCM Posts</b>				
Road Traffic Licensing Committee	2.00	2.00	<b>2.00</b>	112,800
<b>TOTAL</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>112,800</b>

## Financial Information

### STATUTORY BOARDS (REVENUE FUNDED)

<b><u>NET EXPENDITURE - SERVICE ANALYSIS</u></b>			
	<b>Actual 2013-2014</b>	<b>Estimate 2014-2015</b>	<b>Estimate 2015-2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Communications Commission	(884,268)	(458,367)	<b>(458,367)</b>
Financial Supervision Commission (see Note 1)			
Gambling Supervision Commission	(1,392,651)	(1,703,721)	<b>(1,920,266)</b>
Insurance and Pensions Authority (see Note 1)	(210,658)	(278,000)	
Office of Fair Trading	598,919	712,000	<b>712,000</b>
Public Sector Pensions Authority (see Note 2)			
<b>TOTAL</b>	<b>(1,888,658)</b>	<b>(1,728,088)</b>	<b>(1,666,633)</b>

**Notes**

1) FSC and IPA deficits (£1,641,902 and £401,602 respectively in 2015-16) are met by Treasury grant

2) Gross cost of the Public Sector Pensions Authority of £1,269,251 in 2015-16 is met from a transfer from the Public Service Employees' Pension Reserve

<b><u>EXPENDITURE AND INCOME BY CATEGORY</u></b>			
	<b>Actual 2013-2014</b>	<b>Estimate 2014-2015</b>	<b>Estimate 2015-2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Employee Costs	5,748,759	6,372,219	<b>6,435,921</b>
Infrastructure Costs	296,637	352,500	<b>333,900</b>
Transport Costs	3,418	4,700	<b>4,200</b>
Supplies & Services	1,438,355	1,642,710	<b>1,957,663</b>
Transfer Payments			
Other	(531,091)	12,000	<b>12,000</b>
	<b>6,956,078</b>	<b>8,384,129</b>	<b>8,743,684</b>
<b>INCOME</b>			
Taxation Income	5,445,719	6,396,800	<b>6,172,770</b>
Third Party Contributions	364		
Operating Income	1,320,593	950,904	<b>950,204</b>
Grant Income	2,072,193	1,851,362	<b>2,017,092</b>
Other Non Trading Income	5,867	913,151	<b>1,270,251</b>
	<b>8,844,736</b>	<b>10,112,217</b>	<b>10,410,317</b>
	<b>(1,888,658)</b>	<b>(1,728,088)</b>	<b>(1,666,633)</b>

## Financial Information

### STATUTORY BOARDS (REVENUE FUNDED)

#### Reconciliation of Revenue Expenditure

	£	£
<b>2014-2015 Budget (Gross Spending)</b>		<b>8,384,129</b>
<b>Changes to gross spending by Cost Centre</b>		
Gambling Supervision Commission	33,455	
Insurance and Pensions Authority	(30,000)	
Public Sector Pensions Authority	356,100	
		359,555
<b>2015-2016 Budget (Gross Spending)</b>		<b>8,743,684</b>
<b>2014-2015 Budget (Income)</b>	(10,112,217)	
<b>Changes to income by Cost Centre</b>		
Gambling Supervision Commission	(250,000)	
Insurance and Pensions Authority	308,000	
Public Sector Pensions Authority	(356,100)	
		(10,410,317)
<b>2015-2016 Budget Deficiency Vote</b>		<b>(1,666,633)</b>

<b>PERSONNEL BUDGET</b>				
	Actual 30.9.14	Revised Estimate 31.3.15	Estimate 31.3.16	Financial Provision 2015-2016
	(fte)	(fte)	(fte)	£
<b>PCM Posts</b>				
Communications Commission	4.00	4.00	<b>4.00</b>	291,464
Financial Supervision Commission	49.50	50.50	<b>50.50</b>	2,737,717
Gambling Supervision Commission	7.50	7.50	<b>7.50</b>	566,916
Insurance and Pensions Authority	18.30	20.60	<b>20.60</b>	1,424,150
Office of Fair Trading	15.30	16.00	<b>16.00</b>	641,450
Public Sector Pensions Authority	14.00	14.00	<b>14.00</b>	774,224
<b>TOTAL</b>	108.60	112.60	<b>112.60</b>	6,435,921
<b>Non-PCM Posts</b>	1.00	1.00	<b>1.00</b>	incl above
<b>Contract Posts</b>	5.00	8.00	<b>8.00</b>	incl above
<b>TOTAL</b>	114.60	121.60	<b>121.60</b>	6,435,921

# Financial Information

## LEGISLATURE

### NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
Legislature	3,769,737	4,095,432	<b>4,156,432</b>
Members' Pensions	588,666	961,568	
<b>TOTAL</b>	<b>4,358,403</b>	<b>5,057,000</b>	<b>4,156,432</b>

Note: Members' pensions transferred to Executive Government in 2015-16

### EXPENDITURE AND INCOME BY CATEGORY

	Actual 2013-2014	Estimate 2014-2015	Estimate 2015-2016
	£	£	£
<b>EXPENDITURE</b>			
Employee Costs	924,396	1,060,000	<b>1,060,000</b>
Members' Emoluments	2,148,335	2,296,491	<b>2,303,332</b>
Members' Pensions	767,399	961,568	
Supplies & Services	406,737	407,291	<b>397,600</b>
Loan Charges	341,900	341,900	<b>402,900</b>
	<b>4,588,767</b>	<b>5,067,250</b>	<b>4,163,832</b>
<b>INCOME</b>			
Third Party Contributions	178,733		
Operating Income	51,631	10,250	<b>7,400</b>
	<b>230,364</b>	<b>10,250</b>	<b>7,400</b>
	<b>4,358,403</b>	<b>5,057,000</b>	<b>4,156,432</b>

### Reconciliation of Revenue Expenditure

	£	£
<b>2014-2015 Budget (Gross Spending)</b>		<b>5,067,250</b>
<b>Changes to gross spending by Cost Centre</b>		
Legislature	58,150	
Members' Pensions transferred to Executive Government	(961,568)	
		<b>(903,418)</b>
<b>2015-2016 Budget (Gross Spending)</b>		<b>4,163,832</b>
<b>2014-2015 Budget (Income)</b>	(10,250)	
<b>Changes to income by Cost Centre</b>		
Legislature	2,850	
		<b>(7,400)</b>
<b>2015-2016 Budget Deficiency Vote</b>		<b>4,156,432</b>

### PERSONNEL BUDGET

	Actual 30.9.14	Revised Estimate 31.3.15	Estimate 31.3.16	Financial Provision 2015-2016
	(fte)	(fte)	(fte)	£
Administration	24.60	24.60	<b>24.60</b>	1,060,000
Members (see note)	34.00	34.00	<b>34.00</b>	2,303,332
	<b>58.60</b>	<b>58.60</b>	<b>58.60</b>	<b>3,363,332</b>

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



## Financial Information

### STATUTORY BOARDS (NON-REVENUE FUNDED)

<b><u>EXPENDITURE AND INCOME BY CATEGORY</u></b>			
<b>MANX UTILITIES AUTHORITY</b>	<b>Actual 2013-2014</b>	<b>Estimate 2014-2015</b>	<b>Estimate 2015-2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>EXPENDITURE</b>			
Employee Costs	17,791,691	17,668,918	17,732,473
Infrastructure Costs	1,397,000	1,764,965	1,617,000
Transport Costs	395,000	376,000	377,000
Supplies & Services	59,537,299	61,710,420	56,077,202
Agency & Contracted Services	30,000	52,000	
Transfer Payments			
Loan Charges	5,635,844	6,514,500	10,878,620
Other	16,611,413	15,104,788	18,416,840
	<b>101,398,247</b>	<b>103,191,591</b>	<b>105,099,135</b>
<b>INCOME</b>			
Operating Income	103,512,699	105,151,327	103,292,775
	<b>103,512,699</b>	<b>105,151,327</b>	<b>103,292,775</b>
(Surplus) / deficit	<b>(2,114,452)</b>	<b>(1,959,736)</b>	<b>1,806,360</b>
	<b>Actual 2013-2014</b>	<b>Estimate 2014-2015</b>	<b>Estimate 2015-2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>POST OFFICE</b>			
<b>EXPENDITURE</b>			
Employee Costs	12,314,858	12,312,706	12,466,262
Infrastructure Costs	686,161	788,009	617,837
Transport Costs	1,128,263	1,135,228	1,334,870
Supplies & Services	11,141,661	11,616,788	11,087,222
	<b>25,270,943</b>	<b>25,852,731</b>	<b>25,506,191</b>
<b>INCOME</b>			
Operating Income	27,176,767	27,443,480	27,086,934
Other Non Trading Income	44,075	45,290	72,000
	<b>27,220,842</b>	<b>27,488,770</b>	<b>27,158,934</b>
(Surplus) / deficit	<b>(1,949,899)</b>	<b>(1,636,039)</b>	<b>(1,652,743)</b>

# Estimate of Capital Payments 2015-16 to 2019-20

## SUMMARY

	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)						IMPLICATIONS	
	2015-16	2016-17	2017-18	2018-19	2019-20	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
ECONOMIC DEVELOPMENT	2,288	570	320	320	120	120	468	
EDUCATION & CHILDREN	8,515	3,457	1,822	1,017	400		6,354	17.46
ENVIRONMENT, FOOD & AGRICULTURE	1,506	655	640	690	690		927	
HEALTH & SOCIAL CARE	13,285	11,340	8,080	8,470	9,850	4,768	8,034	
HOME AFFAIRS	5,229	1,473	1,593	1,102	843		2,228	
INFRASTRUCTURE	18,140	20,987	22,087	16,971	6,755	121,613	27,916	
TREASURY	1,000	330					120	
	<b>49,963</b>	<b>38,812</b>	<b>34,542</b>	<b>28,570</b>	<b>18,658</b>	<b>126,501</b>	<b>46,048</b>	<b>17.46</b>
EXECUTIVE GOVERNMENT	2,050						176	
MANX MUSEUM AND NATIONAL TRUST	680	580	500	400	400	1,840	1,024	2.80
	<b>52,693</b>	<b>39,392</b>	<b>35,042</b>	<b>28,970</b>	<b>19,058</b>	<b>128,341</b>	<b>47,247</b>	<b>20.26</b>
SCHEMES FUNDED FROM HOUSING RESERVE	3,040	5,410	6,700	4,520	1,750		8,137	
<b>GOVERNMENT TOTAL</b>	<b>55,733</b>	<b>44,802</b>	<b>41,742</b>	<b>33,490</b>	<b>20,808</b>	<b>128,341</b>	<b>55,384</b>	<b>20.26</b>
ELECTRICITY SCHEMES	6,833	2,111	3,758	2,143	6,958			
SEWERAGE SCHEMES	15,464	3,716	2,751	1,180	1,190	2,740	12,466	7.00
<b>TOTAL CAPITAL PROGRAMME</b>	<b>78,030</b>	<b>50,629</b>	<b>48,251</b>	<b>36,813</b>	<b>28,956</b>	<b>131,081</b>	<b>67,850</b>	<b>27.26</b>
<b>PROPOSED SCHEMES BEYOND 2017-18</b>				26,360	23,070	80,674	11,270	1.23
<b>REVISED TOTAL</b>	<b>78,030</b>	<b>50,629</b>	<b>48,251</b>	<b>63,173</b>	<b>52,027</b>	<b>211,755</b>	<b>79,120</b>	<b>28.49</b>
STATUTORY BOARDS' CAPITAL PROGRAMME	4,477	5,477	3,452	3,452	3,452	11,866		
LOCAL AUTHORITIES' HOUSING PROGRAMME	13,924	20,282	21,419	21,182	22,536	31,590		
	<b>96,430</b>	<b>76,389</b>	<b>73,122</b>	<b>87,807</b>	<b>78,015</b>	<b>255,212</b>		

	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)						IMPLICATIONS	
	2015-16	2016-17	2017-18	2018-19	2019-20	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>COMMITTED SCHEMES</b>	41,401	15,500	12,047	9,111	3,270	2,740	35,056	26.26
<b>CONTINUING SCHEMES</b>	19,870	15,914	16,671	15,872	10,588	109,873	25,700	
<b>NEW SCHEMES</b>	16,759	19,215	19,533	38,190	38,168	99,142	18,364	2.23
	<b>78,030</b>	<b>50,629</b>	<b>48,251</b>	<b>63,173</b>	<b>52,027</b>	<b>211,755</b>	<b>79,120</b>	<b>28.49</b>

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 2015-16 to 2019-20

## ECONOMIC DEVELOPMENT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.15 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)						IMPLICATIONS	
				2015-16 5	2016-17 6	2017-18 7	2018-19 8	2019-20 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>ECONOMIC DEVELOPMENT COMMITTED SCHEMES</b>											
Manx Radio Broadcasting House Maintenance	1,750	5,127	830	670	250						150
	<b>1,750</b>	<b>5,127</b>	<b>830</b>	<b>670</b>	<b>250</b>						<b>150</b>
<b>CONTINUING SCHEMES</b>											
Minor Capital Works	1,080	480	360	120	120	120	120	120	120		93
Minor Capital Works - Villa Gaiety	900	100	100	200	200	200	200				77
Minor Capital Works - Manx Welcome Centre	50	50	50								4
Development of Industry	1,677	1,800	378	1,298							144
	<b>3,707</b>	<b>2,430</b>	<b>888</b>	<b>1,618</b>	<b>320</b>	<b>320</b>	<b>320</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>318</b>
<b>TOTAL</b>	<b>5,457</b>	<b>7,557</b>	<b>1,718</b>	<b>2,288</b>	<b>570</b>	<b>320</b>	<b>320</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>468</b>

## EDUCATION & CHILDREN

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.15 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)						IMPLICATIONS	
				2015-16 5	2016-17 6	2017-18 7	2018-19 8	2019-20 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>EDUCATION &amp; CHILDREN COMMITTED SCHEMES</b>											
Classroom Scheme Phase 2											
- Design Fees (Pre-Contract)											
St Mary's	117	172	34	83							10
Ballaquayle	138	138	3	5			130				12
Murrays Road	76	15	13	1			61				6
Onchan	76	74	15			61					7
Covered Play and Teaching Areas											
- Design Fees (Pre-Contract) Phase 3	7	7				7					1
- Construction Phase 3	246	246				246					21
Victoria Road School Extension Construction	2,979	2,979	2,979								299
Henry Bloom Noble Primary School											
- Enabling Works	928	928	928								80
- Design Fees (Pre-Contract)	616	616	616								53
- Construction	9,239	8,923	600	6,400	1,873	366					793
St Ninian's Lower School, Bemahague Construction	30,717	30,717	30,717								3,021
Ballakermeen Post 16 + Dining Extension											
- Design Fees (Pre-Contract)	200	200	200								17
- Construction	3,035	3,035	2,860	175							262
QEII Kitchen/Dining Scheme											
- Design Fees (Pre-Contract)	78	78	78								7
- Construction	757	757	417	290	50						66
IOM College Special Unit											
- Design Fees (Pre-Contract)	155	150	155								13
- Construction	1,773	1,773	1,773								591
IOM College Construction Craft & Engineering											
- Design Fees (Pre-Contract)	380	380	380								33
- Construction	4,532	4,504	3,900	500	132						468
IOM College - Precision Engineering Equipment	622	622	622								64
IOM College - Nunnery Relocation	500	500	150	350							76
Management of Hazardous Materials Phase 2											
- Construction	238	294	77	161							20
	<b>57,407</b>	<b>57,105</b>	<b>46,516</b>	<b>7,965</b>	<b>2,055</b>	<b>680</b>	<b>191</b>			<b>5,919</b>	<b>16.46</b>
<b>CONTINUING SCHEMES</b>											
Minor Capital Works - NSC	1,900	300	300	400	300	300	300	300			163
Minor Capital Works - Regional Pools	575	75	25	150	100	100	100	100			49
	<b>2,475</b>	<b>375</b>	<b>325</b>	<b>550</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>			<b>212</b>
<b>NEW SCHEMES</b>											
<b>PRIMARY EDUCATION</b>											
Classroom Scheme Phase 2											
<b>FURTHER EDUCATION</b>											
IOM College - HE Expansion											
<b>WORKS</b>											
Disability Access Works to Department Sites Phase 3											
School Security											
<b>SPORTS AND RECREATION</b>											
NSC Floating Floor Replacement											
NSC Flumes Replacement											
Replacement NSC Synthetic Pitch											
	<b>2,170</b>				<b>1,002</b>	<b>742</b>	<b>426</b>			<b>438</b>	<b>2.00</b>
<b>TOTAL</b>	<b>62,051</b>	<b>57,480</b>	<b>46,841</b>	<b>8,515</b>	<b>3,457</b>	<b>1,822</b>	<b>1,017</b>	<b>400</b>		<b>6,354</b>	<b>17.46</b>

# Estimate of Capital Payments 2015-16 to 2019-20

## ENVIRONMENT, FOOD & AGRICULTURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.15 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)					Further Payments 10	IMPLICATIONS	
				2015-16 5	2016-17 6	2017-18 7	2018-19 8	2019-20 9		Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>ENVIRONMENT, FOOD &amp; AGRICULTURE</b>											
<b>COMMITTED SCHEMES</b>											
Silverdale Sewerage Works	94	250	94								8
Ballure Cliff Stabilisation											
- Design Fees (Pre-Contract)	112	100	112								10
- Construction Phase 1	369	405	369								32
- Construction Phase 2	992	992	992								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	110	118								10
- Enabling Works	75	75	75								6
- Construction Phase 2	1,428	1,428	1,400	28							123
- Design Fees (Pre-Contract) Phase 3	60	60	60								5
- Construction Phase 3	915	915	550	350	15						79
DEFA Grant for Meat Plant	1,600	1,600	1,566	34							137
	<b>6,061</b>	<b>6,239</b>	<b>5,634</b>	<b>412</b>	<b>15</b>						<b>499</b>
<b>CONTINUING SCHEMES</b>											
Farming Improvement Scheme	2,380	680	226	794	340	340	340	340			204
Essential Building Maintenance	2,000	900	900	200	200	200	250	250			172
Minor Capital Works - WLP	600	100	100	100	100	100	100	100			52
	<b>4,980</b>	<b>1,680</b>	<b>1,226</b>	<b>1,094</b>	<b>640</b>	<b>640</b>	<b>690</b>	<b>690</b>			<b>427</b>
<b>TOTAL</b>	<b>11,041</b>	<b>7,919</b>	<b>6,860</b>	<b>1,506</b>	<b>655</b>	<b>640</b>	<b>690</b>	<b>690</b>			<b>927</b>

# Estimate of Capital Payments 2015-16 to 2019-20

## HEALTH & SOCIAL CARE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.15 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)					IMPLICATIONS		
				2015-16 5	2016-17 6	2017-18 7	2018-19 8	2019-20 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>HEALTH &amp; SOCIAL CARE COMMITTED SCHEMES</b>											
<b>HEALTH SERVICES DIVISION</b>											
Relocation of Ambulance Services											
Non-Patient Services & New MEA Sub-Station											
- Construction	1,025	919	1,025								88
GP Surgeries											
- Palatine Construction	999	1,025	999								96
- Peel Construction	1,327	1,378	1,327								118
GP Surgery & Community Centre, Jurby Construction	1,708	1,823	1,708								147
Disability Discrimination Act	401	828	401								34
Community Care Support System Procurement	5,342	5,500	5,342								1,658
Radiology Equipment Replacement Scheme	2,750	1,650	1,100	1,100	550						236
Extension to Neonatal Unit, Noble's Hospital											
- Design Fees (Pre-Contract)	370	370	370								32
- Enabling Works	233	200	233								20
- Construction	3,520	3,520	3,120	400							302
Endoscopy Decontamination Unit											
- Design Fees	200	200	200								17
- Enabling	100	100	100								
- Construction	1,600	1,600	450	1,000	150						137
Acute Adult Psychiatric In-Patient Facility											
- Design Fees	350	350	350								30
<b>HEALTH SERVICES DIVISION SUBTOTAL</b>	<b>19,924</b>	<b>19,463</b>	<b>16,724</b>	<b>2,500</b>	<b>700</b>					<b>2,916</b>	
<b>ADULT SERVICES</b>											
Learning Disabilities Additional Residential Unit											
- Design Fees (Pre-Contract)	100	100	60	40							9
Reconfiguration of Learning Disabilities (Radcliffe Villas)											
- Design Fees (Pre-Contract)	40	40	30	10							3
Thie Quinney (Leonard Cheshire)											
- Design Fees (Pre-Contract)	50	50	50								4
- Construction	550	450	50	450	50						47
Learning Disabilities Supported Housing											
- Design Fees (Pre-Contract)	70	70		70							6
- Construction	1,130					300	800	30			97
Accommodation for Day Care Services Eastcliffe											
- Design Fees (Pre-Contract)		55									
Demolition of Glenside											
- Design Fees (Pre-Contract)	200	200		200							17
Older Persons Residential & Resource Unit East											
- Design Fees (Pre-Contract)	895	20	20	270	500	105					77
Disability Discrimination Act	100	100	100								9
<b>ADULT SERVICES DIVISION SUBTOTAL</b>	<b>3,135</b>	<b>1,085</b>	<b>310</b>	<b>1,040</b>	<b>550</b>	<b>405</b>	<b>800</b>	<b>30</b>		<b>269</b>	
<b>HOUSING</b>											
Jurby Bretney Houses/Environmental work (No.6)	704	785	704								60
Ballacubbon Phase 2											
- Design Fees (Pre-Contract)	70	70			35	35					6
Bowling Green Site											
- Demolitions + Pre-Contract Costs	73	175	73								6
- Design Fees (Pre-Contract)	225	225	50	175							19
<b>HEALTH SERVICES DIVISION SUBTOTAL</b>	<b>1,073</b>	<b>1,255</b>	<b>828</b>	<b>175</b>	<b>35</b>	<b>35</b>					<b>92</b>
<b>IT SCHEMES</b>											
Nobles Hospital IT System	3,200	3,200	1,250	1,950							275
<b>CONTINUING SCHEMES</b>											
<b>HEALTH SERVICES DIVISION</b>											
Asset Replacement Programme	8,478	3,448	3,258	900	900	900	900	820	800	728	
Ambulance Fleet Replacement	2,457	800	1,097	415	365	360	220			211	
<b>SOCIAL CARE DIVISION</b>											
House Purchase Assistance Scheme	15,200			2,500	2,700	3,000	2,500	2,000	2,500	1,305	
<b>NEW SCHEMES</b>	<b>26,135</b>	<b>4,248</b>	<b>4,355</b>	<b>3,815</b>	<b>3,965</b>	<b>4,260</b>	<b>3,620</b>	<b>2,820</b>	<b>3,300</b>	<b>2,243</b>	
<b>HEALTH SERVICES DIVISION</b>											
Residential Accommodation Medical Staff											
Phase 5 - Replacement of Nurses Home											
Acute Adult Psychiatric In-Patient Facility											
Extension to Oncology Suite											
Expansion of Ophthalmic Suite											
<b>CHILDREN AND FAMILY SERVICES</b>											
<b>ADULT SERVICES</b>											
Learning Disabilities Additional Residential Unit											
Reconfiguration of Learning Disabilities (Radcliffe Villas)											
Accommodation for Day Care Services Eastcliffe											
<b>HOUSING</b>											
Bowling Green Site											
<b>TOTAL</b>	<b>79,560</b>	<b>29,251</b>	<b>23,767</b>	<b>13,285</b>	<b>11,340</b>	<b>8,080</b>	<b>8,470</b>	<b>9,850</b>	<b>4,768</b>	<b>8,034</b>	

# Estimate of Capital Payments 2015-16 to 2019-20

## HEALTH & SOCIAL CARE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.15 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)					Further Payments 10	IMPLICATIONS	
				2015-16 5	2016-17 6	2017-18 7	2018-19 8	2019-20 9		Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>SCHEMES FUNDED FROM HOUSING RESERVE COMMITTED SCHEMES</b>											
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	10,551								906
Janet's Corner 5a											
- Design Fees	40	40	40								3
- Construction	795	795	745	50							68
Home Improvement & Energy Conservation	250	250	250								21
Jurby Army Camp EPH Bungalows	669	755	669								57
Crossag											
- Design Fees (Pre-Contract)	300	300	300								26
- Construction Phase 1 (Infrastructure)	400		100		300						34
Ballacubbon Phase 2											
- Construction 2a	1,960	110			110	1,500	200	150			168
Clagh Vane 6 Redevelopment											
- Design Fees	70	70	70								6
- Construction	1,171	1,171	72	1,100							101
Clagh Vane 7 Redevelopment											
- Design Fees	200	200	70	130							17
	<b>24,910</b>	<b>23,149</b>	<b>21,371</b>	<b>1,280</b>	<b>410</b>	<b>1,500</b>	<b>200</b>	<b>150</b>			<b>2,129</b>
<b>CONTINUING SCHEMES</b>											
DSC Planned Maintenance	24,769	16,570	16,769	1,600	1,600	1,600	1,600	1,600			2,126
House Purchase Assistance Scheme	35,348	35,348	35,348								3,034
	<b>60,117</b>	<b>51,918</b>	<b>52,117</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>			<b>5,160</b>
<b>NEW SCHEMES</b>											
Crossag											
Clagh Vane 7 Redevelopment											
- Construction											
Clagh Vane 8 Redevelopment											
	<b>9,880</b>			<b>160</b>	<b>3,400</b>	<b>3,600</b>	<b>2,720</b>				<b>848</b>
	<b>94,907</b>	<b>75,067</b>	<b>73,488</b>	<b>3,040</b>	<b>5,410</b>	<b>6,700</b>	<b>4,520</b>	<b>1,750</b>			<b>8,137</b>
<b>TOTAL</b>	<b>174,468</b>	<b>103,868</b>	<b>97,255</b>	<b>16,325</b>	<b>16,750</b>	<b>14,780</b>	<b>12,990</b>	<b>11,600</b>	<b>4,768</b>		

Note: First time buyer projects on DHSC 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 31.3.15 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)					Further Payments 10	IMPLICATIONS	
				2015-16 5	2016-17 6	2017-18 7	2018-19 8	2019-20 9		Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>HOME AFFAIRS COMMITTED SCHEMES</b>											
Port Erin Fire Station Replacement											
- Design Fees (Pre-Contract)	5	50	5								0
Castletown Fire Station Replacement											
- Design Fees (Pre-Contract)	120	50	120								10
Communications Development Programme	4,640	4,240	3,052	225	347	616	200	200			553
Police HQ Custody Block											
- Design Fees (Pre-Contract)	150	150	150								13
- Construction	2,795	2,795	2,655	140							240
TETRA Replacement Programme - Revised	4,345	4,345	1,727	2,121	497						373
Live Fire Training											
- Design Fees (Pre-Contract)	50	50	10	40							4
	<b>12,105</b>	<b>11,680</b>	<b>7,720</b>	<b>2,526</b>	<b>844</b>	<b>616</b>	<b>200</b>	<b>200</b>			<b>1,194</b>
<b>CONTINUING SCHEMES</b>											
Minor Capital Works	2,855	1,647	1,647	508	100	200	200	200			245
Vehicle Acquisition	4,613	2,356	2,356	296	389	651	594	327			550
Police Equipment Replacement Programme	640	240	240	80	80	80	80	80			55
Fire and Rescue Equipment	420	162	162	87	60	47	28	36			36
	<b>8,528</b>	<b>4,405</b>	<b>4,405</b>	<b>971</b>	<b>629</b>	<b>978</b>	<b>902</b>	<b>643</b>			<b>886</b>
<b>NEW SCHEMES</b>											
Live Fire Training											
Castletown Fire Station Replacement											
Rehabilitation and Resettlement Unit											
	<b>1,732</b>			<b>1,732</b>							<b>149</b>
<b>TOTAL</b>	<b>22,365</b>	<b>16,086</b>	<b>12,125</b>	<b>5,229</b>	<b>1,473</b>	<b>1,593</b>	<b>1,102</b>	<b>843</b>			<b>2,228</b>

# Estimate of Capital Payments 2015-16 to 2019-20

## INFRASTRUCTURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.15 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)					IMPLICATIONS		
				2015-16 5	2016-17 6	2017-18 7	2018-19 8	2019-20 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>INFRASTRUCTURE</b>											
<b>COMMITTED SCHEMES</b>											
<b>PORTS</b>											
Runway Project	43,872	43,992	43,822	50							3,766
Douglas Strategic Harbour Development											
- Design Fees (Pre-Contract)	410	410	110		300						35
<b>Airport Redevelopment</b>											
Departing Passenger & Baggage Facilities											
- Design Fees (Pre-Contract)	250	250	250								21
- Construction	2,967	2,967	2,967								290
<b>ESTATES SHARED SERVICES</b>											
Ramsey Transport Interchange (Design Fees)	672	1,050	672								58
Off-Street Car Parking - The Tongue	739	750	739								63
Vehicle Test Centre											
- Design Fees (Pre-Contract)	11	100	11								1
- Construction	121	350	121								10
Site Feasibility Studies	225	102	102	50	50	23					19
Douglas Railway Station Structural Works/Canopy											
- Design Fees (Pre-Contract)	100	100	100								9
- Construction	1,300		250	1,050							112
<b>HIGHWAY SERVICES</b>											
Ramsey Swing Bridge Refurbishment											
- Design Fees (Pre-Contract)	125	125	125								11
- Construction	853	853	853								73
- Additional Works Required	250	250	125	125							21
- Automation	172	172		172							15
Poortown Quarry Development	5,070	5,544	5,070								435
Government Vehicle and Plant Maintenance Depot											
- Design Fees (Pre-Contract)	1	400	1								0
- Enabling Works and Demolition	101	210	101								9
Douglas Promenade											
- Design Fees (Pre-Contract)	300	300	300								26
- Design & Modelling	930	180	180	500	250						80
- Construction - Phase 1	1,561	1,658	1,561								134
- Construction - Further Phases	20,050	1,362		4,000	5,750	5,000	5,300				1,721
Peel Road											
- Design Fees (Pre-Contract)	193	400	193								17
- Construction	4,824	4,824	4,824								414
Ballasalla Relief Road											
- Design Fees (Pre-Contract)	15	50	15								1
<b>FINANCE &amp; GOVERNANCE</b>											
Southern Civic Amenity Site											
- Design Fees (Pre-Contract)	200	200	12			188					17
Hazardous Waste Transfer and Treatment Facility											
- Design Fees (Pre-Contract)	150	150	150								13
- Construction	330	330	294	36							28
<b>PUBLIC TRANSPORT DIVISION</b>											
Shaefell Mountain Railway Track Phase 2											
- Construction	1,450	1,450	1,450								124
Snaefell Mountain Railway Track Phase 3											
- Design Fees (Pre-Contract)	75	25	75								6
- Construction	700	720	500	200							60
Manx Electric Railway Trackwork											
- Design Fees (Pre-Contract)	50	50	50								4
- Construction	2,980	750	750	400	450	800	580				256
Ballure Bridge											
- Design Fees (Pre-Contract)	150	150	150								13
- Construction	1,285	1,275	600	585	100						110
Public Transport Vehicle Replacement Programme	9,776	7,279	7,144	197	25	50	660	1,700			839
Bus/Rail Ticketing System	400	400	400								41
	<b>102,658</b>	<b>79,179</b>	<b>74,068</b>	<b>7,365</b>	<b>6,925</b>	<b>6,060</b>	<b>6,540</b>	<b>1,700</b>		<b>8,853</b>	

# Estimate of Capital Payments 2015-16 to 2019-20

## INFRASTRUCTURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.15 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)						IMPLICATIONS	
				2015-16 5	2016-17 6	2017-18 7	2018-19 8	2019-20 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>CONTINUING SCHEMES</b>											
<b>PROPERTIES DIVISION</b>											
Government Estate Planned Maintenance	12,500	2,500	2,500	500	500	500	500	500	7,500	1,073	
Disability Discrimination Act - Public Buildings	750	750	500	250						64	
Minor Capital Works EDUCATION AND CHILDREN	51,199	10,948	11,049	2,150	2,000	2,000	2,000	2,000	30,000	4,395	
Minor Capital Works HEALTH	7,765	1,065	965	400	300	300	300	300	5,200	666	
Minor Capital Works SOCIAL CARE	5,285	935	1,105	200	200	200	200	380	3,000	454	
<b>HIGHWAY SERVICES</b>											
Plant & Vehicle Replacement Programme	41,616	4,266	4,790	1,454	1,799	2,029	2,590	41	28,913	3,572	
Strategic Highway Refurbishment Programme											
- Construction	40,902	10,452	10,127	1,625	1,175	1,175	550		26,250	3,511	
Highway Strategic Maintenance Footway Reconstruction	1,000	1,000	1,000							86	
Highway Strategic Reconstruction Unclassified Roads	1,500	1,000	1,500							129	
Vehicle Replacement Programme HEALTH	213	375	213							18	
Vehicle Replacement Programme DHSC	1,524	654	356	368	256	250	250	44		131	
King Edward Linkspan - Mid Life Renovation											
- Design Fees (Pre-Contract)	30	30	30							3	
- Construction	425	425	425							36	
Douglas & Peel Cofferdam											
- Design Fees (Pre-Contract)	65	65	65							6	
DEFA Vehicle Purchase (Transfer from Revenue)		41									
<b>PUBLIC TRANSPORT DIVISION</b>											
Minor Capital Works - Public Transport	17,447	8,997	8,997	1,000	1,150	1,150	1,150	250	3,750	1,498	
	<b>182,221</b>	<b>43,504</b>	<b>43,621</b>	<b>7,947</b>	<b>7,380</b>	<b>7,604</b>	<b>7,540</b>	<b>3,515</b>	<b>104,613</b>	<b>15,641</b>	
<b>NEW SCHEMES</b>											
<b>PORTS DIVISION</b>											
X-Ray Machines Upgrade											
Port St Mary Alfred Pier											
<b>ESTATES SHARED SERVICES</b>											
Ramsey Transport Interchange											
Asset Management System											
<b>HIGHWAY SERVICES</b>											
Douglas & Peel Cofferdam											
Quarry Plant Replacement											
Government Vehicle and Plant Maintenance Depot											
Glencrutchery Road											
Strategic Structural Maintenance											
Climate Change Adaption											
<b>FINANCE &amp; GOVERNANCE</b>											
Hazardous Landfill Replacement											
<b>PUBLIC TRANSPORT DIVISION</b>											
Steam Railway Track											
	<b>39,786</b>		<b>422</b>	<b>2,828</b>	<b>6,682</b>	<b>8,423</b>	<b>2,891</b>	<b>1,540</b>	<b>17,000</b>	<b>3,507</b>	
<b>TOTAL</b>	<b>324,665</b>	<b>122,683</b>	<b>118,111</b>	<b>18,140</b>	<b>20,987</b>	<b>22,087</b>	<b>16,971</b>	<b>6,755</b>	<b>121,613</b>	<b>27,916</b>	

## TREASURY

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.15 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)						IMPLICATIONS	
				2015-16 5	2016-17 6	2017-18 7	2018-19 8	2019-20 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>TREASURY</b>											
<b>CONTINUING SCHEMES</b>											
Capital Projects Risk Contingency	1,000	1,000		1,000							86
	<b>1,000</b>	<b>1,000</b>		<b>1,000</b>							<b>86</b>
<b>NEW SCHEMES</b>											
Benefits Payments System - Platform Upgrade											
	<b>330</b>				<b>330</b>						<b>34</b>
<b>TOTAL</b>	<b>1,330</b>	<b>1,000</b>		<b>1,000</b>	<b>330</b>						<b>120</b>



## Estimate of Capital Payments 2015-16 to 2019-20

### EXECUTIVE GOVERNMENT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.15 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)						IMPLICATIONS	
				2015-16 5	2016-17 6	2017-18 7	2018-19 8	2019-20 9	Further Payments 10	Revenue 11	Staff 12
EXECUTIVE GOVERNMENT NEW SCHEMES GENERAL REGISTRY New IT System	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>TOTAL</b>	<b>2,050</b>			<b>2,050</b>						<b>176</b>	

### MANX MUSEUM & NATIONAL TRUST

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.15 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)						IMPLICATIONS	
				2015-16 5	2016-17 6	2017-18 7	2018-19 8	2019-20 9	Further Payments 10	Revenue 11	Staff 12
MANX MUSEUM & NATIONAL TRUST COMMITTED SCHEMES	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
Rushen Abbey Interpretation	1,315	1,329	1,315							218	2.80
Digitisation & Public Electronic Access - Implementation	449	450	394	55						76	
	<b>1,764</b>	<b>1,779</b>	<b>1,709</b>	<b>55</b>						<b>294</b>	<b>2.80</b>
CONTINUING SCHEMES											
Heritage Property Conservation	2,150	886	885	225	100	100	100	100	640	185	
Minor Capital Works	2,617	1,439	1,437	150	150	80	100	100	600	268	
Minor Capital Works Gallery Redisplay	2,576	705	706	250	330	290	200	200	600	274	
	<b>7,343</b>	<b>3,029</b>	<b>3,028</b>	<b>625</b>	<b>580</b>	<b>470</b>	<b>400</b>	<b>400</b>	<b>1,840</b>	<b>727</b>	
NEW SCHEMES											
Collection Store											
	<b>30</b>					<b>30</b>				<b>3</b>	
<b>TOTAL</b>	<b>9,137</b>	<b>4,809</b>	<b>4,737</b>	<b>680</b>	<b>580</b>	<b>500</b>	<b>400</b>	<b>400</b>	<b>1,840</b>	<b>1,024</b>	<b>2.80</b>

## Estimate of Capital Payments 2015-16 to 2019-20

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

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.15 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)						IMPLICATIONS	
				2015-16 5	2016-17 6	2017-18 7	2018-19 8	2019-20 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>MANX UTILITIES AUTHORITY</b>											
<b>SEWERAGE SCHEMES</b>											
<b>COMMITTED SCHEMES</b>											
<b>DRAINAGE DIVISION</b>											
All Island Refurbishment of Infrastructure 2007-2012	15,970	11,834	11,189	1,600	1,600	1,581					1,637
Sewer Flood Alleviation in Douglas, Onchan and Andreas Pumping Stations Refurbishment	4,752	850	850	250	750	750	750	750	652		408
- Refurbishment Phase 1	545	545	545								47
- Refurbishment Phase 2											
- Design Fees (Pre-Contract)	50	50	50								4
- Construction	545	525	545								47
- Refurbishment Phase 3											
- Design Fees (Pre-Contract)	11	50	11								1
- Construction	490	490	490								42
<b>DRAINAGE DIVISION SUBTOTAL</b>	<b>22,363</b>	<b>14,344</b>	<b>13,680</b>	<b>1,850</b>	<b>2,350</b>	<b>2,331</b>	<b>750</b>	<b>750</b>	<b>652</b>		<b>2,186</b>
<b>IRIS MASTERPLAN</b>											
<b>IRIS Regional Programme</b>											
- Design Fees (Pre-Contract) 2008-16	5,637	4,443	4,630	500	507						484
<b>Transmission Mains</b>											
- Design Fees (Pre-Contract)											
- Mount Murray to Newtown	95	95	95								8
- Construction											
- Castletown to Santon (Railway)	13,049	13,291	13,009	40							1,120
- Port Erin to Castletown (Railway)	12,942	12,915	12,933	9							1,111
- Mount Murray to Newtown	771	1,023	771								66
<b>Sewage Treatment Plant Santon Phase 1</b>											
- Construction	26,241	26,295	26,236	5							4,615
Repay Local Authority Drainage Loans	4,542	4,400	1,850	153	161	170	180	190	1,838		390
IRIS Pumping Stations Refurbishment	2,114	670	614	250	250	250	250	250	250		181
Regional Sewerage Strategy 1	26,848	39,984	13,743	12,657	448						2,304
	92,240	103,117	73,882	13,614	1,366	420	430	440	2,088		7,000
<b>TOTAL SEWERAGE SCHEMES</b>	<b>114,602</b>	<b>117,461</b>	<b>87,561</b>	<b>15,464</b>	<b>3,716</b>	<b>2,751</b>	<b>1,180</b>	<b>1,190</b>	<b>2,740</b>		<b>12,466</b>
<b>ELECTRICITY SCHEMES</b>											
<b>COMMITTED SCHEMES</b>											
<b>CONTINUING SCHEMES</b>											
<b>Gas Spur</b>											
Gas Spur	9,853	9,853	9,853								
<b>Network Services</b>											
Meters and Meter Equipment	2,300	400	400	380	380	380	380	380			
Manx Cable Company Limited	380	30	30	270	20	20	20	20			
<b>NEW SCHEMES</b>											
<b>MEA Loan Refinancing</b>											
MEA Loan Refinancing	35,000	35,000	35,000								
<b>Generation</b>											
Combined Cycle Gas Turbine	13,100	3,200	3,200	3,400		1,800		4,700			
<b>Network Services</b>											
11kV and 33kV Network	405	405	405								
Low Voltage Network	550	550	550								
Other	115	115	115								
<b>Cable</b>											
Cable	725			145	145	145	145	145			
<b>Electrical Installations</b>											
Electrical Installations	80			16	16	16	16	16			
<b>Plant</b>											
Plant	1,890			378	378	378	378	378			
<b>Protection &amp; Systems</b>											
Protection & Systems	305			61	61	61	61	61			
<b>Overhead Lines</b>											
Overhead Lines	3,690			738	738	738	738	738			
<b>System Control &amp; Data Acquisition</b>											
System Control & Data Acquisition	460			300	40	40	40	40			
<b>Essential upgrades to fuel tanks &amp; back-up power supplies</b>											
Essential upgrades to fuel tanks & back-up power supplies	2,503			1,145	333	180	365	480			
	71,356	49,553	49,553	6,833	2,111	3,758	2,143	6,958			

## Estimate of Capital Payments 2015-16 to 2019-20

### STATUTORY BOARDS (NON-REVENUE FUNDED)

1	Total Estimated Cost 2	3	Probable to 31.3.15 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)					Further Payments 10	IMPLICATIONS	
				2015-16 5	2016-17 6	2017-18 7	2018-19 8	2019-20 9		Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>STATUTORY BOARDS</b>											
<b>ISLE OF MAN POST OFFICE</b>											
New Business Development	3,000		150	850	2,000						
Regent Street Refurbishment	150			150							
Counters Network Development	246		196	25	25						
Vehicle Replacement Programme (Ongoing)	1,784		272	252	252	252	252	252	252		
Other Machinery/Equipment (Ongoing)	1,224		74	200	200	200	200	200	150		
	<b>6,405</b>		<b>693</b>	<b>1,477</b>	<b>2,477</b>	<b>452</b>	<b>452</b>	<b>452</b>	<b>402</b>		
<b>MANX UTILITIES AUTHORITY</b>											
<b>WATER SCHEMES</b>											
Pumping Stations Rehabilitation Programme	1,697		1,697								
Douglas Water Treatment Works	26,077		26,077								
Sulby Water Treatment Works	16,206		16,206								
Raw Water Mains	9,812		9,812								
Treated Water Transfer Schemes	50,404		28,940	2,000	2,000	2,000	2,000	2,000	11,464		
Information Systems/Telemetry	1,251		1,162	50	39						
Operational Facilities & Depots	3,014		3,014								
Refurbishment of Water Treatment Works & Plant & Vehicles	5,661		750	950	961	1,000	1,000	1,000			
	<b>114,122</b>		<b>87,658</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>11,464</b>		
<b>TOTAL STATUTORY BOARDS</b>	<b>120,527</b>		<b>88,351</b>	<b>4,477</b>	<b>5,477</b>	<b>3,452</b>	<b>3,452</b>	<b>3,452</b>	<b>11,866</b>		

# Estimate of Capital Payments 2015-16 to 2019-20

## LOCAL AUTHORITIES' HOUSING

1	Total Estimated Cost 2	3	Probable to 31.3.15 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)						IMPLICATIONS	
				2015-16 5	2016-17 6	2017-18 7	2018-19 8	2019-20 9	Further Payments 10	Revenue 11	Staff 12
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	Number
<b>LOCAL AUTHORITIES (HOUSING)</b>											
BRADDAN											
Planned Maintenance Programme	3,517		109			409	1,000	2,000			344
<b>TOTAL</b>	<b>3,517</b>		<b>109</b>			<b>409</b>	<b>1,000</b>	<b>2,000</b>			<b>344</b>
CASTLETOWN											
School Hill/West Hill Redevelopment	16,000		40	300	1,000	1,000	3,500	4,000	6,160	1,564	
Planned Maintenance Programme	1,766		1,066	200					500	173	
<b>TOTAL</b>	<b>17,766</b>		<b>1,106</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>	<b>3,500</b>	<b>4,000</b>	<b>6,660</b>	<b>1,737</b>	
DOUGLAS											
Planned Maintenance Programme	24,070		9,393	2,897	3,515	3,515		250	4,500	2,353	
Upper Pulrose Development											
Phase 9 Upper Pulrose	5,946		5,946							581	
Phase 10 Upper Pulrose	5,586		5,472	114						546	
Willaston External Refurbishment	38,454			2,240	7,091	8,237	8,237	5,861	6,787		
Willaston Sheltered Housing Complex	5,700			150	150				5,400	401	
<b>TOTAL</b>	<b>79,756</b>		<b>20,811</b>	<b>5,401</b>	<b>10,756</b>	<b>11,752</b>	<b>8,237</b>	<b>6,111</b>	<b>16,687</b>	<b>3,881</b>	
ONCHAN											
Planned Maintenance Programme	6,039		1,651	2,355	213			450	1,370	590	
<b>TOTAL</b>	<b>6,039</b>		<b>1,651</b>	<b>2,355</b>	<b>213</b>			<b>450</b>	<b>1,370</b>	<b>590</b>	
PEEL											
Planned Maintenance Programme	7,512		5,179	634	500	400		600	200	734	
<b>TOTAL</b>	<b>7,512</b>		<b>5,179</b>	<b>634</b>	<b>500</b>	<b>400</b>		<b>600</b>	<b>200</b>	<b>734</b>	
PORT ERIN											
Planned Maintenance Programme	2,030			530	200		300	800	200	198	
Ballakilly EP Housing Development	2,650		700	1,850	100					186	
<b>TOTAL</b>	<b>4,680</b>		<b>700</b>	<b>2,380</b>	<b>300</b>		<b>300</b>	<b>800</b>	<b>200</b>	<b>385</b>	
PORT ST MARY											
Planned Maintenance Programme	927		417	225		285				91	
<b>TOTAL</b>	<b>927</b>		<b>417</b>	<b>225</b>		<b>285</b>				<b>91</b>	
RAMSEY											
Planned Maintenance Programme	4,073		1,223	550	100			700	1,500	398	
Mayfield Demolition			84	5							
Close Woirrey Apartments	1,400		75	50	25	300	850	50	50	137	
Bus Station Apartments	2,100		90	50	260	1,600	75	25		205	
<b>TOTAL</b>	<b>7,573</b>		<b>1,472</b>	<b>655</b>	<b>385</b>	<b>1,900</b>	<b>925</b>	<b>775</b>	<b>1,550</b>	<b>740</b>	
CASTLETOWN & MALEW EPHC											
Planned Maintenance Programme	100					100				10	
<b>TOTAL</b>	<b>100</b>					<b>100</b>				<b>10</b>	
COOIL ROI EPHC											
Planned Maintenance Programme	250			250						24	
<b>TOTAL</b>	<b>250</b>			<b>250</b>						<b>24</b>	
DOUGLAS EPH											
Planned Maintenance Programme											
<b>TOTAL</b>											
MARASHEN CRESCENT EPHC											
Planned Maintenance Programme	553		318	235						54	
Marashen Cres. Units 29 - 35 Redevelopment	2,200		2,200							155	
<b>TOTAL</b>	<b>2,753</b>		<b>2,518</b>	<b>235</b>						<b>209</b>	
ONCHAN EPH											
Planned Maintenance Programme	70		70							7	
<b>TOTAL</b>	<b>70</b>		<b>70</b>							<b>7</b>	
PEEL & WESTERN EPHC											
Planned Maintenance Programme											
Enabling Site & Westlands	7,343		1,500	900	3,893	900	100	50		718	
Westlands Phase B	4,848		130	100	75	1,700	2,700	100	43	341	
Westlands Phase C + Bungalow Conversion	3,710		70	20	30	50	50	2,800	690	363	
<b>TOTAL</b>	<b>15,901</b>		<b>1,700</b>	<b>1,020</b>	<b>3,998</b>	<b>2,650</b>	<b>2,850</b>	<b>2,950</b>	<b>733</b>	<b>1,421</b>	
RAMSEY & NORTHERN EPHC											
Planned Maintenance Programme	4,023		120	70	30	823	2,200	700	80	283	
Mayfield Sheltered Housing	5,400		170	100	3,000	2,000	70	50	10	528	
<b>TOTAL</b>	<b>9,423</b>		<b>290</b>	<b>170</b>	<b>3,030</b>	<b>2,823</b>	<b>2,270</b>	<b>750</b>	<b>90</b>	<b>811</b>	
ADAPTATIONS											
Planned Maintenance Programme	600			100	100	100	100	100	100	59	
<b>TOTAL</b>	<b>600</b>			<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>59</b>	
LA SCHEMES											
New Units (To Be Allocated)	10,000						2,000	4,000	4,000	977	
<b>TOTAL</b>	<b>10,000</b>						<b>2,000</b>	<b>4,000</b>	<b>4,000</b>	<b>977</b>	
<b>LOCAL AUTHORITIES' HOUSING TOTAL</b>	<b>166,868</b>		<b>36,023</b>	<b>13,924</b>	<b>20,282</b>	<b>21,419</b>	<b>21,182</b>	<b>22,536</b>	<b>31,590</b>	<b>12,019</b>	

**CAPITAL SCHEMES PUT FORWARD FOR CONSIDERATION  
TO COMMENCE BEYOND 2017-18  
(NOT IN PRIORITY ORDER)**

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)			IMPLICATIONS	
		2018-19	2019-20	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	Number
<b>ECONOMIC DEVELOPMENT</b>						
TT Scoreboard						
Villa Marina Sound System						
	1,800	800	1,000		154	
<b>EDUCATION &amp; CHILDREN</b>						
Classroom Scheme Phase 2						
- Design Fees (Pre-Contract)						
Andreas						
Covered Play and Teaching Areas						
Classroom Scheme Phase 2						
- Design Fees (Pre-Contract)						
Ballaugh						
Willaston						
- Construction						
Andreas						
Ballaugh						
Murrays Road						
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						
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						
	22,347	5,527	7,205	9,615	1,985	1.23
<b>ENVIRONMENT, FOOD &amp; AGRICULTURE</b>						
Mill Road Yard Development Vacant Units						
National Glens Refurbishment Scheme						
Ballure Slope Periodic Maintenance						
	1,405	180	15	1,210	122	

**CAPITAL SCHEMES PUT FORWARD FOR CONSIDERATION  
TO COMMENCE BEYOND 2017-18  
(NOT IN PRIORITY ORDER)**

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2015)			IMPLICATIONS	
		2018-19	2019-20	Further Payments	Revenue	Staff
	£'000	£'000	£'000	£'000	£'000	Number
<b>HEALTH &amp; SOCIAL CARE</b>						
New Combined Heat and Power Plant Nobles						
Residential Accommodation Medical Staff - Phase 5 - Replacement of Nurses Home						
Department of Health HQ						
GP Surgery Development Scheme - Palatine						
GP Surgery Development Scheme - Peel						
GP Surgery - North West						
GP Surgery - Onchan						
New Ambulance Station Douglas						
Family Assessment Unit						
Development of Extra Care Facility						
Older Persons Residential & Resource Unit East						
Older Persons Residential & Resource Unit North - Ballacubbon Phase 2						
New Housing Stock						
Crossag						
	40,753	9,818	8,500	22,435	3,498	
<b>INFRASTRUCTURE</b>						
Douglas Outer Harbour Development						
Airport Rehabilitation						
Replacement ILS						
Southern Civic Amenity Site						
Foxdale						
MER Overhead Traction Replacement Programme						
MER S&C Renewals						
New Sub-Station - Ballagorry/Groudle						
	25,494	8,290	4,900	12,304	2,188	
<b>MANX MUSEUM &amp; NATIONAL TRUST</b>						
Collection Store						
	2,020	570	500	950	207	
<b>MANX UTILITES AUTHORITY SEWERAGE SCHEMES</b>						
Regional Sewerage Strategy 2						
Sewerage Treatment Works Refurbishment						
Sewer Maintenance						
	36,285	1,175	950	34,160	3,114	
<b>SUMMARY</b>						
ECONOMIC DEVELOPMENT	1,800	800	1,000		154	
EDUCATION & CHILDREN	22,347	5,527	7,205	9,615	1,985	1.23
ENVIRONMENT, FOOD & AGRICULTURE	1,405	180	15	1,210	122	
HEALTH & SOCIAL CARE	40,753	9,818	8,500	22,435	3,498	
INFRASTRUCTURE	25,494	8,290	4,900	12,304	2,188	
MANX MUSEUM & NATIONAL TRUST	2,020	570	500	950	207	
MANX UTILITES AUTHORITY	36,285	1,175	950	34,160	3,114	
	<b>130,104</b>	<b>26,360</b>	<b>23,070</b>	<b>80,674</b>	<b>11,270</b>	<b>1.23</b>