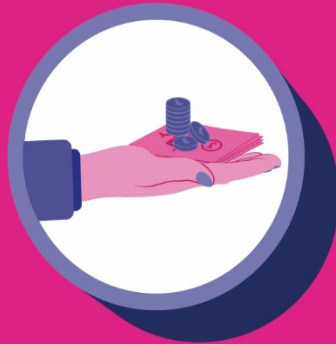


BUDGET 2020

A BUDGET OF FOCUS



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on 18 February 2020



2020-21 Budget

A Budget of Focus



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1. INTRODUCTION FROM THE MINISTER - BUDGET REPORT 2020-21

A Budget of Focus

This is the fourth budget of my tenure and it continues the themes developed in the previous budgets and seeks to underpin the main objectives set out in the Programme for Government; facilitating the development of an inclusive and caring society, enabling an Island of enterprise and opportunity and ensuring we remain financially responsible.

The budget also continues to recognise the financial pressures that many people and families are experiencing after a decade of slow wage growth. In previous budgets we have sought to bring as much relief as we can to the “family heartbeat” of our society. To continue this aim, I am pleased to be able to announce a 10% increase to the earnings threshold for National Insurance contributions and also propose a further increase to the Personal Tax Allowance.

Above average increases are also applied to Child Benefit, Disability Living Allowances and Attendance Allowance.

It remains our intention that welfare spending must be appropriately targeted and fair, both in terms of the criteria for receipt and the recognition of our need to provide support to key groups

We remain committed to supporting targeted funding increases for public services. Last year we brought forward £3 million of additional funding for our Health Service and £2.5 million for our police service to help ensure our Island is a healthy place to live and work.

This year additional totalling £10 million has been allocated to our health service, £2.2 million to allow for new and expanded services, £5 million included for healthcare transformation and a pay budget increase of 2% (£2.8 million). Important developments planned for the Island’s health and social care system have been approved over the past year. The development of Manx Care is well underway and the Treasury will work with the project team to establish baseline costs and funding strategies for the future.

The Department of Infrastructure is to receive an increase of £5 million including £1.2 million in the housing deficiency budget and £1.3 million for dredging of Peel marina. The Department of Education, Sport and Culture is to receive £0.7 million chiefly relating to funding for apprenticeship courses on-Island.

In preparing this budget we were mindful of the need to fund initiatives designed to mitigate the impact of climate change on our Island. We have set aside £10m to enable this important work to begin whilst the longer term funding strategy is developed.

Our capital programme will add to our economic performance and deliver solid infrastructure foundations for the future with a planned programme of almost £541 million over the five year period from 2019/20 to 2023/24. The 2020/21 programme will see a continued focus on our communication links with over £10 million of work at the Isle of Man Airport to maintain operational efficiency and safety at our gateway with other jurisdictions and £17.5 million identified for Liverpool Ferry Terminal in 2020/21.

This budget predicts a surplus of £11.1m for this financial year and £11.9 million for 2020/21. I cannot over emphasise that these surpluses are a considered part of our financial plan to



accommodate the expiry of the public sector pensions reserve now scheduled for part way through 2022-23. They are certainly not excess income for distribution or an indicator that we can afford to relax our financial discipline. We absolutely must continue to focus our efforts to deliver value for money public services and exercise sound financial control over the public purse if we are to continue the work to rebalance the public finances.



Alfred Cannan MHK
Minister for the Treasury



2. OVERALL FINANCIAL SUMMARY FOR REVENUE & CAPITAL

2.1. Government Revenue Forecast 2020-21 TO 2023-24

In accordance with the Treasury Act 1985, the Treasury is pleased to present the revenue forecast for the Isle of Man Government for the financial year 2020-21, together with provisional projections for the following three years to 2023-24.

TABLE 1 - Government Revenue Forecast 2020-21 to 2023-24

GOVERNMENT REVENUE FORECAST 2019-20 TO 2023-24						
Budget 2019-20	Probable 2019-20	£000	Budget 2020-21	Provisional Budgets		
				2021-22	2022-23	2023-24
(1,039,868)	(1,052,946)	Income	(1,078,610)	(1,107,643)	(1,136,748)	(1,164,923)
1,037,822	1,041,829	Expenditure	1,066,630	1,082,118	1,127,648	1,164,734
(2,046)	(11,117)	(Surplus)/Deficit	(11,980)	(25,525)	(9,100)	(189)

2.2 Government Capital Forecast 2020-21 to 2023-24

Table 2 below shows the summary Capital Account including details of expected receipts and payments (based on adjusted expected capital expenditure levels) for the next financial year, 2020-21. Provisional projections have also been provided for the following three years to 2023-24.

TABLE 2 - Government Capital Forecast 2020-21 to 2023-24

GOVERNMENT CAPITAL FORECAST 2020-21 TO 2023-24						
Budget 2019-20	Probable 2019-20	£000	Budget 2020-21	Provisional Budgets		
				2021-22	2022-23	2023-24
(62,953)	(64,299)	Receipts	(66,923)	(67,828)	(69,618)	(70,569)
70,511	79,500	Payments	98,428	86,259	70,934	71,437
(7,558)	15,201	Surplus/(Deficit)	(31,505)	(18,431)	(1,316)	(868)
67,058	62,785	Capital Account Balance B/F	47,584	36,079	17,648	16,332
(7,558)	(15,201)	Surplus/(Deficit) on Capital Account	(31,505)	(18,431)	(1,316)	(868)
		Transfer from Operating Account	20,000			
59,500	47,584	Capital Account Balance C/F	36,079	17,648	16,332	15,464

Please note that this is a 62% full year estimate of total budgeted expenditure for 2020-21 – which the Treasury has forecast based on expenditure for the year to date, prior year expenditure trends, and estimated expenditure to the end of the financial year. This includes an estimated 100% spend on the Isle of Man Liverpool Ferry Terminal, Douglas Promenade refurbishment, and bus purchases for the year. The projection for 2019-20 at 61% of original budget of £129.711k is based on similar assumptions.



3. 2020-21 BUDGET HEADLINES

OVERVIEW

- The budget continues with the Five Year Financial Plan as set out in the 2017-18 budget
- The 5 Year Financial Plan will generate a contribution to reserves from 2021-22 onwards
- Additional revenue budget for departments approved of £11.3 million
- A 5 year Capital Programme of £541 million (2020-21 to 2024-25); £448 million for 2020-21 to 2023-24
- Reliance on the use of the reserves projected to reduce over the course of the Five Year Financial Plan

SAVINGS

- Continuation of the SAVE programme with a new unallocated savings target of £5m to be achieved by 2023-24

REVENUE EXPENDITURE

- Employee budget increase cap of 2% maintained from 2020-21 onwards
- As a result of better than expected pension costs the Public Sector Employee Pension Reserve is now forecast to be depleted part way through 2022-23
- 42 additional bids totalling £11.3 million approved
- Includes £2.2 million for the Department of Health and Social Care; £5 million for the Department of Infrastructure; £2.3 million for the Department for Enterprise; £700k for the Department of Education, Sport and Culture and £500k for the Cabinet Office

CAPITAL BUDGET

- Significant schemes included in this year's programme include the Douglas Promenade & Walkway refurbishment, facilitation works to develop the Isle of Man Liverpool Ferry Terminal, major ground-works at the Isle of Man Airport and sports pitch works to facilitate the development of Castle Rushen High School
- A Consolidated Loans Fund funded programme of £159 million for 2020-21, of which £98 million is expected to be delivered
- Budgeted Capital Projects Contingency budget of £4 million will continue with its remit to include eligibility for any projects or expenditure that is unexpected or emergency in nature
- £5 million funding for Climate Change Mitigation Initiatives

REVENUE INCOME

- Departmental income targets raised generally by 2% in line with the targets set out in the 5 Year Financial Plan
- Prudent forecasts used in relation to VAT income
- Overall increase in income of 2.43% in 2020-21 compared to 2019-20 due to projected increases in taxation receipts and departmental income

BENEFITS

- National Insurance funded benefits and revenue funded benefits are both lower than anticipated in the current year.
- Reduced spending for both revenue and non-revenue funded benefits has allowed the profile of both types to be reduced to more realistic levels
- Increase to the State Pension of 3.3% & 3.6% to the Manx State Pension
- Nursing Care Contribution Scheme increased by 3.6% and Carers Allowance increased by 1.7%
- Disability Living Allowance and Attendance Allowance both increased by 2%
- Increases to Child Benefit, Employed Person's Allowance and Job Seeker's Allowance

THE INTERNAL RESERVES

- A number of reserves will be topped up this year including the Agriculture & Forestry Fund, the Brexit Fund, Medical Indemnity Fund, Legal Costs Reserve, Healthcare Transformation Fund and the Town & Village Regeneration Fund
- Creation of a new Environmental Protection Fund, initially of £5 million to enable departments to implement initiatives that support the actions and objectives arising from the Action Plan for Achieving Net Zero Carbon Emissions by 2050 until such time as the long term financing strategy has been agreed

TAXATION POLICIES

- Personal income tax allowance increased by a further £250 from £14,000 to £14,250 per person
- From 2020-21 individuals will have the option to make a tax cap election for ten years whilst the current five year election will also remain available
- £13 per week increase in the Earnings Threshold for primary and secondary Class 1 NI contributions
- £39 per week increase to the Upper Earnings Limit for primary Class 1 NI contributions
- Continuation of the National Insurance Holiday Scheme for employees who move to the Island for work following positive feedback from Department for Enterprise



4. THE FIVE YEAR FINANCIAL PLAN

This budget represents the fourth year of the Five Year Financial Plan to return Government's finances to a sustainable position where, through the delivery of revenue surpluses and reducing our reliance on the use of reserve funds, we will start to maintain and build the value of our reserves. This budget and the Five Year Financial Plan is summarised below:

A BUDGET OF FOCUS

Financially Responsible Government

A Five Year Plan to Instil Confidence in Public Finances

SUSTAINABILITY

- To reduce our reliance on funding from reserves
- To create sustainable public finances through fiscal prudence and economic growth
- To utilise reserve interest to support spending and allow reserve growth from 2020-21

SUPPORTING PUBLIC SERVICES

- Policies to spur economic growth to build an Island of enterprise and opportunity
- Build on the stability provided by the VAT Final Expenditure Revenue Sharing Arrangement (FERSA)
- Taxation policies that support low to middle income earners
- Manage increases in service costs
- Prioritise spending for public services that support an inclusive and caring society:
 - Funding for specific essential cost pressures including additional funding for healthcare and essential welfare payments
 - Controlling the impact on services of increasing public sector pension costs through the continued use of the Public Sector Employees' Pension Reserve
 - Holding contingencies for unforeseen circumstances
- Providing the resources to keep the Island "a special place to live and work"

STRONG COST CONTROL

- Maintaining control of employee costs
- Containing non-pay costs to within inflation
- Targeting efficiencies and opportunities for a smarter Government through continually challenging our services by:
 - Reviewing services, service levels and delivering savings
 - Ensuring efficiency in our processes
 - Ensuring excellence through procurement
- Challenging existing spending through more effective budgeting

A summary of the Five Year Financial Plan is shown in Table 3A overleaf. The table shows a high level projection for the next four years and includes information on how the reliance on the reserves, including the Public Sector Employees' Pension Reserve, can be reduced if expenditure can be controlled to grow at a lower rate than the rate of increase in income.



TABLE 3A - Five Year Financial Plan

FINANCIAL PLAN 2019-20 TO 2023-24							
£000	Actual	Budget	Probable	Budget	Provisional Budgets		
	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
GROSS INCOME							
Treasury Income							
Customs and Excise	369,703	380,519	380,562	391,935	403,693	415,804	428,278
Income and Other Taxes	237,742	230,520	240,060	246,135	253,904	261,439	266,668
Other Treasury Income	10,503	7,035	7,464	6,187	4,500	3,450	3,150
Other Income							
Departmental Fees and Charges	127,654	125,622	123,970	131,555	134,979	137,669	140,356
Employee Pension Contributions	29,879	26,810	30,390	30,998	31,618	32,250	32,895
SUB-TOTAL	775,482	770,506	782,446	806,810	828,693	850,612	871,348
NI Operating Account	251,706	269,362	270,500	271,800	278,950	286,136	293,575
TOTAL INCOME	1,027,188	1,039,868	1,052,946	1,078,610	1,107,643	1,136,748	1,164,923
GROSS EXPENDITURE							
Employee Costs							
Employee Costs	340,770	342,447	358,026	356,249	363,763	371,088	377,396
Employer Pension Contribution	36,920	47,536	42,141	43,509	44,441	45,182	46,086
Pension Costs (net departmental)	63,178	62,464	63,821	65,874	70,779	75,893	79,725
Total Pension Costs	100,098	110,000	105,962	109,383	115,221	121,075	125,811
Non-Employee Costs	269,140	277,340	268,608	285,613	287,116	287,853	291,062
NHS Allocation	(39,655)	(40,855)	(40,855)	(38,900)	(40,300)	(41,900)	(43,564)
Total Non-Employee Costs	229,485	236,485	227,753	246,713	246,816	245,953	247,498
NI Funded Payments	248,955	257,992	248,511	257,139	263,942	271,081	278,422
Revenue Funded Welfare Payments	71,982	73,403	71,909	74,871	76,368	77,895	79,453
Capital Funding (Loan Charges)	47,810	48,812	46,865	49,541	49,545	50,500	51,454
Internal Fund Expenditure	17,000	16,000	16,500	21,250	21,450	21,750	21,530
Unallocated savings /income	0	0	0	0	(3,000)	(4,000)	(5,000)
TOTAL EXPENDITURE	1,056,100	1,085,139	1,075,526	1,115,147	1,134,105	1,155,342	1,176,565
Transfer from internal funds	(17,000)	(16,000)	(16,500)	(21,250)	(21,450)	(21,750)	(21,530)
HEDF & HRF*	(5,839)	(5,686)	(5,686)	(5,591)	(5,545)	(5,500)	(5,454)
Transfer to/(from) the NI Fund	2,711	11,370	21,989	14,661	15,008	15,055	15,153
Transfer from the PSEPR	(39,473)	(37,000)	(33,500)	(36,337)	(40,000)	(15,500)	0
Total Transfer from reserves	(59,601)	(47,316)	(33,697)	(48,516)	(51,987)	(27,694)	(11,831)
Net Expenditure after Reserves Transfer	996,499	1,037,823	1,041,829	1,066,630	1,082,118	1,127,648	1,164,734
SURPLUS	30,689	2,046	11,117	11,980	25,525	9,100	189

* Hospital Estate Development Fund and Housing Reserve Fund



TABLE 3B - The Operating Account - Five Year Financial Plan

Table 3b details transfers which are planned to take place from the Operating Account to support spending from the internal funds.

MOVEMENT ON THE OPERATING ACCOUNT							
£'000	Actual	Budget	Probable	Provisional Budgets			
	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
Operating Account Brought Forward	61,546	111,981	80,235	84,752	59,031	67,556	64,657
<i>Transfer to Capital Loan Fund</i>	0	0	0	(20,000)	0	0	0
Transfers to Reserves							
Agricultural & Forestry Fund	0	(1,000)	(850)	(1,700)	(1,000)	0	0
Brexit Fund	(1,000)	(1,000)	(1,000)	0	0	0	0
Contingency Fund	0	0	0	0	0	0	0
Digital Strategy Fund	0	0	0	(1,000)	(1,000)	(1,000)	(1,000)
Environmental Protection Fund	0	0	0	(5,000)	(5,000)	(5,000)	(5,000)
Healthcare Transformation Fund	(5,000)	0	0	(5,000)	(5,000)	(1,000)	(1,000)
Invest to Save Fund	(1,000)	0	0	0	0	0	0
Legal Costs Reserves	(2,000)	(1,500)	(1,500)	(1,000)	(1,000)	(1,000)	(1,000)
Marketing Initiatives Fund	0	0	0	(1,000)	(1,000)	(1,000)	(1,000)
Medical Indemnity Fund	(2,500)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Town & Village Regeneration Fund	(500)	(250)	(250)	0	0	0	0
Enterprise Development Scheme	0	0	0	0	0	0	0
Sub-Total Transfers to Reserves	(12,000)	(6,750)	(6,600)	(17,700)	(17,000)	(12,000)	(12,000)
<i>Surplus on the General Revenue Account</i>	30,689	2,046	11,117	11,980	25,525	9,100	189
Operating Account Carried Forward	80,235	107,277	84,752	59,031	67,556	64,657	52,845

Structural Deficit and Reserves Position

In Table 4, the operating deficit shows the excess of expenditure over income for activities excluding the National Insurance Fund and Capital Expenditure before the use of reserves. This analysis is to provide information on the resourcing of Government's ongoing activities that are funded through the revenue account. The analysis shows, that should the plan be achieved, then the operating deficit will be significantly reduced from 7.2% of operating income for 2020-21 to 3.4% by 2023-24.

The analysis also demonstrates that after inclusion of investment returns from the reserves, the anticipated level of reduction in the overall value of the reserves, including the National Insurance Fund, is relatively small and an increase in the reserves total by the end of the period is forecast. It should be noted that market uncertainty may negatively impact on investment return in the short term.

The profile of the projected operating and structural deficit position remains unchanged, and remains on course in line with the Five Year Financial Plan objectives. The structural deficit position is forecast at £74.2 million for 2020-21 which is higher than in the 2019-20 budget.

The objective of the Five Year Financial Plan, to achieve a sustainable position where a contribution to reserves is achieved, is still on track. However, with the additional expenditure to be approved the level of contribution expected is slightly lower.



The 2019-20 operating deficit is better than budget due to increased income (primarily taxation income) and reduced expenditure (mainly social security spending). The structural deficit position is also better than budget as a result of a National Insurance Fund surplus.

The use of reserves was budgeted at £47.3 million for 2019-20, however a review of the forecast indicated that this is more likely to be around £33.7 million. This is a result of variance to the original budget for several of the reserves. This includes an increased National Insurance Fund surplus transferred in to reserves and a reduced draw down on the Public Sector Employees' Pension Reserve.

In 2020-21 the operating deficit is projected to be £10 million more than the previous budget predominantly as a result of the additional revenue bids included.

TABLE 4 - Summary Position

SUMMARY POSITION							
£'000	Actual 2018-19	Budget 2019-20	Forecast 2019-20	Provision Budgets			
				2020-21	2021-22	2022-23	2023-24
Gross Income	1,027,188	1,039,868	1,052,946	1,078,610	1,107,643	1,136,748	1,164,923
Less NI	(251,706)	(269,362)	(270,500)	(271,800)	(278,950)	(286,136)	(293,575)
Less Reserve Fund Interest	(10,503)	(6,000)	(7,464)	(6,187)	(4,500)	(3,450)	(3,150)
Operating Income	764,979	764,506	774,982	800,623	824,193	847,162	868,198
Expenditure	1,056,100	1,085,139	1,075,526	1,115,147	1,134,105	1,155,342	1,176,565
Less NI	(248,955)	(257,992)	(248,511)	(257,139)	(263,942)	(271,081)	(278,422)
Operating Expenditure	807,145	827,147	827,015	858,008	870,163	884,261	898,143
Operating Deficit	(42,166)	(62,641)	(52,033)	(57,385)	(45,970)	(37,099)	(29,945)
NI (Deficit) / Surplus	2,711	11,370	21,989	14,661	15,008	15,054	15,153
Capital	4,032	(7,558)	(17,140)	(31,505)	(18,431)	(1,316)	(868)
Structural Deficit	(35,423)	(58,829)	(47,184)	(74,229)	(49,393)	(23,361)	(15,660)
Estimated returns held in the reserves	57,003	42,367	73,000	57,111	57,042	58,230	59,800
Reserve Fund Interest	10,503	6,000	7,464	6,187	4,500	3,450	3,150
Overall Net (Deficit)/Surplus after interest	32,083	(10,462)	33,280	(10,931)	12,149	38,320	47,291



Capital Programme

Key to the successful delivery of the capital programme is its affordability and sustainability. The trend for Government's actual capital expenditure outturn is for it to be lower than the budgeted levels each year (typically around £60-£70 million per annum).

The expenditure expected to be spent in 2020/21 on capital projects is circa £98.4m, whilst the income to the fund from loan charges and capital receipts is estimated at circa £67m. This means that, without a transfer from the operating account the fund would decrease by an estimated £31.5m in 2020/21.

The following table presents the projected position on the Capital Account based on the proposed Capital Programme but forecast for a more realistic annual expenditure position reflecting on scheme by scheme and trend analysis.

It can be seen that the balance on the Capital Account is expected to continue to decline. Increased pressure on the fund from delayed schemes and new, urgent schemes has seen a planned transfer of £20 million into the fund from the Operating Account to ensure affordability whilst a review of capital funding, requirement and delivery is undertaken. Further details are outlined at Section 7.

TABLE 5 - Projected Capital Account

CAPITAL ACCOUNT							
£'000	Actual	Budget	Forecast	Provision Budgets			
	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
Income							
Loan Charges	44,414	46,900	44,973	47,642	47,645	48,600	49,554
MUA	16,060	13,153	14,495	16,381	17,783	18,618	18,615
Housing Reserves Fund	3,396	1,912	1,892	1,900	1,900	1,900	1,900
Capital Receipts	845	1,000	1,000	1,000	500	500	500
Total Income	64,808	62,953	62,360	66,923	67,828	69,618	70,569
Expenditure							
Capital Programme	60,776	70,511	79,500	98,428	86,259	70,934	71,437
Total Expenditure	60,776	70,511	79,500	98,428	86,259	70,934	71,437
Capital Fund Brought Forward	58,753	67,100	62,785	45,645	34,140	15,709	14,393
Surplus/(deficit)	4,032	(7,558)	(17,140)	(31,505)	(18,431)	(1,316)	(868)
Transfer from Operating Account				20,000			
Capital Fund Carried Forward	62,785	59,542	45,645	34,140	15,709	14,393	13,525



Use of Reserves

Taking account of the combined revenue and capital position (including the operating balance), together with projections for cash and investment returns generated by external fund managers, the estimated value of the overall reserves position over the period of the Five Year Financial Plan is shown in the table below.

TABLE 6 - Reserve Valuations

RESERVES ESTIMATED VALUE WITH INVESTMENT RETURNS & STABLE MARKET					
£ million	Forecast 2019-20	Provisional Budgets			
		2020-21	2021-22	2022-23	2023-24
National Insurance Fund	881.5	924.8	970.6	1,018.0	1,067.2
Public Service Employees Pension Reserve	87.0	53.5	15.5	-	-
Other Reserves & Cash Including Reserve Fund	772.5	761.6	751.8	751.6	744.3
Estimated Value	1,741.0	1,739.9	1,737.9	1,769.6	1,811.5

Notes

- 1) External fund balances are presented here at market value rather than book value, and it should be noted that market values may fluctuate against market and economic conditions.
- 2) More detail on the National Insurance Fund and the Pension Reserve is given in Section 6 (Table 15 and Table 16).
- 3) An explanation of the reserves is provided in Appendix 8.



5. REVENUE – INCOME

5.1. 2019-20 Performance – Treasury Income

TABLE 7 - 2019-20 Year End Forecast (Treasury Income)

2019-20 Budget Against Probable					
£ '000	Budget 2019-20	Transfers	Revised Budget	Probable 2019-20	Variance
INCOME					
Customs & Excise	380,519	-	380,519	380,562	43
Income & Other Taxes	230,520	-	230,520	240,060	9,540
NI Operating Account	269,362	-	269,362	270,500	1,138
Other Treasury Income	7,035	-	7,035	7,464	429
Total Treasury Income	887,436	-	887,436	898,586	11,150

When comparing the 2019-20 budgeted Treasury income to the probable income, the most significant variance is in relation to income tax which is currently estimated at £9.5 million ahead of budget. An additional £1 million of National Insurance income is also anticipated, primarily within Class 1 receipts.

5.2. 2020-21 Budget Overview

The budget figures included in this Pink Book present income figures as gross, before netting off expenditure items. This budget presents income projections broken out into each of the relevant revenue lines to provide transparency and a greater understanding of where the Island is dependent on specific income streams.

TABLE 8 – Budget Income Projections

Budget Income Projections						
£ '000	Budget 2019-20	Probable 2019-20	Budget 2020-21	Provisional Budgets		
				2021-22	2022-23	2023-24
INCOME						
Customs & Excise	380,519	380,562	391,935	403,693	415,804	428,278
Income & Other Taxes	230,520	240,060	246,135	253,904	261,439	266,668
NI Operating Account	269,362	270,500	271,800	278,950	286,136	293,575
Other Treasury Income	7,035	7,464	6,187	4,500	3,450	3,150
Total Treasury Income	887,436	898,586	916,057	941,047	966,829	991,671

A further breakdown of income due to be raised by the Treasury in the coming year is included at Appendix 1. Appendix 9 contains details of the Departmental Fees and Charges, including tables of planned increases for the coming year.



2019-20 Budget proposals

5.3. Customs & Excise

The revenues raised by Customs & Excise currently include VAT, Excise (alcohol, tobacco and hydrocarbon oil - HCO) and Customs (import) duties. Of the excise and customs duties, all but HCO are shared using the arrangements described below to calculate the Island's share of the joint revenue pools with the United Kingdom. HCO is calculated on the basis of actual consumption during the fiscal year.

The Final Expenditure Revenue Sharing Arrangement or FERSA outlines the method of calculation of the Island's share of VAT and shared duties under the 1979 Customs & Excise Agreement. In accordance with the agreement the Isle of Man Government must undertake surveys every five years to determine as accurately as possible the amount of VAT that is incurred by Island residents and businesses.

The first survey period was 2013-14. Under the FERSA it was agreed that a provisional indexation of 4.5% would be used to account for inflation and growth in the economy for the first five years; however, this indexation would be reviewed and adjusted once the results of the next survey year were known. Whilst there is confidence in the Island's ability to generate the required levels of growth, in the interests of prudence and good financial management, the budget for the years has been based on a growth level of 3%.

The second survey period was 2018-19 and between April 2018 and April 2019 a series of income and expenditure surveys were carried out. The results of the surveys will determine the Island's share of these revenues for 2018-19 and will form a base year for a provisional indexation for the five years 2018-19 to 2022-23 on a straight line basis at a rate to be agreed. The results of the 2018-19 surveys will also be used to revisit the provisional indexation of 4.5% applied to the years 2014-15 to 2018-19.

Non-Shared Duties

These include Air Passenger Duty, Gambling Duty (includes both on-line and machine games duty), Lottery Duty and non-revenue receipts (fines, penalties and interest). Unlike the shared revenues where the Island is committed by the 1979 Customs & Excise Agreement to keep the rates and rules surrounding the taxes in line with UK policy, the Island is free to choose where and how it applies these duties, however no changes from existing policy are proposed within this budget.

Soft Drinks Industry Levy ('Sugar Tax')

The Soft Drinks Industry Levy was introduced on 1 April 2019 and is a shared common duty under the 1979 Customs & Excise Agreement. Income raised under this duty is held in a ring-fenced Fund to be utilised by the Department of Health and Social Care to fund childhood health initiatives aimed at promoting healthier lifestyles.



5.4. Income Tax

TABLE 9 – Tax Rates and Allowances

TAXATION RATES AND ALLOWANCES			
INDIVIDUAL TAX	2020/21	2019/20	2018/19
Lower rate	10%	10%	10%
Higher rate	20%	20%	20%
Higher rate threshold:			
Single Person	£6,500	£6,500	£6,500
Jointly Assessed Couples	£13,000	£13,000	£13,000
Personal Allowances:			
Single Person	£14,250	£14,000	£13,250
Jointly Assessed Couples	£28,500	£28,000	£26,500
Single Parent	£6,400	£6,400	£6,400
Blind Person	£2,900	£2,900	£2,900
Disabled Person	£2,900	£2,900	£2,900
Age Allowance	£0	£0	£0
COMPANY TAX	2020/21	2019/20	2018/19
Standard Rate	0%	0%	0%
Banking Business	10%	10%	10%
Land & Property in the Island (Incl. Property Dev)	20%	20%	20%
Retail Trade (Small companies limit of £500,000)	10%	10%	10%

Individual Tax

For the 2020-21 tax year, the lower rate of income tax remains at 10% and the higher rate at 20%.

The threshold up to which the lower rate of income tax applies remains at £6,500 for a single person and £13,000 for a jointly assessed couple. The Personal Allowance will increase to £14,250 for a resident individual or £28,500 for a jointly assessed couple.

Allowances are fully transferrable between husband and wife or civil partners whilst the couple are living together and provided they elect for joint treatment. Special arrangements apply in the years of marriage/partnership, separation, death or where independent taxation applies.

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

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

From the 2020/21 tax year, individuals will have the option to make a tax cap election for a ten year period whilst the current five year election will also remain available. The maximum income tax liability for an individual will be increased to £200,000 and £400,000 for a jointly assessed couple.



For any existing five year tax cap elections which commenced in the 2016/17 to 2019/20 tax years, the amount charged for each year is the value of the tax cap applicable in the first tax year covered by the election.

From the tax year commencing 6 April 2020, special treatment of individuals who are key employees essential to the implementation and the operation of new business in the Island is introduced.

These individuals will be resident for income tax purposes and subject to resident income tax rates, allowances and reliefs but their income sources will be treated, for Isle of Man income tax purposes, as if they were not resident in the Island for a maximum period of three years. This brings into income tax legislation a long standing concession.

The annual value of the benefit in kind amount that will not be charged to income tax for employers providing employees with bikes and related safety equipment is increased to £1,200 per employee from the 2020-21 tax year.

Company Tax

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) – 20%.

Deductions granted during the financial year 2017-18

During the financial year 2017-18, the latest full year for which figures are available, other deductions that were granted are outlined for information in the table below:

TABLE 10 - Cost of Income Tax Deductions 2017-18

Deduction Type	Number of Claims	Total Amount Claimed (£ million)	Average Relief per Claim (£)	Cost of Tax Relief (£ million)
Mortgage Interest	11,243	26.71	220	2.47
Loan Interest	10,378	10.69	95	0.99
Charitable deed of covenant	304	0.42	132	0.04
Charitable giving	2,276	2.92	114	0.26
Private medical insurance	830	1.64	169	0.14
Nursing Expenses	438	4.45	274	0.12

National Insurance Contributions

Net National Insurance Contributions (NIC) in respect of workers and employers, 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 Manx 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.

Employed Contributors

The rates of Class 1 NIC in the Isle of Man for the 2020-21 tax year will remain at the current rates of 11% for employees and 12.8% for employers, and the employees' additional rate will remain at 1% for earnings over the Upper Earnings Limit which will increase from £784 per week to £823 per week from 1 April 2020.

The Lower Earnings Limit (LEL) is currently £118 per week. However, in view of the UK General Election having taken place in December 2019 and the subsequent delay in the UK budget any changes to this amount will be announced at a later date.

The thresholds at which both employees and employers start to pay Class 1 NIC will increase from £125 per week to £138 per week.

Self-Employed Contributors

For the 2020-21 tax year, the Isle of Man will retain the rates of Class 4 NIC at 8% up to the Upper Profits Limit and 1% for profits above that limit.

The profits level at which Class 4 NIC becomes payable will increase from £125 per week to £138 per week (Lower Profits Limit). The Upper Profits Limit for Class 4 NIC will increase from £784 per week to £823 per week and any profits over this amount will be charged at an additional 1%.

Self-employed Class 2 NIC will remain at £5.40 per week and the share-fisherman Class 2 NIC will remain at £6.70 per week from 1 April 2020. 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 2020, this level will increase from £6,500 to £7,176 for the year (Small Earnings Exception Limit).

The Class 2 contribution payable by a volunteer development worker while employed is dependent on the Lower Earnings Limit and therefore this rate cannot be determined until after the UK budget.

The table below summarises the contribution rates for 2020-21 for workers and employers subject to any further changes as outlined above:



TABLE 11 – Contribution Rates

The table below summarises the contribution rates for 2020-21 for workers and employers:

Employed Contributors		
Total Weekly Earnings	Class 1 Employee NIC	Class 1 Employer NIC
Up to £138.00	Nil	Nil
£138.01 - £823.00	11%	12.8%
£823.01 and over	1%	12.8%

Self-Employed Contributors	
Total Weekly Profits	Self-Employed Class 2 and 4 NIC
Below £138	Nil
£138.00	£5.40
£138.01 - £823.00	As above + 8%
£823.01 and over	As above + 1%

Other Contributors

The voluntary Class 3 NIC rate is currently £15.00 per week. This amount will be reviewed following any UK budget announcement.

Manx National Insurance Fund

The National Insurance Fund is used to supplement the amount of NIC collected in a tax year where the income from these contributions does not cover the expenditure on National Insurance funded benefits. Further details of this can be seen in Appendix 2.

5.5. Departmental Fees & Charges

In line with the policy agreed as part of the Five Year Financial Plan, a blanket uplift of 2% was applied to departmental income targets (including fees and charges) to reflect the impact of inflation and/or growth. Departments were then able to request an exemption from this policy where they did not feel the increase was appropriate, for example, rental income for properties on fixed term agreements. These requests were then considered on a case-by-case basis and are included in Appendix 9 along with a detailed breakdown of Departmental Fees & Charges.

5.6. Investment Income

Treasury investment income is derived from the externally managed investment funds and interest earned from cash managed directly within the Treasury.

Following a tender exercise in 2015-16, five different external investment managers were appointed to manage the investment portfolio on a discretionary basis. The appointment of the five managers, which is for a period of five years from 1 April 2016, provides a diversification of investment



management and style. Detailed information on the types and requirements of the mandates in place are included in the Isle of Man Government Accounts (Dark Blue Book) ¹.

The performance and delivery requirement of the investment managers is to grow the reserves under management to meet the benchmarks set and within acceptable measurements of risk over a rolling three year period. Income is generated from profits gained through the sale of equities, funds and bonds; dividends and coupon interest earned from equities and bonds and interest on cash based instruments.

6. REVENUE – EXPENDITURE

TABLE 12 - Revenue Net Expenditure Targets by Department

2020-21 NET REVENUE BUDGETS BY DEPARTMENT			
Net Revenue Budgets £000	Gross Income	Gross Expenditure	Net Expenditure
Enterprise	27,148	28,809	1,661
Education, Sport & Culture	11,287	121,374	110,087
Environment, Food & Agriculture	3,995	21,125	17,130
Health & Social Care	53,315	280,105	226,790
Home Affairs	1,312	38,945	37,633
Infrastructure	57,852	131,404	73,552
Treasury (Note 1 & 2)	917,039	386,954	(530,085)
Cabinet Office	1,578	35,662	34,084
Executive Government	2,826	14,151	11,325
Manx Museum & National Trust (Loan charge only)	0	982	982
Statutory Boards	10,151	10,068	(83)
Legislature	9	4,953	4,944
Employees' Pension Contributions (Note 3)	30,998	30,998	0
TOTAL	1,117,510	1,105,530	(11,980)

Notes

1. Gross income and expenditure figures for 2020-21 include National Insurance Contributions NHS allocation of £38.9 million.
2. Manx Museum & National Heritage contained within Treasury Grants
3. To show the total gross income and expenditure, employee pension contributions and the subsequent use of them to offset pension costs are also shown in this analysis.

¹ <https://www.gov.im/categories/tax-vat-and-your-money/government-accounts/>



6.1 2019-20 Performance - Expenditure

Table 13 provides a summary of the 2019-20 probable figures.

Treasury expenditure has been lower than anticipated, causing a net positive effect on the year-end probable. In addition to this, the Department of Environment, Food and Agriculture are projecting a year end underspend.

The Department of Health and Social Care are forecasting a budget overspend of £7m with the majority of this relating to Noble's Hospital due to continued use of agency and bank staff to cover vacancies.

TABLE 13 – 2019-20 Expenditure - Budget versus Probable

EXPENDITURE - 2019-20 BUDGET VERSUS PROBABLE					
£000	Budget 2019-20	Transfers	Revised Budget	Probable 2019-20	Variance
<u>Government Departments</u>					
Cabinet Office	30,448	0	30,448	30,442	6
Enterprise	17	0	17	17	0
Education, Sport & Culture	107,773	0	107,773	107,773	0
Environment, Food & Agriculture	16,743	0	16,743	16,671	72
Health & Social Care	223,120	0	223,120	230,200	(7,080)
Home Affairs	37,486	0	37,486	37,486	0
Infrastructure	68,046	0	68,046	68,046	0
Treasury	380,751	0	380,751	375,827	4,924
Sub-Total	864,384	0	864,384	866,462	(2,078)
<u>Other Bodies</u>					
Executive Government	11,197	0	11,197	11,197	0
Manx Museum & National Trust	4,638	0	4,638	4,638	0
Statutory Boards	255	0	255	255	0
Sub-Total	16,090	0	16,090	16,090	0
Legislature	4,916	0	4,916	4,916	0
TOTAL VOTED SERVICES	885,390	0	885,390	887,468	(2,078)
SURPLUS (Income over expenditure)	2,046	0	2,046	11,117	9,071

6.2 2020-2021 Budget

Overview

Government's total expenditure after the use of reserves for 2020-21 is budgeted to be £1.066 billion and is analysed in detail by each department at Appendix 4. In overall terms, this gives a net expenditure surplus of £11.9 million indicating that no transfer from the General Reserve is required for revenue purposes, other than the utilisation of £4.0 million of interest from the Reserve Fund that is included in Other Treasury Income.



As with recent years, all departments were asked to provide detailed submissions for the next three years to the Treasury. This included any transfers between Departments, movements between income, employee and non-employee costs and any potential savings proposed.

Those bids which are recommended for inclusion by the Treasury are incorporated into the three year draft estimates to illustrate affordability and the overall impact on total cost. Bids that were not supported by the Treasury have been either removed, withdrawn, deferred or alternative funding sources identified. Where appropriate, departments will be asked to absorb the increased costs from within existing approved department targets or capital projects.

Included within the 2020-21 budget is £2.2 million for the Department of Health and Social Care to allow for new and expanded services and to strengthen the Air Ambulance provision for the Island

The inclusion of £5 million for the Department of Infrastructure ensures the Island's infrastructure will continue to support this Government's commitment to keep the Island a special place to live and work.

Bids totalling £2.3 million from the Department for Enterprise have been included to allow the Department to continue to support the Island's economic growth.

Bids totalling £0.7 million from the Department of Education, Sport and Culture have been supported, chiefly related to funding for apprenticeship courses on-Island supporting the ongoing development of the economy and sustaining our investment in vocational education.

6.3 Pay Costs

The Government wide policy is a budgetary limit of 2% growth per annum as the management of pay costs is an integral part of the Five Year Financial Plan set out by this administration.

Also included within these projections is the impact of the end of Contracting Out which increased employee costs from 2019/20 onwards. See Table 14b.



Table 14A - Pay Reconciliation

This table details how the agreed 2019-20 budget has been adjusted to arrive at the employee costs reflected in the 2020-21 budget.

PAY RECONCILIATION								
£ '000	NOTE	Basic	Overtime	National Insurance	Other Payroll Costs	Sub-Total Employee Costs	Pension	Total Including Pension
2019-20 Agreed Budget		280,599	7,994	31,160	22,694	342,447	47,536	389,983
Approved Adjustments	1	5,037	582	121	38	5,778	(4,925)	853
Re-Establishment of PPU (DHSC)	2	1,199	0	47	0	1,246	95	1,341
Pay Award Uplift	3	5,765	0	554	0	6,319	863	7,182
MMNT Movement to Grant	4	(2,458)	(17)	(193)	(207)	(2,875)	(405)	(3,280)
Approved 20-21 Bids	5	3,098	0	221	15	3,334	345	3,679
Budget 2020-21		293,240	8,559	31,910	22,540	356,249	43,509	399,758

Notes

1. Approved adjustments include movements within different pay codes and between pay and non-pay codes, including for example reductions in income streams which have resulted in reductions in expenditure.
2. The Department of Health and Social Care's Private Patients Unit to re-open during 2020-21.
3. The 2% uplift is in line with the Treasury's current pay cap policy.
4. Manx Museum and National Trust is to be funded via a Treasury Grant (held under non-employee costs) going forward.
5. The bids are detailed within the departmental analysis within Appendix 4.



TABLE 14B – Total Employee Costs

£ '000	TOTAL EMPLOYEE COSTS							
	Basic	Overtime	National Insurance	Pension	Other	2020-21	2021-22	2022-23
Department								
Enterprise	8,055	213	899	968	315	10,450	10,640	10,834
Education, Sport & Culture	65,266	39	6,447	8,978	1,042	81,772	83,382	85,025
Environment, Food & Agriculture	7,218	79	730	1,015	313	9,355	9,531	9,711
Health & Social Care	112,261	3,797	13,254	17,844	13,783	160,939	163,762	166,532
Home Affairs	22,693	920	2,203	2,945	2,322	31,083	31,632	32,178
Infrastructure	32,625	3,139	3,449	5,315	1,874	46,402	47,208	48,037
Treasury	12,378	261	1,265	1,874	206	15,984	16,951	18,120
Cabinet Office	15,471	84	1,685	2,009	1,191	20,440	20,800	21,013
Executive Government								
Industrial Relations	266	-	25	35	2	328	263	267
Veterans' Welfare Society	67	2	7	10	8	94	95	97
Information Commissioner	321	-	22	28	9	380	388	395
General Registry	2,925	10	328	452	194	3,909	3,982	4,059
Attorney General's Chambers	4,200	-	440	579	40	5,259	5,358	5,458
Other Boards								
Communications Commission	427	-	42	57	9	535	543	552
Financial Services Authority	4,281	1	505	628	264	5,679	6,318	6,481
Gambling Supervision Commission	979	2	100	130	51	1,262	1,351	1,395
Financial Intelligence Unit	595	-	50	55	62	762	776	790
Public Sector Pension Authority	758	5	71	127	5	966	986	1,005
Legislature	2,454	7	388	460	850	4,159	4,239	4,321
TOTAL	293,240	8,559	31,910	43,509	22,540	399,758	408,205	416,270

6.4 Public Sector Pensions

The latest expenditure forecasts are based on the actuarial work undertaken by Hymans Robertson and have been updated to reflect actual experience. The Public Service Pension Reserve is now forecast to be depleted part way through 2022-23 and the level of additional revenue expenditure that will be required when the fund runs out is estimated to be around £50 million for the financial year 2023-24. This allows time to adjust our finances to meet this increased pressure and along with the higher than previously forecast income tax receipts means, for example that the increase in the overall pay budget can be afforded.



TABLE 15 - Pension Account

<u>Pension Account</u>	2019-20	2020-21	2021-22	2022-23	2023-24
£ million					
Pension Costs	106	109	115	121	126
Less Employee Contributions	(31)	(31)	(32)	(32)	(33)
Less Department Contributions	(42)	(44)	(45)	(45)	(45)
PSPA Administration Costs	1	2	2	2	2
PSEPR Budgeted Drawdown	(34)	(36)	(40)	(16)	0
<u>Revenue liability</u>	0	0	0	30	50
PSEPR Balance (Est Value) B/F	117	87	54	16	(0)
Investment Income	4	3	2	0	0
PSEPR Budgeted Drawdown	(34)	(36)	(40)	(16)	0
PSEPR Balance (Est Value) C/F	87	54	16	(0)	0



6.5 National Insurance and Welfare Benefits

A summary of the estimate for the use of the National Insurance Fund (NIF) is shown in the table below.

TABLE 16 - National Insurance Account

NATIONAL INSURANCE ACCOUNT							
£ million	Actual	Budget	Forecast	Provisional Budgets			
	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
Income							
NI Contributions	206.8	217.0	220.0	218.0	223.5	229.0	234.8
Agency Income	44.9	52.4	50.5	53.8	55.5	57.1	58.8
	251.7	269.4	270.5	271.8	279.0	286.1	293.6
Expenditure							
NI Funded Welfare Payments	207.2	215.0	205.3	216.1	221.5	227.1	232.7
Administration Costs	2.0	2.1	2.3	2.1	2.1	2.1	2.1
NHS Allocation (DHSC)	39.7	40.9	40.9	38.9	40.3	41.9	43.6
	248.9	258.0	248.5	257.1	263.9	271.1	278.4
NI Operating Account Surplus/(Deficit)	2.8	11.4	22.0	14.7	15.1	15.0	15.2
NI Fund (est Value) B/F	793.7	831.0	832.3	881.5	924.8	970.6	1,018.0
Investment Income	35.8	25.9	27.2	28.8	30.7	32.4	34.0
NI Operating Account Surplus	2.8	11.4	22.0	14.7	15.1	15.0	15.2
NI Fund (est Value) C/F	832.3	868.3	881.5	924.8	970.6	1,018.0	1,067.2

Expenditure on both National Insurance funded benefits and revenue funded benefits in 2019-20 is forecast to be lower than originally anticipated. Spending on the State Pension, which is National Insurance funded, is forecast to be around £6 million lower than budget. Expenditure on revenue funded benefits is also projected to be around £1 million lower than budget primarily on account of very low levels of unemployment and consequently reduced spending on income-related benefits. This has allowed these benefits to be re-profiled in this budget.

The 2020 uprating of benefits is expected to result in expenditure out of the National Insurance Fund increasing by around 2.5% overall, with the State Pension increasing by 3.3%. The gross increase is expected to be £4.7 million.

The Manx State pension will be uprated by 3.6%, with expenditure totalling £5.18 million.

With regards to revenue funded benefits, the overall increase is 2.78%. The gross increase is expected to be £2.02 million.

National Insurance income from contributions is projected to rise by 1.1% higher than originally budgeted for 2019-20. The projected income for 2020-21 is lower than the 2019-20 forecast as the threshold at which employees start to pay national insurance is set to rise (decreasing National Insurance contribution receipts).



6.6 Non-pay costs

Non-pay budgets have remained static (apart from specifically approved bids) for a number of years, which represents a level of efficiency saving achieved in real terms given that inflation, as measured by CPI, for this year is 2.1% (as at December 2019).

As with pay, an allowance has been included in the General Revenue Account to allow for some increase in the non-employee budgets in future years which will inevitably be required. This can and will be reallocated on the provision and scrutiny of any viable business case.

6.7 Contingency Funding

The Treasury will continue to hold a revenue contingency budget which can be accessed on the production of a robust business case if departments or boards incur unanticipated costs which cannot be contained within their annual target. This has been maintained at £3 million per annum for the duration of the five year budget.

In addition to the £3 million revenue contingency budget, a balance brought forward of £7.2m is held in the internal Contingency Fund to cover revenue contingency requirements over and above what can be covered in the revenue budget. Commitments of around £1 million were made during 2019-20.

There is also a Capital Projects Contingency Budget included in the Capital Programme which is proposed to reduce to £4 million going forward. This fund acts as a provision for emergency or unforeseen financial pressures, as well as minor timing variances on projects within agreed parameters.

It is proposed to include a new scheme of £5 million per annum to support departments in the challenges that are expected to come from the Action Plan for Achieving Net Zero Carbon Emissions by 2050. It is anticipated that this would be a shared benefit fund available to all departments by business case applications.

6.8 Loan Charges and Capital Financing

Loan Charges have been updated to reflect new bids, re-profiling and the delay or removal of all schemes. The final proposed programme is shown in further detail at Appendix 5.

The capital programme has a direct influence on the revenue budget via the payment of loan charges. This year the loan charge interest has remained at 2% and the figure included in the 2020-21 budget of £47.6 million includes both this interest charge and the repayment (principal) element of borrowing. In addition to this, a further £1.9 million is included in relation to schemes funded through the Housing Reserve – this is drawn down from the Housing Reserve Fund at each year-end. No further increases to the loan charge interest rate are planned, however this will be reviewed annually and adjusted on the basis of affordability.

With a drive to increase delivery of capital projects comes the risk of depletion or over commitment in the capital programme. With this in mind there is a plan to review and develop a capital financing strategy fit for the future to ensure long term sustainability.

Government capital projects are currently funded via the Consolidated Loans Fund ('CLF') which itself is financed through the annual mechanism of ring-fenced revenue funded loan charges. These loan charges are set at the draft budget stage, charged to revenue, and recouped 100% into the CLF. The revenue funded loan charges are allocated as budgeted, and in instances where spend on new schemes is delayed, adjustments are made by the Treasury, per department/board, to accelerate repayment on current schemes. Reimbursements to the CLF are also made on an



annual basis for expenditure relating to the Housing Reserve Fund. These are reimbursements in full, the expenditure for which is not subject to loan charges. Capital receipts for disposals of properties for example are allocated as income to the CLF.

Manx Utilities Authority electricity and sewerage schemes are also funded via the CLF, and the repayments of both capital and interest into the CLF for these are based on actual expenditure, rather than on budgeted expenditure which is the case for the revenue funded Government Departments and revenue funded Statutory Boards.

6.9 Grants Payable

The following grants will be made by Government in 2020-21:

TABLE 17 – Grants Payable 2020-21

GRANTS PAYABLE					
£000	2019-20	2020-21			
	Total Budget	Treasury Grants	Other Grants	Lottery Duty	Total Budget
MUA - Flood Defences	500	500			500
Financial Services Authority	3,059	3,543			3,543
Manx Radio (Subvention)	980	1,079			1,079
Laxey Glen Mills	41	116			116
Culture Vannin	430	100		330	430
International Development	2,500		2,500		2,500
Manx Lottery Trust (Big Lottery)	750		600	150	750
Sports Council (DESC)	501		21	480	501
Arts Council (DESC)	539		99	440	539
Manx Museum & National Trust	-	4,638			4,638
	9,300	9,976	3,220	1,400	14,596

Manx Museum & National Trust

To reflect the charitable status of the Manx Museum and National Trust (Manx National Heritage) a new grant funding model has been implemented for this year's budget. Initially this grant has been set at the net funding level previously included in the revenue budget and the ongoing funding will be agreed with the Trustees of the charitable trust

Other Grants

The subvention to Manx Radio has been increased to accommodate the decision of Tynwald following the debate on the funding of Manx Radio at its sitting in October 2019.

Laxey Glen Mills are to receive a two year increase to their grant totalling £150,000, split equally across the 2020-21 and 2021-22 financial years. The uplift to the grant is to finance a strategic review of the Mills to ensure they continue to be fit for purpose in the future.

There are no other planned changes to the level of any grants awarded on an annual basis to the various bodies that receive financial assistance from Government. This includes the Manx Lottery Trust, the Isle of Man Arts Council and the Isle of Man Sports Council (IOM Sport).



7. THE CAPITAL PROGRAMME

7.1. Overview

Capital expenditure can cover a whole range of projects, from the building of a new school or hospital ward, through to the reconstruction of the roads or provision of vehicles for the Fire and Rescue Service. The Capital Programme also ensures that adequate funding is made available for the improvement or maintenance of the Government's assets to ensure that they are preserved for future generations or to avoid more costly replacement in the long term.

The Capital Programme is also used to fund large scale information and communication technology (ICT) projects where there is significant investment in ICT assets such as servers or other devices to ensure that systems are up to date and can effectively deliver public services.

This year's Capital Programme is shown at Appendix 5 and is broken down into those projects which are directly funded by the relevant Authority (e.g. Isle of Man Post Office) or those that are funded by the Consolidated Loans Fund (CLF).

The majority of the Capital Programme is funded via the CLF or the Capital Account as it is also known. The CLF is supported by the repayment of loan charges made by the departments. This also includes an element of interest which for 2020/21 will remain at 2% in line with the Five Year Financial Plan.

When a capital project is approved, the term of the repayment is set based on the expected useful life of the asset and repayments are made over this period (similar to mortgage repayments) – this can be seen in Column 5 of the approvals table (Table 19). These repayment periods were reviewed in the 2019/20 financial year which has impacted upon the consolidated loans fund and been a contributing factor on the decision to support it by transferring £20 million from the Operating Account.

There are no plans to alter the interest rate as part of this year's budget although the budget will be monitored and the rate may be reviewed. The CLF also receives income from the sale of assets which are known as Capital Receipts.

The Treasury will commence a review of the funding and delivery mechanisms for capital investments to ensure that they meet the needs of the programme, particularly to ensure the plan is sustainable over the medium to long term.

The Capital Programme includes the revised capital estimates for 2020/21 onwards. These amendments and bids are reviewed by the Strategic Assets and Capital Investment Committee (SACIC) which is a sub-committee of the Treasury, before onward endorsement from the Treasury Board and the Council of Ministers.

All business cases are assessed in the context of their fit within the Programme for Government, priority, affordability and deliverability within the overall Capital Programme and following dialogue with each relevant department.

The objective of the capital strategy remains to arrive at an achievable, balanced capital programme over the next five years. For the 2020/21 programme year the Treasury asked for emergency bids only to try to smooth the peak of capital projects arising from delays in delivery.



7.2. 2019/20 Performance

The current 2019/20 year will see significant progression of the Douglas Promenade scheme, Liverpool Ferry Terminal, Older Persons Residential Resource Unit at Summerhill, active travel projects and airport ground services.

Actual spend (excluding borrowing authorities and property purchase) has typically been lower than anticipated and for 2019/20 is projected to be £79.5 million by the end of the financial year against a budget of almost £130 million (excluding non-CLF funded expenditure). This equates to a forecast budget utilisation in 2019/20 of 61% which compares to actual performance to budget in 2018/19 of 52%, comparable to 47% in 2017/18 (£60.8 million 2018/19 actual vs a budgeted £116.8 million = 52% expenditure against budget). The programme has now been updated to accommodate and carry forward this underspend and any other changes to departmental priorities.

The Treasury's £5 million generic Capital Contingency budget has seen less utilisation this year. As at December 2019 £0.5 million from the fund had been identified to deliver emergency works, structural work at the hospital to support disease control, prison security and supplementary capital authorities. The expanded remit has helped to provide the Treasury with greater flexibility to respond to unforeseen circumstances or to respond to any potential opportunities to achieve savings that require a quick response. Going forward into 2020/21 this budget has been slightly reduced to £4 million.

The balance of the Consolidated Loans Fund as at the 1 April 2019 stood at £62.8 million. As at the end of October 2019 Capital expenditure totalled £38.6m against an assumed 2019-20 Pink Book delivery figure of £70.5m (55%), or 30%, and against the total approvals from the consolidated loans fund for the year (amounting to £129.7 million).

This is in line with recent years' lower capital expenditure trends averaging around £60-£70 million per annum. This underspend has been due to a number of reasons but those that have had the most significant impact on the projected outturn include the slippage of Douglas Promenade refurbishment works, the Older Persons Residential Resource Unit at – Summerhill, Liverpool Ferry Terminal and the National Sports Centre project.

Additional approval made by Tynwald during 2019/20 related to additional expenditure to proceed with the Liverpool Ferry Terminal. This will carry forward as a Column 1 approval.

7.3. 2020/21 Budget

Looking forward, the proposed Capital Programme for 2020/21 amounts to £159 million (£189 million including non-CLF funded schemes). This compares with £130 million approved for the current 2019/20 year. Given that historical trends indicate that it is extremely unlikely that the proposed Capital Programme would ever be 100% delivered, the proposed programme has been analysed and the forecast adjusted for a more realistic annual expenditure position. Underspending like this can be for a number of reasons; internal delays within the department, capacity issues, problems obtaining planning permission or failure to obtain Tynwald approval.

Trend and scheme analysis has educated the assumption that expenditure will be approximately £71-98 million per annum. At this level of spending, combined with the changes to depreciation periods, the balance on the Capital Account is expected to fall into a deficit position. To address this a £20 million transfer from the operating budget will provide sufficient funds whilst a review of capital funding, requirement and delivery is undertaken which is demonstrated in Table 18 below.



TABLE 18 - Consolidated Loans Fund (CLF) Adjusted Forecast

CLF ADJUSTED FORECAST					
£000	Probable 2019-20	Budget 2020-21	Provisional Budgets		
			2021-22	2022-23	2023-24
CLF Opening Balance	62,785	45,645	34,140	15,709	14,393
Forecasted Net Expenditure	(17,140)	(31,505)	(18,431)	(1,316)	(868)
Transfer from Operating Account		20,000			
CLF Closing Balance	45,645	34,140	15,709	14,393	13,525

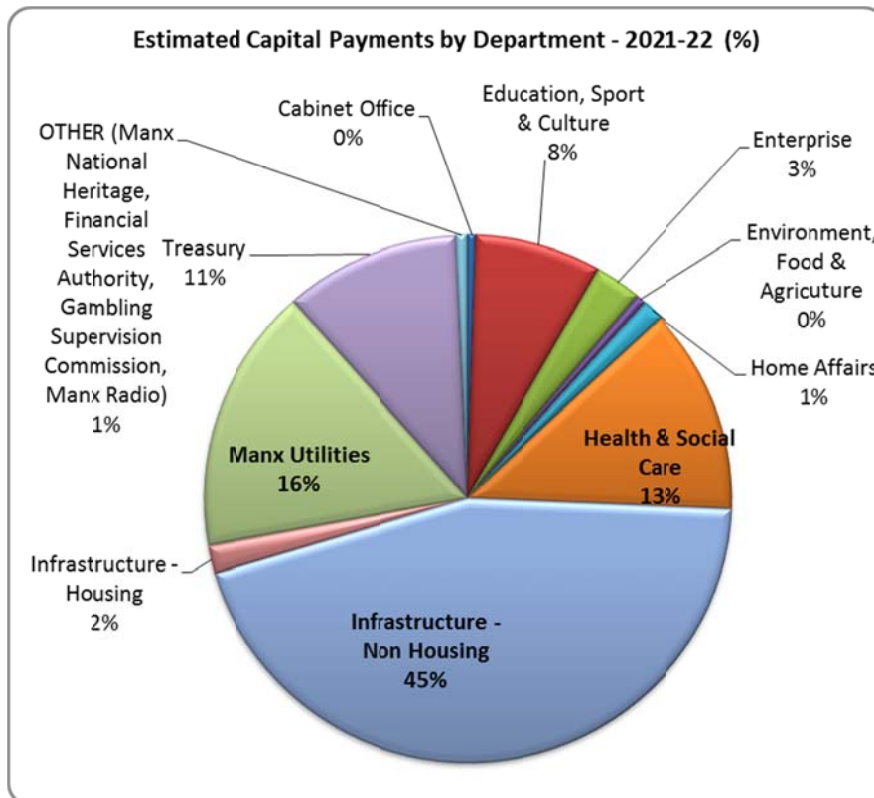
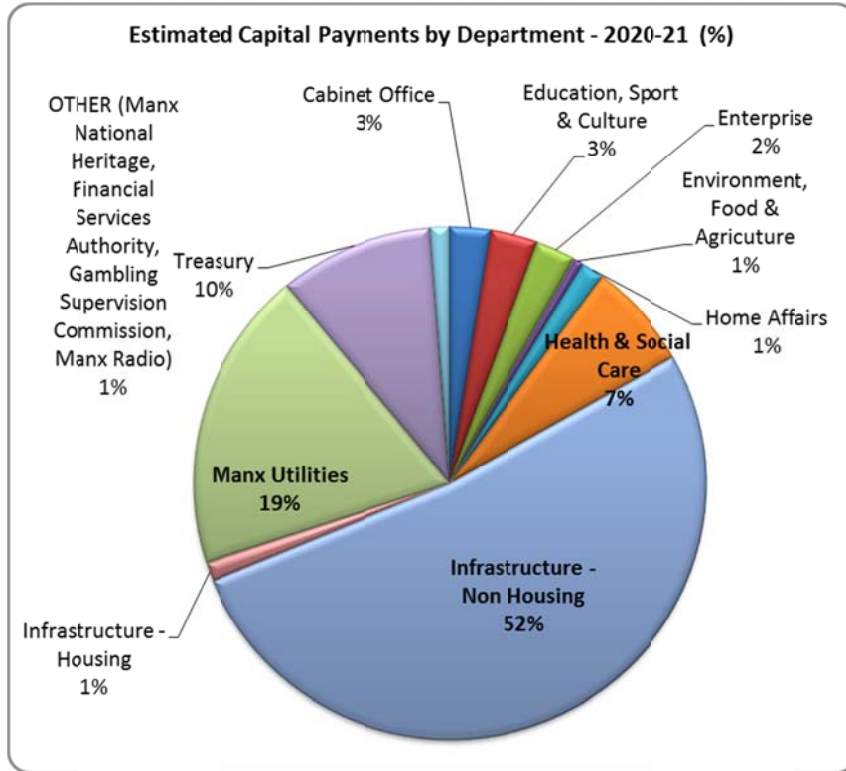
The expenditure expected in 2020/21 on capital projects is circa £98.5 million, whilst the income to the fund from loan charges and capital receipts is estimated at circa £67 million. This means that the fund is projected to decrease by an estimated £11.5 million in 2020/21 despite the £20 million transfer from the operating budget. Thereafter the fund remains sustainable. £98.5 million represents a realistic estimate of deliverability that will require significant effort and includes an assumed 100% spend of the budgeted amounts for the Liverpool Ferry Terminal, Douglas Promenade refurbishment and bus replacement scheme in 2020/21.

As is usual, some capital projects for Manx Utilities continue to be funded through the CLF over the next five years.

As can be seen from the charts below, the majority of the Capital Programme for 2019-20 will be undertaken by the Department of Infrastructure in line with their responsibility to manage and maintain the bulk of Government's infrastructure and its own share of the public sector housing stock.

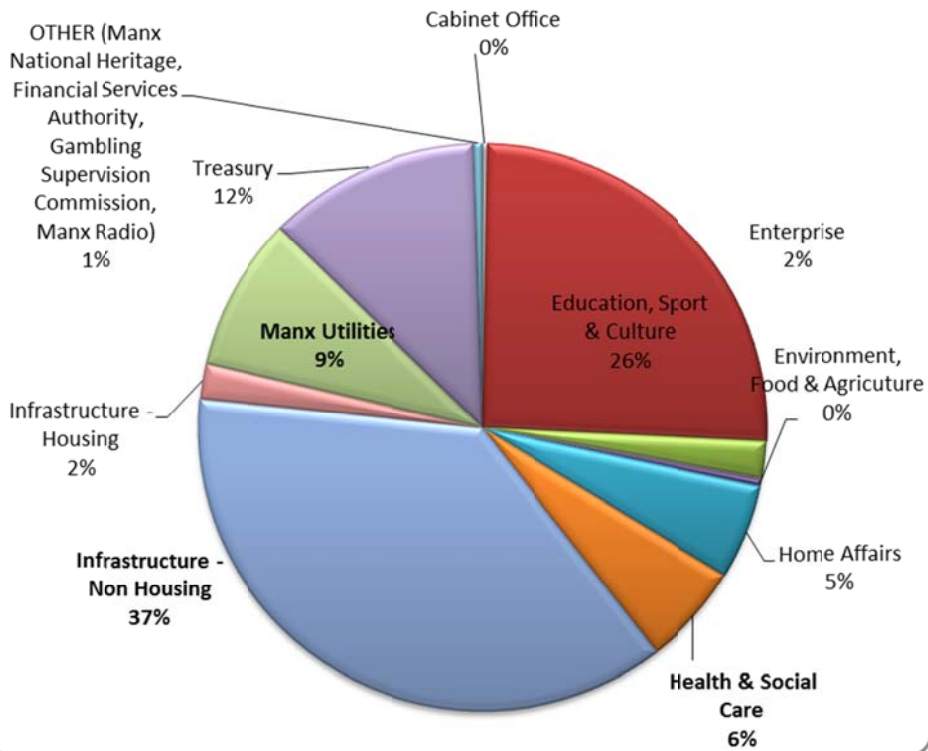
The Department of Health and Social Care also draws significantly from the budget, and 2020/21 includes expenditure on the Older Persons Residential Resource Unit at Summerhill and the conclusion of the Acute Adult Psychiatric In-Patient Facility (Geddyn Reesht).

Other larger schemes in other departments include the sports pitch works to facilitate the wider development of Castle Rushen High School, a range of significant ICT replacements/improvements and the new Climate Change Mitigation Initiatives Fund.

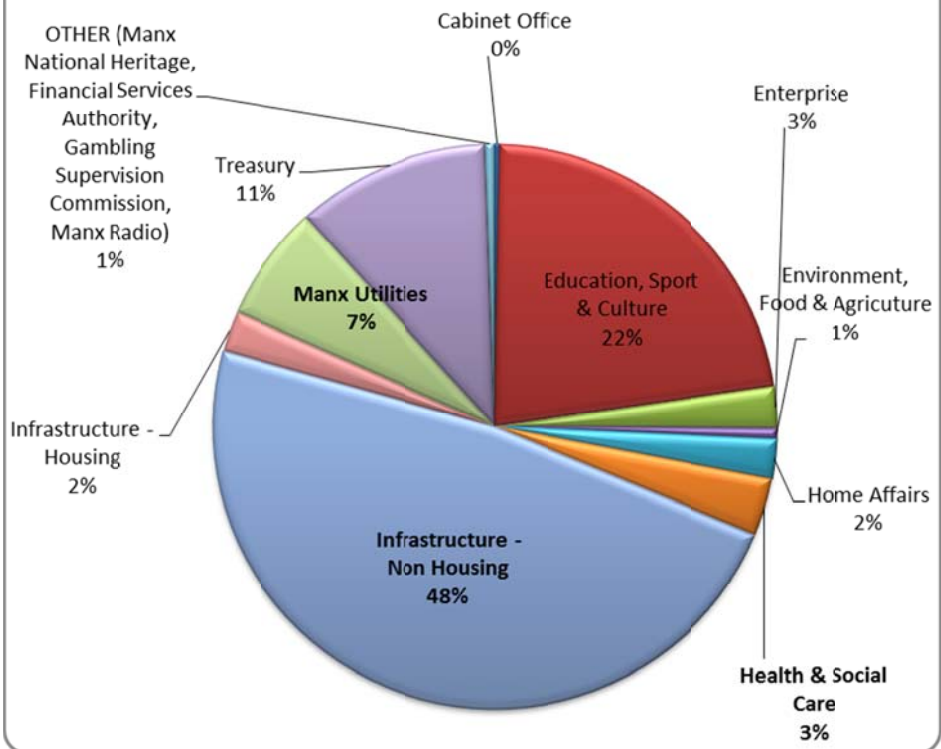




Estimated Capital Payments by Department - 2022-23 (%)



Estimated Capital Payments by Department - 2023-24 (%)





The following Table 19 shows the proposed total capital cost for all capital projects incurring expenditure during 2020/21 in accordance with Section 3 of the Budget Order Paper.

The main column for consideration is Column 2 (C2) which requests approval as part of the presentation of this budget. The values in Column 1 (C1) represent committed schemes which already have Tynwald approval from previous years; and the values in Column 3 (C3) represent new schemes which will need to be presented to Tynwald during the 2020/21 financial year once the detail has been developed.

The right-hand column headed Loan Sanction outlines the additional amount that the department is requesting authority to spend up to (i.e. the balance required once previous approvals (granted in 2019/20 or earlier) have been deducted). Finally, the last column shows the number of years over which the loan in question will be applied. The full Capital Programme is attached for information at Appendix 5.

An explanation of the projects listed within Column 2 is provided at Appendix 7.

The Treasury will undertake a review of the key drivers for historic under-delivery of the capital programme, estimated asset expenditure requirements and alternative financing and delivery options and improved departmental prioritisation to try to establish a more deliverable programme for the future.

As a cautionary note, delivery will continue to be closely monitored through both the Treasury and the Council of Ministers and should it identify that there is a threat to affordability then a mid-year review may be required to re-consider profiling and allocation of funds.

Affordability will be a key consideration where Column 3 items are being brought forward for approval.



TABLE 19 - 2020-21 Capital Approvals

SCHEME	Total Expend. 2020-21 £000	Breakdown by Approval Type				C5 YEARS
		Tynwald Approved C1 £000	To be Approved C2 £000	Future Approvals C3 £000	Loan Sanction C4 £000	
Cabinet Office						
MCW - Technology	250		250			7
Technology - Airport Management System (CPCB)	63	63				7
Technology - DOI Network Migration	779	419	360			7
Technology - Land & Deeds Registry IT System	650	650				7
Technology - NUIX Solution	57	57				7
Technology - Passports & Immigration System	1,032	331	701			7
Technology - Smart Services	358		358			7
Technology - TT Race Timing System	859		859			7
Cabinet Office Total	4,048	1,520	2,528		2,507	
Courts						
Technology - Courts Case Management System	245		245			7
Courts Total	245		245			
Department for Education, Sports and Culture						
Castle Rushen High School	3,000	44		2,956		40
Covered Play and Teaching Areas	100	100				30
DDA Works to Department Sites	500	500				30
MCW - National Sports Centre	150		150			10
MCW - Regional Pools	250	200	50			10
National Sports Centre - Pool Hall	200		200			20
QEII Science and Technology	200	200				40
School Security	250	250				30
St Mary's Extension Scheme	100		100			30
DESC Total	4,750	1,294	500	2,956		
Department for Enterprise						
Company Registry System	500		500			20
Fibre Optic Network	3,006	1,506	1,500			20
PRO - Archive Capability	170		170			20
Public Records Office – Digital Archive	100		100			30
TT Grandstand Development	170	170				30
DfE Total	3,946	1,676	2,270		2,270	
Department of Environment, Food and Agriculture						
Ballure Slope Periodic Maintenance	20	2	18			30
Essential Building Maintenance	250	74	176			30
MCW - National Glens & Footpaths	200		200			30
Mill Road Yard Development	80	80				30
Public Analyst Lab - Equipment Replacement	70		70			10



SCHEME	Total Expend. 2020-21 £000	Breakdown by Approval Type				C5 YEARS
		Tynwald Approved C1 £000	To be Approved C2 £000	Future Approvals C3 £000	Loan Sanction C4 £000	
Wildlife Park - Redevelopment	342	57	285			30
DEFA Total	962	213	749		382	
Department of Home Affairs						
Communications Development Programme	1,038		1,038			10
Equipment Replacement - Fire & Rescue	100		100			10
Equipment Replacement - Police	145	7	138			10
New Emergency Services HQ	425	425				40
Prison Minor Capital Works	272		272			10
Sexual Assault Referral Center	250		250			10
TETRA	74	19	55			10
DHA Total	2,304	451	1,853		1,317	
Department of Health and Social Care						
Acute Adult Psychiatric In-Patient Facility (Geddyn Reesht)	1,000	1,000				30
Day Care Services - Eastcliffe	471	207	264			30
DHSC Strategic Development Fund	250	107	143			30
GP Surgery Development - Peel	740	268	472			30
Learning Disabilities - Purchase of Residential Facility	630	200	430			30
Learning Disabilities - Radcliffe Villas	500		500			30
MCW - Asset Replacement Scheme	1,500	492	1,008			10
Older Persons RRU - North	350	247	103			30
Older Persons RRU - Summerhill	4,000			4,000		30
Radiology Equipment Replacement	710	238	472			10
Redevelopment of Emergency Department, Noble's Hospital	300		300			30
Redevelopment of Grianagh Court	150		150			30
Upgrade to Ward 20 Isolation Unit, Noble's Hospital	75	75				30
DHSC Total	10,676	2,834	3,842	4,000	12,562	
Department of Infrastructure						
A5 Road Reconstruction	934		934			20
Active Travel	2,098	1,631	467			20
Airport Ground Services Refurbishment	7,500	750	6,750			30
Ambulance Fleet Replacement	370		370			10
Clagh Vane Redevelopment 7/8	530	530				30
Climate Change Adaption	6,452	200	6,252			40
DDA - Public Buildings	30	30				30
DHA Vehicle Acquisition	1,300		1,300			10
Douglas Harbour Strategy - A Cruise Berth Victoria Pier	738	244	494			40
Douglas Promenade	8,000	8,000				30
Douglas Promenade Walkway	1,935	138	1,797			30



SCHEME	Total Expend. 2020-21 £000	Breakdown by Approval Type				C5 YEARS
		Tynwald Approved C1 £000	To be Approved C2 £000	Future Approvals C3 £000	Loan Sanction C4 £000	
East Quay Peel	2,484	2,369	115			30
EFW Control Emissions Monitoring	54		54			10
Glencrutchery Road Reconstruction	60	60				20
Heritage Rail Budget	4,500		4,500			30
Heritage Trail Improvements	288		288			20
House Purchase Assistance Scheme	500	500				30
Integrated Communication Control System	350		350			7
IOM Ferry Terminal - Liverpool	16,250	16,250				40
Jurby Development Initiative	871	730	141			30
MCW – DfE	140	20	120			10
MCW – DHA	260	60	200			10
MCW - DHSC	800	300	500			10
MCW - Education and Children	2,179	179	2,000			10
MCW - Government Estate	500		500			10
MCW - Nobles Hospital (Compliance)	400	400				10
MCW - Nobles Hospital (Plant & Machinery)	1,209	714	495			10
MCW - Public Transport	1,150		1,150			20
MCW - Villa/Gaiety.	250	50	200			10
MCW - Wildlife Park.	175	63	112			10
Peel Marina Works	396	386	10			30
Plant & Vehicle Replacement	3,200		3,200			15
Public Transport - Bus Fleet Replacement	1,396		1,396			8
Quarry Plant Replacement	500	500				15
Raggatt Landfill	541	300	241			30
Refurbishment of Michael Street Peel	636		636			30
Regeneration - Douglas (Castle/Duke St)	1,020	640	380			20
Replacement of Airport Major Foam/Crash Tenders	750		750			10
Residential Road Refurbishment	500		500			20
Runway Instrument Landing System	1,479	20	1,459			10
Site Feasibility Studies	50		50			10
Special Waste Landfill Facility	1,701	1,701				30
Strategic Highway Refurbishment	3,189		3,189			20
Strategic Structural Maintenance	1,540		1,540			30
Vehicle Test Centre Relocation	2,535	1,488	1,047			40
West Quay Ramsey	315	165	150			30
Wrights Pit	307		307			40
DOI Total	82,362	38,418	43,944			
Schemes Funded from Housing Reserve						
MCW - Housing Planned Works	1,900		1,900			
DOI-HR Total	1,900		1,900			
DOI and DOI-HR Total	84,262	38,418	45,844		46,765	

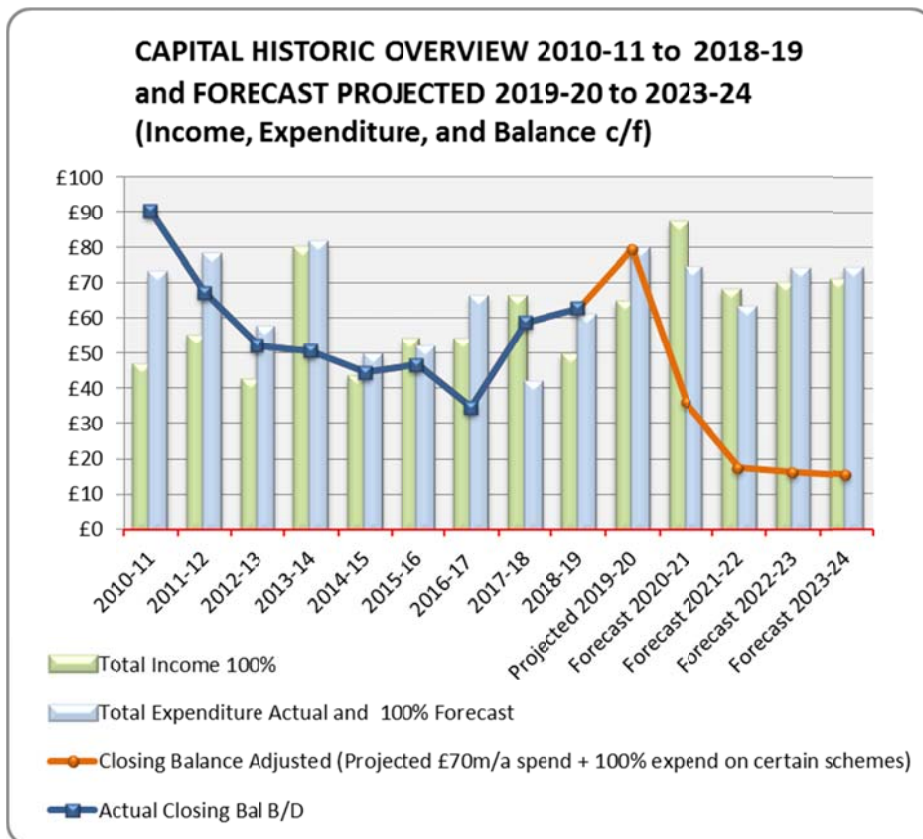


SCHEME	Total Expend. 2020-21 £000	Breakdown by Approval Type				C5 YEARS
		Tynwald Approved C1 £000	To be Approved C2 £000	Future Approvals C3 £000	Loan Sanction C4 £000	
Manx Museum and National Trust						
MCW - Gallery Redisplay	210	90	120			10
MCW - MNH	285	205	80			10
MMNT Total	495	295	200		214	
Manx Utilities Authority						
Advanced Metering Conversion	5,311	2,800	2,511			10
Combined Cycle Gas Turbine	3,281	26	3,255			5
Electricity Network Refurbishment	1,600		1,600			20
MCW - MUA	2,289	1,866	423			10
Refurbishment of Local Sewage Treatment Works	2,504	2,504				30
Regional Sewage Treatment Works for Peel, Laxey and Baldrine	13,243	13,243				30
Sewer Flood Alleviation	500	400	100			20
Sewers Network Refurbishment	1,435		1,435			20
MUA Total	30,163	20,839	9,324		34,196	
Financial Intelligence Unit						
Computer System	228		228			7
FIU Total	228		228			
Financial Services Authority						
Technology - FSA New System	157	157				7
FSA Infrastructure Costs						10
FSA Total	157	157				
Gambling Supervision Commission						
Technology - GSC New System	157	157				7
GSC Total	157	157				
Statutory Boards Total	314	314				
Treasury						
Capital Projects Contingency Fund	4,000		4,000			
Climate Change Mitigation Initiatives	5,000		5,000			30
Technology - Operational Change Programme	6,504		6,504			10
Manx Radio MCW - Broadcasting House Maintenance	150		150			10
Broadcasting House Refurbishment	969			969		30
Treasury Total	16,623		15,654	969	15,687	
SUBTOTALS	159,016	67,854	83,237	7,925	115,900	

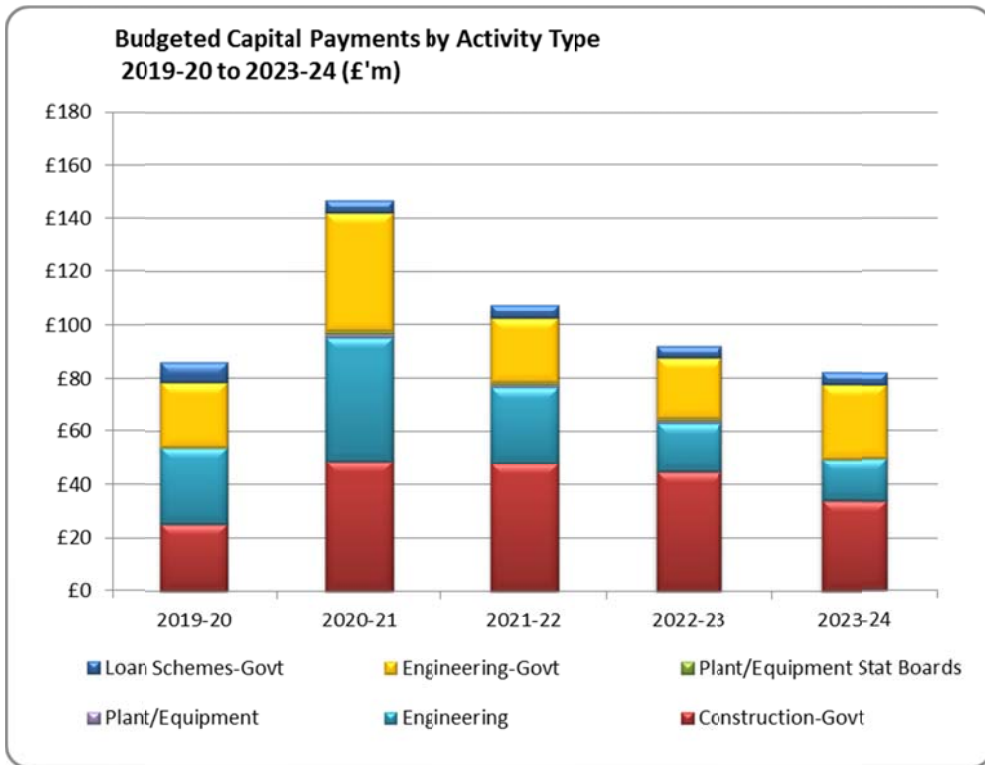


7.4. The 5 year Capital Programme

The table below shows the balance of the Consolidated Loans Fund (CLF) historically over the last seven years and projected forward to include the duration of the current capital programme. As can be seen, the balance of the CLF requires an injection from the operating account to support it through this period of forecast higher expenditure. This one off injection allows for a considered review of future capital funding strategies.



An assessment of probable spend has been used rather than the traditional budgeted spend which has been used to model affordability in previous years, as this more accurately reflects Government’s assessment of the current capacity of Government and local industry to deliver these projects. Liaison with the industry does take place regularly and efforts are made to schedule works to, as far as possible, avoid significant peaks and troughs to maximise delivery. Table 20 shows the breakdown of the Capital Programme by type of expenditure.



Previous budgets have included a short list of “Plan B” schemes with the aim of allowing certain budgets or schemes which can be delivered quickly and with minimal pre-construction work to be brought forward into earlier year’s should there be slippage on other planned expenditure. These have not been included in this year budget since they have not proved achievable with the resources and timescales available.

The detailed transactions on the Capital Account arising from the proposed Capital Programme are shown in Table 20 overleaf.



TABLE 20 - Capital Account Summary

CAPITAL ACCOUNT SUMMARY					
£000	Probable	Budget	Provisional Budgets		
	2019-20	2020-21	2021-22	2022-23	2023-24
	£'000	£'000	£'000	£'000	£'000
RECEIPTS					
Repayment of Capital and Interest	44,973	67,642	47,645	48,600	49,554
Capital Receipts	1,000	1,000	500	500	500
Drawdown from Housing Reserve	1,892	1,900	1,900	1,900	1,900
MUA Repayment	14,495	16,381	17,783	18,618	18,615
TOTAL INCOME	64,299	86,923	67,828	69,618	70,569
PAYMENTS (BUDGET)					
Departments					
Cabinet Office	1,642	4,048	573	250	250
Courts		245	380	215	
Enterprise	574	3,946			
Education, Sports and Culture	2,667	4,750	1,576	1,700	800
Environment, Food & Agriculture	889	962	565	400	400
Health & Social Care	5,487	10,676	11,062	2,726	1,250
Home Affairs	1,262	2,304	992	1,014	994
Infrastructure	57,175	82,362	48,067	25,487	25,251
Housing Reserve Funded Schemes	1,892	1,900	1,900	1,900	1,900
Treasury	9,309	15,504	12,019	11,417	9,250
Other Bodies					
Statutory Board FIU		228			
Statutory Board FSA	207	157	82		
Statutory Board GSC	171	157	82		
Manx Museum & National Trust	295	495	460	330	310
Manx Radio	150	1,119	150	150	150
Manx Utilities Authority	10,880	30,163	6,370	2,200	2,150
Total Future Schemes (Appendix 6)			27,269	46,772	40,360
TOTAL BUDGETED EXPENDITURE	92,600	159,016	111,547	94,561	83,065

The table above shows all elements of the Capital Programme. As explained earlier, given the trend for Government's delivery of the capital expenditure to be lower than the full programme, the Treasury has included a more realistic projected spend of £71-98 million per annum delivery against budget. This level of capital expenditure is considered to be a fair balance of affordability and sustainability subject to the transfer into the CLF from the operating account. This explains the difference between the total expenditure figures above and those included in the Capital Account Forecast at Table 2.

Historically after the end of each financial year, the Treasury has brought to Tynwald a list of Capital Supplementary Authorities for amounts of capital expenditure which form part of the overall approved budget for various capital programme items, due to the nature and timing of those items over a number of financial years, the actual level of expenditure in any one year may exceed the specific budget approval for that year.

Last year, Tynwald delegated authority to the Treasury, to allow it to approve where appropriate, the funding for scheme overspends up to £500,000 where they relate to timing differences and account for less than 10% of the total cost of the project. This has and will continue to save Tynwald time for what are primarily timing related discrepancies. Departments will still be required to explain any overspends where necessary. With the scale of projects coming forward in the next few years, particularly the harbour schemes, it is proposed to retain this authority at £500,000.



8. THE RESERVES

Government's reserves are made up of internal and external funds. Summaries of the purpose of each of these funds can be found at Appendix 8.

Government's internal reserves serve a valuable role in funding those costs which are difficult to predict due to their unforeseen nature or due to a high level of cost volatility from year to year.

These items would distort the revenue budget if incorporated into the annual estimates, with the risk still remaining that the budget estimates are inadequate to meet the year's actual requirements.

This budget relies on the use of reserves to the order of £74.2 million (compared to an estimated £58.4 million for 2020-21 in the previous budget), which can be used as a proxy for Government's underlying operating deficit. The increase is due largely to a transfer to the Consolidated Loan Account to support capital spending, together with an increased transfer to the reserves from the National Insurance Investment Account.

Investment returns on our externally invested reserves are forecast at £80 million which is higher than in previous years; however a more prudent approach has been taken to future year forecasts, estimating a return of around £60-70 million, to reflect risk in the market. A summary of the projected reserves position is shown below.

A considerable proportion of the use of reserves is in relation to the draw down from the Public Service Employee Pension Reserve of around £36.3 million in 2020-21. As explained earlier, a key part of the Five Year Financial Plan is to ensure that reliance on the pensions reserve is eliminated by 2022-23 in line with the depletion of the Fund.

TABLE 21 - Use of Reserves

USE OF RESERVES							
£ million	Actual	Budget	Probable	Provision Budgets			
	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
Internal Funds	17.0	16.0	16.5	21.3	21.5	21.8	21.5
Hospital Estates Development Fund	3.7	3.8	3.8	3.7	3.6	3.6	3.6
Housing Reserve Fund	2.1	1.9	1.9	1.9	1.9	1.9	1.9
NI Investment Account	(2.8)	(11.4)	(22.0)	(14.7)	(15.0)	(15.1)	(15.2)
PSPEPR	39.5	37.0	33.5	36.3	40.0	15.5	0.0
Sub-Total Transfer To Revenue	59.5	47.3	33.7	48.5	52.0	27.7	11.8
Reserve Fund Interest	10.5	6.0	7.5	6.2	4.5	3.5	3.2
Capital Account	4.0	(7.6)	17.1	11.5	18.4	1.3	0.9
Operating Account Transfer				20.0			
Revenue Account Surplus	(30.7)	(2.0)	(11.1)	(12.0)	(25.5)	(9.1)	(0.2)
Use of Reserves	43.3	58.9	47.2	74.2	49.4	23.4	15.7



8.1. External Reserves

The purpose of each external fund is enshrined within the investment mandates supplied to the discretionary investment managers and forms part of investment manager contracts. All investment mandates and benchmarks remain on an absolute return basis. Details of the mandates are provided within the Government Accounts which can be found at: <https://www.gov.im/categories/tax-vat-and-your-money/government-accounts/>

Enterprise Development Fund

As part of the 2016 Budget the Enterprise Development Fund was created with an initial £10 million, supporting the £50 million Enterprise Development Scheme. This scheme was brought in house by the Department for Enterprise in 2019 and was revised to open it up to a wider range of applicants to focus on job creation and to strengthen the requirement for co-investment. Investment decisions are to be taken by the Department, the Treasury and an external chair and require unanimous approval.

The Department also uses the revised Enterprise Development Scheme to invest in media productions where these create sustainable jobs.

8.2. Internal Reserves

As part of the 2018-19 budget process, the Treasury requested devolved authority to transfer funding between the internal reserves without further recourse to Tynwald. This allows the Treasury sufficient flexibility in place to transfer funding to wherever it is most required at short notice.

For the 2020-21 budget, the Treasury has recommended topping up the funds as follows:

- **The Agriculture and Forestry Fund** – to be topped up by £1 million in order to support operation of the meat plant and by a further £700k (per 2019 budget) for general support.
- **Digital Strategy Fund** – to be topped up by £1 million to ensure continued delivery of the Isle of Man Government’s digital strategy
- **Environmental Protection Fund** – following the announcement of recognition of a climate emergency by the Chief Minister in May 2019, Tynwald unanimously agreed to set up a dedicated Climate Emergency Consultative Transformation Team. In January 2020 Tynwald unanimously approved the Isle of Man Government’s Climate Change Action Plan. The ongoing funding strategy to implement any agreed actions will need to be developed and approved. As an interim measure, a new fund of £5 million will be established to enable departments to implement initiatives that support the actions and objectives identified by the action plan until such time as the financing strategy has been agreed.
- **Healthcare Transformation Fund** - to be topped up by £5 million to support the Health and Care Transformation project following Sir Jonathan Michael’s Independent Review of the Isle of Man Health and Social Care System, which was unanimously approved by Tynwald in May 2019.
- **The Legal Costs Reserve** – to be topped up by £1 million, to keep the balance on this fund at a sustainable level going forward, as it is clear that there is a continued demand for access to this fund from a number of different areas of Government, and it is unrealistic to



expect that the relevant costs can be effectively budgeted for in the relevant areas, given the variable and unpredictable nature of such costs.

- **The Medical Indemnity Fund** – to be topped up by £3 million, to keep the balance on this fund at a sustainable level going forward to meet the future liability demands against it.
- **Marketing Initiatives Fund** – the four executive agencies within the Department for Enterprise are working on product development and marketing proposals at present, which remain reliant upon funds from this fund. A £1 million transfer is recommended in order to keep the balance on this fund at a level to support the Department.



8.3. Reserves 2019-20 Performance

The projected Probable Income and Expenditure for 2019-20 in respect of each of the internal and externally managed funds is presented in the table below.

TABLE 22 - Probable Income & Expenditure 2019-20

THE RESERVES - PROJECTED INCOME & EXPENDITURE 2019-20							
	Projected Income & Expenditure 2019-20						Balances carried forward at 31/03/2020
	1	2	3	4	5	6	
£000	Balances brought forward at 01/04/19	Transfers To/from the Operating Account	Contributions Seizures & Other	Realised Investment Income	Transfer to Revenue & Capital Accounts	Other Expenses	
Managed External Invested Funds:							
Enterprise Development Scheme	3,122		1,000	450	1,000	7	3,565
Hospital Estate Development Fund	32,499			4,687	3,800	120	33,266
Manx Currency Account - Notes	33,563			4,841	450	70	37,884
Media Development Fund	3,380			487	1,000	34	2,833
MUA Bond Repayment Fund	63,912		1,500	9,218		160	74,470
National Insurance Investment Account	814,641		18,500	27,200		1,900	858,441
Public Service Employees' Pension	98,573	(33,500)		14,217		260	79,030
Reserve Fund	351,524			11,900	6,000	935	356,489
Total - External Funds	1,401,214	(33,500)	21,000	73,000	12,250	3,486	1,445,978
Invested Funds:							
Academic Business Planning Fund	1,205			20	1,000		225
Agricultural & Forestry Fund	1,372	850		22	1,000		1,244
BREXIT Fund	1,909	1,000		32	250		2,691
Contingency Fund	7,235			120	1,000		6,355
Digital Strategy Fund	5,318			87	2,000		3,405
Economic Development Fund	9,966			165	1,500		8,631
Healthcare Transformation Fund	10,328			171	1,000		9,499
Invest to Save Fund	3,831			63	250		3,644
Legal Costs Reserve	2,330	1,500		39	1,000		2,869
Marketing Initiatives Fund	3,602			60	2,000		1,662
Medical Indemnity Fund	4,407	3,000		73	4,000		3,480
Seized Assets Fund	1,537		1,000	25	1,000		1,562
Town & Village Centre Regeneration	1,252	250		21	500		1,023
Sub-total: Funds for Revenue reimbursement	54,292	6,600	1,000	898	16,500		46,290
Internal element of external Funds:							
Manx Currency Account - Other	53,051			530			53,581
Media Development Fund	14,742						14,742
Public Service Employees' Pension	10,845	33,500			33,500		10,845
Enterprise Development Fund	7,033				1,000		6,033
Sub-total: Internal element of external Funds	85,671	33,500		530	34,500		85,201
Funds used for capital reimbursement:							
Housing Reserve Fund	4,946		1,892	82	2,000		4,920
Land & Property Acquisition Reserve	7,181			119	300		7,000
Sub-total: Funds for capital reimbursement	12,127		1,892	201	2,300		11,920
Total - Internal Funds	152,090	40,100	2,892	1,629	53,300		143,411
TOTAL	1,553,304	6,600	23,892	74,629	65,550	3,486	1,589,389



8.4. Reserves 2020-21 Projected Income & Expenditure

The Projected Income and Expenditure for 2020-21 in respect of each of the internal and externally managed funds is presented in the table below.

TABLE 23 - Projected Income & Expenditure 2020-21

THE RESERVES - PROJECTED INCOME & EXPENDITURE 2020-21							
	1 Balances brought forward at 01/04/20	Projected Income & Expenditure 2020-21					7 Balances carried forward at 31/03/2021
		2 Transfers To/from the Operating Account	3 Contributions Seizures & Other	4 Realised Investment Income	5 Transfer to Revenue & Capital Accounts	6 Other Expenses	
Managed External Invested Funds:							
Enterprise Development Scheme	3,565		1,000	247	1,000	3	3,809
Hospital Estate Development Fund	33,266			2,307	3,900	69	31,604
Manx Currency Account - Notes	37,884			2,627	450	83	39,978
MUA Bond Repayment Fund	74,470		1,500	5,164		168	80,966
National Insurance Investment Account	858,441		20,500	28,500		2,200	905,241
Public Service Employees' Pension	79,030	(35,500)		5,481		117	48,894
Reserve Fund	359,322			12,196	5,000	897	365,621
Total - External Funds	1,445,978	(35,500)	23,000	56,522	10,350	3,537	1,476,113
Invested Funds:							
Academic Business Planning Fund	225		1,000	4	1,000		229
Agricultural & Forestry Fund	1,244	1,700		40	1,000		1,984
BREXIT Fund	2,691			49	750		1,990
Contingency Fund	6,355			115	1,000		5,470
Digital Strategy Fund	3,405	1,000		61	1,000		3,466
Economic Development Fund	8,631			147	2,000		6,778
Environmental Protection Fund		5,000		44	4,500		544
Healthcare Transformation Fund	9,499	5,000		172	5,000		9,671
Invest to Save Fund	3,644			66	500		3,210
Legal Costs Reserve	2,869	1,000		52	1,000		2,921
Marketing Initiatives Fund	1,662	1,000		30	1,000		1,692
Medical Indemnity Fund	3,480	3,000		54	1,000		5,534
Seized Assets Fund	1,562		1,000	28	1,000		1,590
Town & Village Centre Regeneration	1,023			18	500		541
Sub-total: Funds for Revenue reimbursement	46,290	17,700	2,000	880	21,250		45,620
Internal element of external Funds:							
Manx Currency Account - Other	53,581			536			54,117
Reserve Fund (formerly MDF)	14,742						14,742
Public Service Employees' Pension	10,845	35,500			35,500		10,845
Enterprise Development Fund	6,033				1,000		5,033
Sub-total: Internal element of external Funds	85,201	35,500		536	36,500		84,737
Funds used for capital reimbursement:							
Housing Reserve Fund	4,920		1,900	89	2,000		4,909
Land & Property Acquisition Reserve	7,000			127	500		6,627
Sub-total: Funds for capital reimbursement	11,920		1,900	216	2,500		11,536
Total - Internal Funds	143,411	53,200	3,900	1,632	60,250		141,893
TOTAL	1,589,389	17,700	26,900	58,154	70,600	3,537	1,618,006

Notes:

- 1) The balances of the externally managed invested funds are shown at book rather than market value.
- 2) The Media Development Fund has been moved to the General Reserve Fund as there is now no need for a dedicated fund. The Treasury will consider future applications for media related projects on a case by case basis and will look to fund these via an alternative fund (such as Economic Development Fund) as appropriate.



8.5. Reserves Projected Future Expenditure

The projected future expenditure of each fund for the duration of the Five Year Financial Plan is presented in the below table:

TABLE 24 - Probable Expenditure Future Years

PROJECTED FUTURE EXPENDITURE FROM RESERVES				
£000	Budget	Provisional Budget		
	2020-21	2021-22	2022-23	2023-24
Managed External Invested Funds:				
Enterprise Development Scheme	1,003	1,500	1,500	1,500
Hospital Estate Development Fund	3,969	3,900	3,900	3,900
Manx Currency Account - Notes	533	550	550	550
MUA Bond Repayment Fund	168	150	150	150
National Insurance Investment Account	2,200	2,200	2,200	2,200
Public Service Employees' Pension	117	300	300	300
Reserve Fund	5,897	4,100	2,100	100
Total - External Funds	13,887	12,700	10,700	8,700
Invested Funds:				
Academic Business Planning Fund	1,000	1,000	1,000	1,000
Agricultural & Forestry Fund	1,000	1,200	500	500
BREXIT Fund	750	750	750	530
Contingency Fund	1,000	1,000	1,000	1,000
Digital Strategy Fund	1,000	2,000	3,000	3,000
Economic Development Fund	2,000	2,000	2,000	2,000
Environmental Protection Fund	4,500	4,500	4,650	4,700
Healthcare Transformation Fund	5,000	3,000	3,000	3,000
Invest to Save Fund	500	500	500	500
Legal Costs Reserve	1,000	1,000	1,000	1,000
Marketing Initiatives Fund	1,000	750	750	750
Medical Indemnity Fund	1,000	2,500	2,500	2,500
Seized Assets Fund	1,000	1,000	1,000	1,000
Town & Village Centre Regeneration	500	250	100	50
Sub-total: Funds for Revenue reimbursement	21,250	21,450	21,750	21,530
Internal element of external Funds:				
Manx Currency Account - Other	0	750	750	750
Media Development Fund	0	0	0	0
Public Service Employees' Pension	35,500	40,000	15,500	0
Enterprise Development Fund	1,000	1,000	1,000	1,000
Sub-total: Internal element of external Funds	36,500	41,750	17,250	1,750
Funds used for capital reimbursement:				
Housing Reserve Fund	2,000	3,000	3,000	3,000
Land & Property Acquisition Reserve	500	500	500	500
Sub-total: Funds for capital reimbursement	2,500	3,500	3,500	3,500
Total - Internal Funds	60,250	66,700	42,500	26,780
TOTAL	74,137	79,400	53,200	35,480



APPENDIX 1 - ANALYSIS OF TREASURY INCOME

This table shows the estimated revenue to Government of the Treasury as provided by Customs & Excise, Income Tax and the Treasury Investment Team.

TABLE 25 - Analysis of Treasury Income

Budget 2019-20	Probable 2019-20	ANALYSIS OF TREASURY INCOME £000	Budget 2020-21	Budget 2021-22	Budget 2022-23
		CUSTOMS & EXCISE			
		<u>Shared Revenue</u>			
287,219	287,362	Value Added Tax	296,635	306,093	315,704
76,800	76,600	Excise Duty	78,700	80,800	83,000
6,700	6,700	Customs Duty	7,000	7,300	7,600
300	300	Soft Drinks Industry Levy	200	100	100
(1,300)	(1,500)	Cost of Collection Adjustment	(1,500)	(1,500)	(1,500)
		<u>Non-Shared Revenue</u>			
3,700	3,600	Gambling Duty	3,600	3,600	3,600
5,400	5,500	Air Passenger Duty	5,500	5,500	5,500
1,300	1,500	Lottery Duty	1,300	1,300	1,300
400	500	Non-Revenue Receipts	500	500	500
380,519	380,562	TOTAL CUSTOMS & EXCISE	391,935	403,693	415,804
		INCOME TAX			
198,920	202,600	Resident Income Tax	207,935	214,904	221,639
12,300	14,420	Company Tax	14,600	14,400	14,200
19,300	23,040	Non-Resident Tax	23,600	24,600	25,600
230,520	240,060	TOTAL INCOME TAX	246,135	253,904	261,439
269,362	270,500	NI OPERATING ACCOUNT	271,800	278,950	286,136
		OTHER TREASURY INCOME			
750	425	Fines	750	750	750
6,000	6,194	Interest on Investments	5,152	3,465	2,415
285	845	Miscellaneous	285	285	285
0	0	IOMPO - Revenue Contribution	0	0	0
7,035	7,464	TOTAL OTHER TREASURY INCOME	6,187	4,500	3,450
887,436	898,586	TOTAL	916,057	941,047	966,829



APPENDIX 2 - NATIONAL INSURANCE ACCOUNT

TABLE 26 - National Insurance Fund (NIF) Account

NATIONAL INSURANCE ACCOUNT							
£ million	Actual	Budget	Forecast	Provisional Budgets			
	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24
Income							
NI Contributions	206.8	217.0	220.0	218.0	223.5	229.0	234.8
Agency Income	44.9	52.4	50.5	53.8	55.5	57.1	58.8
	251.7	269.4	270.5	271.8	279.0	286.1	293.6
Expenditure							
NI Funded Welfare Payments	207.2	215.0	205.3	216.1	221.5	227.1	232.7
Administration Costs	2.0	2.1	2.3	2.1	2.1	2.1	2.1
NHS Allocation (DHSC)	39.7	40.9	40.9	38.9	40.3	41.9	43.6
	248.9	258.0	248.5	257.1	263.9	271.1	278.4
NI Operating Account Surplus/(Deficit)	2.8	11.4	22.0	14.7	15.1	15.0	15.2
NI Fund (est Value) B/F	793.7	831.0	832.3	881.5	924.8	970.6	1,018.0
Investment Income	35.8	25.9	27.2	28.8	30.7	32.4	34.0
NI Operating Account Surplus	2.8	11.4	22.0	14.7	15.1	15.0	15.2
NI Fund (est Value) C/F	832.3	868.3	881.5	924.8	970.6	1,018.0	1,067.2

See Appendix 8 for more information on the National Insurance Account.



APPENDIX 3 - WELFARE BENEFIT PAYMENTS

TABLE 27 - Welfare Benefits Payments

Benefit/Payment	Base Cost	Up-Rating %	Cost of Up-Rating	Uprated Cost
National Insurance (NI) Benefits	£	%	£	£
Retirement Pension (2)	141,500,000	3.3%	4,670,000	146,170,000
Age Addition	424,000	0.0%	0	424,000
Pension Supplement (RP)	35,000,000	0.0%	0	35,000,000
Retirement Pension Premium	1,250,000	1.7%	21,000	1,271,000
Old Person's Pension	140,000	3.9%	5,000	145,000
Manx State Pension (3)	5,000,000	3.6%	180,000	5,180,000
Pension Supplement (MSP)	900,000	0.0%	0	900,000
Nursing Care Contribution Scheme	3,280,000	3.6%	118,000	3,398,000
Long Term Incapacity Benefit	9,300,000	1.7%	158,000	9,458,000
Short Term Incapacity Benefit	2,500,000	1.7%	43,000	2,543,000
Incapacity Benefit Youth	30,000	1.7%	1,000	31,000
Pension Supplement (Incap)	400,000	0.0%	0	400,000
Bereavement Support Payment	800,000	1.7%	14,000	814,000
Bereavement Allowances (Legacy)	300,000	1.7%	5,000	305,000
Pension Supplement (Bereavement)	65,000	0.0%	0	65,000
Widows Pension	110,000	1.7%	2,000	112,000
Pension Supplement (Widows Pension)	22,000	0.0%	0	22,000
Guardian's Allowance	0		0	0
Funeral Payments	100,000	0.0%	0	100,000
Maternity Allowance	3,810,000	0.0%	0	3,810,000
Adoption Allowance	10,000	0.0%	0	10,000
Paternity Allowance	100,000	0.0%	0	100,000
Carer's Allowance	3,000,000	1.7%	51,000	3,051,000
Industrial Disablement Benefit	792,000	1.7%	13,000	805,000
Contribution Based Jobseeker's Allow'ce	400,000	1.7%	7,000	407,000
Redundancy Payments/Rebates	165,000	0.0%	0	165,000
Insolvency Payments	400,000	0.0%	0	400,000
Christmas Bonus	1,000,000	0.0%	0	1,000,000
NI Benefits - Total	210,798,000		5,288,000	216,086,000
General Revenue (GR) Benefits	£	%	£	£
Disability Living Allowance (4)	11,000,000	2.0%	220,000	11,220,000
Attendance Allowance	4,600,000	2.0%	92,000	4,692,000
Severe Disablement Allowance	340,000	1.7%	6,000	346,000
Child Benefit	10,380,000	2.0%	208,000	10,588,000
Income Support (5)	34,500,000	1.1%	600,000	35,100,000
Winter Bonus	800,000	0.0%	0	800,000
Exceptional Needs Grants	100,000	0.0%	0	100,000
Maternity Payments	60,000	0.0%	0	60,000
Employed Person's Allowance (6)	9,150,000	1.6%	450,000	9,600,000
Income Based Jobseeker's Allow'ce (7)	1,500,000	1.1%	42,000	1,542,000
T.V. Licences/Payments (8)	365,000	-	458,000	823,000
G R Benefits - Total	72,795,000		2,076,000	74,871,000
Grand Total	283,593,000		7,364,000	290,957,000

Notes: on the next page

Appendix 3 – Welfare Benefits Payments 2020-21



1. Based on projected caseloads for 2019-20 & anticipated spend in 2020-21 before uprating
2. Basic pension increased by 3.9%, additional pension increased by 1.7%. Assume 3.3% overall.
3. Amount up to full rate increased by 3.9%, protected amount increased by 1.7%. Assume 3.6% overall.
4. Higher rate mobility component to be uprated by 1.7%, same as UK
5. Cost of uprating includes £175k for increase for 1st child
6. Cost of uprating includes £300k for increase for 1st child
7. Cost of uprating includes £25k for increase for 1st child
8. Contribution from BBC for over 75s' licences anticipated to be £77k from 1 June 2020



APPENDIX 4 - REVENUE EXPENDITURE IN DETAIL BY DEPARTMENT, OFFICE OR BOARD

Please note: Each Department, branch of Executive Government and Statutory Board has been responsible for providing the narrative that follows

4.1. Department for Enterprise (DfE)

The Department for Enterprise's mission is to create an environment, through innovation and collaboration, where the economy thrives.

This mission is directly aligned to the achievement of the Programme for Government's stated intention to be an Island of Enterprise and Opportunity and that supporting economic development is of the utmost strategic importance for the Island's future growth and prosperity.

The Isle of Man economy is strong and diverse and offers a wide variety of opportunities for growth as well as constant challenges to overcome.

To support this aim for growth and prosperity the Department introduced four Executive Agencies made up of a private/public sector partnership to promote and develop their sectors and deliver long term, sustainable economic growth for the Isle of Man:

- Finance Isle of Man
- Digital Isle of Man
- Business Isle of Man
- Visit Isle of Man

The Executive Agencies sit alongside the Department's central functions which are responsible for cross agency and cross industry initiatives – these encompass Strategy and Policy Development, Marketing and Business Intelligence, Enterprise Support, Legislation, and the Locate team.

For more information on the Department for Enterprise and the four executive agencies, go to <https://www.iomdfenterprise.im/>

Alongside the Executive Agencies and support functions, the Department is the lead agency for the promotion, organisation and delivery of the TT and Classic TT, and provides assistance to other motorsport events.

The Department is also responsible for supporting three distinct registry functions, two of which are safety regulators. All are highly regarded in their own right and are not only crucial to supporting day-to-day life in the Island, but also are key to the success of some of our most important economic sectors:

- Isle of Man Civil Aviation Administration and Aircraft Registry
- Isle of Man Ship Registry
- Isle of Man Central Registry

The Central Registry in turn incorporates the Civil, Companies, Deeds & Probate, and Land Registries. The Public Record Office, also part of the Central Registry, is the National Archive of the Isle of Man Government and other public bodies such as Tynwald, the courts and local authorities.

These areas in particular have invested heavily in technology and this investment in digital services must continue for them to remain at the forefront of a competitive global environment.

Collectively, the functions work hand in hand with the Executive Agencies and the broader private sector in growing real businesses, generating real jobs, and providing real opportunities for growth in the Island.

Consequently all areas of the Department contribute to **“an environment, through innovation and collaboration, where the economy thrives”**, and the Department predominantly raises revenue which is then invested in pursuit of this mission.



Appendix 4 – Net Revenue Expenditure by Department, Office and Board

Both the 2019-20 and 2020-21 budget periods have been challenging for the Department due to a combination of increasing costs and a reduction in income when compared with previous years and consequently the Department’s expenditure has been temporarily increased for 2020-21 and some of the income targets have been temporarily reduced pending ongoing work across a number of areas.

Cost pressures have principally come from the Motorsports Division, recognising the increasing costs of the staging and supporting the TT and Classic TT / Manx Grand Prix, coupled with record levels of requests for financial assistance and grants compared to previous years, both adding to over £1m of additional costs.

Underlying income for the all three registries has reduced from a historic peak by over £1m,

coupled with work permit income which has continued to reduce following successful reform.





Department Key Successes in 2019/2020

The Executive Agencies produced detailed programmes outlining their successes as well as priorities for the coming period. Some of these are captured below:

Enterprise Isle of Man

- Enterprise Support trained 166 people through the Micro Business Grant Scheme, supported over 200 businesses, invested over £4.6m, and helped create 86 jobs through the Employee Relocation Incentive to an exchequer benefit of £1.7m

Finance Isle of Man

- International campaign in partnership with the Manx Insurance Association reaching over a million people around the world
- Finance and professional services sector celebrated at a number of awards with Finance Isle of Man and local businesses recognised for their professionalism and innovation
- Developed a new Family Office proposition and collateral for the Isle of Man
- Completed a full non-life insurance sector review

Business Isle of Man

- Supported and developed business views with input into the Strategic Sea Services Agreement
- Supporting businesses impacted by the Douglas Promenade Refurbishment Scheme
- Launched a branding project to promote the unique identities of the Island's towns and villages

Registries

- The Isle of Man Ship Registry placed first in the 2018 Paris Memorandum of Understanding league table on the Port State Control White List
- Land Registry fees were restructured, enabling a significant reduction of fees for first time buyers
- The Isle of Man Aircraft Registry won 'Best Global Aviation Registry 2020' with World Commerce

Locate Isle of Man

- Following unanimous Tynwald approval of the locate strategy, work began on 44 actions and six themes
- The Island experienced consistent quarters of growth in the economically active population, supported by increased work, this included:
- Hosting a successful and award nominated Graduate Employment Fair – the first of its kind in the Isle of Man, returning again in 2020
- Implementing National Insurance Holiday Scheme with refunds up to £4,000
- Generating targeted interest in key skill shortage areas such as accountancy, teachers, nurses and hospitality workers
- Completing full review of HNWI proposition and creating dedicated calling programme and

Visit Isle of Man

- Extraordinary Story national advertising and promotional campaign reached a potential audience of 25 million people around the UK
- Work continued on boosting shoulder seasons, growing calendar of out of season events by approximately 3,000 visitors, complemented by new seasonal marketing campaigns

TT and Motorsport

- 4% growth in visitor numbers recorded and important developments in the infrastructure at Noble's Park and the introduction of new safety features and GPS tracking of course vehicles
- This growth in visitors also reflected at the Classic TT and Manx Grand Prix where a 5.1% growth was recorded in 2019

Digital Isle of Man

- Commenced process to choose preferred supplier to deliver the Island's National Broadband Plan
- Blockchain Isle of Man was created to offer dedicated support to the Island's growing the Blockchain sector, with over 50 applications in the first 12 months



Appendix 4 – Net Revenue Expenditure by Department, Office and Board

Department for Enterprise (DfE) – Financial Summary

TABLE 28 – DfE - Net Expenditure by Division

NET EXPENDITURE - BY DIVISION					
£000	Net Actual 2018-19	Net Probable 2019-20	Gross Spend 2020-21	Gross Income 2020-21	Net 2020-21
DIVISION					
Chief Executive's Office	1,890	1,468	1,603	5	1,598
Strategy & Policy	1,261	1,043	2,256	918	1,338
Employment & Skills Group	476				
Digital Agency	1,074	807	958		958
Visit Agency	1,390	1,534	1,591	26	1,565
Finance Agency	446	727	708		708
Motorsport	5,448	5,607	8,613	3,163	5,450
Financial Assistance Scheme	3,500				
Ship Registry	(1,151)	(410)	3,339	3,700	(361)
Aircraft Registry	(1,621)	(1,422)	3,060	4,590	(1,530)
Fund Reclaims	(20)	(260)	(260)		(260)
Central Registry	(12,891)	(12,833)	2,023	14,561	(12,538)
Enterprise Support	86	3,338	4,476	185	4,291
Business Agency	129	418	442		442
NET EXPENDITURE	17	17	28,809	27,148	1,661

TABLE 29 - DfE - Income & Expenditure by Category

INCOME & EXPENDITURE - BY CATEGORY					
£000	Actual 2018-19	Probable 2019-20	Budget 2020-21	Provisional Budgets	
				2021-22	2022-23
INCOME					
Taxation Income	36	25	25	26	27
Third Party Contributions		3	3	3	3
Operating Income	27,373	26,391	27,028	28,080	28,641
Other Non-Trading Income	179	90	92	94	96
TOTAL INCOME	27,588	26,509	27,148	28,203	28,767
EXPENDITURE					
Employee Costs	9,135	9,999	10,450	10,641	10,834
Infrastructure Costs	1,221	748	748	748	748
Transport Costs	32				
Supplies & Services	13,030	12,000	12,990	12,490	12,490
Loan Charges	1,042	1,063	905	983	1,068
Other	3,145	2,716	3,716	3,716	3,716
TOTAL EXPENDITURE	27,605	26,526	28,809	28,578	28,856
NET EXPENDITURE	17	17	1,661	375	89



Department for Enterprise – Financial Summary (continued)

TABLE 30 – DfE - Reconciliation from 2019-20

Budget Movement from 2019-20 to 2020-21				
£000	Gross Pay	Gross Non-Pay	Gross Income	Net Budget
2019-20 BUDGET	9,647	17,011	(26,641)	17
<u>Transfer of budget between Departments</u>				
Charities Registry to AGC	(37)			(37)
Net GTS Transfer		22		22
<u>Growth Items</u>				
Pay award allowance	187			187
Fee increase			(257)	(257)
Income Target Reduction			550	550
Employee Costs Uplift	450			450
Motorsport realignment		887		887
Aircraft registry uplift		461	(461)	
<u>Other</u>				
Internal adjustment	203	136	(339)	
Loan Charge Adjustment		(158)		(158)
2020-21 BUDGET	10,450	18,359	(27,148)	1,661



4.2. Department of Education, Sport and Culture (DESC)

The Department has committed its funding in order to achieve specific outcomes effectively contributing towards the Programme for Government and so ensuring the Island's future vision is achieved.

One of the three strategic objectives is enterprise and opportunity which includes the delivery of an education system which matches the Islands skills requirement now and in the future. DESC is progressing with this by implementing a new higher education provision.

A new student awards scheme has also been implemented, from September 2019, enabling an increase in student maintenance grants to £7,500 per annum and increasing the maximum allowable income for a grant from £36,000 to over £60,000 per annum. Also, DESC is now responsible for the provision of apprenticeships and it is hoped that the Department will secure increased funding to expand the development of this division and match the Island's demand.

The second strategy is based on being an inclusive and caring Island. DESC is tackling inequalities by giving extra support to parents by the introduction of addition funding for the Pre-School Credit Award. The additional funding has doubled the number of hours awarded which is an average of 20 per week and from September 2019 eligible childminders are now included within the scheme.



Castle Rushen High School – Cycle workshop

The third strategy is that of financial responsibility. Again DESC has employed a number of initiatives, exploring priority based budgeting, rolling out financial training to all officers and supporting the Government's Digital Strategy by implementing ParentPay for primary schools, to name but a few.

The Department's net revenue budget has increased by £4.5 million, this includes a £1.5m increase in funds for the student awards provision and £3m for pay awards in 2020.

The Department's employee cost budget was increased to provide 2% for the 2019 pay awards. As per the previous year the actual awards were higher, which has led to cost cutting within a number of divisions. The Department is moving closer to implementing a more developed method of budgeting, in alliance with the Treasury, which will prioritise and protect the Department's front line services ensuring Government's policies are realised.

During the third year of the Academic Business Planning Fund £0.8 million was utilised for a number of projects in twenty-four schools and divisions. The projects vary in scale and purpose giving individual schools and other areas of the Department, opportunity to create stimulating environments for learning.



Castle Rushen High School – Innovative Furniture



With regards to the Department's capital budget, a significant transformation has taken place at St Mary's RC Primary school, during 2019.

The complete recladding, provision of new windows and doors, re-roofing of the school building, provides a highly insulated envelope, increasing energy efficiency and reducing carbon emissions. Improved disability access and the extension and enhancement of the learning environment means that the children and staff are enjoying their much improved, enlarged and fully refurbished facilities.



Department for Education Sport and Culture – Financial Summary

TABLE 31 – DESC - Net Expenditure by Division

NET EXPENDITURE - BY DIVISION					
£'000	Net Actual 2018-19	Net Probable 2019-20	Gross Spend 2020-21	Gross Income 2020-21	Net 2020-21
DIVISION					
Primary Education	22,959	24,873	23,816	37	23,779
Secondary Education	28,058	29,704	31,584	2,104	29,480
University College IOM	9,705	10,919	13,345	1,638	11,707
Student Grants	9,038	9,358	11,214	193	11,021
Education Meals	(17)	625	2,356	1,765	591
Youth & Community	882	934	997	62	935
Education Improvement	2,479	2,619	2,825	99	2,726
Corporate Services	12,576	13,782	12,915	227	12,688
Special Education Needs	9,908	8,141	10,607		10,607
Villa Gaiety	805	887	4,254	3,602	652
Sports & Arts	3,874	4,213	5,345	1,560	3,785
Arts Council	23	22	22		22
Apprenticeships & Vocational Training	2,012	1,696	2,094		2,094
NET EXPENDITURE	102,302	107,773	121,374	11,287	110,087

TABLE 32 – DESC - Income & Expenditure by Category

INCOME & EXPENDITURE - BY CATEGORY					
£'000	Actual 2018-19	Probable 2019-20	Budget 2020-21	Provisional Budgets	
				2021-22	2022-23
INCOME					
Third Party Contributions	119	161	165	168	171
Operating Income	8,788	9,865	10,486	10,696	10,910
Other Non-Trading Income	531	590	636	649	662
TOTAL INCOME	9,438	10,616	11,287	11,513	11,743
EXPENDITURE					
Employee Costs	74,033	80,421	81,772	83,382	85,026
Infrastructure Costs	4,107	4,582	4,510	4,510	4,510
Transport Costs	175	345	345	345	345
Supplies & Services	9,567	9,454	9,998	9,998	9,998
Loan Charges	7,633	7,713	6,479	5,887	6,016
Other	16,225	15,874	18,270	18,270	18,171
TOTAL EXPENDITURE	111,740	118,389	121,374	122,392	124,065
NET EXPENDITURE	102,302	107,773	110,087	110,879	112,322

Appendix 4 – Net Revenue Expenditure by Department, Office and Board



Department for Education, Sport and Culture – Financial Summary (continued)

TABLE 33 – DESC - Reconciliation from 2019-20

Budget Movement from 2019-20 to 2020-21				
£000	Gross Pay	Gross Non-Pay	Gross Income	Net Budget
2019-20 BUDGET	80,085	38,753	(11,066)	107,773
<u>Transfer of budget between Departments</u>				
GTS Transfer		(14)		(14)
Transfer of Student Award Scheme from Treasury		1,497		1,497
<u>Growth Items</u>				
Pay award allowance	1,568			1,568
Fee increase			(221)	(221)
Industrial JEGS Allowance	119			119
Regional Pool Subvention		100		100
Apprenticeships Funding		500		500
<u>Other</u>				
Loan Charge Adjustment		(1,234)		(1,234)
2020-21 BUDGET	81,772	39,602	(11,287)	110,087



4.3. Department of Environment, Food and Agriculture (DEFA)

Our vision is a clean, safe, healthy, attractive and vibrant natural and built environment which will be enjoyed by present and future generations alike. This is the essence of our UNESCO Biosphere status.

We will protect and enhance our natural and built environment, guided by the core principles of environmental, economic and social sustainability whilst optimising quality of life, international reputation, food security, energy security and outdoor amenity, and enhancing the health and safety of the public and those at work. All of this will be set against the backdrop of our commitment to address climate change.



Departmental Priorities

In line with the overarching Government priorities, the Department's specific priority areas are to:

- deliver better outcomes and value through a modified Agricultural Development Scheme with an increased emphasis on ensuring that the sector contributes to the environmental priorities and wider public good; alongside sustainable food production and increased investment in modern infrastructure
- deliver the Future Fisheries Strategy to achieve the sustainable development of the

Isle of Man's sea fisheries and marine environment, including a common approach with our neighbours to sustainable fisheries management in the Irish Sea;

- deliver the *Food Matters Strategy* to add value to the food chain and achieve alignment of production to consumer demand;
- maximise the benefits of UNESCO Biosphere accreditation for the Isle of Man;
- develop and deliver further strategies to address climate change mitigation; including enhanced targets which ensure that the Island contributes proportionately to the global efforts to address climate change;
- consider the future of our environment and its biodiversity through the successful delivery of the Isle of Man's Biodiversity Strategy '*Managing our Natural Wealth*'.
- contribute to the implementation of strategies to address the effects of climate change, in terms of coastal and inland flooding;
- facilitate economic development through enabling appropriate development of the built environment while protecting quality and finite resources;
- deliver on the reformation of the planning system as outlined in the Planning Action Plan, which includes a review of the Town and Country Planning Act and undertaking a full audit of the Island's built heritage;
- assess and negotiate with developers on development proposals to achieve Government's wider aims of improving design whilst delivering sustainable economic development;
- respect, manage and advise on our built heritage including enhanced protection of important buildings;
- effectively enforce against breaches of planning and building control;



- update our building regulations to ensure that new buildings have reduced emissions, are adequately protected from fire and meet other up to date requirements;
- deliver the Our Landscape Our Legacy Strategy;
- achieve high standards of animal health and welfare in the industry within modern husbandry systems, balancing the needs of the animal with the promotion of the food industry and facilitation of trade in agricultural produce;
- ensure that the Island remains a safe place through our roles in environmental health, environmental protection and health and safety;
- ensure that Isle of Man residents have access to a decent home and provide services to create an environment free from the risk of disease and nuisance;
- ensure that within its areas of responsibility the Island is prepared to minimise the negative impacts and maximise the opportunities arising from Brexit.

Financial Performance

The Department is again on course to remain within budget for the financial year 2019-20 and as usual, has aligned expenditure to match priorities wherever possible. However, unlike previous years it is unlikely there will be sufficient underspend to allow for the meat plant to be supported from the revenue budget and consequently a full draw down from the Agricultural and Forestry Fund will be required.

For 2019-20, budgets again include the Office of Fair Trading and the Road Transport Licensing Committee. Whilst these bodies remain independent from the Department, since 2016 the Department is providing the administrative support necessary for their respective statutory functions.

The operation and cost of the meat plant poses significant challenges and the Department continues to work with the agricultural sector and the meat

plant. Whilst good progress has been made so far, it remains "work in progress". The evolving solution is fundamental to the long term stability of the whole livestock sector.

Road Transport Licensing Committee (RTLTC)
Since 2016, officers of the RTLTC have been 'stationed employees' of DEFA, the RTLTC remains an independent body of Government with responsibility for regulating the transport of passengers by road.

From January 1 2019 the RTLTC has regulated goods vehicles over 3,500 kgs and their operators – although existing operators will have a 1 year period of grace in which to register. DEFA provides the necessary support to enable the RTLTC to fulfil its regulatory functions and RTLTC budget reporting can be found within the DEFA section. During 2019/20 the RTLTC has been organising safeguarding and customer service training for taxi and private hire drivers. Such courses were successfully piloted last year.

Office of Fair Trading (OFT)

The OFT continues to operate as a separate and distinct entity. DEFA now provides the necessary support to enable the OFT to fulfil its wide range of regulatory and consumer protection functions. OFT budget reporting can be found within the DEFA section. The OFT's top priority remains to update the Island's consumer protection and competition legislation to achieve an effective legal framework to deal with a changing world whilst avoiding unnecessary obstacles to legitimate businesses which wish to trade fairly.



Appendix 4 – Net Revenue Expenditure by Department, Office and Board

Department of Environment Food and Agriculture – Financial Summary

TABLE 34 – DEFA - Net Expenditure by Division

NET EXPENDITURE - BY DIVISION					
£000	Net Actual 2018-19	Net Probable 2019-20	Gross Spend 2020-21	Gross Income 2020-21	Net 2020-21
DIVISION					
Corporate Services	4,818	1,914	1,813	150	1,663
Agriculture	4,700	7,788			
Animal Health	698	714			
Fisheries	783	941			
Forestry, Amenity & Lands	1,395	1,290			
Environment	1,335	1,402			
Gov Laboratory	773	768			
Wildlife Park	521	488			
Planning & Building Control	(179)	220	1,565	1,382	183
Office of Fair Trading	680	624			
RTLC	77	109			
Eco Systems Policy Unit	441	408			
Energy Policy Unit		5			
Initiatives					
Agriculture & Lands			11,526	1,373	10,153
Regulation			3,892	600	3,292
Environment Policy			2,329	490	1,839
NET EXPENDITURE	16,042	16,671	21,125	3,995	17,130

TABLE 35 – DEFA – Income & Expenditure by Category

INCOME & EXPENDITURE - BY CATEGORY					
£'000	Actual 2018-19	Probable 2019-20	Budget 2020-21	Provisional Budgets	
				2021-22	2022-23
INCOME					
Taxation Income	95	110	103	104	107
Third Party Contributions	280	310	327	334	340
Operating Income	3,394	3,482	3,490	3,562	3,636
Other Non-Trading Income	71	74	75	77	78
TOTAL INCOME	3,840	3,976	3,995	4,077	4,161
EXPENDITURE					
Employee Costs	8,585	8,939	9,355	9,531	9,711
Infrastructure Costs	747	785	762	762	762
Transport Costs	48	99	45	45	45
Supplies & Services	3,942	2,283	2,143	2,143	2,143
Agency & Contracted Services			1	1	1
Loan Charges	901	906	752	708	699
Other	5,659	7,635	8,067	8,360	8,363
TOTAL EXPENDITURE	19,882	20,647	21,125	21,550	21,723
NET EXPENDITURE	16,042	16,671	17,130	17,473	17,562



Department of Environment Food and Agriculture – Financial Summary (continued)

TABLE 36 – DEFA - Reconciliation from 2019-20

Budget Movement from 2019-20 to 2020-21				
£000	Gross Pay	Gross Non-Pay	Gross Income	Net Budget
2019-20 BUDGET	9,121	11,494	(3,872)	16,743
<u>Growth Items</u>				
Pay award allowance	175			175
Fee increase			(123)	(123)
Industrial JEGS Allowance	59			59
Manx Birdlife Point of Ayre Reserve		80		80
<u>Other</u>				
Loan Charge Adjustment		(154)		(154)
Grants & Subsidiaries Uplift		350		350
2020-21 BUDGET	9,355	11,770	(3,995)	17,130



4.4. Department of Health and Social Care (DHSC)

In May 2019 an independent review of health and social care services, undertaken by Sir Jonathan Michael, was concluded with the publication of a final report. The report contained 26 recommendations to be implemented to achieve a high quality health and care system with the service user at the centre of service provision whilst also being financially sustainable. These recommendations were all unanimously approved by Tynwald and a Health and Care Transformation Programme created to ensure implementation. The transformation project is being delivered by the Cabinet Office in conjunction with the Department.

Overall there are 14 projects to deliver the recommendations and during this time the Department will be in a period of transition. One of the recommendations is to establish an arms-length provider of health and care services by April 2021 and this is expected to be running in a shadow form from September 2020.

Another of the aims of the transformation project is to address financial sustainability and the funding allocation for services. In the interim a number of financial pressures remain which the Department will continue to review and manage:

- Increase in the demand for services which are linked to demographic changes, with people living longer and often with more complex health and social care needs
- Increasing healthcare costs which are rising more than general inflation
- Reliance on temporary agency staff to maintain essential services with the recruitment and retention of both health and social care professionals continuing to be challenging.

As part of the 2020-21 budget process the Department bid to receive additional funding for:

- Endoscopy Services Development

- An uplift to tertiary care budgets to cover an increase in the number of referrals and price increases as well as accessing a specialist service for the treatment of Hepatitis C
- Air Ambulance upgrade
- Abortion Services (as required by the Isle of Man Abortion Reform Act 2019)

It is also expected that private patient activity will recommence during 2020-21.

The independent review of health and social care Services also supported the Department's strategy of implementing integrated care. During 2019-20 significant progress was made in relation to this with a project to identify and develop a model of integrated care for the West of the Island having moved to the implementation phase. A two year action plan has been initiated with the first phase of evaluation scheduled to be completed after the first twelve months of operation. This will include qualitative and quantitative measures being made against recommended indicators for integrated care.

Another notable achievement during 2019-20 was the opening of Tall Trees, a new facility for adults with learning disabilities. This is on Greenfield Park which is part of the Noble's Hospital estate with other adult day service facilities.

Capital projects for 2020-21 include:

- Extending Peel Medical Centre to create five additional consulting rooms
- Building works to the Radiology Department at Noble's Hospital ready for the new MRI and CT scanner which are being paid for from charitable funding
- Subject to Tynwald approval, commencement of the development of an older persons' residential and resource centre for the East of the Island (Summerhill View)

Appendix 4 – Net Revenue Expenditure by Department, Office and Board



Department of Health and Social Care – Financial Summary

TABLE 37 – DHSC - Net Expenditure by Division

NET EXPENDITURE - BY DIVISION					
£'000	Net Actual 2018-19	Net Probable 2019-20	Gross Spend 2020-21	Gross Income 2020-21	Net 2020-21
DIVISION					
Adult Services	28,480	21,888	28,089	5,816	22,273
Child & Families	14,577	14,738	15,768		15,768
Mental Health Service	22,249	19,703	18,063	18	18,045
Chief Operating Officer	762	427	704	102	602
DHSC Corporate Services	10,895	9,595	14,210	187	14,023
Social Security Admin Act 1992	(39,665)	(40,855)		38,900	(38,900)
Public Health Directorate	1,360	1,593			
Nobles Hospital	108,501	116,323	113,573	4,243	109,350
UK Referrals & Patient Transport	20,961	23,787	20,472		20,472
Government Catering Services	2,345				
Primary Healthcare Services	49,682	63,001	69,226	4,049	65,177
NET EXPENDITURE	220,147	230,200	280,105	53,315	226,790

TABLE 38 – DHSC - Income & Expenditure by Category

INCOME & EXPENDITURE - BY CATEGORY					
£'000	Actual 2018-19	Probable 2019-20	Budget 2020-21	Provisional Budgets	
				2021-22	2022-23
INCOME					
Taxation Income	39,762	40,939	38,986	40,388	41,990
Third Party Contributions	1,183	1,055	1,076	1,101	1,126
Operating Income	15,789	12,834	13,248	13,490	13,756
Other Non-Trading Income	9	6	4	4	4
TOTAL INCOME	56,742	54,834	53,315	54,983	56,876
EXPENDITURE					
Employee Costs	158,263	163,822	160,939	163,762	166,532
Infrastructure Costs	1,581	1,607	1,536	1,536	1,536
Transport Costs	4,868	4,890	4,922	4,922	4,333
Supplies & Services	25,317	24,534	27,907	27,627	27,645
Agency & Contracted Service	80,363	83,025	78,161	78,161	78,161
Loan Charges	9,892	9,350	8,400	8,367	8,498
Other	(3,395)	(2,194)	(1,760)	(1,715)	(1,670)
TOTAL EXPENDITURE	276,889	285,034	280,105	282,660	285,035
NET EXPENDITURE	220,147	230,200	226,790	227,677	228,159

Appendix 4 – Net Revenue Expenditure by Department, Office and Board



Department of Health and Social Care – Financial Summary (continued)

TABLE 39 – DHSC - Reconciliation from 2019-20

Budget Movement from 2019-20 to 2020-21				
£000	Gross Pay	Gross Non-Pay	Gross Income	Net Budget
2019-20 BUDGET	157,465	119,207	(53,552)	223,120
<u>Transfer of budget between Departments</u>				
Public Health Directorate to Cabinet Office	(1,642)	(399)		(2,041)
Patient Transfer to DOI		(125)		(125)
Net transfer to GTS		16		16
<u>Growth Items</u>				
Pay award allowance	2,855			2,855
Fee increase			(326)	(326)
Industrial JEGS Allowance	151			151
Mental Health Professionals	108			108
Abortion Services	144			144
Endoscopy Services	517	48		565
Hepatitis C		126		126
Air Ambulance		590		590
Tertiary Care Uplift		532		532
<u>Other</u>				
Loan Charge Adjustment		(997)		(997)
Fund movement		96		96
Re-establishment of PPU	1,341		(1,377)	(36)
Adjustment to National Insurance allocation			1,940	1,940
Movement in Supplies & Services		72		72
2020-21 BUDGET	160,939	119,166	(53,315)	226,790



4.5. Department of Home Affairs (DHA)

The Department's primary purpose is keeping the people of the Isle of Man safe. We do this by working together with our partners to ensure the right intervention at the right time. We will support safe communities with services that are responsive to the needs of communities, protecting vulnerable people and respecting the rights and responsibilities of citizens.

The Department consists of the Isle of Man Constabulary, the Fire and Rescue Service, the Prison and Probation Service and the Communications Division, including the Emergency Services Joint Control Room. In addition, the Department maintains responsibility for emergency planning and the Civil Defence Unit. These agencies within the Department operate 24 hours a day, 365 days a year.

The Department's primary responsibility in the Programme for Government is to ensure we live our lives free from crime and danger. Areas of focus include supporting the road safety strategy, maintaining low levels of crime against people and property and maintaining high standards of fire safety. The Department is also committed to reducing reoffending.

Financial Performance 2019/20

Whilst 2019/20 has not been as financially challenging as the previous year, the Department has been required to carefully monitor its position. The Department was well supported in 19/20 by the Treasury which has enabled the Department to address the structural deficit that has been increasing over time. Elements of the budget uplift have not been fully utilised in 2019/20 and this has covered shortfalls in other areas which still require resourcing.

Looking Forward to 2020/21

It is anticipated 2020/21 will be a very challenging year and there is much work to do. The Department remains in the process of

undertaking a strategic review of its functions alongside a priority based budgeting exercise.

We have received an uplift of investment directly into our key frontline services which will provide vital additional resources for every area of our remit. This includes:

- Additional revenue funding to meet existing commitments
- Resources for the Economic Crime Unit
- Additional budget for front-line policing and their professional development
- Funding for training to ensure our high standards of safety are maintained
- Resources for the Community Services Team

However, substantial challenges still remain and part of one of our bids was balanced by the need to find internal savings through streamlining our estate and reviewing our working practises. Other risks and challenges include:

- Moving to pro-active rather than reactive spend, investing in early interventions to deliver long term solutions to multiple stakeholders
- Promoting digital transformation wherever possible and introducing effective, modern working practises.
- Managing realistic pay negotiations that reflect the current economic environment but acknowledge the hard work that our staff provide
- Growing demands of financial and cyber-crime – cases are increasingly complex and require investment in training and officer resources to cope with a changing mandate
- Succession planning and resilience particularly in key senior roles across the Department



Planned Capital Projects for 2020/21

The Department has several ongoing projects to continue in 2020/2021. Most notably the continuation of feasibility work for the replacement of Douglas Fire Station and Police HQ, as well as ongoing input into the specialist vehicle replacement budget for vehicles which is managed by the Department of Infrastructure.

The Department was successful in obtaining additional budget for hi-tech equipment for the Police for 2020-21 and a program of procurement is underway to ensure best value is achieved.



Appendix 4 – Net Revenue Expenditure by Department, Office and Board



Department of Home Affairs – Financial Summary

TABLE 40 - DHA - Net Expenditure by Division

NET EXPENDITURE - BY DIVISION					
£000	Net Actual 2018-19	Net Probable 2019-20	Gross Spend 2020-21	Gross Income 2020-21	Net 2020-21
DIVISION					
Chief Executives Office	5,271	5,055	4,861	149	4,712
Civil Defence	177	159	161	7	154
Fire & Rescue Service	4,938	5,145	5,232	46	5,186
Communications Division	1,356	1,398	1,995	616	1,379
IOM Constabulary	15,046	17,063	17,737	377	17,360
Prison & Probation Service	8,321	8,666	8,959	117	8,842
NET EXPENDITURE	35,109	37,486	38,945	1,312	37,633

TABLE 41 – DHA - Income & Expenditure by Category

INCOME & EXPENDITURE - BY CATEGORY					
£000	Actual 2018-19	Probable 2019-20	Budget 2020-21	Provisional Budgets	
				2021-22	2022-23
INCOME					
Third Party Contributions	110	110	112	114	117
Operating Income	835	956	868	886	904
Other Non-Trading Income	341	204	332	338	345
TOTAL INCOME	1,286	1,270	1,312	1,338	1,366
EXPENDITURE					
Employee Costs	27,718	30,152	31,083	31,632	32,178
Infrastructure Costs	1,023	1,074	1,017	1,017	1,017
Transport Costs	10				
Supplies & Services	4,241	4,015	3,598	3,597	3,597
Loan Charges	4,063	3,773	3,615	3,323	3,328
Other	(660)	(258)	(368)	(368)	(368)
TOTAL EXPENDITURE	36,395	38,756	38,945	39,201	39,752
NET EXPENDITURE	35,109	37,486	37,633	37,863	38,386

Appendix 4 – Net Revenue Expenditure by Department, Office and Board



Department of Home Affairs – Financial Summary (continued)

TABLE 42 – DHA Reconciliation from 2019-20

Budget Movement from 2019-20 to 2020-21				
£000	Gross Pay	Gross Non-Pay	Gross Income	Net Budget
2019-20 BUDGET	30,282	8,387	(1,183)	37,486
<u>Transfer of budget between Departments</u>				
Cleaning budget to DOI		9		9
Net transfer from GTS		18		18
<u>Growth Items</u>				
Pay award allowance	539			539
Fee increase			(110)	(110)
Industrial JEGS Allowance	12			12
GPS Tagging	85			85
Probation Service Uplift	120			120
<u>Other</u>				
Loan Charge Adjustment		(158)		(158)
Fund Uplift		(368)		(368)
Approved Adjustments	45	(26)	(19)	
2020-21 BUDGET	31,083	7,862	(1,312)	37,633



4.6. Department of Infrastructure (DOI)

The Department provides the infrastructure that the Island and its people need to build social and economic success. This infrastructure provides the foundation for the delivery of many of the key items in the Programme for Government.

1500 colleagues work together to deliver taxpayer funded services in a timely and professional manner.

Together, these people enable us all to:

- travel safely and efficiently around the Island;
- move residents, visitors and goods between the Island and neighbouring jurisdictions;
- rely on properly maintained Government assets, such as buildings, bridges, ports and vehicles;
- access affordable housing;
- dispose of our waste properly.



The Department has set a number of key priorities to ensure that its resources are properly targeted.

These are:

- maintaining existing assets appropriately to make best use of resources;
- planning for the infrastructure that the Island will need in the future;
- securing off-Island transport links that meet the Island's social and economic needs;
- providing on-Island transport that meets the needs and requirements of our customers;
- ensuring that affordable and accessible housing is provided for our people.

The Department is therefore allocating the resources provided for in this budget as summarised in the tables overleaf.

Financial Performance

In spite of continued increased demands on the services provided across the divisions, the Department is working hard to ensure that it ends 2019-20 within its pre-agreed budget, which included the bus and rail budget reduction of £333,000 that was agreed as part of the SAVE programme. The Department worked to secure efficiencies so that it could protect service levels.

As in previous years, difficulties with recruiting skilled workers have led to delays in progressing some works. Whilst this has eased the budget pressure in the 2019-20 financial year, this will put extra pressure on the 2020-21 budget to carry out all planned works as well as any works from the current year that are incomplete.

Achievements in 2019-20

During 2019-20 the Department

- continued work on the Douglas Promenade Refurbishment project
- started work on the new Isle of Man Ferry Terminal in Liverpool
- replaced the x-ray machines at the airport
- completed the refurbishment of the central search area at the Isle of Man airport
- completed the reconstruction of the Strathallan Horse Depot
- increased maintenance and surfacing work on improving highways
- gained planning approval and secured financing for phase one of dredging Peel Marina
- completed the Clagh Vane Housing Scheme.



Our aims for 2020-21

The Department is responsible for a wide range of valuable infrastructure assets and has a continual focus on maintenance. Funding constraints mean that difficult choices have to be made; reduced maintenance spend helps achieve short-term savings but at the risk of long-term asset viability. The Department continues to improve its asset management techniques and is concentrating on maintaining existing assets other than in cases where replacement offers better value.

The Department will face many challenges in 2020-21 as it ensures the Island's infrastructure continues to support its social and economic needs. The steps necessary to address the climate challenge may have a significant impact on the way the Department delivers its services.

Capital Project Schemes

The Department delivered a large number of capital schemes and minor capital works during 2019-20 and is on target to spend 80% of the capital budget that it was allocated by Tynwald. Although the Douglas Promenade Refurbishment Scheme has faced challenges and caused disruption, the Department remains confident that the refurbished Douglas Promenade will be an asset for the Island as a whole.

The final contract for the Isle of Man Ferry Terminal in Liverpool was signed in November 2019 with work commencing soon afterwards.

Douglas town centre regeneration is reaching its conclusion with work on Lord Street and Market Hill. The entire Lower Douglas Regeneration Scheme, from Castle Street to Market Hill, should be complete by Summer 2020.

Projects to be progressed for 2020-21 will include:

- Construction of the Isle of Man Ferry Terminal in Liverpool
- Development and improvement in Jurby
- Further improvements to the Heritage Trail
- Relocation of the Vehicle Test Centre
- Completion of the apron paving works at the airport
- Implementation of an updated Instrument Landing System at the airport



Department of Infrastructure – Financial Summary

TABLE 43 – DOI - Net Expenditure by Division

NET EXPENDITURE - BY DIVISION					
£000	Net Actual 2018-19	Net Probable 2019-20	Gross Spend 2020-21	Gross Income 2020-21	Net 2020-21
DIVISION					
Minister & CEO Office	203				
Strategy, Policy & Performance	762				
Corporate Support & Compliance	6,820	7,453	17,407	9,474	7,933
Ports Division	5,444	7,773	21,949	12,267	9,682
Highway Services Division	449	1,763	16,905	16,011	894
Public Estates & Housing	32,288	33,660	48,969	12,718	36,251
Transport Services Division	17,604	17,398	26,174	7,382	18,792
Housing Division	8				
NET EXPENDITURE	63,578	68,047	131,404	57,852	73,552

TABLE 44 – DOI - Income & Expenditure by Category

INCOME & EXPENDITURE - BY CATEGORY					
£000	Actual 2018-19	Probable 2019-20	Budget 2020-21	Provisional Budgets	
				2021-22	2022-23
INCOME					
Taxation Income	13,329	13,302	13,569	13,840	14,117
Third Party Contributions	3,214	3,344	3,410	3,479	3,548
Operating Income	36,249	37,428	37,271	38,026	38,797
Other Non-Trading Income	3,919	3,532	3,602	3,675	3,748
TOTAL INCOME	56,711	57,606	57,852	59,019	60,210
EXPENDITURE					
Employee Costs	44,012	46,315	46,402	47,208	48,037
Infrastructure Costs	35,296	32,787	32,787	32,787	32,787
Transport Costs	4,853	5,057	5,496	5,496	5,496
Supplies & Services	11,379	13,814	15,275	14,689	13,845
Agency & Contracted Services	2,147	3,485	3,485	3,485	3,485
Loan Charges	20,159	21,841	24,398	24,759	24,997
Other	2,443	2,354	3,561	3,561	3,561
TOTAL EXPENDITURE	120,289	125,653	131,404	131,985	132,208
NET EXPENDITURE	63,578	68,047	73,552	72,966	71,998

Appendix 4 – Net Revenue Expenditure by Department, Office and Board



Department of Infrastructure - Financial Summary (continued)

TABLE 45 – DOI Reconciliation from 2019-20

Budget Movement from 2019-20 to 2020-21				
£000	Gross Pay	Gross Non-Pay	Gross Income	Net Budget
2019-20 BUDGET	45,181	79,453	(56,588)	68,047
<u>Transfer of budget between Departments</u>				
Legislation team to AGC	(253)			(253)
Patient Transfers from DHSC		125		125
GTS Net Transfer		38		38
DHA cleaning budget		(9)		(9)
Cabinet Office Fuel Transfer		(9)		(9)
FSA Cleaning Budget		26		26
<u>Growth Items</u>				
Pay award allowance	806			806
Fee increase			(1,446)	(1,446)
Industrial JEGS Allowance	443			443
Air traffic controller	105			105
Income Target Reduction			500	500
Aviation Security Contract Uplift		250		250
Hydrography of Manx Waters		100		100
Peel Silt (continuation & uplift of 19/20 bid)		17		17
Increased rates cost		245		245
Cleaning contracts uplift		887		887
Housing Deficiency		1,206		1,206
<u>Other</u>				
Loan Charge Adjustment		2,557		2,557
Budget Re-Alignment	120	198	(318)	
SAVE savings		(330)		(330)
Removal of Wildlife Park Electrics LTA Bid		(50)		(50)
Removal of Landfill Costs LTA Bid		(26)		(26)
Continuation of EFW 19/20 Bid		323		323
2020-21 BUDGET	46,402	85,001	(57,852)	73,552



4.7. The Treasury

The Treasury's core purpose and strategic direction is underpinned by the Programme for Government outcomes: to be a financially responsible government while providing services that meet the needs of the community through inclusivity and by creating enterprise and opportunity.

The Treasury's strategic direction is further influenced by the key outcome within the Programme of providing fit for purpose modern services at the right time. The Treasury delivers a wide range of services to high standards across various parts of the public sector to the community and internationally."

The quality of our services must be maintained in accordance with statutory requirements and in line with international regulations and expectation in order to ensure compliance and maintain our reputation on the world stage.

The functions of the Treasury for 2020/21 include:

- Collection of revenue for the funding of public services
- Distribution of payments such as benefits
- Financial governance through financial oversight
- Financial Advisory Service across all departments
- International engagement
- Financial reporting
- Asset management
- Management of Government's investment and banking arrangements
- Issue and promotion of Manx Currency.

The Treasury made a total of five revenue bids as part of this year's budget process which totalled £274k.

Within the Income Tax Division, additional funding has been provided for resources to ensure that the Island's tax system addresses EU and international requirements in relation to substance. A project was approved by the National Strategy Group in 2018 and new primary legislation introduced in December 2018. A redesigned online corporate tax return was released and available from 1 January 2020. The Division has been working on new

processes and additional staff will continue to be recruited to ensure the Income Tax Division is fully equipped to implement, monitor and enforce the new requirements.

Following the publication of the so called "Paradise Papers" in November 2017, the Treasury invited HM Treasury to review the Isle of Man's application of EU VAT law in relation to aircraft and yachts. This review has now been completed and published. It confirms that the Isle of Man Government has applied the VAT regulations correctly and there is no abuse of VAT principles in the Isle of Man as had been suggested. The review provided recommendations in respect of post-registration assurance activity which have been taken on board and are being addressed.

Customs and Excise will also continue its preparations for Brexit.

Within Financial Governance Division, a bid was approved for additional funds relating to the licencing costs for the Government Accounting System. In addition to this, the Treasury is taking steps to promote a Government finance profession and become a "centre of excellence" with a clear structure and career progression for training and development within the Isle of Man Government.

As part of a wider strategy, the Treasury has consolidated all finance related functions into this "centre of excellence", the result of which is a new Financial Advisory Service. This service will be made up of existing finance officers transferred from the other Government departments to the Treasury and will take form during the 2020-21 financial year. The purpose of the Financial Advisory Service is to ensure consistency across Government departments with regards to financial reporting, training and career development.

Appendix 4 – Net Revenue Expenditure by Department, Office and Board



The Treasury – Financial Summary

TABLE 46 - The Treasury Net Expenditure by Division

EXPENDITURE - BY DIVISION					
£'000	Actual Spend 2018-19	Probable Spend 2019-20	Gross Spend 2020-21	Gross Income 2020-21	Net 2020-21
DIVISION					
Financial Governance Division	10,609	11,031	11,815	5,905	5,910
Customs & Excise Division	2,437	2,609	2,788	391,935	(389,147)
Income Tax Division	5,144	5,043	5,701	246,135	(240,434)
Assurance Advisory Division	657	675	767	82	685
Manx Radio Subvention	955	980	1,079		1,079
Treasury Grants	4,418	3,950	8,885		8,885
Government Contingency		3,300	3,675	982	2,693
Lottery Duty Distribution	1,310	1,400	1,400		1,400
Non-Contributory Benefits	71,982	71,909	74,871		74,871
National Insurance Operating Account	210,886	229,645	271,800	271,800	
Social Security Administration	4,466	4,431	4,173	200	3,973
NET EXPENDITURE	312,864	334,973	386,954	917,039	(530,085)

Note

The Contingency Budget includes £3 million of General Contingency which will be reallocated on the provision and scrutiny of any viable business case from Departments and £675k non-pay contingency provision which will be reallocated on the provision and scrutiny of any viable business case from Departments.

The Government Contingency Account also receives income of £982k which relates to loan charge receipts paid by Manx Museum & National Trust.

Treasury Grants includes £4.6m for Manx Museum & National Trust & £3.5m for the Isle of Man Financial Services Authority.

TABLE 47 - The Treasury Income & Expenditure by Category

INCOME & EXPENDITURE - BY CATEGORY					
£'000	Actual 2018-19	Probable 2019-20	Budget 2020-21	Provisional Budgets	
				2021-22	2022-23
INCOME					
Customs & Excise	369,703	380,562	391,935	403,693	415,804
Income Tax	237,742	240,060	246,135	253,904	261,439
Other Treasury Income	10,503	7,464	6,187	4,500	3,450
Other Income			982	894	888
NI Operating Account	251,706	270,500	271,800	278,950	286,136
TOTAL INCOME	869,654	898,586	917,039	941,941	967,717
EXPENDITURE					
Employee Costs	14,236	15,044	15,985	16,951	18,120
Infrastructure Costs	11	14	94	94	94
Transport Costs					
Supplies & Services	2,197	1,119	2,094	3,957	7,176
Agency & Contracted Services	3,529	3,518	3,518	3,518	3,518
Loan Charges	481	531	906	1,377	1,730
Social Security Clients	321,511	342,409	332,005	340,305	348,971
Other	10,564	13,193	32,352	32,932	32,433
Unallocated Savings				(3,000)	(4,000)
TOTAL EXPENDITURE	352,529	375,828	386,954	399,134	412,042
NET EXPENDITURE	(517,125)	(522,758)	(530,085)	(542,807)	(555,675)



The Treasury – Financial Summary (continued)

TABLE 48 - The Treasury - Reconciliation from 2019-20

Budget Movement from 2019-20 to 2020-21				
£000	Gross Pay	Gross Non-Pay	Gross Income	Net Budget
2019-20 BUDGET	15,261	365,490	(887,436)	(506,685)
<u>Transfer of budget between Departments</u>				
Transfer of Student Award Scheme to DESC		(1,497)		(1,497)
<u>Growth Items</u>				
Pay award allowance	296			296
Income Adjustment			(29,603)	(29,603)
Financial Advisory Training Budget	15			15
Information Governance Officer	61			61
Customs DSA	21			21
FGD AX Systems Bid		156		156
Customs Supplies & Services		7		7
Manx Radio Grant Uplift		99		99
<u>Other</u>				
Loan Charge Adjustment		375		375
AAD Adjustment	(44)	29		(15)
SSD Budget Re-Alignment	375	(375)		
Contributory Benefits Decrease		(858)		(858)
Non-Contributory Benefits Increase		1,468		1,468
NI Fund Transfer Increase		3,296		3,296
Movement of MNH Funding to Treasury Grant		4,638		4,638
Movement in Supplies & Services		(2,311)		(2,311)
Increase to FSA Grant		472		472
Other adjustments		(20)		(20)
2020-21 BUDGET	15,985	370,969	(917,039)	(530,085)



4.8. Cabinet Office



The purpose of the Cabinet Office is to support the Chief Minister, the Minister for Policy and Reform, His Excellency the Lieutenant Governor, and the Chief Secretary in ensuring the future sustainability of the Isle of Man in the short, medium and long term, so that its public services represent value for money and the Island is able to respond to external challenges.

The Cabinet Office plays a pivotal role at the heart of the Isle of Man Government. The Department is responsible for:

- supporting regular and targeted engagement with the UK Government, UK Parliament and other influential and relevant international partners to defend and protect the interests of the Island;
- leading the development, co-ordination and application of policies that will affect more than one department;
- acting as the corporate central hub – providing Government's human resources, technology, corporate communications services, planning policy and economic advice and statistics; and
- ensuring that we work better – by promoting reform, striving to improve the way we provide our services, building business plans, and delivering change by taking the lead or having oversight for certain key strategic projects and policy areas.

Department Key Challenges in 2020/2021:

Health and Care Transformation

Leading the transformation of the provision of health and care in the Isle of Man to be focused on the delivery of an integrated, high quality, clinically and financially sustainable service focused on the service user.

Public Sector Reform

The Programme for Government is based on a national outcomes framework. It introduces the concept of shared contribution towards shared objectives that deliver services and strategies that focus on the national interest and place greater emphasis on the citizen at the centre of decision making and activity. As such the organisation must prepare for the future by ensuring the public sector develops the organisation to deliver the next generation of public services and look to identify options to identify alternative means of delivering these services and ensuring their sustainability and cost effectiveness into the future.

Climate Change

To support the development of the Isle of Man change action plan and target options the delivery of the Government's commitment to reach net-zero carbon emissions by 2050.





BREXIT

Securing the Isle of Man's position in respect of the UK's withdrawal from the European Union which represents a paradigm shift/sea change in terms of the Isle of Man's relationship with the international trade environment.



Digital Strategy

The Isle of Man Government Digital Strategy is entering its fifth year and was launched with the key objective to use digital technology to improve how the Government works.

Resourcing Challenge

Delivering a balanced approach to service provision, managing within budgets allocated whilst continuing to rise to the challenge of increasing public services at the centre.

Key Priorities for the Cabinet Office are:

Climate Change

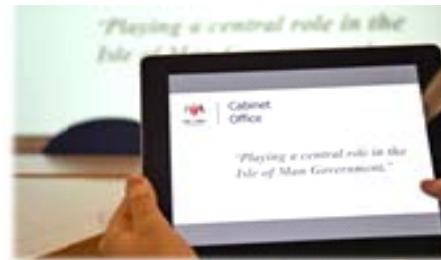
- in reconfirming the Government's commitment to achieving the target of net-zero emissions by 2050, further work to develop a long term climate action plan for Government is required, fully understanding the impacts upon our environment, our communities, and our economy of any actions taken;
- support the commitment to bring a Climate Bill into the branches of Tynwald by June 2020;
- support the Council of Ministers commitment to Government Leading by Example, with actions that reduce emissions;

Health and Care Transformation

- establish a public sector, arm's length body responsible for the delivery of health and care services;
- create a process whereby each condition and service within health and care is reviewed and improved in light of best practices;

Programme for Government

- lead on the performance management for the Programme for Government across the Isle of Man Government;
- support the Council of Ministers' policy and reform agenda;
- deliver constant and effective transformational change programmes, including key technology initiatives;



- TT Timing and Race Management
- Land and Deeds
- Windows 10 upgrade programme
- Courts Audio Visual Refresh
- Census
- Social Security
- Indirect Taxation
- Electoral Registration

- put in place updated electoral legislation ahead of the 2021 House of Keys General Election;
- ensure the successful implementation of the Equality Act, supporting an inclusive and caring society;
- Delivery of the Government's legislative programme;



UK's withdrawal from the EU

- identify, assess and lead the management of the implications, for the Isle of Man arising from the UK's withdrawal from the EU, including contingency planning, emergency response and readiness issues co-ordinating and supporting work across Government;
- assess the emerging trade relationships with the UK, the EU and the rest of the world, and advise the Chief Minister and Chief Secretary on the Isle of Man's participation;

Digital Strategy

The Digital Strategy is a wide ranging and ambitious programme of change and reform. This approach is enabling cultural change across Government and challenging how we think about operating our services. Delivering smarter, joined up services, will form the core of our digital front door. This innovative and forward thinking digital strategy reaches across all of our Government departments. Key initiatives in 2020/21 include;

- Enabling Smart Services;
- Electronic Prescriptions & Medicines Administration;
- Police Core System – second phase;
- ICT Platform for Public Sector Housing;

Anti-Money Laundering/Combating the Financing of Terrorism

- develop a new Financial Crime Strategy for 2020-2023;
- publish the revised and updated National Risk Assessment for Money Laundering/Terrorist Financing;
- submit a third 'enhanced follow-up' report to MONEYVAL, compile and publish a summary of the Isle of Man response to the MONEYVAL recommendations;
- ensure the Isle of Man compliance with obligations under international conventions and other recognised

international standards, in particular those with, economic or reputational challenges or opportunities;

Cyber Security

- ensure that the Island's Critical National Infrastructure is robust, resilient and is able to respond/ recover from a cyber-threat accordingly;
- support Government, business and public awareness of cyber threats and how to defend, respond and recover;

Planning

- implement the final version of the local area plan for the east and prepare the local area plan for the north and the west of the Isle of Man;
- prepare for a complete review of the strategic section of the Isle of Man Development Plan by 2021;
- the preparatory stages for a complete review of the Isle of Man Strategic Plan taking into account of the 2021 Census;
- production of a register of unoccupied urban sites in liaison with other Departments followed by the completion of a scoping study;

Other Department specific priorities

- support and implement the People Strategy across Government to recruit, retain, develop and keep our people healthy and well;
- review economic and social statistics produced by Cabinet Office, investigating the additional data required by Government, and how best it can be obtained;
- planning and undertaking the 2021 Census, reviewing the Isle of Man Living Wage and producing further data from the Household Income and Expenditure survey such as fuel poverty;



- maintain Isle of Man Government's commitment to International Development delivering £2.5m of funding annually; and
- coordinate steps to delivering public registers of beneficial ownership of companies;

Financial Performance

Cabinet Office continues to manage its financial resources prudently, driving sustainable savings from its contracts portfolio to ensure it ends the 2019/20 financial year within its agreed budget. This is despite significant increasing demands for the services the Department provides.

Key headline changes to the Cabinet Office budget in 2019/20 include:

1. Additional funding for the Office of Cyber Security and Information Assurance for the National Cyber Security and Information Assurance Programme;
2. Continued commitment to equality post legislative implementation;
3. Employment/fees and costs of non-executive board members of Manx Care from appointment to end of Manx Care's shadow period;
4. The transfer of the Public Health Directorate into Cabinet Office; and
5. Continuation of commitment to a £250k minor capital works programme to deliver more efficient IT systems within Government.

Appendix 4 – Net Revenue Expenditure by Department, Office and Board



Cabinet Office – Financial Summary

TABLE 49 - Cabinet Office Net Expenditure by Division

NET EXPENDITURE - BY DIVISION					
£'000	Net Actual 2018-19	Net Probable 2019-20	Gross Spend 2020-21	Gross Income 2020-21	Net 2020-21
DIVISION					
Office of Human Resources	6,247	5,120	5,263		5,263
Chief Secretary's Office	1,659	2,518	5,148		5,148
Crown & External Relations	1,571	1,644	2,861	1,098	1,763
Government Reform Team	688	780	886	94	792
Government Technology Services	19,843	19,656	20,216	386	19,830
Policy & Strategy	448	380	705		705
OCSIA	258	344	583		583
NET EXPENDITURE	30,714	30,442	35,662	1,578	34,084

TABLE 50 - Cabinet Office Income & Expenditure by Category

INCOME & EXPENDITURE - BY CATEGORY					
£'000	Actual 2018-19	Probable 2019-20	Budget 2020-21	Provisional Budgets	
				2021-22	2022-23
INCOME					
Taxation Income	(1)	4			
Third Party Contributions	215	58	448	456	465
Operating Income	1,365	1,308	1,130	1,153	1,176
Other Non-Trading Income	12	(6)			
TOTAL INCOME	1,591	1,364	1,578	1,609	1,641
EXPENDITURE					
Employee Costs	18,327	18,390	20,440	20,800	21,013
Infrastructure Costs	242	85	81	81	81
Transport Costs	9	9	9	9	9
Supplies & Services	17,210	16,785	14,668	15,095	14,667
Loan Charges	88	195	725	836	846
Other	(3,571)	(3,658)	(261)	(216)	(216)
TOTAL EXPENDITURE	32,305	31,806	35,662	36,605	36,400
NET EXPENDITURE	30,714	30,442	34,084	34,996	34,759

Appendix 4 – Net Revenue Expenditure by Department, Office and Board



Cabinet Office – Financial Summary (continued)

TABLE 51 - Cabinet Office - Reconciliation from 2019-20

Budget Movement from 2019-20 to 2020-21				
£000	Gross Pay	Gross Non-Pay	Gross Income	Net Budget
2019-20 BUDGET	17,875	14,120	(1,547)	30,449
<u>Transfer of budget between Departments</u>				
Public Health Directorate from DHSC	1,642	399		2,041
GTS budget to DfE		(22)		(22)
GTS budget from DESC		14		14
GTS budget to DHSC		(16)		(16)
GTS budget to DHA		(18)		(18)
GTS budget to DOI		(38)		(38)
GTS budget from General Registry		33		33
Fuel transfer from DOI		9		9
<u>Growth Items</u>				
Pay award allowance	337			337
Fee increase			(31)	(31)
Census bid approved 2019 budget	160			160
Industrial JEGS	2			2
Equality Advisor	65			65
Manx Care Non-Executive Directors	101			101
OCSIA Budget	258	68		326
<u>Other</u>				
Loan Charge Adjustment		530		530
Digital strategy adjustments		142		142
2020-21 BUDGET	20,440	15,221	(1,578)	34,084



4.9. Executive Government

MANX INDUSTRIAL RELATIONS SERVICE

The Manx Industrial Relations Service (MIRS) provides a free and impartial industrial and employment relations service, which although funded by Government is an independent organisation. The service helps employers, employees and trade unions to work together for the prosperity of Isle of Man business and the benefit of employers and employees.

VETERANS WELFARE SERVICE

The Veterans Welfare Service provides one to one assistance, support and advice to ex-service personnel and their dependants in association with Veterans UK, part of the UK's Ministry of Defence.

The Veterans Welfare Service is committed to enhancing the quality of life for veterans and beneficiaries of Veterans UK pensions and compensation schemes, and their dependants.

It provides support for bereaved families, respond to life events that present welfare needs, and facilitate access to all appropriate services, pensions and benefits.

The Veterans Welfare Service also works closely with local authorities, voluntary organisations service charities and Government agencies to access appropriate services and benefits.

INFORMATION COMMISSIONER

The Information Commissioner is the independent supervisory body for the Data Protection Act 2018 and associated orders and regulations, the Freedom of Information Act 2015, the Unsolicited Communications Regulations 2005 and the Code of Practice on Access to Government Information.

The new data protection legislation has placed considered resource pressures on the Office.

An initial request for additional resources together with medium term resource requirement with funding model has been made. Additional resources have been agreed, but the funding model remains to be determined.

GENERAL REGISTRY

What we stand for

Our **vision** is to improve access to justice through a courts and tribunals administration which works better for everyone.

Our **mission** is to provide seamless and effective support to the administration of justice and the rule of law in the Isle of Man for the benefit of the Island's residents, economy and international reputation.

We are proud to play our part in ensuring that there is an effective, independent (both in practice and in perception) courts and tribunals service.

Priorities

The General Registry is currently enjoying a period of change that has witnessed both significant judicial turnover and changes to senior management over the past 18 months which are yet to fully run their course.

Against this backdrop a capital bid has been submitted which, subject to Tynwald approval, will enable us to embark upon a three year phased digital modernisation programme. As we are nearing the end of life of the case management system in the summary courts, the initial focus of modernisation will be in this area to maximise both internal efficiencies and the benefits of digital investment by our justice partners.

There is a strong appetite for modernisation within the General Registry with an appreciation that change will have to be proportionate to our business need, be cost effective and bring real benefits to our customers, stakeholders and people.

Challenges

The key challenges facing us include:-

- allocating appropriate resources in a timely manner to support our digital modernisation



whilst maintaining core business requirements;

- increasing demands on our services, including more complex civil and other proceedings coming before the courts and tribunals;
- allocating appropriate resources in a timely manner to minimise the risk of limiting access to justice; and
- the impact on factors outside of our control affecting our ability to provide the necessary services.

Financial Performance

There is little indication that 2020/21 will be any different to recent years with continuing pressure on expenditure and no tangible reduction in the workload within the courts and tribunals. We will continue to act with prudence when spending public money but exceptional expenditure to enable the justice system to function properly is likely to continue to be reliant, in part, on drawdowns from the Large Legal Cost Reserve.

ATTORNEY GENERAL'S CHAMBERS (AGC)

The Attorney General's Chambers (AGC) aims to be a centre of excellence for legal services provided to Government for the benefit of the Isle of Man community. AGC is committed to an ongoing programme of change as detailed in its published business plan.

Her Majesty's Attorney General (HMAG), as the Accountable Officer in relation to AGC's budget, anticipates being able to contain the current year spending within the agreed budget parameters and within previously agreed drawdown limits from other funding sources for 2019/2020 financial year.

AGC is also supporting Government's plans to deliver its reform programme such as, for example, the Manx Care project. As part of that work and as a drive to improve the quality of all legislation brought before Tynwald, AGC will bring together a centralised team of legislation officers, who will support departments by providing a professional service for the development of secondary

legislation and helping to implement agreed policy reforms. The existing Department of Health and Social Care and Department of Infrastructure teams have already moved to AGC to join the primary legislative drafters. As this team develops it will see further pre-existing teams move into the AGC from other departments with the aim of creating a centre of excellence, to provide a vital service to departments in terms of shaping policy into subordinate and primary legislation.

HMAG published his third Annual Operating Report of AGC in September 2019, in order to demonstrate in a transparent manner how its legal resources were utilised by Government and explain the statutory responsibilities for which he is responsible. His report also included a progress update against the AGC business plan. It is hoped that publishing a refreshed Business Plan and an operating report annually will support a culture of continuous improvement in AGC and will be of value to the public and other stakeholders.

HMAG continues to ensure that no external legal advice is commissioned without his express approval, thereby minimising the need for legal expenditure within departments, boards and offices.



Executive Government – Financial Summary

TABLE 52 - Executive Government Net Expenditure by Division

NET EXPENDITURE - BY DIVISION					
£'000	Net Actual 2018-19	Net Probable 2019-20	Gross Spend 2020-21	Gross Income 2020-21	Net 2020-21
DIVISION					
Industrial Relations	236	273	335		335
Veterans Welfare Society	87	104	106		106
Information Commissioner	147	150	427	275	152
General Registry	2,436	2,807	4,970	2,485	2,485
Attorney General	4,810	5,362	5,814	66	5,748
International Development	2,500	2,500	2,500		2,500
NET EXPENDITURE	10,216	11,196	14,151	2,826	11,325

TABLE 53 - Executive Government Income & Expenditure by Category

INCOME & EXPENDITURE - BY CATEGORY					
£'000	Actual 2018-19	Probable 2019-20	Budget 2020-21	Provisional Budgets	
				2021-22	2022-23
INCOME					
Taxation Income	116	270	275	281	286
Third Party Contributions	134	65	66	68	69
Operating Income	2,278	2,096	2,478	2,180	2,225
Other Non-Trading Income	9	4	7	7	7
TOTAL INCOME	2,537	2,435	2,826	2,536	2,587
EXPENDITURE					
Employee Costs	9,263	9,433	9,969	10,087	10,276
Infrastructure Costs	36	80	80	80	80
Transport Costs					
Supplies & Services	1,275	1,594	1,586	1,586	1,586
Loan Charges			16	53	86
Other	2,858	2,524	2,500	2,500	2,500
TOTAL EXPENDITURE	13,432	13,631	14,151	14,305	14,528
NET EXPENDITURE	10,895	11,196	11,325	11,769	11,941



Executive Government – Financial Summary (cont'd)

TABLE 54 - Executive Government Reconciliation from 2019-20

Budget Movement from 2019-20 to 2020-21				
£000	Gross Pay	Gross Non-Pay	Gross Income	Net Budget
2019-20 BUDGET	9,433	4,199	(2,435)	11,197
<u>Transfer of budget between Departments</u>				
Gen Reg Transfer to GTS		(33)		(33)
Legislation Team - DOI to AGC	253			253
Charities Registry - DfE to AGC	37			37
<u>Growth Items</u>				
Pay award allowance	184			184
Fee increase			(105)	(105)
MIRS Officer	105			105
<u>Other</u>				
Loan Charge Adjustment		16		16
MIRS Budget Re-Alignment	26			26
Gen Reg income adjustment			(286)	(286)
MIRS Reduction LTA bid	(69)			(69)
2020-21 BUDGET	9,969	4,182	(2,826)	11,305



4.10. Legislature (Parliament)

2020-21 Budget Commentary – Expenses of the Legislature

Expenses of the legislature are split between Members Emoluments, Employee Costs, Supplies and Services and Loan Charges.

Within Supplies and Services overall spending has decreased year on year from a high of £571,000 in 2009-10 to £371,000 in 2014-15, see Figure 1. In 2016-17 the expenditure was £415,179. It has reduced to under £400,000 again in both 2017-18 and 2018-19. Spending is also predicted to be within budget for 2019-20. The annual budget has been fixed since 2015-16 and no increase is expected so, as stated previously, the challenge will continue to be to maintain services while containing costs.

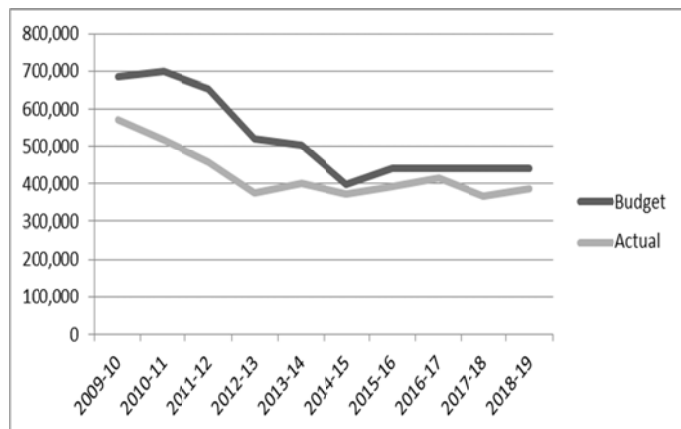


Figure 1- Supplies and Services: Budget v Spending 2009-19

Information regarding Members Emoluments, which have risen in line with annual pay awards, and Employee Costs is shown in Figure 2.

Employee costs have been controlled by a headcount reduction although during 2019-20 the number of full time equivalent employees will increase as an additional administration officer post has been added, due to workload for the Hansard team, and a second intern post has been offered for this year. However, this increase and salary increases are being managed within budgets provided. Note that the 2016-17 increase relates to the newly delegated employer pension contribution of @ 11%.

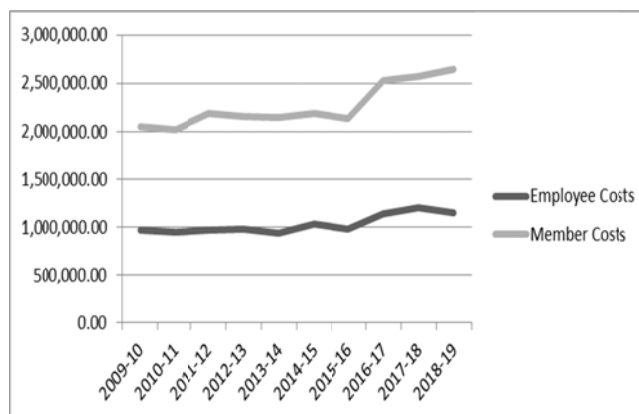


Figure 2 – Member and Staff Costs 2009-19

Appendix 4 – Net Revenue Expenditure by Department, Office and Board



Legislature (Parliament) - Financial Summary

TABLE 55 - Legislature Net Expenditure by Division

NET EXPENDITURE - BY DIVISION					
£000	Net Actual 2018-19	Net Probable 2019-20	Gross Spend 2020-21	Gross Income 2020-21	Net 2020-21
DIVISION					
Legislature	4,569	4,916	4,921	9	4,912
Tynwald Commissioner Administration			32		32
NET EXPENDITURE	4,569	4,916	4,953	9	4,944

TABLE 56 - Legislature Income & Expenditure by Category

INCOME & EXPENDITURE - BY CATEGORY					
£000	Actual 2018-19	Probable 2019-20	Budget 2020-21	Provisional Budgets	
				2021-22	2022-23
INCOME					
Fees & Charges	3	9	9	10	10
Other Non-Trading Income	53				
TOTAL INCOME	56	9	9	10	10
EXPENDITURE					
Employee Costs	3,795	4,047	4,158	4,239	4,321
Supplies & Services	387	441	441	441	441
Loan Charges	443	437	354	316	302
TOTAL EXPENDITURE	4,625	4,925	4,953	4,996	5,064
NET EXPENDITURE	4,569	4,916	4,944	4,986	5,054

Appendix 4 – Net Revenue Expenditure by Department, Office and Board



TABLE 57 - Legislature Reconciliation from 2019-20

Budget Movement from 2019-20 to 2020-21				
£000	Gross Pay	Gross Non-Pay	Gross Income	Net Budget
2019-20 BUDGET	4,048	878	(9)	4,916
<u>Growth Items</u>				
Pay award allowance	78			79
Fee increase (less than 1k)				
Tynwald Administrator	32			32
<u>Other</u>				
Loan Charge Adjustment		(83)		(83)
2020-21 BUDGET	4,158	795	(9)	4,944

TABLE 58 – Breakdown of Employee Costs

BREAKDOWN OF EMPLOYEE COSTS					
	Actual	Budgeted			
		2018-19	2019-20	2020-21	2021-22
Staff	1,153	1,284	1,344	1,371	1,398
Member's Emoluments	2,642	2,763	2,814	2,868	2,923
NET EXPENDITURE	3,795	4,047	4,158	4,239	4,321



4.11. Statutory Boards and Bodies (Revenue Funded)

COMMUNICATIONS COMMISSION

The Commission was established in 1989 and has responsibility for licensing and regulating telecommunications and broadcasting in the Isle of Man under the Telecommunications Act 1984, the Radio Masts Regulation Act 1988 and the Broadcasting Act 1993. The Commission returns a surplus to Government and is essentially self-funding.

Its activities are a key support to the Government's National Telecommunications Strategy. The Programme for Government and the National Telecommunications Strategy both recognise that the Commission needs to be adequately resourced in order to help achieve the ambitious targets approved by Tynwald. The Commission's role as an economic regulator is unique on the Island and calls for a range of very specific skill sets from staff and external experts. The strategy states that "modern, adaptive and responsive regulation are seen as key in encouraging market confidence, innovation and investment". The National Telecommunications Strategy also emphasises the importance of evolving telecoms regulation on the Island to meet industry needs. There are likely to be additional demands on the Commission's resources as a result of the National Telecommunications Strategy but the Commission notes that Government has pledged its support in this regard.

The Commission is continuing to bring forward new communications legislation to support its work initially in the form of the Communications Bill to be followed by further secondary legislation. It has also recently conducted a review of the fixed telecoms markets and is now progressing with a mobile markets review, both of which will shape the regulatory framework on Island for the next three to five years. The work of monitoring compliance with the regulatory regimes continues.

The Commission's income is dependent to a large extent on the success of its licensees to generate revenue from its regulated activities. This can be difficult to predict but it should be noted there has been a reduction in fixed line services as well as mobile and SMS traffic with increasing usage of over the top services such as Skype, Messenger, WhatsApp, as well as social media such as Facebook and Twitter. This downward trend in the use of traditional telephony services may have an effect on revenue generated through licensing telecoms operators in the long term, though new services may be developed by industry that could counterbalance this.

FINANCIAL SERVICES AUTHORITY

The Financial Services Authority is an independent statutory board which was established in November 2015. The regulatory objectives of the Authority are:

- Securing an appropriate degree of protection for policyholders, members of retirement benefits schemes and the customers of persons carrying out a regulated activity;
- The reduction of financial crime; and
- The maintenance of confidence in the Island's financial services, insurance and pensions industries through effective regulation, thereby supporting the Island's economy and its development as an international financial centre.

The Authority operates in accordance with the Isle of Man Government's financial regulations. The Authority is efficient in the discharge of its responsibilities, ensuring its expenditure meets its agreed annual budget.

The Authority's first strategic plan, published in November 2018, communicates the Authority's long term goals and strategic objectives and the projects it is pursuing in their pursuit. The plan also articulates the values and principles that guide the work of the Authority.

During 2019/20 the Authority continued to advance work on a number of key projects including:



- the ongoing modernisation of the insurance framework in line with international standards;
- working with the Gambling Supervision Commission to develop and implement the first phase of its new regulatory data system Atlas/Cascade;
- working in conjunction with the Treasury, to develop and begin to implement a resolution framework for the banking industry;
- engaging with key stakeholders on plans to reform the Retirement Benefits Scheme regulatory framework; and
- further development of a revised supervisory approach, which supports a better allocation of resources based on assessed risk.

These initiatives run into 2020/21, with a number due to conclude during the period.

Also during 2019/20 the Authority introduced a new enforcement decision making process, with presentations to industry on its application.

The Authority is maintaining its focus on protecting consumers. During 2019/20 the Authority once again organised an event to support World Investor Week, an international initiative led by the International Organisation of Securities (IOSCO). Also during the period the Authority has updated the consumer area of its website to ensure a user friendly, consistent format incorporating easy to follow guidance.

The Authority engages with other key stakeholders locally and internationally on the application of technology in the provision of financial services. This includes working with the Department for Enterprise's Digital Agency to help avoid unreasonable impediments to the advancement of FinTech opportunities in the Isle of Man. The Authority is also a member of the Global Financial Innovation Network, a network of organisations

committed to supporting innovation in financial markets and products in the interests of consumers.

As well as progressing its priority initiatives, the Authority has continued to undertake a robust supervisory program with on-site visits to regulated entities, complemented by annual business meetings, thematic reviews and attendance at supervisory colleges. In addition the Authority continues to support Isle of Man Government wide initiatives including readiness for the UK's exit from the EU, the EU substance work led by the Treasury's Income Tax Division and some of the priority work streams arising from MONEYVAL's Mutual Evaluation Report. Linked to the latter, during 2019/20, the Authority issued a comprehensive update to anti-money laundering / countering the financing of terrorism (AML/CFT) guidance, covering all industry sectors, to take into account recent amendments to the AML/CFT legislative framework

Looking further ahead, in order to continue to enhance its oversight of AML/CFT risks, the Authority will create a dedicated AML/CFT unit formed partly by existing, experienced AML/CFT practitioners within the Authority but enhanced with a number of new dedicated roles. This new unit, whilst continuing the good work carried out in this area historically, will undertake increased onsite inspections and will enhance the use of AML /CFT related data it collects from entities to more efficiently assess risk and direct its resources. This development will contribute to satisfying one of the priority outcomes highlighted by MONEYVAL's Mutual Evaluation Report, around "demonstrating efficiency through supervision and the use of other tools".

Also, in light of regulatory developments, an expanded scope of responsibilities for the Authority and an increased risk appetite and more litigious approach adopted in some areas of the industry over recent years, the Authority will from 2020/21 be increasing its headcount across both its



supervision and enforcement divisions. The increased headcount will be a mix of permanent and term appointments. An additional permanent member of staff will join both the banking and the fiduciary services supervision teams to ensure the number of the supervisory staff remains sufficient to deal with the risks posed by the respective sectors. The term appointments, within which increases in the enforcement headcount will be covered, will assist the Authority to complete a number of key initiatives in a timely fashion and allow some anticipated short term projects to be adequately managed, ensuring at the end of these term appointments that the Authority's permanent resources can both efficiently and effectively focus on the oversight of the key risks presented by the finance industry on the Island.

Over the coming years the Authority will continue with its proactive outreach programme to both industry and consumers. This outreach will include publishing enhanced data on the Authority's overall performance and the range of its activities.

PUBLIC SECTOR PENSIONS AUTHORITY (PSPA)

The PSPA is responsible for the management and administration of the majority of public sector pension schemes in accordance with its statutory responsibilities set out in the Public Sector Pensions Act 2011.

Over the last twelve months the PSPA has continued to progress its programme of public sector pensions reform. Key activities have included ongoing discussions with scheme members in relation to reform of the Judicial Pension Scheme and the further development of cost sharing provisions for all schemes.

Following the Submission of the Cabinet Office report entitled "Public Sector Pensions - Legacy Funding" the PSPA has been working with the Treasury, supported by the PSPA's actuaries, exploring a number of options to manage the legacy position and overall costs of public sector

pension Schemes in line with the motion approved by Tynwald at its March 2019 sitting.

A consultation process in relation to the principles of cost sharing was conducted in May 2019. Consultation on the mechanism for cost sharing commenced on 2 December 2019 and in the coming year the PSPA will continue with its programme of reform to schemes and the finalisation and implementation of the cost sharing basis for all schemes to be effective from 2020. This will include a further actuarial valuation as at 31 March 2019.

In relation to public sector pension scheme expenditure, in 2018/19 total income from all Schemes was just under £66.8m whilst expenditure across all schemes was just under £100.1m. The forecast outturn for 2019/20 is income of nearly £68.2m and expenditure to be approaching £106.3m but this is very much dependent upon the number of members who decide to retire in the year.

Finally, a key risk to the delivery of the PSPA's key objectives remains the quality of the data upon which many of the functions of the PSPA rely, functions which include member benefit calculations, annual audits, valuations and cash flow estimates. The PSPA will therefore continue to work closely with colleagues in all employing authorities on improving the data upon which it relies.

FINANCIAL INTELLIGENCE UNIT

The Financial Intelligence Unit (FIU) is a statutory body established in April 2016. The FIU plays a key role in the global fight against terrorism and financial crime with the FIU's functions being –

- Receiving, gathering, analysing, storing and sharing information about financial crime (whether in the Island or elsewhere);
- Assisting with the prevention and detection of crime, and in particular, financial crime (whether in the Island or elsewhere);
- Cooperating with law enforcement agencies;



- Contributing to the reduction of crime, and in particular, financial crime and to the mitigation of its consequences.

The FIU's budget is funded from the general revenue. As a stand-alone entity, the resources of the FIU (both in terms of staff and technology) must be maintained to continue to improve the effectiveness of the FIU and also to act as a deterrent against financial crime and thereby enhance the Island's international reputation.

The FIU have recently made a successful capital bid for further improvements to their online reporting capabilities and are considering making a Seized Assets Fund bid in order to increase their analytical capacity, in line with priority actions identified in the 2016 MONEYVAL 5th Round Mutual Evaluation Report and the FIU's key priorities, below.

With the continued support of the Treasury, and the other agencies with which it deals on a regular basis, the FIU fully expects to meet its priorities during the forthcoming year.

For the forthcoming financial year, the FIU has identified its key priorities as:

- Ensuring that its staff continue to receive training from recognised experts, including in relation to anti-money laundering, terrorist financing and proliferation financing;
- Increasing the ability of its staff to carry out meaningful analysis of the information received by the FIU;
- Continuing with its programme for increased liaison with industry, including speaking at forums/conferences and meeting with the regulators, industry bodies and industry members, producing relevant statistics and analyses for these bodies;
- Increasing the dissemination of actionable intelligence to law enforcement agencies and regulatory bodies;
- Continuing to represent the Island at international money laundering and terrorist financing forums such as the Egmont Group of

Financial Intelligence Units, increasing its participation in and contribution to the stated aims of the forums.

The overall objective of the FIU is to help the Island achieve excellence in the gathering, analysis and dissemination of intelligence in order to assist in the global fight against financial crime and the funding of terrorism.

SAFEGUARDING BOARD

The Safeguarding Act 2018 received Royal Assent in April 2018 and came into effect, along with the underpinning regulations and the Safeguarding Together Guidance, in March 2019 and collectively represent the overarching legislative framework which reinforces the arrangements to safeguard and promote the welfare of children and safeguard and protect vulnerable adults in the Isle of Man.

The Act established a single statutory Safeguarding Board which will strengthen and improve safeguarding arrangements in the Isle of Man by ensuring policies, protocols and practices are in place, up to date, effective and understood.

Safeguarding is everybody's business and everyone in the community has a role to play. The Safeguarding Board will engage with service users, professionals, and service providers, all of which will influence the planning, delivery and evaluation of how safeguarding is carried out on the Island.

The budget for the Safeguarding Board is currently held by Cabinet Office.



Statutory Boards and Bodies (Revenue Funded) - Financial Summary

TABLE 59 - Statutory Boards and Bodies - Net Expenditure by Division

NET EXPENDITURE - BY DIVISION					
£000	Net Actual 2018-19	Net Probable 2019-20	Gross Spend 2020-21	Gross Income 2020-21	Net 2020-21
DIVISION					
Communications Commission	(895)	(211)	762	1,320	(558)
Financial Services Authority	215		6,781	6,781	
Gambling Supervision Commission	(702)	(361)	1,637	2,050	(413)
Public Sector Pension Authority					
Financial Intelligence Unit	679	826	888		888
NET EXPENDITURE	(703)	254	10,068	10,151	(83)

Notes:

- 1) FSA deficit (£3.543m in 2020-21) is met by Treasury grant.
- 2) Gross cost of PSPA (£1.461m in 2020-21) is met by a transfer from the PSEPR.

TABLE 60 - Statutory Boards and Bodies - Income & Expenditure by Category

INCOME & EXPENDITURE - BY CATEGORY					
£000	Actual 2018-19	Probable 2019-20	Budget 2020-21	Provisional Budgets	
				2021-22	2022-23
INCOME					
Taxation Income	4,855	4,622	5,150	5,567	6,319
Third Party Contributions	1,479				
Operating Income	2,854	924	1,457	1,675	1,695
Other Non-Trading Income	3	1	1	1	1
Grant Income		3,059	3,543	3,854	3,306
TOTAL INCOME	9,191	8,606	10,151	11,097	11,321
EXPENDITURE					
Employee Costs	7,778	8,372	9,204	9,974	10,223
Infrastructure Costs	320	335	335	335	335
Transport Costs	1,613				
Supplies & Services	127	1,730	1,924	1,930	1,937
Loan Charges		74	109	140	144
Other	(1,350)	(1,651)	(1,504)	(1,522)	(1,543)
TOTAL EXPENDITURE	8,488	8,860	10,068	10,857	11,096
NET EXPENDITURE	(703)	254	(83)	(240)	(225)



Statutory Boards (Revenue Funded) - Financial Summary (cont'd)

TABLE 61 - Statutory Boards and Bodies - Reconciliation from 2019-20

Budget Movement from 2019-20 to 2020-21				
£000	Gross Pay	Gross Non-Pay	Gross Income	Net Budget
2019-20 BUDGET	8,323	654	(8,722)	255
<u>Transfer of budget between Departments</u>				
Cleaning budget transfer FSA to DOI		(26)		(26)
<u>Growth Items</u>				
Pay award allowance	159			158
Fee increase			(131)	(131)
Communications Commission Growth Bid	105	45	(500)	(350)
FSA Growth Bid	417		62	480
GSC Growth Bid	200	132	(395)	(63)
FIU Systems Bid		32		32
<u>Other</u>				
Loan Charge Adjustment		20		20
FSA Grant Uplift			(465)	(465)
Other adjustments		7		7
2020-21 BUDGET	9,204	864	(10,151)	(83)



4.12. Inter-Departmental Transfers

To enable greater clarity of departmental transfers, detailed below is a table which consolidates all of the transfers along with a description of what they relate to:

TABLE 62 – Inter-Departmental Transfers

Inter-Departmental Transfers										
£'000										
Description	DfE	DESC	DHSC	DHA	DOI	CO	GR	TR Con	AGC	FSA
Printing Consumables/Software (net)	22					(22)				
Charities Registry to AGC	(37)								37	
Software Licences (net)		(14)				14				
Student Awards Budget		1,497						1,497		
Public Health Directorate			(2,041)			2,041				
Software Licences/Consumables			16			(16)				
Software Licences (net)				18		(18)				
Cleaning Budget				9	(9)					
Fuel Costs					(9)	9				
Attorney General Legislation Team					(253)				253	
Software Licences/Consumables					38	(38)				
Patient Transfers			(125)		125					
Software Licences						32	(32)			
Employee Transfers										
Cleaning Budget					26					(26)
	(15)	(1,483)	(2,150)	27	(82)	2,002	(33)	1,497	290	(26)



4.13. Statutory Boards (Non-Revenue Funded)

Manx Utilities Authority²

Manx Utilities is committed to delivering quality utilities services for the benefit of the Isle of Man in a financially sustainable manner. Its vision is 'one team, delivering life's essential services for our Island'.

Manx Utilities continues to focus on the delivery of its long term financial plan. It has been reducing its operating losses and improving efficiency and has begun to deliver on its operating profitability targets. The budget for the coming year includes the inflation increases as per the five year pricing strategy agreed by Tynwald in October 2018. This provides certainty about pricing for customers whilst maintaining agreed financial metrics.

The key challenges for Manx Utilities include declining energy demand, the adoption and integration of low emission and renewable energy generation, management of water resources and the cost of maintaining key infrastructure assets and managing strategic risks.

As with many utility providers, Manx Utilities has a high fixed-cost base and this means many costs do not rise and fall as demand changes. The majority of costs for water provision and sewage treatment relate to the provision of the infrastructure and are not affected by the volumes supplied or processed. The declining energy volumes also mean a smaller amount of sales needs to cover the fixed costs of generation and distribution. The electricity business is also exposed to significant natural gas price changes and foreign currency exchange volatility. Appropriate strategies are in place to mitigate these risks in the short-term, although medium-term exposures remain.

The budget forecasts that the rebalanced water and sewerage charges and electricity charges increase with inflation.

During 2020/21 routine planned maintenance of the combined cycle gas turbine plant at Pulrose Power Station causes a spike in costs and is the primary driver behind the budgeted deficit for the year.

An asset management approach is used to determine repair and maintenance programmes and, therefore, costs to ensure best value is achieved from Manx Utilities' significant asset base. In addition, fuel and other operating costs are incurred to provide utility services for customers. Customers continue to benefit from the reduction in loan charges due to debt reduction agreed by Tynwald in October 2017.

Manx Utilities' capital programme comprises a combination of the ongoing regional sewage treatment strategy together with a number of long term infrastructure upgrade and essential replacement schemes. Preparatory work is progressing for flood mitigation schemes for the Douglas and Laxey catchments and Manx Utilities hopes to bring these schemes to Tynwald during 2020/21.



² The detailed accounts for the MUA can be accessed at: <https://www.manxutilities.im/about-us/corporate/functions-and-responsibilities/>

TABLE 63 - Manx Utilities Authority - Income & Expenditure by Category

INCOME & EXPENDITURE – BY CATEGORY					
£000	Actual	Probable	Budget	Provisional Budgets	
	2018-19	2019-20	2020-21	2021-22	2022-23
INCOME					
Operating Income	104,790	104,154	104,934	106,683	108,432
TOTAL INCOME	104,790	104,154	104,934	106,683	108,432
EXPENDITURE					
Employee Costs	19,166	19,846	20,453	20,831	21,210
Infrastructure Costs	11,409	10,572	11,852	11,301	10,750
Transport Costs	1,338	1,125	1,231	1,289	1,348
Supplies & Services	41,098	36,196	37,376	39,636	41,896
Loan Charges	11,897	15,403	15,257	15,177	15,097
Other	17,166	21,519	19,025	19,422	19,708
TOTAL EXPENDITURE	102,074	104,661	105,194	107,656	110,009
NET (SURPLUS)/DEFICIT	(2,716)	507	260	973	1,577



Isle of Man Post Office

The 2018/19 financial year was another challenging one for Isle of Man Post Office which saw us report a loss of £662k, albeit an improvement on the £1.2m loss for the previous year. Turnover decreased from £27.4m to £27.1m and net asset value at 31 March 2019 was £14.7m (2018: £14.8m). After adjusting for prior year exceptional costs, such as property disposals and revaluations, and other costs outside the Board's control such as pension charges, our trading result was broadly consistent with the prior year. Due to our high fixed costs, it does not always follow that the impact of reduced revenue is mitigated by reduced direct costs. To that end, we have achieved trading result parity by acknowledging the challenges the business faces, and in embracing the Isle of Man Government SAVE initiative, have identified, implemented and measured efficiency savings.

In addition to our loss for the year, we have provided for a levy to the Treasury of £0.5m, reduced from the prior year amount of £1.5m. The Treasury have acknowledged our challenging circumstances, and the Board's strategy to return the business to profit, and in recognition of the time and necessary investment it will take to achieve this, have agreed that no levy will be payable for 2019/20.

Our forecasts highlight our expectation that revenues from key markets will continue to fall, and whilst the business will seek to mitigate these global postal industry trends and find new revenues, the Board will be necessarily focussed on reducing costs whilst maintaining an acceptable level of public service. To that end, and following a public consultation, during 2019/20 we have implemented a 'five day week' for letter delivery, whilst maintaining a six day service for priority items and parcels. Initial indications suggest that this strategy has been successful, both in terms of practical implementation and customer feedback. From a financial perspective this initiative will save over £500,000 per annum.

In light of falling transaction volumes, the maintenance of our retail network of independent sub-post offices is an increasingly onerous cost which the business can no longer subsidise from its other activities. In recognition of this, in October 2019 the Board's 'Retail Network Modernisation Strategy' was approved by Tynwald. This approval will not materially change the nature of the network, or transform its financial position in the short term, but the establishment of the agreed principles will allow the Board to ensure that provision of postal services in our communities is responsive and proportionate to demand. The forecast figures for the period to 2023/24 are based on current operating assumptions regarding the intentions of our Government and commercial agency partners whose business represents the significant majority of retail network revenues.

The final key strand of the Isle of Man Post Office strategy that the Board expects to progress in the current financial year is the reform of our pension arrangements. We intend to close access to the existing benefits of our 'defined benefit' scheme, and to put in place alternative arrangements that are more affordable and mitigate risk, but ensuring they are competitive, socially responsible and benchmarked. Savings from these important reforms have been factored into our forecasts, and will become increasingly material over the medium to long term.

Our aim to return to profit by 2023/24 is dependent on multiple variables including global mail volume trends, the impact of the burgeoning gig economy in the absence of regulation, the pace of continued digitisation, Royal Mail dominant partner behaviour, and the intentions of our agency partners. Isle of Man Post Office will do all it can to deliver on the service level obligations conferred by the Post Office Act, by protecting existing revenues and identifying new markets, whilst striving to control and reduce costs.



Isle of Man Post Office – Financial Summary

TABLE 64 - Isle of Man Post Office - Income & Expenditure by Category

INCOME & EXPENDITURE - BY CATEGORY						
£000	Actual 2018-19	Probable 2019-20	Budget 2020-21	Provisional Budgets		
				2021-22	2022-23	2023-24
INCOME						
Operating Income	27,099	27,700	26,002	24,442	23,347	22,515
Non-Trading Income	53	63	63	65	68	70
TOTAL INCOME	27,152	27,763	26,065	24,507	23,415	22,585
EXPENDITURE						
Employee Costs	13,679	13,521	12,535	11,973	11,777	11,379
Infrastructure Costs	707	676	651	600	619	603
Transport Costs	1,368	1,484	1,422	1,464	1,535	1,576
Supplies & Services	11,901	12,421	11,365	10,515	10,051	8,961
TOTAL EXPENDITURE	27,655	28,102	25,973	24,552	23,982	22,519
Exceptional Costs	159	913	629	562	350	
NET SURPLUS/(DEFICIT)	(662)	(1,252)	(537)	(607)	(917)	66



APPENDIX 5 – FULL CAPITAL PROGRAMME INCLUDING 2020-21

(showing "committed" expenditure only – for a breakdown of future schemes names please see Appendix 6)

Table 65

		SUMMARISED TOTALS BY DEPARTMENT/BOARD - CLF FUNDED							
		ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)							
		ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
CABINET OFFICE ("CO")	CO	759	1,642	4,048	573	250	250	250	250
COURTS ("COURTS")	COURTS			245	380	215			
DEPARTMENT FOR ENTERPRISE ("DFE")	DFE		574	3,946					
EDUCATION SPORTS & CULTURE ("DESC")	DESC	12,143	2,667	4,750	1,576	1,700	800	300	
ENVIRONMENT, FOOD & AGRICULTURE ("DEFA")	DEFA	591	889	962	565	400	400		
FINANCIAL INTELLIGENCE BOARD ("STAT-FIU")	STAT-FIU			228					
FINANCIAL SUPERVISION COMMISSION ("STAT-FSA")	STAT-FSA	103	207	157	82				
GAMBLING SUPERVISION COMMISSION ("STAT-GSC")	STAT-GSC	89	171	157	82				
HEALTH AND SOCIAL CARE ("DHSC")	DHSC	2,986	5,487	10,676	11,062	2,726	1,250	1,250	1,250
HOME AFFAIRS ("DHA")	DHA	542	1,262	2,304	992	1,014	994	789	363
INFRASTRUCTURE ("DOI")	DOI	28,095	57,175	82,362	48,067	25,487	25,251	20,230	46,623
MANX MUSEUM & NATIONAL TRUST ("MNH")	MNH	435	295	495	460	330	310	200	680
MANX RADIO ("MANX RADIO")	MANX RADIO	150	150	1,119	150	150	150		
MANX UTILITIES AUTHORITY ("MUA")	MUA	6,785	10,880	30,163	6,370	2,200	2,150	900	6,950
SCHEMES FUNDED FROM HOUSING RESERVE ("DOI-HR")	DOI-HR	2,061	1,892	1,900	1,900	1,900	1,900	1,900	1,900
TREASURY ("TSY")	TSY	5,339	9,309	15,504	12,019	11,417	9,250	9,250	9,250
FUTURE SCHEMES	FUTURE SCHEMES				27,269	46,772	40,360	19,395	98,911
	TOTAL	60,078	92,600	159,016	111,547	94,561	83,065	54,464	166,177
		SUMMARISED TOTALS BY BOARD - NON CLF FUNDED							
		ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)							
		ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
MANX UTILITIES AUTHORITY ("MUA-WA")	MUA-WA	425	4,203	6,115	4,973	5,004	4,288	5,062	41,888
ISLE OF MAN POST OFFICE ("IOMPO")	IOMPO	714	695	1,135	1,325	875	625	625	
LOCAL AUTHORITY HOUSING ("LAH")	LAH	11,007	21,448	22,466	19,572	13,959	11,654		35,838
	TOTAL	12,146	26,346	29,716	25,870	19,838	16,567	5,687	77,726
	GRAND TOTAL	72,224	118,946	188,732	137,417	114,399	99,632	60,151	243,903



Table 66 – Detailed Summary

BY SCHEME		ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)									
Department	Scheme Name	Total Estimated Cost £'000	Amount Approved by Tynwald £'000	ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
COURTS	"COURTS" Technology - Courts Case Management System	840				245	380	215			
COURTS Total	COURTS Total	840				245	380	215			
CO	"CABINET OFFICE" Technology - Airport Management System (CPCB)	120	120		57	63					
CO	DOI CCTV										
CO	Technology - DOI Network Migration	895	535		116	779					
CO	Technology - Immigration System										
CO	Technology - Land & Deeds Registry IT System	1,809	1,950	509	370	650					
CO	Technology - NUIX Solution	707	707		650	57					
CO	Technology - Passports & Immigration System	1,101	400		69	1,032					
CO	Technology - Smart Services	681				358	323				
CO	Technology - TT Race Timing System	989	130		130	859					
		6,302									
	ONGOING SCHEMES										
CO	MCW - Technology	2,000	500	250	250	250	250	250	250	250	250
CO Total		8,302	4,342	759	1,642	4,048	573	250	250	250	250
	"DEPARTMENT OF EDUCATION, SPORTS, AND CULTURE"										
	SECONDARY EDUCATION										
DESC	Castle Rushen High School	3,656	600	320	200	3,000	100				
DESC	QEII Science and Technology	450	450	50	100	200	100				
DESC	St Ninian's Lower School, Bemahague	33,844	33,845	210							
		37,950	34,895	580	300	3,200	200				
	PRIMARY EDUCATION										
DESC	St Mary's Extension Scheme	6,330	3,803	5,409	500	100					

Appendix 5 – Full Capital Programme including 2020-21 Approvals



BY SCHEME					ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)						
Department	Scheme Name	Total Estimated Cost £'000	Amount Approved by Tynwald £'000	ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
		6,330	3,803	5,409	500	100					
	FURTHER EDUCATION										
DESC	UCM - Construction Craft & Engineering	4,897	4,914	98							
DESC	UCM - Nunnery Relocation	500	500					500			
		5,397	5,414	98				500			
	SPORT AND RECREATION										
DESC	National Sports Centre - Pool Hall	6,339	3,669	5,343	650	200					
DESC	Villa - Gaiety - Light and Sound	800	800		800						
		7,139	4,469	5,343	1,450	200					
	WORKS										
DESC	Covered Play and Teaching Areas	253	260	52	100	100					
DESC	DDA Works to Department Sites	2,570	1,067	103	67	500	700	700	500		
DESC	Management of Hazardous Materials	1,047	1,103	161							
DESC	School Security	848	848	50	50	250	276	200			
		4,718	3,278	366	217	850	976	900	500		
	ONGOING SCHEMES										
DESC	MCW - National Sports Centre	2,193	1,443	249	100	150	150	150	150	150	
DESC	MCW - Regional Pools	1,374	624	98	100	250	250	150	150	150	
		3,567	2,067	347	200	400	400	300	300	300	
DESC Total		65,101	53,926	12,143	2,667	4,750	1,576	1,700	800	300	
	"DEPARTMENT FOR ENTERPRISE"										
DfE	Company Registry System	500				500					
DfE	Fibre Optic Network	3,500	2,000		494	3,006					
DfE	PRO - Archive Capability	170				170					
DfE	Public Records Office – Digital Archive	100				100					
DfE	TT Grandstand Development	250	250		80	170					
		4,520	2,250		574	3,946					
DfE Total		4,520	2,250		574	3,946					
	"DEPARTMENT OF ENVIRONMENT, FOOD, AND AGRICULTURE"										
DEFA	Ballure Slope Periodic Maintenance	101	100	75	2	20					

Appendix 5 – Full Capital Programme including 2020-21 Approvals



BY SCHEME					ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)						
Department	Scheme Name	Total Estimated Cost £'000	Amount Approved by Tynwald £'000	ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
DEFA	Mill Road Yard Development	2,960	3,031	11	10	80	15				
DEFA	Public Analyst Lab - Equipment Replacement	378	257	104	66	70					
DEFA	Wildlife Park - Redevelopment	549	500	4	103	342	100				
		3,988									
	ONGOING SCHEMES										
DEFA	Essential Building Maintenance	3,028	2,102	186	358	250	250	250	250		
DEFA	MCW - National Glens & Footpaths	1,261	500	211	350	200	200	150	150		
DEFA Total		8,277	6,490	591	889	962	565	400	400		
	"DEPARTMENT OF HOME AFFAIRS"										
DHA	Communications Development Programme	7,441	4,606	262	479	1,038	500	500	504	285	
DHA	FCU Accommodation Tromode	(64)	350	(64)							
DHA	Fire Station - Port Erin	50	50	31	10						
DHA	LED Lighting System										
DHA	Malew Fire & Ambulance Station	1,595	1,648	68	60						
DHA	New Emergency Services HQ	508	975	8	50	425					
DHA	Police HQ Custody Block	2,950	2,951								
DHA	Police HQ Redevelopment	50	50		50						
DHA	Rehabilitation and Resettlement Unit	57	200								
DHA	Sexual Assault Referral Center	250				250					
DHA	TETRA	5,008	4,953	77	148	74					
		17,845									
	ONGOING SCHEMES										
DHA	Equipment Replacement - Fire & Rescue	1,184	523	69	147	100	140	140	140	140	
DHA	Equipment Replacement - Police	1,756	655	91	108	145	142	164	140	154	363
DHA	Prison Minor Capital Works	1,322	210		210	272	210	210	210	210	
DHA Total		22,107	17,171	542	1,262	2,304	992	1,014	994	789	363
	"DEPARTMENT OF HEALTH AND SOCIAL CARE"										
	PRIMARY CARE										
DHSC	GP Surgery Development - North West										
DHSC	GP Surgery Development - Palatine	581	636	8	(63)						
DHSC	GP Surgery Development - Peel	872	400		132	740					

Appendix 5 – Full Capital Programme including 2020-21 Approvals



BY SCHEME					ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)						
Department	Scheme Name	Total Estimated Cost £'000	Amount Approved by Tynwald £'000	ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
		1,453	1,036	8	69	740					
	SECONDARY CARE										
DHSC	Endoscopy										
DHSC	Medical Staff - Residential Accommodation	2,197	2,511	34	10						
DHSC	Redevelopment of Emergency Department, Noble's Hospital	300				300					
DHSC	Upgrade to Ward 20 Isolation Unit, Noble's Hospital	250	250		175	75					
		2,747	2,761	34	185	375					
	MENTAL HEALTH										
DHSC	Acute Adult Psychiatric In-Patient Facility (Geddyn Reesht)	8,874	10,365	101	250	1,000	645				
DHSC	Redevelopment of Grianagh Court	1,500	1,500		30	150	1,320				
		10,374	11,865	101	280	1,150	1,965				
	ADULT SERVICES										
DHSC	Day Care Services - Eastcliffe	5,750	5,486	1,914	1,500	471					
DHSC	Learning Disabilities - Purchase of Residential Facility	630	200			630					
DHSC	Learning Disabilities - Radcliffe Villas	1,750	800		21	500	1,205				
DHSC	Learning Disabilities - Residential Unit	1,437	1,438	21	34						
DHSC	Older Persons RRU - North	496	251			350	142				
DHSC	Older Persons RRU - Summerhill	12,043	548	77	376	4,000	6,000	1,076			
		22,106	8,723	2,012	1,931	5,951	7,347	1,076			
	CORPORATE SERVICES										
DHSC	Purchase of Salisbury Street Nursing Home	7,918	8,100	197	10						
		7,918	8,100	197	10						
	ONGOING SCHEMES										
DHSC	DHSC Strategic Development Fund	1,893	500	126	250	250	250	250	250	250	250
DHSC	MCW - Asset Replacement Scheme	15,109	9,101	508	1,644	1,500	1,000	1,000	1,000	1,000	1,000
DHSC	Radiology Equipment Replacement	4,122	2,750		1,118	710	500	400			
		21,124	12,351	634	3,012	2,460	1,750	1,650	1,250	1,250	1,250
DHSC Total		65,722	44,836	2,986	5,487	10,676	11,062	2,726	1,250	1,250	1,250

Appendix 5 – Full Capital Programme including 2020-21 Approvals



BY SCHEME		ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)									
Department	Scheme Name	Total Estimated Cost £'000	Amount Approved by Tynwald £'000	ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
	"DEPARTMENT OF INFRASTRUCTURE"										
	FINANCE & GOVERNANCE										
DOI	EFW Control Emissions Monitoring	385	385	331		54					
DOI	Integrated Communication Control System	350				350					
DOI	Raggatt Landfill	541	300			541					
DOI	Special Waste Landfill Facility	1,711	1,711		10	1,701					
DOI	Wright's Pit	307				307					
		3,294	2,396	331	10	2,953					
	PORTS										
DOI	Airfield Drainage	584							584		
DOI	Airport Ground Services Refurbishment	9,000	2,250		1,500	7,500					
DOI	Airport X-Ray Machines Upgrade	3,200	3,420	1,348	1,852						
DOI	Douglas & Peel Cofferdam	351	351	57							
DOI	Douglas Harbour Strategy - A Cruise Berth Victoria Pier	988	494		250	738					
DOI	Douglas Harbour Strategy - E Pleasure Craft Slip & Holding Area	493						493			
DOI	IOM Ferry Terminal - Liverpool	38,054	38,054	1,463	6,500	16,250	12,561				
DOI	Non-Tidal Marina Development		250								
DOI	Peel Marina Works	1,393	909	23	500	396	434	40			
DOI	Port St Mary Alfred Pier	403	400	116	21						
DOI	Replacement of Airport Major Foam/Crash Tenders	2,290				750	750	790			
DOI	Runway Instrument Landing System	1,500	1,500	1	20	1,479					
DOI	Runway Visual Range Measurement	100	100		100						
		58,356	47,728	3,008	10,743	27,113	13,745	1,323	584		
	ESTATES AND PUBLIC HOUSING										
DOI	Ballacubbon Housing Development	14	180								
DOI	Clagh Vane Redevelopment 7/8	8,734	10,418	3,972	1,645	530					
DOI	DDA - Public Buildings	750	750		237	30					
DOI	House Purchase Assistance Scheme	4,000	3,000	(973)	2,473	500	500	500	500	500	500
DOI	Jurby Development Initiative	1,754	813		83	871	800				

Appendix 5 – Full Capital Programme including 2020-21 Approvals



BY SCHEME		ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)									
Department	Scheme Name	Total Estimated Cost £'000	Amount Approved by Tynwald £'000	ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
DOI	Retail Premises Refurbishment - Chester Street, Douglas										
DOI	Vehicle Test Centre Relocation	3,047	2,000	12	500	2,535					
		18,299	17,161	3,011	4,938	4,466	1,300	500	500	500	500
	TRANSPORT - BUSES										
DOI	Public Transport - Banks Circus Road Renewal	690	690	548	142						
DOI	Public Transport - Bus Fleet Replacement	25,206	14,897	2,251	1,906	1,396	934	934	1,437		4,606
DOI	Ramsey-Station	1,039	1,050		200						
		26,935	16,637	2,799	2,248	1,396	934	934	1,437		4,606
	TRANSPORT - HERITAGE RAIL										
DOI	Heritage Rail Budget	28,582	6,082		6,082	4,500	4,500	4,500	4,500	4,500	
		28,582	6,082		6,082	4,500	4,500	4,500	4,500	4,500	
	HIGHWAYS										
DOI	A5 Road Reconstruction	986	52		52	934					
DOI	Active Travel	2,971	2,015	134	250	2,098	489				
DOI	Ballasalla Relief Road	37	50	17	20						
DOI	Climate Change Adaption	25,300	6,200	998	200	6,452	3,000	3,000	3,000		6,800
DOI	Douglas Promenade	24,701	24,980	1,649	6,192	8,000	5,319				
DOI	Douglas Promenade Walkway	1,935	138			1,935					
DOI	East Quay Peel	2,520	2,405	6	30	2,484					
DOI	Glencrutchery Road Reconstruction	288	288	14	77	60					
DOI	Heritage Trail Improvements	2,078	845	130	715	288	945				
DOI	Lezayre Road	356	475	356							
DOI	Peel Harbour Bridge Replacement	387	410	366	15						
DOI	Peel Promenade Link Roads										
DOI	Pulrose River Bridge	1,693	1,700		76		1,605				
DOI	Quarry Plant Replacement	5,030	5,030	874	1,512	500					
DOI	Refurbishment of Michael Street Peel	685	49		49	636					
DOI	Regeneration - Douglas (Castle/Duke St)	4,380	3,000	1,019	938	1,020	1,000				
DOI	Residential Road Refurbishment	5,475	1,475	896	503	500	500	500	500	500	1,500
DOI	Technology - Asset Management System	121	121	48	23						
DOI	West Quay Ramsey	340	190		25	315					

Appendix 5 – Full Capital Programme including 2020-21 Approvals



BY SCHEME					ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)						
Department	Scheme Name	Total Estimated Cost £'000	Amount Approved by Tynwald £'000	ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
		79,283	49,423	6,507	10,677	25,222	12,858	3,500	3,500	500	8,300
	ONGOING SCHEMES										
DOI	Ambulance Fleet Replacement	4,859	781	236	503	370	370	370	370	370	1,175
DOI	DHA Vehicle Acquisition	10,251	2,451	390	2,061	1,300	1,300	1,300	1,300	1,300	1,300
DOI	MCW – DfE	840	240	120	100	140	120	120	120	120	
DOI	MCW – DHA	1,400	400	198	142	260	200	200	200	200	
DOI	MCW - DHSC	7,799	4,799	647	796	800	500	500	500	500	500
DOI	MCW - Education and Children	36,610	24,610	1,538	3,200	2,179	2,000	2,000	2,000	2,000	2,000
DOI	MCW - Government Estate	9,115	6,115	794	1,695	500	500	500	500	500	500
DOI	MCW - Nobles Hospital (Compliance)	556	556	8	112	400					
DOI	MCW - Nobles Hospital (Plant & Machinery)	3,126	2,631	499	600	1,209					
DOI	MCW - Public Transport	22,822	15,922	1,316	1,069	1,150	1,150	1,150	1,150	1,150	1,150
DOI	MCW - Villa/Gaiety	1,400	400	77	273	250	200	200	200	200	
DOI	MCW - Wildlife Park	825	313	73	177	175	100	100	100	100	
DOI	Plant & Vehicle Replacement	38,098	18,802	2,636	4,689	3,200	3,200	3,200	3,200	3,200	3,200
DOI	Site Feasibility Studies	584	284	77	58	50	50	50	50	50	50
DOI	Strategic Highway Refurbishment	64,507	29,593	1,929	4,900	3,189	3,500	3,500	3,500	3,500	17,414
DOI	Strategic Structural Maintenance	22,818	8,255	1,901	2,102	1,540	1,540	1,540	1,540	1,540	5,928
		225,610	116,152	12,439	22,477	16,712	14,730	14,730	14,730	14,730	33,217
DOI Total		440,359	255,579	28,095	57,175	82,362	48,067	25,487	25,251	20,230	46,623
	"DOI SCHEMES FUNDED FROM THE HOUSING RESERVE FUND"										
	ONGOING SCHEMES										
DOI-HR	MCW - Housing Planned Works	38,802	25,741	2,061	1,892	1,900	1,900	1,900	1,900	1,900	1,900
DOI-HR Total		38,802	25,741	2,061	1,892	1,900	1,900	1,900	1,900	1,900	1,900
	"MANX MUSEUM AND NATIONAL TRUST"										
	ONGOING SCHEMES										
MNH	MCW - Gallery Redisplay	2,444	1,584	220	90	210	260	130	110		310
MNH	MCW - MNH	3,824	2,589	215	205	285	200	200	200	200	370

Appendix 5 – Full Capital Programme including 2020-21 Approvals



BY SCHEME					ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)						
Department	Scheme Name	Total Estimated Cost £'000	Amount Approved by Tynwald £'000	ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
MNH Total		6,268	4,173	435	295	495	460	330	310	200	680
	"MANX UTILITIES AUTHORITY"										
	ELECTRICITY										
MUA	Advanced Metering Conversion	6,725	4,214		1,414	5,311					
MUA	Combined Cycle Gas Turbine	17,181	13,926	1,443	4,831	3,281					
MUA	Electricity Network Refurbishment	8,861	4,881	1,199	1,200	1,600					
		32,767	23,021	2,642	7,445	10,192					
	SEWERS										
MUA	Refurbishment of Local Sewage Treatment Works	5,155	5,646	1,129	581	2,504					
MUA	Regional Sewage Treatment Works for Peel, Laxey and Baldrine	19,264	26,450	791	207	13,243	3,800	200			
MUA	Regional Sewerage Strategy 1	29,014	39,984								
MUA	Sewer Flood Alleviation	1,997	2,367	580	400	500					
MUA	Sewers Network Refurbishment	30,405	22,744	1,372	515	1,435	1,000	1,000	1,000		
		85,835	97,191	3,872	1,703	17,682	4,800	1,200	1,000		
	ONGOING SCHEMES										
MUA	MCW - MUA	18,737	6,744	271	1,732	2,289	1,570	1,000	1,150	900	6,950
MUA Total		137,339	126,956	6,785	10,880	30,163	6,370	2,200	2,150	900	6,950
	"FINANCIAL SERVICES AUTHORITY"										
STAT-FSA	FSA Infrastructure Costs	50	50	14	36						
STAT-FSA	Technology - FSA New System	499	500	89	171	157	82				
STAT-FSA Total		549	550	103	207	157	82				
	"GAMBLING SUPERVISION COMMISSION"										
STAT-GSC	Technology - GSC New System	499	500	89	171	157	82				
STAT-GSC Total		499	500	89	171	157	82				
	"FINANCIAL INTELIIGENCE UNIT"										
STAT-FIU	Computer System	228				228					
STAT-FIU Total		228				228					

Appendix 5 – Full Capital Programme including 2020-21 Approvals



BY SCHEME					ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)						
Department	Scheme Name	Total Estimated Cost £'000	Amount Approved by Tynwald £'000	ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
MANX RADIO	"MANX RADIO"										
	Broadcasting House Refurbishment	969				969					
		969									
	ONGOING SCHEMES										
MANX RADIO	MCW - Broadcasting House Maintenance	950	350	150	150	150	150	150	150		
MANX RADIO Total		1,919	350	150	150	1,119	150	150	150		
DfE	"THE TREASURY"										
TSY	Development Agency Establishment	1,250					250	250	250	250	250
	Technology - Operational Change Programme	16,121	4,681	339	4,309	6,504	2,769	2,167			
		17,371									
	ONGOING SCHEMES										
TSY	Climate Change Mitigation Initiatives	30,000				5,000	5,000	5,000	5,000	5,000	5,000
TSY	Capital Projects Contingency Fund	43,928	5,000	5,000	5,000	4,000	4,000	4,000	4,000	4,000	4,000
TSY Total		91,299	9,681	5,339	9,309	15,504	12,019	11,417	9,250	9,250	9,250
Grand Total		892,131	552,545	60,078	92,600	159,016	84,278	47,789	42,705	35,069	67,266

Appendix 5 – Full Capital Programme including 2020-21 Approvals



BY SCHEME					ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)						
Department	Scheme Name	Total Estimated Cost £'000	Amount Approved by Tynwald £'000	ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
	MANX UTILITIES AUTHORITY (SELF-FUNDED)										
MUA-WA	Treated Water Transfer Schemes	73,633		405	2,243	3,213	2,500	2,500	2,500	2,500	25,000
MUA-WA	Raw Water Maintenance Schemes	5,800				800	1,000	1,000	500	500	2,000
		79,433									
	ONGOING SCHEMES										
MUA-WA	Minor Capital Works (non-CLF)	29,090		20	1,960	1,473	2,102	1,504	1,288	2,062	14,888
MUA-WA	Total	108,523		425	4,203	6,115	4,973	5,004	4,288	5,062	41,888

BY SCHEME					ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)						
Department	Scheme Name	Total Estimated Cost £'000	Amount Approved by Tynwald £'000	ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
	LOCAL AUTHORITY HOUSING SCHEMES										
	BRADDAN										
LAH	Snugborough Farm New Housing	4,976		682	2,643	944	73				
LAH	Planned Maintenance - Braddan	1,914									1,429
	CASTLETOWN										
LAH	Planned Maintenance - Castletown	2,094			136	151	38	36			1,733
LAH	School Hill/West Hill Redevelopment	18,996		250	500	3,250	3,800	3,913	3,913		3,000
	CASTLETOWN & MALEW EPHC										
LAH	Planned Maintenance - Castletown & Malew EPHC	859			133	133	125	22			380
	MALEW										
LAH	Planned Maintenance - Malew	134		38							96
	DOUGLAS										
LAH	Planned Maintenance - Douglas	19,645		2,200	2,800	2,321	3,900	2,200	235		159
LAH	Willaston External Refurbishment	37,319		3,200	3,275	3,275	3,275	3,275	3,275		6,756

Appendix 5 – Full Capital Programme including 2020-21 Approvals



BY SCHEME		ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)									
Department	Scheme Name	Total Estimated Cost £'000	Amount Approved by Tynwald £'000	ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
LAH	Willaston Sheltered Housing Complex	6,400		100	100	2,800	2,800				
LAH	Willaston Garden Boundary Improvement	4,450		200	600	800	800	800	800		450
ONCHAN											
LAH	Planned Maintenance - Onchan	9,542		91	350	570	780	395			6,940
PEEL & WESTERN EPHC											
LAH	Planned Maintenance - Peel & Western EPHC	326									326
LAH	Planned Maintenance - Peel	3,896			250	300	100	150	278		2,622
LAH	Westlands Ph A	10,964		90							
LAH	Westlands Ph B	5,305		3,200	450	85	15				
LAH	Westlands Ph C & Bungalow Conversion	5,511		150	2,500	2,421	85	15			
PORT ERIN											
LAH	Planned Maintenance - Port Erin	2,116			600	441	50				1,025
PORT ST MARY											
LAH	Planned Maintenance - Port St Mary	2,045		146	380						1,294
RAMSEY											
LAH	Planned Maintenance - Ramsey	9,497			876	1,175	1,260				6,186
LAH	Clifton Park/Drive New Units	1,650			600	1,050					
LAH	Close Woirrey Demolition	100				100					
LAH	Close Woirrey Apartments	1,475		60	60	300	830				
RAMSEY & NORTHERN EPHC											
LAH	Planned Maintenance - Ramsey & Northern EPHC	1,035				130	25				600
LAH	Mayfield Sheltered Housing	6,440		600	3,800	860					
LAH	Cooil ny Marrey Redevelopment	4,456					350	2,053	2,053		
COOIL ROI EPHC											
LAH	Planned Maintenance - Cooil Roi EPHC	513			77	110	102				159
MARASHEN CRESCENT EPHC											
LAH	Planned Maintenance - Marashen Crescent EPHC	1,495			218	150	64				583
ADAPTATIONS											
LAH	Planned Maintenance - Adaptations	600			100	100	100	100	100	100	100

Appendix 5 – Full Capital Programme including 2020-21 Approvals



BY SCHEME		ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)									
Department	Scheme Name	Total Estimated Cost £'000	Amount Approved by Tynwald £'000	ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
LAH	LA SCHEMES New Units (To Be Allocated)	7,000			1,000	1,000	1,000	1,000	1,000	1,000	2,000
LAH Total		170,753		11,007	21,448	22,466	19,572	13,959	11,654		35,838

BY SCHEME		ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2019)									
Department	Scheme Name	Total Estimated Cost £'000	Amount Approved by Tynwald £'000	ACTUAL 2018-19 £'000	PROBABLE 2019-20 £'000	2020-21 £'000	2021-22 £'000	2022-23 £'000	2023-24 £'000	2024-25 £'000	FURTHER £'000
	ISLE OF MAN POST OFFICE (SELF-FUNDED)										
IOMPO	Refurbishment of POs/New safes	93		93							
IOMPO	Parcel Hall Extension	120			120						
IOMPO	Website	150				150					
IOMPO	Retail Development/Strategy	550				100	200	250			
IOMPO	Navision Replacement	500					500				
IOMPO	Sorting Machine enhancements	274		274							
		1,687									
	ONGOING SCHEMES										
IOMPO	Other Machinery/Equipment	2,668		192	175	485	225	225	225	225	
IOMPO	Vehicle Replacement Programme	3,628		155	400	400	400	400	400	400	
IOMPO Total		7,983		714	695	1,135	1,325	875	625	625	



APPENDIX 6 – CAPITAL PROGRAMME FUTURE SCHEMES

Table 67

PHASING OF CAPITAL SCHEMES FROM 2020-21					
	2021-22	2022-23	2023-24	2024-25	Further Payments
SCHEME NAME	£000	£000	£000	£000	£000
ENVIRONMENT, FOOD & AGRICULTURE					
Ballure Slope Periodic Maintenance					
EDUCATION, SPORT AND CULTURE					
Ballakermeen Special Needs and Science					
QEII Science and Technology					
Ramsey Grammar Arts/Performance					
St Ninians Key Stage 4					
Scoill Yn Jubilee					
UCM - Higher Education Expansion					
National Sports Centre - Floodlight Stands					
Fire Certification Work to Schools					
Southern Swimming Pool					
Castletown Youth and Community Centre					
Onchan Primary School					
Castle Rushen High School					
Willaston School Extension					
UCM Hub					
ENTERPRISE					
Fibre Optic Network					
TT Grandstand Development					
Public Records Office – Digital Archive					
HOME AFFAIRS					
Fire Station - Ramsey					
New Emergency Services HQ					
HEALTH AND SOCIAL CARE					
Day Care Services - Eastcliffe					
Older Persons RRU - North					
INFRASTRUCTURE					
Climate Change Adaption					
New Housing Stock					
Pulrose River Bridge					
West Quay Ramsey					
Glencrutchery Road Reconstruction					
Airfield Drainage					
Douglas Harbour Strategy - A Cruise Berth Victoria Pier					
Douglas Harbour Strategy - E Pleasure Craft Slip & Holding Area					
Douglas Harbour Strategy - F Pontoon, Breakwater & Revetment					
Douglas Harbour Strategy - D King Edward VIII Pier Upgrade					
Douglas Harbour Strategy - G Tanker/Oil/Cement Berth Upgrade					
Douglas Harbour Strategy - B Upgrade to					

Appendix 6 – Capital Programme Future Schemes



PHASING OF CAPITAL SCHEMES FROM 2020-21					
	2021-22	2022-23	2023-24	2024-25	Further Payments
SCHEME NAME	£000	£000	£000	£000	£000
Victoria Pier					
Douglas Harbour Strategy - C Cruise Tender Berth					
MANX UTILITIES					
Combined Cycle Gas Turbine					
Sewer Flood Alleviation					
Sewers Network Refurbishment					
Refurbishment of Local Sewage Treatment Works					
Regional Sewage Treatment Works for Peel, Laxey and Baldrine					
Electricity Network Refurbishment					
Advanced Metering Conversion					
	27,269,000	46,772,000	40,360,000	19,395,000	98,911,000



APPENDIX 7 – EXPLANATION OF COLUMN 2 CAPITAL SCHEMES

Table 68 – Column 2 Capital Schemes

DEPARTMENT	SCHEME	Tynwald request to Approve Column 2 (C2 value £000)	DESCRIPTION OF COLUMN 2 SCHEME
CO	MCW - Technology	250	A minor capital works budget created from 2018-19 for technology related schemes of less than £250k. No revenue budget in place. Will allow replacement of small scheme ICT systems across Government.
CO	Technology - DOI Network Migration	360	Movement of standalone network to the main corporate network.
CO	Technology - Passports & Immigration System	701	Development of future passport system.
CO	Technology - Smart Services	358	Enabling digital programme to oversee/co-ordinate implementation of inter-related projects and to deliver Tynwald resolution to develop smart services framework (single individual record).
CO	Technology - TT Race Timing System	859	Initiation stage for the replacement of the current event management and timing solution which is approaching end of life
COURTS	Technology - Courts Case Management System	245	Replacement of AXIOM case management system which is approaching end of life. Links to Criminal Justice Strategy and SAVE to align solutions with relevant agencies.
DESC	MCW - National Sports Centre	150	Minor capital improvement/maintenance works on the National Sports Centre Site and not included in the pool hall refurbishment scheme.
DESC	MCW - Regional Pools	50	Minor capital improvement/maintenance works to the Island's 3 Public Swimming Pools. This does not include the swimming pool at the NSC.
DESC	National Sports Centre - Pool Hall	200	An amalgamation of the pool floor replacement, replacement flumes (both of which have Tynwald approval), and additional funding for the upgrade to rest of the Pool Hall – all now incorporated into one scheme.
DESC	St Mary's Extension Scheme	100	A scheme to resolve disabled access, inadequate hall facilities and unsatisfactory mobile classroom provision.
DfE	Company Registry System	500	To meet the main changes in response to the 5th Directive for anti-money laundering ensuring that National registers are interconnected at EU level with strengthened beneficial ownership verification.
DfE	Fibre Optic Network	1,500	Provisional sum in relation to a C3 scheme yet to Move in Tynwald.
DfE	PRO - Archive Capability	170	Additional storage capacity.
DfE	Public Records Office – Digital Archive	100	To investigate and establish a Digital Archive at the Public Record Office capable of accepting and preserving digital records as part of the Island's National Archive collections, and to make these digital objects available to the public



DEPARTMENT	SCHEME	Tynwald request to Approve Column 2 (C2 value £000)	DESCRIPTION OF COLUMN 2 SCHEME
DEFA	Ballure Slope Periodic Maintenance	18	Periodic maintenance.
DEFA	Essential Building Maintenance	176	Ongoing maintenance of DEFA estate as necessary. This includes a new substation at Peel Food Park (Mill Road Yard) to increase the freezing capacity required by tenants.
DEFA	MCW - National Glens & Footpaths	200	Programme of work in the Island's National Glens to include compliance with DDA legislation, improvements to pathways, play areas and car parks.
DEFA	Public Analyst Lab - Equipment Replacement	70	Planned replacement of Government Laboratory equipment, the use of which includes MUA water sampling.
DEFA	Wildlife Park - Redevelopment	285	Development of a gateway to the Curraghs Wildlife park to include a café to replace the failing existing facility.
DHA	Communications Development Programme	1,038	The supporting capital budget for the ongoing maintenance and support of the TETRA radio system. TETRA is used across Government including all emergency services and is an integral element of any response required to a significant incident. This also includes a sub-project for the replacement of hardware including a new ESJCR Telephony System.
DHA	Equipment Replacement - Fire & Rescue	100	Ongoing scheme for the replacement of equipment for the Fire and Rescue Service. This includes a wide variety of items including (but not limited to) kit, helmets, foam, hose etc.
DHA	Equipment Replacement - Police	138	Ongoing scheme for the replacement of equipment for the Police. This includes a wide variety of items including (but not limited to) uniform, body armour, forensic kit, defensive equipment etc.
DHA	Prison Minor Capital Works	272	A new scheme for the replacement of life expired and minor capital items at the Isle of Man Prison, Jurby.
DHA	Sexual Assault Referral Center	250	To facilitate a multi-agency approach to provide a service for victims and forensically sound evidence collection.
DHA	TETRA	55	Mast Rental.
DHSC	Day Care Services - Eastcliffe	264	Additional funding provision for construction.
DHSC	DHSC Strategic Development Fund	143	An annual provision (non-carry forward) to give the Department capability and resources to react to service change requirements to develop reactive schemes for the alteration to properties.
DHSC	GP Surgery Development - Peel	472	Expansion of Peel GP Surgery.
DHSC	Learning Disabilities - Purchase of Residential Facility	430	Proposed property acquisition and conversion to support service delivery.
DHSC	Learning Disabilities - Radcliffe Villas	500	Investigation for replacement facility.



DEPARTMENT	SCHEME	Tynwald request to Approve Column 2 (C2 value £000)	DESCRIPTION OF COLUMN 2 SCHEME
DHSC	MCW - Asset Replacement Scheme	1008	Ongoing scheme for the replacement of smaller items across the Department.
DHSC	Older Persons RRU – North (Cummal Mooar)	103	Design fees for a C3 scheme.
DHSC	Radiology Equipment Replacement	472	New equipment purchase and building alterations to facilitate new equipment.
DHSC	Redevelopment of Emergency Department, Noble's Hospital	300	Building alteration to support improved patient facility.
DHSC	Redevelopment of Grianagh Court	150	Grianagh Court is released for redevelopment following the completion of the new Mannanan Court and its development will allow the move to larger, up to date and refurbished premises for CAMHS and the older persons mental health services.
DOI	A5 Road Reconstruction	934	Identified as having failing foundations and surface with additional safety “pinch points” it is proposed to re-surface the carriageway of this primary route linking the Airport and Douglas.
DOI	Active Travel	467	A scheme to enable the delivery of the Active Travel Strategy by promoting walking or cycling as an alternative to motorised travel. Year 3 of a 4 year programme.
DOI	Airport Ground Services Refurbishment	6,750	Carry forward of remaining Tynwald approval in relation to pre-contract design fees for a scheme to refurbish the cross runway, taxiway A and stands 7 and 8 at IOM Airport.
DOI	Ambulance Fleet Replacement	370	Ongoing scheme for replacement vehicles.
DOI	Climate Change Adaption	6,252	A 25 year programme of a number of schemes to deliver climate change adaptations across the Island. Each business case is presented and approved by Treasury as it is ready to be delivered.
DOI	DHA Vehicle Acquisition	1,300	Ongoing scheme for the replacement of vehicles on behalf of the Department of Home Affairs (including Fire and Police).
DOI	Douglas Harbour Strategy - A Cruise Berth Victoria Pier	494	Design Fees for a C3 scheme.
DOI	Douglas Promenade Walkway	1,797	The surface structure is starting to fail and is causing a safety hazard for pedestrians. The surface and finish will be improved.
DOI	East Quay Peel	115	Scheme to address structural failure of the highway and enhance the area around the harbour.
DOI	EFW Control Emissions Monitoring	54	Monitoring equipment.
DOI	Heritage Rail Budget	4,500	New overall annual budget allowance to replace several individual Heritage Rail schemes to renew life-expired sections of rail and structures across all 4 railways – to be managed by DOI.
DOI	Heritage Trail Improvements	288	Improvements to the Douglas to Peel Heritage Trail that follows the old railway track



DEPARTMENT	SCHEME	Tynwald request to Approve Column 2 (C2 value £000)	DESCRIPTION OF COLUMN 2 SCHEME
			in line with the Active Travel Strategy.
DOI	Integrated Communication Control System	350	Replacement of life and support expired equipment to ensure compliance with IMOIII responsibilities to improve safety and audit compliance.
DOI	Jurby Development Initiative	141	Development to enhance Jurby as a sustainable village, creating new build residential accommodation opportunities and small industrial units to let/build, community facilities and landscaping.
DOI	MCW - DfE	120	A minor capital works budget for properties owned by the Department for Enterprise. DOI maintain and uphold the properties on behalf of the Department under a Service Level Agreement.
DOI	MCW - DHA	200	A minor capital works budget for properties owned by the Department for Home Affairs. DOI maintain and uphold the properties on behalf of the Department under a Service Level Agreement.
DOI	MCW - DHSC	500	This rolling scheme includes expenditure for maintenance and replacement of building and property service related items ranging from £5,000 to £250,000.
DOI	MCW - Education and Children	2,000	This rolling scheme includes expenditure for maintenance and replacement of building and property service related items ranging from £5,000 to £250,000.
DOI	MCW - Government Estate	500	This rolling scheme includes expenditure for maintenance and replacement of building and property service related items ranging from £5,000 to £250,000.
DOI	MCW - Nobles Hospital (Plant & Machinery)	495	This rolling scheme is related to expenditure for replacement of hospital plant and machinery.
DOI	MCW - Public Transport	1,150	This rolling scheme includes expenditure for maintenance and replacement of building, equipment and property service related items for the Transport Services Division.
DOI	MCW - Villa/Gaiety	200	Minor capital works transfer from DESC for the upkeep and maintenance of the Villa Marina and Gaiety Theatre complex.
DOI	MCW - Wildlife Park	112	Minor capital works transfer from DEFA for the upkeep and maintenance of the Curragh's Wildlife Park.
DOI	Peel Marina Works	10	Planning and delivery works for a disposal solution for dredged, de-watered material from Peel Marina at Cross-Vein Mine.
DOI	Plant & Vehicle Replacement	3,200	Ongoing programme for the planned replacement of Government's plant and vehicles.
DOI	Public Transport - Bus Fleet Replacement	1,396	Ongoing scheme to allow for the strategic replacement of the Bus Vannin fleet to realise maximum asset value.
DOI	Raggatt Landfill	241	Project to tackle leachate from the Raggatt Landfill by linking to the planned new Peel



DEPARTMENT	SCHEME	Tynwald request to Approve Column 2 (C2 value £000)	DESCRIPTION OF COLUMN 2 SCHEME
			STW
DOI	Refurbishment of Michael Street Peel	636	Refurbishment of carriageway and footways in the main shopping street in Peel.
DOI	Regeneration - Douglas (Castle/Duke St)	380	Regeneration of street and pavement surfaces.
DOI	Replacement of Airport Major Foam/Crash Tenders	750	Phased replacement of appliances to be able to maintain safety and compliance with CAA regulations.
DOI	Runway Instrument Landing System	1,459	Replacement of Instrument Landing System.
DOI	Residential Road Refurbishment	500	A 10 year scheme starting in 2017-18, to refurbish residential roads. Tackling small-scale neglect should prevent longer term problems for the network but, more importantly, encourage some pride in the roads outside our homes and directly result in a better place to live.
DOI	Site Feasibility Studies	50	To undertake land and property related studies for potential future schemes.
DOI	Strategic Highway Refurbishment	3,189	This year on year scheme includes work on highways resurfacing and reconstruction. The scope of the work ranges in value from £10,000 to £800,000, and includes major maintenance of minor or major roads, up to a complete replacement. From 2018-19 the scheme included £100k p.a. for traffic lights renewal and £500k p.a. for micro asphalt.
DOI	Strategic Structural Maintenance	1,540	This year on year scheme includes for work on both highways and harbours structures. The scope of the work ranges in value from £30,000 to £300,000, and includes major maintenance of a structure, up to complete replacement of a structure.
DOI	Vehicle Test Centre Relocation	2,037	Scheme to provide a facility for the relocation of the existing Centre at Tromode.
DOI	West Quay Ramsey	150	Design feeds for a scheme to address the structural failure of the highway and enhance the area around the quay.
DOI	Wrights Pit	307	Works to cap and complete site.
DOI-HR	MCW - Housing Planned Works	1,900	From 2018-19 this scheme has an annual capital budget of £1.9m increased from £1.6m for the past 5 or 6 years. This capital budget has been used to undertake essential works such as re-roofing, kitchen refurbishments, electrical upgrades, central heating, window/door replacements and estate improvements to the Department's public sector housing stock of over 1200 dwellings.
MNH	MCW - Gallery Redisplay	120	This programme is underpinned by the MNH Audience Development Plan.
MNH	MCW - MNH	80	A budget to undertake minor planned maintenance or development projects.
MUA	Advanced Metering Conversion	2,511	Routine replacement of electricity meters to ensure accurate charging, replacement



DEPARTMENT	SCHEME	Tynwald request to Approve Column 2 (C2 value £000)	DESCRIPTION OF COLUMN 2 SCHEME
			of prepayment metering infrastructure and installation of communications infrastructure to improve customer service.
MUA	Combined Cycle Gas Turbine	3,255	Repairs and maintenance activities at Pulrose Power Station, including routine replacement of plant and equipment.
MUA	Electricity Network Refurbishment	1,600	Refurbishment of the existing electricity network infrastructure, including overhead line and underground cable reinforcement, substation refurbishment and switchgear replacement.
MUA	MCW - MUA	423	Minor Capital works, including small repairs, maintenance schemes and plant replacement (including vehicles).
MUA	Sewer Flood Alleviation	100	Schemes to reduce sewer flooding arising from surface (rain) water drainage.
MUA	Sewers Network Refurbishment	1,435	Refurbishment of the existing sewerage infrastructure, including lining of existing sewers and manhole repair and replacement.
FIU	Computer System	228	Modifications to Themis system to facilitate operational requirements.
TSY	Capital Projects Contingency Budget	4,000	£4m capital contingency account included in the Capital Programme. This is made available for any emergency or urgent Capital works which are not listed as part of the current capital programme.
TSY	Climate Change Mitigation Initiatives	5,000	Treasury budget to support climate change mitigation initiatives.
TSY	Technology - Operational Change Programme	6,550	A programme of work to deliver improvement and efficiencies to the existing framework of multiple Treasury systems. This is the second year of a 10 year programme.
MR	MCW - Broadcasting House Maintenance	150	Ongoing Minor Capital Works budget for the maintenance of Broadcasting House and any other sites held by Radio Manx Limited.



APPENDIX 8 – EXPLANATION OF RESERVES

The External Reserves

Enterprise Development Scheme

As part of the 2016 Budget the Enterprise Development Fund was created with an initial £10m, supporting the £50m Enterprise Development Scheme. The scheme has not worked as expected with only £3m invested in the first two years and in 2018 the Department for Enterprise and the scheme managers agreed to part company. The Department has revised the scheme to open it up to a wider range of applicants, to focus on job creation and to strengthen the requirement for co-investment. Investment decisions will be taken by the Department, the Treasury and an external chair going forward requiring unanimous approval.

The Department will also use the revised Enterprise Development Scheme to invest in media productions where these create sustainable jobs.

It is difficult to predict what impact these changes will have on overall levels of investment in future years, but the Department and the Treasury are both committed to supporting businesses that will create jobs in the local economy through a range of financial support options.

Hospital Estates Development Fund

The purpose of this fund is to meet the cost of the loan charges arising from the initial capital expenditure incurred in respect of building Nobles Hospital after 1 April 1996 (the loan charges arising from capital expenditure prior to that date are charged to the budget of the Department of Health and Social Care). The interest earned on this fund is applied directly to the remaining balance of borrowing in relation to the hospital, reducing the impact on the revenue account. As at 31 March 2018 it was expected that the fund would be exhausted in 2030-31

Manx Currency Account

The balance on the currency account is maintained to ensure that it more than matches the value of the total Manx currency in circulation (both notes and coins).

Media Development Fund

Tynwald agreed in 2012 that £25m would be placed into this fund and invested into film and other media projects, through Pinewood Film Advisors Ltd. The contract with Pinewood came to an end in October 2017 so the fund now receives receipts from legacy projects. As of the 2020-21 Budget year the Media Development Fund has been moved to the General Reserve Fund as there is now no need for a dedicated fund. Treasury will consider future applications for media related projects on a case by case basis and will look to fund these via an alternative fund (such as the Economic Development Fund) as appropriate.

MUA Bond Repayment Fund

Responsibility for the management of the Manx Utilities Authority bond issues transferred from the Authority to the Treasury on 1 April 2015. The MUA makes annual payments through its Long-Term Financial Plan into a sinking fund in order that the £260 million bond issues can be repaid upon their maturity in 2030 (£75m) and 2034 (£185m).



National Insurance (NI) Fund

The National Insurance Fund is comprised of both the National Insurance Investment Account which is invested by external investment managers on behalf of the Treasury and also the National Insurance Operating Account, which represents the operating balance managed by the Treasury's Social Security Division. The operating account is used to fund NI-funded welfare payments and also makes a significant contribution towards the cost of the Island's health service via the NHS allocation. It is expected that there will be a surplus over the Five Year Financial Plan, therefore the fund will increase.

Public Service Employees' Pension Reserve

The reserve was established in 1994 to provide a long term provision for the annual financing of:

- Transfer values payable to outgoing employees;
- Lump sums payable to retiring employees;
- Ongoing costs of administering and implementing the Government Pension Schemes; and
- the emerging pensions liability.

The reserve is made up of an externally invested fund and an internal reserve, which each year receives a drawdown from the invested fund in order to make an annual contribution towards the gross cost of public sector pensions. The reserve is estimated to deplete part way through 2022-23, leaving a funding gap shortfall in 2023-24, which will be required to be met from General Revenue, estimated at £50m.

Reserve Fund

The Reserve Fund represents the externally invested central reserve of the Isle of Man Government, designed to provide long term stability and protection to Government's finances. The objective of the Five Year Financial Plan is to grow the Reserve Fund through external management, with the investment income being retained within the fund rather than drawn upon to support revenue expenditure. From 2019-20, and for the period of the Five Year Financial Plan, the level of this drawdown in support of revenue is projected to reduce steadily year on year.

The Internal Reserves

Academic Business Planning Fund

This Fund was established as part of the 2017-18 budget on a one year trial basis. This reserve allowed the Department of Education, Sport and Culture to transfer year end underspends into the new financial year for specific identified drawdown needs for the first six months of the new financial year, as agreed with the Treasury. This provides the Department with flexibility in its business planning for operations where the financial year does not fit with the academic year. This initiative has proven very successful and therefore was extended on a permanent basis.

Agriculture and Forestry Fund

This Fund was originally established in 2007 to assist the Department of Environment, Food and Agriculture in providing funding for additional financial support to the agriculture sector, during its period of transition and adjustment following the loss of red meat derogation. The fund is utilised to support initiatives that are designed to provide sustainable benefits for the sector in the longer term and to provide support for the sector in the event of unexpected circumstances such as the drought in the summer of 2018. The Treasury has agreed to add £1m in 2020-21 to support the meat plant, together with £0.7 million as general support for the sector.



Brexit Fund

The Brexit Fund was established as part of the 2017-18 budget, with a balance of £1 million from the operating balance with a further £1m transfer in both 2018-19 and 2019-20. This fund is available for items of expenditure that help harness the economic opportunities arising from the UK's departure from the EU, as well as for putting measures in place to mitigate against the risks. No further transfers are anticipated as sufficient funds are available to ensure support until the Brexit process reaches its conclusion.

Contingency Fund

Established in 2016-17, with a £5 million injection from the Revenue Account's Operating Balance, this fund arose from a need to ensure that funding is provided to meet any unexpected, unavoidable or unplanned occurrences that are not included in the departmental revenue targets. Items granted funding from here must be of a temporary nature or self-sustainable from ongoing savings generated. Recurring expenditure is not eligible.

Digital Strategy Fund

Established 1 April 2016 the Digital Strategy Fund arose from a need to ensure that the delivery of the Digital Strategy is fully implemented and that savings arising as required by the Five Year Financial Plan are captured accordingly. The fund aims to secure a minimum financial saving of £5 million to be achieved within five years ensuring the programme is cost neutral across the period, with ongoing service and savings benefits after the five year period. Savings will be identified, captured and applied to departmental revenue targets to allow resources to be returned to the General Reserve or realigned to new priorities as defined by the Council of Ministers. Departments are able to retain 25% of the savings arising from successful bids. The Treasury has agreed to add £1 million in 2020-21 to further support delivery of the Programme for Government's Digital Strategy and to secure further financial savings.

Economic Development Fund

The fund was established in 1999 to provide financial assistance to organisations undertaking projects which are deemed to have a positive contribution to the local economy, but are not eligible for support under any other Government scheme.

Environmental Protection Fund

In May 2019 the Chief Minister announced that the Government is committed to act on the climate change emergency. Tynwald unanimously agreed that the Government establish a dedicated Climate Emergency Consultative Transformation Team. The Government's Action Plan for Achieving Net Zero Emissions by 2050 – phase 1, was unanimously approved by Tynwald in January 2020 and the ongoing funding strategy to implement any agreed actions will need to be developed and approved.

As an interim measure, the Treasury propose establishing a new fund from 1 April 2020 of £5 million to enable departments to implement initiatives that support the actions and objectives identified with the action plan until such time as the financing strategy has been agreed.



Healthcare Transformation Fund

This reserve is designed to provide financing for the implementation of healthcare project initiatives that are of a transformational nature. It is intended that any surplus National Insurance receipts due for allocation into the NHS are redirected into this fund to support future projects. Following completion of Sir Johnathan Michael's Independent Review of the Isle of Man Health and Social Care, delivered to Tynwald in 2019, this fund being utilised to provide support to the Health and Care Transformation Team with the move to Manx Care. The Treasury has approved a further transfer into the fund in 2020-21 of £5 million to ensure adequate resources.

Housing Reserve Fund

Established in 2002, the Housing Reserve Fund is designed to provide finance for housing related projects, in particular the delivery of the Government's social housing policy. Amounts from this fund are transferred into the Capital Fund to meet the cost of any housing projects that are approved by Tynwald.

Invest to Save Fund

This fund, previously known as the Restructuring Fund, was renamed and refocused to consider upfront proposals that generate savings. This fund arises from a need to ensure that funding is provided where it can be demonstrated that upfront investment generates short, medium or long-term revenue savings. Departments are able to retain 50% of the savings arising from successful bids. The fund also remains available for the funding of claims that fall under the previous remit for the Restructure Fund, such as staffing restructures and office refurbishments, with no requirement for a savings recoupment back into the fund.

Land and Property Acquisition Reserve

This reserve was established in 2000 to provide additional funding to meet the cost of acquiring land for land bank and other purposes. The reserve enables Government to react swiftly when land and buildings required for public services becomes available. Land bank transactions, both planned and unplanned, are made through the Capital Account. The expenditure on unplanned land and building transactions are met by transfers from the Land and Property Acquisition Reserve.

Legal Costs Reserve

The Isle of Man Government has historically been subject to several large and complex legal cases which have placed a strain on the resources of the departments involved. Given the ad hoc nature of these cases, this reserve provides funding to meet the costs of agreed and exceptional legal cases. Due to the high nature of these costs and the reducing balance of this reserve the Treasury has approved a transfer into the fund of £1 million in 2021-21.

Marketing Initiatives Fund

This fund is designed to provide financial support for marketing initiatives or projects that promote the Island to specific or general markets and encourage access to business development opportunities. The approved initiatives must be able to demonstrate the generation of clear and definable economic benefits to the Island, and must be time-specific. The fund will be utilised by the four Executive Agencies within the Department for Enterprise. The Treasury has approved a transfer into the fund in 2020-21 of £1m to support the agencies as they continue to promote the Island.



Medical Indemnity Fund

Established in 1994, this reserve acts as a cash-limited self-insurance fund to meet valid claims for damages on behalf of patients against health care staff working in the Island's hospitals. A transfer of £3 million is recommended into the fund in 2020-21 in order to be in position to meet future demands against it.

Seized Assets Fund

The purpose of this fund has been to enable the proceeds of drug seizures and other crimes to be applied to counter criminal activities as well as to promote and implement community safety initiatives including grant assistance to counter the undesirable effects of drugs and alcohol. Statutory responsibility for approvals is held by the board of the Financial Intelligence Unit Board subject to Treasury concurrence.

Town and Village Centre Regeneration Fund

Established in 2008, this reserve provides funding to revitalise the centres of the Isle of Man's towns and villages, through improvements to their retail environments. The reserve has been used to finance both construction schemes and also to provide grant assistance to agencies and bodies outside Government, thereby contributing towards wider economic development. Since 2016-17 funding for new construction projects approved has been through the Capital Programme but in November 2019 the Town and Village Regeneration Scheme was approved.



APPENDIX 9 – FEES AND CHARGES

Please note that some of the fees and charges represented in these tables are subject to Tynwald approval and may therefore be laid before Tynwald at a later date.

Department for Enterprise

Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
SHIP REGISTRY			
Cargo ships - ANNUAL REGISTRATION FEE			
Up to 3,000gt	3850	TBA	TBA
3,001 to 10,000gt	4400	TBA	TBA
10,001 to 50,000gt	4950	TBA	TBA
50,001 to 100,000gt	5500	TBA	TBA
100,001gt and over	6050	TBA	TBA
Demise out Annual Registration fee	2040	TBA	TBA
PRE-REGISTRATION SURVEY, INITIAL GENERAL INSPECTION AND ADDITIONAL INSPECTION FEE			
Waiting day fee (per day)	530	TBA	TBA
Surveyor travel - at cost		TBA	TBA
Work undertaken in a port or shipyard in the Island (per hour)	100	TBA	TBA
Work undertaken anywhere other than a port or shipyard in the Island	3400	TBA	TBA
COMMERCIAL YACHTS			
Annual registration fee	2040	TBA	TBA
Waiting day fee (per day)	530	TBA	TBA
Commercial yacht fee scheme (per month)	225	TBA	TBA
Fixed fee for commercial yacht under 500gt			
Work undertaken in a port or shipyard in the United Kingdom, Channel Islands or Republic of Ireland	7355	TBA	TBA
Work undertaken in the European zone	10300	TBA	TBA
Work undertaken in the Middle Eastern and Africa zone	11545	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Work undertaken in the Americas zone	13320	TBA	TBA
Work undertaken in the Asian zone	16655	TBA	TBA
Work undertaken in the Australasian zone	19990	TBA	TBA
Fixed fee for a commercial yacht 500gt or over			
Work undertaken in a port or shipyard in the United Kingdom, Channel Islands or Republic of Ireland	9535	TBA	TBA
Work undertaken in the European zone	12495	TBA	TBA
Work undertaken in the Middle Eastern and Africa zone	13770	TBA	TBA
Work undertaken in the Americas zone	15555	TBA	TBA
Work undertaken in the Asian zone	18870	TBA	TBA
Work undertaken in the Australasian zone	22235	TBA	TBA
Commercial yacht other inspections, verifications and surveys			
Surveyor travel - at cost			
Work undertaken in a port or shipyard in the Island (per hour)	100	TBA	TBA
Work undertaken anywhere other than a port or shipyard in the Island	3400	TBA	TBA
CERTIFICATES, MANUALS, PLANS AND OTHER DOCUMENTS			
5 year safety management certificate	600	TBA	TBA
5 year ship security certificate	600	TBA	TBA
5 year safe manning certificate	600	TBA	TBA
5 year MLC certificate (including DMLC)	600	TBA	TBA
Certificate of compliance for a large charter yacht	600	TBA	TBA
High speed craft safety certificate	600	TBA	TBA
Any other 5 year statutory certificate	600	TBA	TBA
Certificate with less than 5 years validity (fee per year of validity)	123	TBA	TBA
DMLC, amendment of DMLC and/or re-issue of DMLC	300	TBA	TBA
Assessment and issue of a temporary dispensation	240	TBA	TBA
Assessment and extension of any certificate	240	TBA	TBA
Assessment and issue of any waiver or letter of comfort	240	TBA	TBA
Amendment and/or re-issue of certificate (except DMLC)	102	TBA	TBA
Assessment and issue of an exemption, equivalent or alternative arrangement	600	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Assessment and approval of any ship security plan	430	TBA	TBA
Assessment and approval of any manual or plan (except ship security plan)	240	TBA	TBA
Re-approval of any manual or plan	108	TBA	TBA
PASSENGER SHIPS			
Annual Registration Fee	2040	TBA	TBA
Verifications, Surveys, Audits, Inspections, New Build Yard Visits or Pre-Registration Survey			
Travel day or waiting day (per day)	530	TBA	TBA
Surveyor travel and subsistence (including cost of visas) and the transfer of the surveyor from the port to the ship or the ship to port - charged at cost		TBA	TBA
Work undertaken in a port or shipyard in the Island (per day)	735	TBA	TBA
Work undertaken anywhere other than a port or shipyard in the Island (per day)	1385	TBA	TBA
Fixed Fee for new build passenger ships (50% payable upfront, 50% on completion)	0	TBA	TBA
CERTIFICATES, MANUALS, PLANS AND OTHER DOCUMENTS			
5 year safety management certificate	600	TBA	TBA
5 year ship security certificate	600	TBA	TBA
5 year safe manning certificate	600	TBA	TBA
5 year MLC certificate (including DMLC)	600	TBA	TBA
High speed craft safety certificate	600	TBA	TBA
Any other 5 year statutory certificate	600	TBA	TBA
Certificate with less than 5 years validity (fee per year of validity)	123	TBA	TBA
DMLC, amendment of DMLC and/or re-issue of DMLC	300	TBA	TBA
Assessment and issue of a temporary dispensation	240	TBA	TBA
Assessment and extension of any certificate	240	TBA	TBA
Assessment and issue of any waiver or letter of comfort	240	TBA	TBA
Amendment and/or re-issue of certificate (except DMLC)	102	TBA	TBA
Assessment and issue of an exemption, equivalent or alternative arrangement in exercise of any power to grant an exemption, equivalent or alternative arrangement from any statutory provision	600	TBA	TBA
Assessment and approval of any ship security plan	430	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Assessment and approval of any manual or plan (except ship security plan)	240	TBA	TBA
Re-approval of any manual or plan	108	TBA	TBA
FISHING VESSELS			
Fishing vessel surveys and inspections			
Work undertaken in a port or shipyard in the Island (per hour)	46	TBA	TBA
Work undertaken in the United Kingdom, Channel Islands, Republic of Ireland or the European zone (per hour)	92	TBA	TBA
Work undertaken anywhere other than – (a) a port or shipyard in the Island; or (b) the United Kingdom, Channel Islands, Republic of Ireland or the European zone (per hour)	128	TBA	TBA
Surveyor travel and subsistence outside of the Island - Charged at cost		TBA	TBA
Travel day or waiting day outside of the Island (per day)	530	TBA	TBA
PLEASURE VESSELS - ANNUAL REGISTRATION FEE		TBA	TBA
12 metres and under	250	TBA	TBA
Over 12 metres to under 24 metres	500	TBA	TBA
24 metres and over	1000	TBA	TBA
Company audit, certificate fees and recruitment and placement service inspections			
All surveyor travel (including cost of visas) - Charged at cost			
Work undertaken in the Island	715	TBA	TBA
Work undertaken in the United Kingdom, Channel Islands or Republic of Ireland	1960	TBA	TBA
Work undertaken in the European zone	2855	TBA	TBA
Work undertaken in the Middle Eastern and Africa zone	3110	TBA	TBA
Work undertaken in the Americas zone	3775	TBA	TBA
Work undertaken in the Asian zone	4105	TBA	TBA
Work undertaken in the Australasian zone	4315	TBA	TBA
MLC Title 1.4 private seafarer recruitment and placement services inspection (per hour)	94	TBA	TBA
5 year MLC Title 1.4 certificate of compliance for private seafarer recruitment and placement services	300	TBA	TBA
5 year Company ISM document of compliance	600	TBA	TBA
Liability certificates			



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Certificate of financial insurance or other financial security (CLC, Bunkers etc) for civil liability for oil pollution damage for a Manx ship	120	TBA	TBA
Wreck removal insurance certificate for a Manx ship	120	TBA	TBA
Certificate of financial insurance or other financial security (CLC, Bunkers etc) for civil liability for oil pollution damage for a ship not registered in the Island	250	TBA	TBA
Wreck removal insurance certificate for a ship not registered in the Island	250	TBA	TBA
Seafarers' certificates and documents			
Endorsement recognising a non-UK certificate of competency (including issue of a CRA) if application is made online	200	TBA	TBA
Express processing of an endorsement recognising a non-UK certificate of competency (including express issue of a CRA)	31	TBA	TBA
Replacement or amendment to an endorsement recognising a non-UK certificate of competency (due to application error)	62	TBA	TBA
Discharge book	77	TBA	TBA
British seaman's card	51	TBA	TBA
Record of sea service book	50	TBA	TBA
REGISTRY FEES			
Cargo ship, commercial yacht, passenger ship			
Granting permission for a Manx ship to register in a compatible registry other than in the Island (demise out registration)	590	TBA	TBA
Transfer of ownership by bill of sale or transmission	240	TBA	TBA
Register of mortgage	240	TBA	TBA
Transfer of mortgage	240	TBA	TBA
Discharge of mortgage	240	TBA	TBA
Recording/noting mortgage of intent	41	TBA	TBA
Vessel leaving the Register including closure documentation	355	TBA	TBA
Change to the registered particulars	36	TBA	TBA
Transfer of Registry	745	TBA	TBA
Issue of updated CSR and new certificate of registry, including change of particulars in Register	240	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Change to the registered particulars and new certificate of registry including renewal of demise in registration on Part IV of the Register	92	TBA	TBA
Replacement or duplicate certificate of registry or a certified copy of the certificate of registry	92	TBA	TBA
Issue of a transcript of the particulars recorded in the Register	41	TBA	TBA
Certified copy of a document	41	TBA	TBA
Letter from the Department (upon request)	41	TBA	TBA
Inspection of the particulars recorded on the Register	21	TBA	TBA
Pleasure vessel			
Transfer of ownership by bill of sale or transmission	215	TBA	TBA
Register of mortgage	215	TBA	TBA
Transfer of mortgage	215	TBA	TBA
Discharge of mortgage	215	TBA	TBA
Recording/noting mortgage of intent	41	TBA	TBA
Vessel leaving the Register including closure documentation	62	TBA	TBA
Change to the registered particulars	36	TBA	TBA
Issue of first full certificate of registry (including CSR if applicable)	165	TBA	TBA
Transfer of Registry	165	TBA	TBA
Change to the registered particulars and new certificate of registry including renewal of demise in registration on Part IV of the Register	92	TBA	TBA
Replacement or duplicate certificate of registry or a certified copy of the certificate of registry	92	TBA	TBA
Issue of a transcript of the particulars recorded in the Register	41	TBA	TBA
Certified copy of a document	41	TBA	TBA
Letter from the Department (upon request)	41	TBA	TBA
Inspection of the particulars recorded on the Register	21	TBA	TBA
Small Ship			
Transfer of ownership by bill of sale or transmission	36	TBA	TBA
Vessel leaving the Register including closure documentation	41	TBA	TBA
Change to the registered particulars	36	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Issue of first full certificate of registry (including CSR if applicable)	36	TBA	TBA
Change to the registered particulars and new certificate of registry including renewal of demise in registration on Part IV of the Register	36	TBA	TBA
Replacement or duplicate certificate of registry or a certified copy of the certificate of registry	36	TBA	TBA
Issue of a transcript of the particulars recorded in the Register	41	TBA	TBA
Certified copy of a document	41	TBA	TBA
Letter from the Department (upon request)	41	TBA	TBA
Inspection of the particulars recorded on the Register	21	TBA	TBA
Fishing vessel			
First simple registration including a certificate of registry or re-registration from simple to full registry	57	TBA	TBA
Transfer of ownership by bill of sale or transmission	57	TBA	TBA
Register of mortgage	57	TBA	TBA
Transfer of mortgage	57	TBA	TBA
Discharge of mortgage	57	TBA	TBA
Recording/noting mortgage of intent	41	TBA	TBA
Vessel leaving the Register including closure documentation	41	TBA	TBA
Change to the registered particulars	36	TBA	TBA
Issue of first full certificate of registry (including CSR if applicable)	92	TBA	TBA
Change to the registered particulars and new certificate of registry including renewal of demise in registration on Part IV of the Register	36	TBA	TBA
Replacement or duplicate certificate of registry or a certified copy of the certificate of registry	36	TBA	TBA
Issue of a transcript of the particulars recorded in the Register	41	TBA	TBA
Certified copy of a document	41	TBA	TBA
Letter from the Department (upon request)	41	TBA	TBA
Inspection of the particulars recorded on the Register	21	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Aircraft Registry			
Civil Aviation (Charges) Scheme			
Part 1: Licensing			
Certificate of validation of flight crew licence*: Initial issue or renewal without restriction to a specific aircraft registration or aircraft operator/aircraft type or class (for 3 years)*	New Product	400	N/A
Certificate of validation of flight crew licence*: initial issue restricted to a specific aircraft registration (for 3 years)*	160	160	0.00%
Certificate of validation of flight crew licence*: renewal restricted to a specific aircraft registration (for 3 years)*	120	40	33.33%
Certificate of validation of flight crew licence*: initial issue for an aircraft operator and specific aircraft type or class rating (for 3 years)*	400	400	0.00%
Certificate of validation of flight crew licence*: renewal for an aircraft operator and specific aircraft type or class rating (for 3 years)*	300	300	0.00%
Certificate of validation of flight crew licence*: transfer from a specific aircraft registration validation or an aircraft operator and specific aircraft type or class rating to an aircraft operator and specific aircraft type or class rating validation*	300	300	0.00%
Certificate of validation of flight crew licence*: variation during period of validity*	40	60	50.00%
Certificate of validation of aircraft maintenance engineer's licence*: initial issue (for 3 years)*	160	160	0.00%
Certificate of validation of aircraft maintenance engineer's licence*: renewal (for 3 years)*	120	160	33.33%
Certificate of validation of aircraft maintenance engineer's licence*: variation during period of validity*	40	60	50.00%
Part 2: Aircraft Registration			
Registration of aircraft and issue of registration certificate*	450	450	0.00%
Reservation of out-of-sequence registration mark (for up to 1 year)	150	150	0.00%
Change of registered owner*	250	250	0.00%
Change of registration mark*	300	300	0.00%
Certified copy of an entry in aircraft register	75	75	0.00%



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
De-registration of aircraft*	250	250	0.00%
Acceptance of a non-EASA, non-FAA or non-Transport Canada Type Certificate Data Sheet*	155	155	0.00%
Withdrawal post-commencement of registration process*	450	450	0.00%
Part 3: Aircraft Mortgages & IDERA			
Registration of priority notice in register of aircraft mortgages	150	150	0.00%
Registration of mortgage in register of aircraft mortgages	425	425	0.00%
Amendment of entry in register of aircraft mortgages	100	100	0.00%
Inspection of entry in register of aircraft mortgages	100	100	0.00%
Supply of certified copy of entry in register of aircraft mortgages	100	100	0.00%
Notification of whether there are entries relating to an aircraft in register of aircraft mortgages	100	100	0.00%
Discharge of a mortgage from the register of aircraft mortgages*	300	300	0.00%
Recording an IDERA	200	200	0.00%
Recording a Certified Designee for an IDERA	60	60	0.00%
Removing a Certified Designee for an IDERA	60	60	0.00%
Revoking an IDERA	100	100	0.00%
IDERA De-registration Request (in addition to the de-registration of aircraft charge)	100	100	0.00%
Part 4: Airworthiness			
Certificate of airworthiness for an aircraft with a MTOM not exceeding 2,730kg* initial issue, for each 500kg or part thereof of the maximum total mass authorised*	100	100	0.00%
Certificate of airworthiness for an aircraft with a MTOM not exceeding 2,730kg* renewal (flat fee)*	100	100	0.00%
Certificate of airworthiness for an aircraft with a MTOM exceeding 2,730kg up to 200,000kg (for aircraft greater than 200,000kg the fee is limited to that payable for an aircraft of 200,000kg)*: initial issue, for each 500kg or part thereof of the maximum total mass authorised*	100	100	0.00%
Certificate of airworthiness for an aircraft with a MTOM exceeding 2,730kg up to 200,000kg (for aircraft greater than 200,000kg the fee is limited to that payable for an aircraft of 200,000kg)*: renewal, for each 500kg or part thereof of the maximum total	60	60	0.00%



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
mass authorised*			
Issue of national permit to fly*	250	250	0.00%
Approval, repair of modification of aircraft of its equipment*	150	150	0.00%
Certificate of airworthiness for the purpose of export*	500	500	0.00%
Validation of maintenance organisation or repair station*	250	250	0.00%
Part 5: Operation of Aircraft			
Grant or renewal (for 3 years) of All Weather Operations Approach and Landing approval*	950	950	0.00%
Grant or renewal (for 3 years) of All Weather Operations Take-off approval*	250	250	0.00%
Grant or renewal (for 3 years) of approval of equipment to fly in North Atlantic High Level Airspace (Minimum Navigation Performance Specification)*	600	600	0.00%
Grant or renewal (for 3 years) of approval of equipment to fly in notified Reduced Vertical Separation Minimum airspace*	600	600	0.00%
Grant or renewal (for 3 years) of each Performance Based Navigation approval, excluding RNP AR APCH*	600	600	0.00%
Grant or renewal (for 3 years) of RNP AR APCH approval (including one approach designator)*	2000	2000	0.00%
Grant or renewal (for 3 years) of RNP AR APCH approval for each additional approach designator*	1000	1000	0.00%
Grant of Steep Approach approval*	200	200	0.00%
Grant or renewal (for 3 years) for Carriage of Dangerous Goods by Air approval*	600	600	0.00%
Grant of Minimum Equipment List Approval*	150	150	0.00%
Grant of Electronic Flight Bag Operational Approval*	150	150	0.00%
Part 6: Miscellaneous			
Change of operator	250	300	20.00%
Grant, issue or renewal of any other certificate, letter, permission, approval, validation, authorisation, variation or exemption*	150	150	0.00%
Issue of an aircraft noise certificate for single MTOM/MLM*	150	150	0.00%
Issue of, or transfer to, an aircraft noise certificate for multiple MTOM/MLMs*	300	300	0.00%



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Issue of a copy of any certificate or other document	60	60	0.00%
Amendment of any certificate or other document	60	60	0.00%
Costs incurred of sending documents by courier	Actual Cost	Actual Cost	0.00%
Cancelled or postponed survey by the client with less than 48 hours' notice provided to the Department prior to the date of the survey or survey terminated by the IOMAR*	1085	1085	0.00%
Cancelled or postponed survey by the client with less than 168 hours' notice provided to the Department prior to the date of the survey*	543	543	0.00%
Approval of Aircraft Maintenance Programme*	155	155	0.00%
Part 7: Preparatory Work, Review, Investigations and Inspections			
Carrying out any preparatory work, review, investigation or inspection reasonably necessary for any matter marked * in Parts 1 to 6: for each working hour or part thereof	155	160	3.23%
Carrying out any preparatory work, review, investigation or inspection reasonably necessary for any matter marked * in Parts 1 to 6: for each hour or part thereof spent travelling	95	98	3.16%
Expenses reasonably incurred while travelling including, but not limited to, transport, accommodation and subsistence	Actual Cost	Actual Cost	0.00%
Central Registry			
Civil Registry			
Any certified copy from a register	£11	TBA	TBA
Registration or alteration of name on baptism	£7	TBA	TBA
Certificate of name given or altered on baptism	£7	TBA	TBA
Certificate that a death is not required to be registered	£6	TBA	TBA
Duplicate of certificate issued under section 26	£6	TBA	TBA
Search of any indices by applicant	£0	TBA	TBA
By registry staff from 1980 to date	£6	TBA	TBA
By registry staff before 1980 , for every 5 year period	£27	TBA	TBA
Application to see indices of still-births or adoptions for purpose of research	£27	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
To search any register per register searched	£6	TBA	TBA
Application to access the registers of still-births or adoptions for purpose of research	£27	TBA	TBA
Short Birth certificate	£9	TBA	TBA
Civil Partnership in registry office M-F	£43	TBA	TBA
Civil Partnership in registry office Saturday	£86	TBA	TBA
At a place where person's housebound	£54	TBA	TBA
In an approved place M-F	£225	TBA	TBA
In an approved place Saturday	£270	TBA	TBA
In an approved place any other time	£380	TBA	TBA
In an approved vessel etc M-F	£225	TBA	TBA
In an approved vessel etc Saturday	£270	TBA	TBA
In an approved vessel etc any other time	£380	TBA	TBA
Specified in a judge's licence M-F	£86	TBA	TBA
Specified in a judge's licence Saturday	£175	TBA	TBA
Specified in a judge's licence any other time	£326	TBA	TBA
Additional registrar time per hour M-F	£43	TBA	TBA
Additional registrar time per hour any other time	£86	TBA	TBA
Notice of Civil Partnership	£32	TBA	TBA
Application to shorten the waiting period	£30	TBA	TBA
Issue of schedule	£11	TBA	TBA
Issue of judge's licence	£38	TBA	TBA
3 year approved place application	£1,600	TBA	TBA
Application for one off approved place	£225	TBA	TBA
Approved place inspection fee	£108	TBA	TBA
Approved place administration change costs	£16	TBA	TBA
To book Registrars office	£108	TBA	TBA
Rehearsal first hour	£160	TBA	TBA
subsequent hours	£108	TBA	TBA
Application to change date within 5 working days	£27	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Application to change date in excess of 5 working days	£16	TBA	TBA
Convert CP to marriage in Registrar's office M-F	£43	TBA	TBA
Convert CP to marriage in Registrar's office Saturday	£86	TBA	TBA
Convert CP to marriage for housebound	£54	TBA	TBA
Convert CP to marriage under special procedure M-F	£86	TBA	TBA
Convert CP to marriage under special procedure Saturday	£175	TBA	TBA
Convert CP to marriage under special procedure any other time	£326	TBA	TBA
Convert CP to marriage using 2 stage process	£32	TBA	TBA
Convert CP to marriage approved place M-F	£225	TBA	TBA
Convert CP to marriage approved place Saturday	£270	TBA	TBA
Convert CP to marriage approved place any other time	£380	TBA	TBA
Convert CP to marriage any other place M-F	£225	TBA	TBA
Convert CP to marriage any other place Saturday	£270	TBA	TBA
Convert CP to marriage any other place any other time	£380	TBA	TBA
Convert CP to marriage on religious premises	£54	TBA	TBA
For ceremony in Registrar's office	£108	TBA	TBA
Notice of marriage	£32	TBA	TBA
Certificate authorising marriage	£11	TBA	TBA
Application for religious place to be used for marriages	£120	TBA	TBA
Substitute building for one previously registered	£120	TBA	TBA
Marriage in Registrar's office M-F	£43	TBA	TBA
Marriage in Registrar's office Saturday	£86	TBA	TBA
Marriage for housebound	£54	TBA	TBA
Marriage approved place M-F	£225	TBA	TBA
Marriage approved place Saturday	£270	TBA	TBA
Marriage approved place any other time	£380	TBA	TBA
Marriage any other place M-F	£225	TBA	TBA
Marriage any other place Saturday	£270	TBA	TBA
Marriage any other place any other time	£380	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Additional registrar time per hour M-F	£43	TBA	TBA
Additional registrar time per hour any other time	£86	TBA	TBA
Entry in marriage books under Deemster's licence	£32	TBA	TBA
Issue of Deemster's licence	£38	TBA	TBA
Marriage by licence of Deemster	£54	TBA	TBA
Fee to be paid for quarterly returns	£9	TBA	TBA
Companies Registry			
Incorporate - Standard (48 hours)	£100	TBA	TBA
Incorporate - Priority Service (2 Hours)	£250	TBA	TBA
Incorporate - Priority Service (15 mins)	£500	TBA	TBA
Incorporate - Charity	£0	TBA	TBA
Registration (Business Name)	£50	TBA	TBA
Annual Return	£380	TBA	TBA
Annual Return charity	£0	TBA	TBA
Annual Return Foreign charity	£380	TBA	TBA
Annual Return (Excepted Companies - Property Management & Qualifying Members Clubs)	£95	TBA	TBA
Late Filing Penalty (if filed after 1 month and 1 day to 3 months)	£100	TBA	TBA
Late Filing Penalty (if filed more than 3 months late)	£250	TBA	TBA
Late filing Penalty of a Statement of Particulars of a Business Name	£15	TBA	TBA
Registration of a Charge	£25	TBA	TBA
Satisfaction of a Charge	£10	TBA	TBA
Consolidations - Memorandum & Articles of consolidated Companies 154(2) - 2006 Act	£100	TBA	TBA
Consolidations - Memorandum & Articles of consolidated Companies 159(3) - 2006 Act	£100	TBA	TBA
Continuation - Application to be continued as a Company	£100	TBA	TBA
Continuation - Application to be continued outside of the IOM	£3,000	TBA	TBA
Continuation - Application to be continued outside of the IOM additional Company	£1,200	TBA	TBA
Continuation - Certified copy of the Instrument of Continuance	£56	TBA	TBA
Filing of a Court Order to Restore a Company to the Register (1931 Act & 2006 Act)	£180	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Sections 188 and 191)			
Application under section 273B of the 1931 Act to restore a Company	£1,185	TBA	TBA
Application for Declaration of Dissolution	£95	TBA	TBA
Filing of a Court Order to declare a dissolution to be void	£180	TBA	TBA
Inspection of a Company File	£5	TBA	TBA
Issue of Duplicate Certificates	£9	TBA	TBA
Photocopy, electrostatic copy of similar process	£1	TBA	TBA
Certification of a copy	£2	TBA	TBA
Extraction Fee for the supply of information for a company file	£37	TBA	TBA
Requisition of a Certificate of Fact/Good Standing (Standard Service 48 Hours)	£50	TBA	TBA
Requisition of a Certificate of Fact/Good Standing (Priority service 3 Hours)	£100	TBA	TBA
Swear Fee	£8	TBA	TBA
Witness exhibit Fee	£5	TBA	TBA
Online search	£2	TBA	TBA
Online search - whole file	£15	TBA	TBA
Land & Deeds Registry			
Any deed of mortgage, bond and security or any deed creating any lien or charge (including Government Grant and top-up loan)	£40	TBA	TBA
When land is conveyed to a beneficiary from the estate of a deceased person, whether directly from the deceased's estate to the beneficiary or out of a trust established by the deceased's estate to the beneficiary	£100	TBA	TBA
Appointment of new trustee/copy of Will/letters of administration/memorial/affidavit/receipt for legacy or share of estate/power of attorney/any other similar document or registering any document in the Deeds Registry not otherwise specified	£40	TBA	TBA
Extra parish (per parish)	£3	TBA	TBA
Release or receipt to cancel for any mortgage, bond and security, charge, lien or other encumbrance	£40	TBA	TBA
Certificate of Cancellation	£10	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Filing any document in the Probate Registry	£3	TBA	TBA
Certificate of filing any document in the Probate Registry	£10	TBA	TBA
Minute made on any document	£3	TBA	TBA
Duplicate certificate of registration	£4	TBA	TBA
Print-out of scanned deed or document	£6	TBA	TBA
Inspection of documents, per deed or document	£3	TBA	TBA
Retrieval of original document from storage after scanning (except where retrieval is required by the Registrar)	£45	TBA	TBA
Affixing the Seal Public of the Isle of Man, or a seal of office to a Commission, to any paper or proceeding (per document)	£32	TBA	TBA
An affidavit, affirmation, declaration or attestation taken before a public officer	£8	TBA	TBA
Witnessing each exhibit to an affidavit, affirmation, declaration or attestation taken before a public officer	£5	TBA	TBA
Certification of a copy	£5	TBA	TBA
Copy sent via email - per scanned deed or document	£3	TBA	TBA
B&W photocopy of document held in Deeds/Probate, per page A4	£0	TBA	TBA
B&W photocopy of document held in Deeds/Probate, per page A3	£1	TBA	TBA
B&W photocopy of document held in Deeds/Probate, per page over A3	£4	TBA	TBA
Colour photocopy of document held in Deeds/Probate, per page A4	£1	TBA	TBA
Colour photocopy of document held in Deeds/Probate, per page A3	£7	TBA	TBA
Colour photocopy of document held in Deeds/Probate, per page over A3	£13	TBA	TBA
Fee and duty - standard rate, per £1000 of value up to and including £500000	£10	TBA	TBA
Fee and duty - standard rate, per £1000 of value exceeding £500000 and up to and including £3000000	£20	TBA	TBA
Fee and duty - standard rate, per £1000 of value exceeding £3000000	£25	TBA	TBA
Re standard rate - fee as above or £250, whichever is the higher		TBA	TBA
Fee and duty - owner/occupier, per £1000 value of less than £1000000 - of value up to £190000	£0	TBA	TBA
Fee and duty - owner/occupier, per £1000 value of less than £1000000 - of value	£10	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
exceeding £190000 and up to an including 500000			
Fee and duty - owner/occupier, per £1000 value exceeding £500000 and up to £1000000	£20	TBA	TBA
Re owner/occupier - fee as above or £250, whichever is the higher		TBA	TBA
Gift between spouses or civil partners of sole residential property worldwide	£250	TBA	TBA
Disposition effected by Order under Matrimonial Proceedings Act 2003 or Civil Partnership Act 2011 or intimate personal relationship who are separating - residential property	£250	TBA	TBA
Land Registry		TBA	TBA
Form 7 Request for caution against first registration	£20	TBA	TBA
Form 8 Application to withdraw a caution	£20	TBA	TBA
Form 9 Consent by cautioner to a registration	£0	TBA	TBA
Form 10 Change of service address	£0	TBA	TBA
Form 11 Form of charge	£40	TBA	TBA
[Application for Entry in the Register of Transactions]	[£40]	TBA	TBA
Request for Caution against First Registration	£20	TBA	TBA
Application to Withdraw a Caution	£20	TBA	TBA
Consent by Cautioner to a Registration	£0	TBA	TBA
Change of Service Address	£0	TBA	TBA
Form of Charge	£40	TBA	TBA
Notice of entry of a caution against dealing with registered land	£0	TBA	TBA
Transfer of registered charges (per affected title)	£40	TBA	TBA
Alteration to the terms of a registered charge	£100	TBA	TBA
Discharge of Registered Charge	£40	TBA	TBA
Release of part of premises from a registered charge	£40	TBA	TBA
Assent relating to all of the land in a registered title	£100	TBA	TBA
Assent relating to a charge or charges over registered land	£100	TBA	TBA
Assent relating to part of the land in a registered title	£100	TBA	TBA
Form 20 covers a range of change events. Applications to change name, address or	£0	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
description of a registered owner or other person (other than a Chargee) referred to in the title register, including the name of a joint owner deceased, or any change in the description of registered land attract a nil fee.			
Form 20 covers a range of change events. Registration of a personal representative and a change in trustees attract a fee of £40; section 33 Defeasance.	£40	TBA	TBA
Form 20 covers a range of change events. Registration of Personal representatives, modification and discharge of covenants appurtenances and other registered burdens; Cessation of Schedule 5 burdens; cancellation of matrimonial charges attract a fee of £100	£100	TBA	TBA
Form 20-1 Application for Registration of Title to Whole of Registered Land Acquired by Possession	£250 + ad valorem fee	TBA	TBA
Form 20-2 Application for Registration of Title to Part of Registered Land Acquired by Possession	£250 + ad valorem fee	TBA	TBA
Form 20-3 Application to Withdraw the Name of a Deceased Joint Tenant from the Register	£0	TBA	TBA
Form 20-4 Application to remove an Inhibition	£40	TBA	TBA
Form 21 Application to register an entry affecting Registered Title	£100	TBA	TBA
Form 22 Application to Reclassify a Registered Title	£100	TBA	TBA
Form 23 Application to make a land boundary conclusive	£100 per title	TBA	TBA
Form 24 Application to determine boundaries or extent of registered land	£100 per title	TBA	TBA
Form 25 Application to the Land Commissioner for rectification of the Title Register	£250	TBA	TBA
Form 26 Application to Registrar for rectification of the Title Register		TBA	TBA
Form 27 Application to be registered as owner on cessation of minority	£250	TBA	TBA
Form 28 Determination of Limited ownership	£75	TBA	TBA
Form 29 Notice of presentation of a petition of bankruptcy	£75	TBA	TBA
Form 30 Application to register a Trustee appointed under a bankruptcy petition	£75	TBA	TBA
Form 31 Application for a Caution against dealings affecting registered land	£20	TBA	TBA
Form 32 Application to discharge a Caution against dealings affecting registered land	£20	TBA	TBA
Form 33(a) Application for an Office Copy - hard copy result	£7	TBA	TBA
Form 33(a) Application for an Office Copy - electronic result	£3	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Form 33(b) Application to inspect the Title or a pending application	£7	TBA	TBA
Form 34 Application for a search	£7	TBA	TBA
Form 35 Application to search and register a priority pursuant to section 73(3) Land Registration Act 1982	£10	TBA	TBA
Form 36 Creation of a rent charge out of registered land	£100	TBA	TBA
Form 37 Affidavit in support of an application for a caution against first registration or registration of a dealing	£0	TBA	TBA
Form 38 Application to merge a registered leasehold title pursuant to section 26 Land Registration Act 1982	£75	TBA	TBA
Form 39a Official Search Result	£7	TBA	TBA
Form 39b Index Search Result	£7	TBA	TBA
Form 40 Priority Search Result	£10	TBA	TBA
Form 41 Declaration of Souvenir Land Scheme	£0	TBA	TBA
Form 42 Notice of Appeal to Land Commissioner	£400	TBA	TBA
Form 56 Application to Amalgamate Registered Freehold Titles	£75 per title	TBA	TBA
Form 64(a) Release of Registered Land Subject to Restriction	£40	TBA	TBA
Form 64(b) Release of Registered Land Subject to Restriction	£40	TBA	TBA
Form 99 Application to extend time for compulsory first registration (first application)	£100	TBA	TBA
Form 99 Application to extend time for compulsory first registration (second or later application)	£30	TBA	TBA
Voluntary first registration	£75	TBA	TBA
Fee and duty - standard rate, per £1000 of value up to and including £500000	£10	TBA	TBA
Fee and duty - standard rate, per £1000 of value exceeding £500000 and up to and including £3000000	£20	TBA	TBA
Fee and duty - standard rate, per £1000 of value exceeding £3000000	£25	TBA	TBA
Re standard rate - fee as above or £250, whichever is the higher		TBA	TBA
Fee and duty - owner/occupier, per £1000 value of less than £1000000 - of value up to £190000	£0	TBA	TBA
Fee and duty - owner/occupier, per £1000 value of less than £1000000 - of value	£10	TBA	TBA



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
exceeding £190000 and up to an including 500000			
Fee and duty - owner/occupier, per £1000 value exceeding £500000 and up to £1000000	£20	TBA	TBA
Re owner/occupier - fee as above or £250, whichever is the higher		TBA	TBA
Gift between spouses or civil partners of sole residential property worldwide	£250	TBA	TBA
Disposition effected by Order under Matrimonial Proceedings Act 2003 or Civil Partnership Act 2011 or intimate personal relationship who are separating - residential property	£250	TBA	TBA
<u>Motorsport</u>			
TT Grandstand Qualifying (Ex Friday)	£10	£5	-50%
TT Grandstand Qualifying (Friday)	£20	£25	25%
TT Grandstand Race (Sat)	£65	£60	-8%
TT Grandstand Race (Mon)	£55	£50	-9%
TT Grandstand Race (Weds)	£55	£50	-9%
TT Grandstand Race (Fri)	£65	£60	-8%
Fan Park Gstand Qualifying (ex Fri)	£5	£5	0%
Fan Park Gstand Qualifying (Fri)	£15	£15	0%
Fan Park Gstand Race (Sat)	£30	£25	-17%
Fan Park Gstand Race (Mon)	£25	£25	0%
Fan Park Gstand Race (Weds)	£25	£25	0%
Fan Park Gstand Race (Sat)	£30	£25	-17%
Nobles Park Gstand Qualifying (ex Fri)	£5	£5	0%
Nobles Park Gstand Qualifying (Fri)	£15	15	0%
Nobles Park Gstand Race (Sat)	£30	£25	-17%
Nobles Park Gstand Race (Mon)	£25	£25	0%
Nobles Park Gstand Race (Weds)	£25	£25	0%
Nobles Park Gstand Race (Sat)	£30	£25	-17%
TT MERCURY CLUB (Race Day)	£300	£330	10%



Department for Enterprise Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
TT MERCURY CLUB (Senior Race Day)	£360	£390	8%
TT LEGENDS (Race Day)	£1,200	£1,000	-17%
TT LEGENDS (Senior Race Day)	£1,500	£1,200	-20%
Fastest Lap Hospitality Experience	£100	£100	0%
TT MotoGP Lunch	£75	£75	0%
Trade High volume hot & cold	£9,225	£9,500	2.98%
Trade Pizza	£5,125	£5,250	2.44%
Trade Low volume hot & cold	£3,575	£3,700	3.50%
Trade Ice Cream & Confectionary	£3,075	£3,150	2.44%
Trade Barista Hot Drinks and Pastries	£2,550	£2,615	2.55%
Trade Retail	£5,125	£5,250	2.44%
Trade Exhibition	£3,075	£3,150	2.44%
<i>Other ticketed events are currently under review</i>			
<u>Strategy and Policy</u>			
Work Permits - 5 year permit	60	0	0%



Department of Education, Sport and Culture

Department of Education, Sport and Culture Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
<u>School Meals</u>			
Primary School Meal - child	2.30	2.35	2%
Primary School Meal - adult	3.75	3.83	2%
Secondary Free School Meal - child	2.90	2.96	2%
University College IOM			
<u>Course Fees</u>			
Further Education - Full Time Non Resident	8,106	8,268	2%
Further Education - Full Time Resident	4,053	4,134	2%
Part time - GCSE	626	638	2%
Part time - Functional Skills	395	402	2%
Part time - A Level	752	767	2%
Part time leisure courses (per hour)	6.25	6.38	2%
<u>Higher Education</u>			
Annual Undergraduate Fee			
Non Resident Fee	9,250	9,435	2%
Resident Fee	4,740	4,835	2%
Per 20 credit module - Non Resident	1,581	1,613	2%
Pro-rated (50%) - Resident	2,370	2,417	2%
Per 20 credit module - Resident	790	806	2%
<u>Post Graduate Fee</u>			2%
Non Resident Fee	14,221	14,505	2%
Resident Fee	7,110	7,252	2%
Per 20 credit module - Non Resident	1,466	1,495	2%
Per 20 credit module - Resident	790	806	2%
MUSIC SERVICE FEES CHARGED			
<u>Tuition Fees</u>			



Department of Education, Sport and Culture Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Soundstart Plus	35	-	0%
Group	35	-	0%
Individual	52	-	0%
Instrument Hire	20	-	0%
Manx Youth Orchestra	22	-	0%
MYO Bus Charge	21	-	0%
Guitar Ensemble	19	-	0%



Department of Environment, Food and Agriculture

Department of Environment, Food and Agriculture Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
<u>Planning & Building Control</u>			
Planning Application Fees	Various	CPI Increase	Circa 2.5%
Building Control Fees	Various	CPI Increase	Circa 2.5%
Planning & Building Control Search Fees	85/95/105	CPI/ Merged to 90	
Demolition Notice	85	90	5%
Relaxation under Section 7 of the BC Act 1991 NEW Fee	-	90	
<u>Environment</u>			
Sea Fishing Licence (SFL)	324	328	1.1%
Amendment to SFL	41	42	1.1%
Duplicate SFL	26	27	1.1%
Hobby Pot Licence	30	30	1.1%
Seismic Survey Works	500	no change	
Mineral lease extension	500	no change	
Mineral royalty payments	Lease/market review	RPI	
Various inland licences	Reservoir season Adult £208, Young person £78.80, Week- Adult £74.50, Young person £32.60, Day licence Adult £16.30, Young person £9.20. Reservoir season	All Inland Fisheries licence fees have risen by 2.5% (CPI at the time and rounded UP to the nearest 50p)	



Department of Environment, Food and Agriculture Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
	concession (65+/disabled)- £146.50. Other waters-Season Adult £69, Young person £27, Weekly Adult £27, Day Adult £11, Young person £7. Course fishing annual licence £11.00		
Wildlife Park admissions			
Adult	£9.50	to be reviewed	
Child	£6.50	to be reviewed	
Concessions	£7.50	to be reviewed	
Office of Fair Trading			
Petroleum Spirit:			
Licence to keep petroleum spirit in a quantity not exceeding 2,500 litres	45.00	to be reviewed	
Licence to keep petroleum spirit in a quantity exceeding 2,500 litres but not exceeding 50,000 litres	87.50	to be reviewed	
Licence to keep petroleum spirit in a quantity exceeding 50,000 litres	175.00	to be reviewed	
Fireworks (Kept on Retail Premises):		to be reviewed	
Licence to keep fireworks in a quantity not exceeding 10 kg	30.00	to be reviewed	
Licence to keep fireworks in a quantity exceeding 10 kg but not exceeding 2,500 kg	45.00	to be reviewed	
Licence to keep fireworks in a quantity exceeding 2,500 kg but not exceeding 50,000 kg	87.50	to be reviewed	
Licence to keep fireworks in a quantity exceeding 50,000 kg	175.00	to be reviewed	
Non-Resident Traders:		to be reviewed	



Department of Environment, Food and Agriculture Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Licence to carry on business in the Island —		to be reviewed	
For the first 3 days for which the licence is valid (For each succeeding consecutive day)	2,310.00 (350.00)	to be reviewed	
Where a non-resident trader is providing goods directly connected with an event certified by the Department of Economic Development as being an event calculated to assist the tourist industry	470.00	to be reviewed	
Chapmen:		to be reviewed	
Licence to act as a chapman	60.00	to be reviewed	
Moneylenders:		to be reviewed	
Registration/renewal of registration in the register of persons carrying on the business of lending money	500.00	to be reviewed	
Suppliers of Video Recordings:		to be reviewed	
Registration in the register in respect of premises at which video recordings are supplied, etc.	25.00	to be reviewed	
Architects:		to be reviewed	
Registration/re-registration in the Isle of Man Register of Architects	40.00	to be reviewed	
Retention of a name in the Isle of Man Register of Architects	30.00	to be reviewed	
Estate Agents:		to be reviewed	
Registration/re-registration in the estate agents register	125.00	to be reviewed	
Retention of a name in the estate agents register	30.00	to be reviewed	



Department of Health and Social Care

Department of Health & Social Care Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Non Residential Social Care Services			
Adult Day Centre - Day service including lunch (per day)	5.28	5.33	1%
Adult Day Centre - Day service not including lunch (per day)	2.11	2.13	1%
Service provided in a private dwelling (Monday - Friday per hour)	19.90	20.12	1%
Service provided in a private dwelling (Saturday per hour)	29.84	30.17	1%
Service provided in a private dwelling (Sunday & Bank Holidays per hour)	39.89	40.33	1%
Charges provided in a private dwelling are not applicable if the liable person is entitled to income support			
Residential Social Care Services			
Nursing Home (per week)	873.04	882.63	1%
Adult Care Home which is not a nursing home (per week)	475.79	481.04	1%
Residential Services (specific premises per week)	663.32	670.60	1%
Residential Services (The Meanagh Unit 1 per week)	767.34	775.74	1%
Residential Services (specific properties per week)	74.06	74.83	1%
Respite Social Care Services			
Overnight stay, daytime respite and all meals (per night)	15.62	15.79	1%
Overnight stay, including only breakfast	7.17	7.25	1%
Daytime respite and lunch (per day)	5.28	5.33	1%
Daytime respite (per day)	2.11	2.13	1%
<i>Proposed fee changes to Social Care Services are subject to Tynwald Approval</i>			
Dental Charges (by Band)			
Band 1 (Diagnosis, treatment planning & maintenance)	18.50	18.50	0%
Band 2 (Treatment)	50.50	50.50	0%
Band 3 (Provision of Appliances)	219.00	219.00	0%



Department of Health & Social Care Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
There are specific patient groups which are exempt to the above fees			
Prescription and Appliance Charges			
Per item on a prescription form	3.85	3.85	0%
Per item of Elastic Hosiery	7.70	7.70	0%
Certificate of Prepayment of Prescription Charges (4 Months)	19.00	19.00	0%
Certificate of Prepayment of Prescription Charges (12 Months)	54.00	54.00	0%
<i>There are specific patient groups which are exempt to the above fees</i>			



Department of Home Affairs

Department of Home Affairs Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
DBS Checks	44	40	-4%
Firearms licenses	75	n/a	
Forensic Collision Report	400	n/a	
Basic Collision Report	150	n/a	
FRS Property Search Fees	65	to be reviewed in February 2020	
Fire Certificate	215	to be reviewed in February 2020	
FRS AFA calls	375	to be reviewed in February 2020	



Department of Infrastructure

Department of Infrastructure Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
<i>Civic Amenity Site</i>			
Under counter fridge	15	15	0%
Chest fridge	27	27	0%
American style fridge	50	50	0%
Television	12	14	16.7%
PC monitor	6	6	0%
Laptop	6	6	0%
<i>Wrights Pit North</i>			
Gate fee domestic	91.90	93.70	2%
Gate fee commercial	183.00	186.55	1.9%
<i>Airport</i>			
<i>Landing Fees</i>			
Aircraft up to MTOW 500kg	10.55	10.75	1.9%
Aircraft up to MTOW 501-2000kg	21.10	21.50	1.9%
Aircraft up to MTOW 2001-3000kg	42.20	43.05	2%
Aircraft up to MTOW 3001-4000kg	84.40	86.10	2%
Aircraft up to MTOW over 4001kg (per tonne)	21.10	21.50	1.9%
<i>Executive Aircraft under MTOW 10mt</i>			
Annual landing and parking card	Various	Various	2%
Quarterly landing and parking card	Various	Various	2%
Monthly landing and parking card	Various	Various	2%
<i>Executive Aircraft over MTOW 10mt</i>			
Annual landing and parking card	Various	Various	2%



Department of Infrastructure Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Quarterly landing and parking card	Various	Various	2%
Monthly landing and parking card	Various	Various	2%
Harbour			
<u>Manx registered fishing vessels, workboats and construction barges</u>			
Harbour entry up to 3 days	46.00	47.00	2.2%
Annual payment	92.85	94.75	2%
<u>Visiting fishing vessels, workboats and construction barges</u>			
Harbour entry up to 3 days	55.00	56.50	2.7%
Annual payment	94.00	97.00	3.2%
<u>Pleasure vessels</u>			
Annual harbour dues (per meter)	16.00	16.50	3.1%
Slipway dues (per meter)	8.85	9.00	1.7%
<u>Goods dues</u>			
<u>Large Motor vehicles</u>			
Per metre	5.10	5.20	2%
Passenger	1.85	1.90	2.7%
<u>Small Motor Vehicles</u>			
Motor Cycle	2.65	2.70	1.9%
Car Parking	7.90	8.05	1.9%
Passenger	1.85	1.90	2.7%
Trailer	5.10	5.20	2.0%
<u>Bulk ship cargo - per tonne</u>			
Liquid petroleum	3.75	3.85	2.7%
Dangerous explosive substances	21.40	21.85	2.1%
General cargo	2.05	2.10	2.4%
<i>Passenger Dues</i>			



Department of Infrastructure Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Driver	1.85	1.90	2.7%
Motor cycle	2.65	2.70	1.9%
Car	7.90	8.05	1.9%
Car and trailer	13.05	13.30	1.9%
Heavy passenger vehicle	10.70	10.90	1.9%
Heavy passenger vehicle with trailer	15.80	16.15	2.2%
Foot passenger - adult	0.92	0.94	2.2%
Foot passenger - child	0.46	0.47	2.2%
<i>Pleasure cruise vessels</i>			
per GRT anchored in bay	0.10	0.12	20%
per GRT berthed in harbour	0.12	0.14	16.7%
per passenger on board	0.57	0.65	14%
<i>Pontoon charges (per meter)</i>			
Annual	154.00	157.00	1.9%
Monthly	16.30	16.65	2.1%
Daily	2.70	2.75	1.9%
<i>Storage Charges (vessels over 6m)</i>			
Annual	732.00	747.00	2%
Monthly	73.20	75.00	2.5%
up to 7 days	18.30	18.70	2.2%
Public Sector Rental			
each property is individually pointed; however average rentals by property type can be derived as follows:			
5 Bed House	151.89	£154.78	1.9%
4 Bed House	130.28	£132.76	1.9%
3 Bed House	105.79	£107.80	1.9%



Department of Infrastructure Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
3 Bed Bungalow	104.70	£106.69	1.9%
2 Bed House	92.34	£94.09	1.9%
2 Bed Bungalow	82.01	£83.56	1.9%
2 Bed Flat	81.87	£83.43	1.9%
2 Bed Cottage	74.65	£76.06	1.9%
1 Bed Flat	62.75	£63.94	1.9%
1 Bed Bungalow	58.17	£59.27	1.9%
Bedsit	58.99	£60.11	1.9%
Highway Services			
Highway Search	45	TBC	CPI
Driving Licence Fees	Various	Various	CPI
Vehicle registration fees	Various	Various	CPI
Driving test fees	Various	Various	CPI
Vehicle inspection fees	Various	Various	CPI
<u>Highway Services</u>			
Bus fares	Various	Various	TBC
Rail fares	Various	Various	TBC
Private hire Bus	Various	Various	TBC
Private hire Minibus	Various	Various	TBC
Private hire Rail	Various	Various	TBC
Heavy Goods Vehicle Maintenance	Various	Various	TBC



Cabinet Office

Note: Nationality and Immigration fees may be subject to a change dependent upon any changes made in the UK, which are at present unknown

Cabinet Office Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
<u>Nationality</u>			
Naturalisation under S6(2) of BNA 1981 married to British citizen	£1,349.20	£1,349.20	0%
Naturalisation under S6(1) of BNA 1981 not married to British citizen	£1,349.20	£1,349.20	0%
Adult registration under S4(C) and 4(G) of BNA 1981	£1,225.20	£1,225.20	0%
Registration as a British citizen of a minor (under 18 years)	£1,031.20	£1,031.20	0%
<u>Passports</u>			
Adult Passport (Standard)	£85.00	£85.00	0%
Adult Passport (Express)	£142.00	£142.00	0%
Adult Passport (Temporary)	£177.00	£177.00	0%
Child Passport (Standard)	£58.80	£58.80	0%
Child Passport (Express)	£122.00	£122.00	0%
Child Passport (Temporary)	£151.00	£151.00	0%



Executive Government

General Registry

General Registry Proposed Fee (Description)		Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
COURT SERVICES FEES ORDER				
SMALL CLAIMS/SUMMARY/ORDINARY PROCEDURE				
Filing a claim or counterclaim as appropriate:				
(i)	Up to £300	27.50	28.00	2%
(ii)	£300.01 - £500	42.00	43.00	2%
(iii)	£500.01 - £1,000	58.00	59.00	2%
(iv)	£1,000.01 - £1,500	71.50	73.00	2%
(v)	£1,500.01 - £3,000	78.50	80.00	2%
(vi)	£3,000.01 - £5,000	99.00	101.00	2%
(vii)	£5,000.01 - £10,000	149.00	152.00	2%
(viii)	£10,000.01 - £15,000	204.00	208.00	2%
(ix)	£15,000.01 - £50,000	331.50	338.00	2%
(x)	£50,000.01 - £100,000	566.00	577.00	2%
(xi)	£100,000.01 - £150,000	729.50	744.00	2%
(xii)	£150,000.01 - £200,000	892.50	810.00	2%
(xiii)	£200,000.01 - £300,000	1,219.00	1,243.00	2%
(xiv)	£300,000.01 - £500,000	1,372.00	1,399.00	2%



General Registry Proposed Fee (Description)		Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
(xv)	£500,000.01 - £1,000,000	2,193.00	2,237.00	2%
(xvi)	£1,000,000.01 - £5,000,000	2,744.00	2,799.00	2%
(xvii)	£5,000,000.01 - £10,000,000	3,702.50	3,777.00	2%
(xviii)	£10,000,000.01 - £50,000,000	4,523.50	4,614.00	2%
(xvx)	Greater than £50,000,000 or unspecified	8,226.50	8,391.00	2%
Filing a non-money claim (including any claim for possession that does not seek a monetary judgment). This fee will be the minimum fee payable in relation to all possession matters (a higher fee will instead be payable if the financial or arrears sums are equal to or greater than £15,000.01 in which case the fee payable will be charged in accordance with those prescribed at paragraph 1.1)		219.50	224.00	2%
For the scheduling of any matter which is set down for a hearing (see guidance note 3) of more than 2 days duration (see guidance note 2), or is scheduled for less than 2 days but lasts more than 2 days, per day or part thereof		826.00	843.00	2%
Filing/making any contested (see guidance note 1) application (including those made in court during the court hearing):				
(i)	Small Claims or Summary Procedure	132.50	135.00	2%
(ii)	Ordinary Procedure	219.50	224.00	2%
Filing/making any agreed (see guidance note 1) application (including those made in court during the court hearing):				
(i)	Small Claims or Summary Procedure	46.00	47.00	2%
(ii)	Ordinary Procedure	132.50	135.00	2%



General Registry Proposed Fee (Description)		Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
CHANCERY PROCEDURE				
Filing of any originating application		219.50	224.00	2%
For the scheduling of any matter which is set down for a hearing (see guidance note 3) of more than 2 days duration (see guidance note 2), or is scheduled for less than 2 days but lasts more than 2 days, per day or part thereof		826.00	843.00	2%
Filing/making any contested (see guidance note 1) application (including those made in court during the court hearing)		219.50	224.00	2%
Filing/making any agreed (see guidance note 1) application (including those made in court during the court hearing)		132.50	135.00	2%
BANKRUPTCY MATTERS, where no statutory fee is prescribed				
(i)	Application to the court to approve the distribution of assets	145.00	148.00	2%
(ii)	Any other application to the court in relation to assets or accounts	145.00	148.00	2%
NON CONTENTIOUS PROBATE BUSINESS				
(i)	settling a draft testamentary application	56.00	57.00	2%
(ii)	filing, extension or withdrawal of a caveat	56.00	57.00	2%
Filing an application for probate of a will or letters of administration where it is stated in the application that the gross estate in the Isle of Man (Note: The fees in this section include the cost of one sealed copy of the grant together with a plain copy of any will proved):				
(i)	< 10,000	27.50	28.00	2%



General Registry Proposed Fee (Description)		Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
(ii)	10,000.01 - 50,000	163.00	166.00	2%
(iii)	50,000.01 - 125,000	479.50	489.00	2%
(iv)	125,000.01 - 250,000	1,020.00	1,040.00	2%
(v)	250,000.01 - 500,000	2,040.00	2,081.00	2%
(vi)	500,000.01 - 1,000,000	4,080.00	4,162.00	2%
(vii)	Exceeds 1,000,000	8,160.00	8,323.00	2%
(viii)	Filing an application for a grant of probate of a will or letters of administration where it is stated and sworn that the only asset is a policy of life assurance which has been effected with any insurance company in the Isle of Man by a person who has died domiciled elsewhere than in the Isle of Man where the gross value of the policy exceeds £50,000	255.00	260.00	2%
(i)	Amendment to grant or the relevant record as a result of an error or omission (see guidance note 5)	27.50	28.00	2%
(ii)	Application for a cessate grant	27.50	28.00	2%
(iii)	Application for revocation of a grant	27.50	28.00	2%
(iv)	Application for a “de bonis non” grant – the fee payable will be based on the value of the un-administered portion of the estate as per paragraph 4.2			
(v)	Application for an order pursuant to rule 40 of the Probate Rules 1988 (proving of a copy will)	27.50	28.00	2%
Additional copies (see note at paragraph 4.2):-				



General Registry Proposed Fee (Description)		Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
(i)	Certified copy grant (per document)	5.00	5.00	2%
(ii)	Certified copy will (per document)	5.00	5.00	2%
(iii)	Certified copy grant & will (requested at the same time) - per bundle	8.00	8.00	2%
Affixing court seal & providing additional certified copy of:			-	2%
(iv)	Certified copy grant (per document)	32.50	33.00	2%
(v)	Certified copy will (per document)	32.50	33.00	2%
(vi)	A copy grant & will (requested at the same time) - per bundle	61.00	62.00	2%
(vii)	Plain copy/photocopy of any additional document (per page)	0.40	0.40	2%
FAMILY, CHILDREN, MATRIMONIAL OR CIVIL PARTNERSHIP PROCEEDINGS				
Filing an initial application or cross-application for a divorce, annulment, separation or dissolution order		280.50	286.00	2%
Filing an application to make a provisional order final. Application of:				
(i)	Applicant	27.50	28.00	2%
(ii)	Respondent (rule 48(2) Rules of the High Courts of Justice (Matrimonial Proceedings) 2004 Procedure)	132.50	135.00	2%
Filing/making an application, etc:				
(i)	In any procedure for the variation of a maintenance agreement or like process	66.50	68.00	2%



General Registry Proposed Fee (Description)		Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
(ii)	Under Part 4, CYP Act 2001 (care, supervision orders) (save for stand-alone emergency applications)	219.50	224.00	2%
(iii)	Which is agreed (see guidance note 1) (including those made in court during the court hearing)	66.50	68.00	2%
(iv)	Non-molestation order / occupation order – payable separately except when filed with an initial application	112.00	114.00	2%
(v)	under Schedule 6 to Civil Partnership Act 2011 or under Part 3 of the Matrimonial Proceedings Act 2003, or any like process for financial relief etc. (other than for amendment/variation - see paragraph 5.3(i))	132.50	135.00	2%
(vi)	Or an order under the Hague Convention	132.50	135.00	2%
(vii)	For an adoption order	132.50	135.00	2%
(viii)	For a wardship order	132.50	135.00	2%
(ix)	For hearing a contested (see guidance note 1) matter under the Matrimonial Proceedings Act 2003, the Civil Partnership Act 2011 or under the Children & Young Persons Act 2001	132.50	135.00	2%
(x)	Which is contested (any other) (see guidance note 1) (including those made in court during the hearing)	132.50	135.00	2%
Appeals under section 7(6) of Civil Partnership Act 2011 or section 19 of the Marriage Act 1984 (approval of places of registration)		219.50	224.00	2%
Filing of a parental responsibility agreement		27.50	28.00	2%



General Registry Proposed Fee (Description)	Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
APPEAL MATTERS (WHETHER TO THE STAFF OF GOVERNMENT DIVISION OR CIVIL DIVISION)			
Filing/making of any notice or application within the Appeals process	331.50	338.00	2%
For the scheduling of any appeal matter arising from proceedings pursuant to fees code 1 or 2 in this document which is set down for a hearing (see guidance note 3) of more than 2 days duration, (see guidance note 2) or is scheduled for less than 2 days but lasts more than 2 days, per day or part thereof	826.00	843.00	2%
ASSESSMENTS OF COSTS			
Application for, or to set aside, a default/interim costs certificate	66.50	68.00	2%
Application (request) for a detailed assessment hearing. Percentage of the total amount of the bill of costs (including VAT and disbursements). The sum is non-refundable	5%	5%	N/A
Following completion of the detailed assessment proceedings, percentage of the total allowed amount of the assessed bill of costs (including VAT and disbursements) from which will be deducted the relevant fee paid under paragraph 7.2 (note that the fee at 7.2 is non-refundable and is therefore the minimum total sum payable)	10%	10%	N/A
Filing of an appeal or review of a decision made in detailed assessment proceedings	331.50	338.00	2%



General Registry Proposed Fee (Description)		Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
MISCELLANEOUS – FEES PAYABLE IN MISCELLANEOUS MATTERS				
Application to pay into Court, or a payment out of Court		27.50	28.00	2%
(i)	Search of Court and other indices/records, lists etc. <u>if undertaken by staff</u> (per volume or other medium)	50.00	51.00	2%
(ii)	Request for access to a court case file (see guidance note 6)	50.00	51.00	2%
Filing/making of an application (including applications for consent orders or any applications made in any way including any within other documents or processes):				
(i)	Small Claims or Summary Procedure (including requests for judgment and execution, or for execution only where a sum has previously been ordered to be paid)	42.00	43.00	2%
(ii)	Small Claims or Summary Procedure (instalment order or attachment of earnings order)	66.50	68.00	2%
(iii)	In any other procedure or process (not prescribed elsewhere in this order):			
(a)	Contested (see guidance note 1) application (including those made in court during the court hearing)	219.50	224.00	2%
(b)	Filing any agreed (see guidance note 1) application (including those made in court during the court hearing)	132.50	135.00	2%
Producing a copy recording of any court or other proceedings (or part thereof) on cd-rom per compact disc or via other media per item produced		33.50	34.00	2%



General Registry Proposed Fee (Description)	Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
Application for a temporary advocates licence (which shall remain in force for no more than 12 months), pursuant to The Advocates Act 1995, s17 (such fee to be payable in addition to fees prescribed under the applicable Fees and Duties (Government Fees) Order in relation to the “drawing of a commission”)	551.00	562.00	2%
Application for each/any additional year of a licence referred to at paragraph 8.5 (such fee to be payable in addition to fees prescribed under the applicable Fees and Duties (Government Fees) Order in relation to the “drawing of a commission”)	219.50	224.00	2%
Application, pursuant to The Advocates Act 1995, s17 (3), for review of a decision made to grant or refuse an application for a temporary advocates licence	331.50	338.00	2%
FEES AND DUTIES (GOVERNMENT FEES) ORDER			
Drawing a Commission of a public authority	53.00	54.00	2%
Affixing the Seal Public of the Isle of Man, or a seal of office to a Commission, to any paper or proceeding, and providing a certificate if required (per document).	32.00	33.00	2%



General Registry Proposed Fee (Description)	Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
An affidavit, affirmation, declaration or attestation taken before a public officer Not applicable to a declaration of secrecy under rule 29 of the Election Rules contained in Schedule 2, Part 3, to the Representation of the People Act 1995 or a similar declaration made for the purpose of the election of members of a local authority.	8.00	8.00	2%
Witnessing each exhibit to an affidavit, affirmation, declaration or attestation taken before a public officer	5.00	5.00	2%

GENERAL REGISTRY (MISCELLANEOUS FEES) ORDER

For making a photocopy of a document (per page)

(a)	Printed on A4 size paper:			
(i)	black & white copy	0.50	0.50	2%
(ii)	colour copy	1.30	1.30	2%
(b)	Printed on A3 size paper:			
	black & white copy (i)	1.20	1.20	2%
	Electronic delivery of permitted documents. Document sent by e-mail attachment (per request)	5.50	5.50	2%
	Certification of a copy	5.00	5.00	2%
Apostilles - attesting or legalising a signature and seal for Hague Convention countries and for the rest of the world				



General Registry Proposed Fee (Description)		Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
a	standard service - within 2 working days	27.00	28.00	2%
b	premium service - within 90 minutes (additional cost to article 4(a))	53.00	54.00	2%
THE CINEMATOGRAPH (LICENSING FEES) ORDER				
Application for a Cinematograph licence		35.00	36.00	2%
Consent/Transfer of a Cinematograph licence		10.00	10.00	2%
MUSIC & DANCING FEES AND DUTIES ORDER				
Application for any licence under the Act (other than an occasional licence)		35.00	36.00	2%
Application for transfer of a licence under the Act		35.00	36.00	2%
Application for a variation or removal of a condition attached to a licence		35.00	36.00	2%
Duplicate/Production of a Licence		50.00	51.00	2%
DUTIES PAYABLE FOR LICENCES				
Licence (other than an occasional licence) -				
• where the floor area of premises does not exceed 50m²		50.00	51.00	2%
• where the floor area of premises exceeds 50m² but is less than 1,000m² , for every 25m² (approx. 269ft²) or part of		35.00	36.00	2%



General Registry Proposed Fee (Description)	Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
• where the floor area of premises exceeds 1,000 m²	1,080.00	1,102.00	2%
Occasional licence - for each day or part of the day	45.00	46.00	2%
Special permission -			
• for the first 2 hours or part of	25.00	26.00	2%
• for each succeeding hour or part of	20.00	20.00	2%
LICENSING FEES & DUTIES ORDER			
APPLICATION FEES			
Any Application under the Act	35.00	36.00	2%
Application for a duplicate licence	70.00	71.00	2%
LICENCE OR ORDER			
On-licence (other than one subject to a residential condition or a restaurant condition) or off-licence:			
• there is no rateable value or where the rateable value of licensed premises does not exceed £500	900.00	918.00	2%
• where rateable value of licensed premises exceeds £500 but does not exceed £1,500	1,860.00	1,897.00	2%
• where rateable value of licensed premises exceeds £1,500	2,650.00	2,703.00	2%
On-licence subject to a residential condition or a restaurant condition:			
• there is no rateable value or where the rateable value of licensed premises does not exceed £500	450.00	459.00	2%



General Registry Proposed Fee (Description)	Current Charge	Proposed Increase	% Increase [with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion]
• where rateable value of licensed premises exceeds £500 but does not exceed £1,500	935.00	954.00	2%
• where rateable value of licensed premises exceeds £1,500	1,310.00	1,336.00	2%
OCCASIONAL LICENCE			
• for the first day or part of	70.00	71.00	2%
• for each succeeding day or part of	20.00	20.00	2%
Order under section 53 (sale of liquor at a private function at a club) of the Act for each day -			
• for the first 2 hours or part of	25.00	26.00	2%
• for each succeeding hour or part of	20.00	20.00	2%
Registration order	65.00	66.00	2%
Except in the case of an occasional licence, the <i>duty payable for licences</i> shall be reduced by the proportion specified in column 2 of the following table where the licence is granted or the order made in the period specified in column 1 of the table -			
Period	Reduction	Reduction	
After 30th September and on or before 31st March in the first year of a triennium	1/6	1/6	N/A
After 31st March and on or before 30th September in the second year of a triennium	1/3	1/3	N/A
After 30th September and on or before 31st March in the second year of a triennium	1/2	1/2	N/A
After 31st March and on or before 30th September in the third year of a triennium	2/3	2/3	N/A



General Registry Proposed Fee (Description)	Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
After 30th September and on or before 31st March in the third year of a triennium	2/3	2/3	N/A
CORONERS FEES ORDER			
For summoning parties, witnesses and jurors in any cause or matter (other than in the cases referred to in paragraphs 2, 3 and 4) and for making and serving a copy of the summons and serving with it a copy of the statement of claim and form of acknowledgement of service, or serving a petition with an order for hearing and any other pleading or notice, including granting a certificate of service.	5.40	5.40	N/A
For serving a petition for divorce, nullity of marriage or judicial separation or similar petition and associated papers.	9.80	9.80	N/A
For serving a petition for an injunction or order in proceedings involving domestic violence, including in each case providing written proof of service.	18.70	18.70	N/A
For serving a document when personal service is required by the Court or by statute, including providing written proof of service.	12.50	12.50	N/A
For receiving and paying over any payments due under an attachment of earnings order a commission of 5% on the amount collected.	5%	5%	N/A
For the storage of goods arrested under Schedule 1 to the Administration of Justice Act 1981 ⁵ the charges reasonably incurred by the Coroner or such sum as is fair and reasonable.			N/A



General Registry Proposed Fee (Description)	Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
For executing an order, judgement or execution and giving a certificate or return of proceedings thereunder where no valuation is required for each defendant (but excluding the enforcement of an execution pursuant to a certificate issued under paragraph 10 of Schedule 5A to the Road Traffic Regulation Act 1985 ⁶) –	12.00	12.00	N/A
(a) Except that the following fee shall apply in the case of the enforcement of an order of possession of real estate; and	14.50	14.50	N/A
If a valuation is made or a certificate issued in terms of section 8 of the Administration of Justice Act 1981, the following additional fee shall apply for each valuation or certificate irrespective of the amount of the valuation.	12.00	12.00	N/A
For the enforcement of an execution pursuant to a certificate issued under paragraph 10 of Schedule 5A to the Road Traffic Regulation Act 1985, save in a case where the coroner delivers a return of nil effects in respect of such enforcement.	67.00	67.00	N/A
For collecting any debt by a single payment, but excluding any fine in relation to an execution pursuant to a certificate issued under paragraph 10 of Schedule 5A to the Road Traffic Regulation Act 1985, the Coroner shall be entitled to a commission of 2½ % on the debt collected.	2.50%	2.50%	N/A
For collecting by instalments, at the request in writing of the execution creditor or his advocate, amounts of the judgement debt, the Coroner shall be entitled to a commission of 5% of the amount so collected.	5.00%	5.00%	N/A



General Registry Proposed Fee (Description)	Current Charge	Proposed Increase	% Increase [<i>with an element of rounding up or down to the nearest 0.50p; save for de-minimus fees which have not been increased on this occasion</i>]
For selling real or personal property by public auction under due process of law –			
Where the proceeds of sale available to go in discharge of the execution or order do not exceed £100 - 5% on such proceeds; and	5.00%	5.00%	N/A
Where the proceeds of sale exceed £100: -			
5% on the first £100,	5.00%	5.00%	N/A
2 ½% on the remainder up to £1,000	2.50%	2.50%	N/A
1% on the balance of such proceeds over £1,000.	1.00%	1.00%	N/A
For attending and taking charge of a jury to view.	6.20	6.20	N/A
For attending and taking charge of a jury of enquiry.	12.50	12.50	N/A
For attending at the striking of a jury in a civil action.	5.90	5.90	N/A
For conducting a hand search.	12.00	12.00	N/A
For admission of an offence in court on behalf of a defendant.	3.70	3.70	N/A



Information Commissioner

Information Commissioner Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
New Entry Fee	70	TBA	TBA
Renewal Fee	50	TBA	TBA



Statutory Boards

Communications Commission

Communications Commission Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Provision of a sound broadcasting service pursuant to Part 1 of the Act	250.00	250.00	0
Operation of Tetra radio communication systems	75.00	75.00	0
Operation of Broadcasting radio communication systems	150.00	150.00	0
Operation of other telecommunications systems (radio equipment on masts)	Calculated as previous year's fee multiplied by the current RPI divided by the previous year's RPI		
Provision of a mast in accordance with the Radio Mast Regulation Act	Calculated at 15% of an operator's third party fees		
Satellite Filings Fees	Calculated at £5000 plus RPI		
Satellite Orbital Position Filings Payment	Calculated at 10% of operator's income for the previous 12 month period		
Satellite Earth Station Licence Fees	Calculated at		



Communications Commission Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
	£500 on first £100,000.00 of annual turnover plus 0.5% on any subsequent turnover		
Full Telecoms Licence Fees	Calculated at £5000 on first £1,000,000.00 of annual turnover plus 0.5% on any subsequent turnover		
ISP Licence Fees	Calculated at £500 on first £100,000.00 of annual turnover plus 0.5% on any subsequent turnover		
Subsea Cable Fees	Calculated at £5000 on first £1,000,000.00 of annual turnover plus 0.5% on any subsequent turnover		



Financial Services Authority

Financial Services Authority Annual Fees		
	Highest	Lowest
Banking	Class 1(1)	Class 1(3)
	26,997	2,706
Increase 0.9%	27,240	2,730
Investment Business	Class 2(1) to (7)	Class 2(3)(7)
	21,384	1,679
Increase 0.9%	21,576	1,694
Funds Services/ Asset Management	Class 3(1) or (2)	Class 3(8)
	30,301	1,947
Increase 0.9%	30,574	1,965
Money/Payment Services	Class 8	Class 8
	13,077	1,081
Increase 0.9%	13,195	1,091
Fiduciaries	Class 4/5	Class 4/5
	38,715	1,198
Increase 0.9%	39,063	1,209
Insurance Authorised		
	64,739	5,528
Increase 0.9%	65,322	5,578



Financial Services Authority Annual Fees		
	Highest	Lowest
Insurance Manager	5,143	2,417
Increase 0.9%	5,189	2,439
Insurance Intermediary	2,417	
Increase 0.9%	2,439	One Fee Only
Permit Holder	5,528	1,979
Increase 0.9%	5,578	1,997
Registered Schemes Administrators	4,652	333
Increase 0.9%	4,694	336
Designated Businesses	1,035	156
Increase 0.9%	1,044	157



Gambling Supervision Commission

Gambling Supervision Commission Proposed Fee (Description)	Current Charge	Proposed Charge	% Increase
Bookmaker permit application fee	£700	£700	0
Bookmaker permit annual fee	£100	£100	0
Betting office annual fee	£100	£100	0
Full premises (machines) certificate annual fee	£219	£219	0
Club premises (machines) certificate annual fee	£52	£52	0
Restricted premises (machines) annual fee	£127	£127	0
Suppliers (machines) licence application fee	£1,610	£1,610	0
Suppliers (machines) licence annual fee	£805	£805	0
Disaster recovery annual licence fee	£5,000	£5,000	0
Online gambling licence application fee	£5,000	£5,000	0
Online gambling sub-licence annual fee	£5,000	£5,000	0
Online gambling full licence annual fee	£35,000	£35,000	0
Online gambling network licence annual fee	£50,000	£50,000	0
Casino licence annual fee	N/a*	N/a*	0
Machine duty annual fee	N/a*	N/a*	0

*Based on calculation, remains same

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Isle of Man Government Budget

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Isle of Man
Government

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