

Consolidated Fund					
2024		2025	2026	2027	2028
Estimate	£'000	Estimate	Estimate	Estimate	Estimate
94,744	Opening Balance	83,116	23,456	4,220	1,188
Operating Surplus/(Deficit)					
1,220,420	General Revenue Income ¹	1,270,276	1,296,801	1,330,310	1,371,283
(1,162,591)	Net Revenue Expenditure	(1,229,715)	(1,238,649)	(1,260,912)	(1,294,099)
57,829		40,561	58,152	69,398	77,184
Other Movements in Fund Balances					
11,000	Prior Year Basis Tax Debt Receipts	12,500	-	-	-
9,507	Release of unspent Capital Allocations	-	-	-	-
-	Property Disposals	-	3,000	-	-
20,507		12,500	3,000	-	-
Capital and Other Projects Expenditure					
(107,049)	Capital and other projects expenditure	(96,372)	(76,460)	(66,112)	(68,909)
(107,049)		(96,372)	(76,460)	(66,112)	(68,909)
Capital Financing Transfers In					
777	Criminal Offences Confiscation Fund	-	-	-	-
2,194	Technology Accelerator Fund	1,289	3,387	1,387	-
336	Strategic Reserve - Capital Repayment	-	-	-	-
3,307		1,289	3,387	1,387	-
Fund Transfers In/(Out)					
(4,130)	Climate Emergency Fund ²	(4,358)	(4,313)	(4,269)	(4,226)
20,000	Strategic Reserve - States Grant	-	-	-	-
(2,167)	Strategic Reserve - Pension Refinancing Repayment	(2,580)	(3,002)	(3,436)	(3,881)
75	Health Insurance Fund	-	-	-	-
-	Agricultural Loans Fund	(5,000)	-	-	-
-	Insurance Fund	(7,700)	-	-	-
-	Dwelling Houses Loan Fund	1,075	-	-	-
-	Assisted House Purchase Scheme	250	-	-	-
-	99 Year Leaseholders Fund	675	-	-	-
13,778		(17,638)	(7,315)	(7,705)	(8,107)
-	Borrowing Drawdown/(Repayment)	-	-	-	-
83,116	Closing Balance (before Pillar Two)	23,456	4,220	1,188	1,356
-	Net Cumulative Impact of Pillar Two	(1,760)	-	-	-
83,116	Closing Balance (after Pillar Two)	21,696	4,220	1,188	1,356

Table 40: Consolidated Fund

¹ Appendix 2, Amendment 11

² Appendix 2, Amendment 11