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Departmental budgets

1.1 This chapter brings together information on public expenditure within the current budgeting and control framework. This comprises departmental budgets, including all control totals, as well as reconciliations from the budgeting framework to the main fiscal aggregates drawn from the National Accounts.

1.2 The budgeting and control aggregates up to 2008-09 in **Tables 1.1 to 1.9 and Table 1.11** fall within the scope of National Statistics. Outturn data in **Table 1.10** have not been assessed as National Statistics but fall within the wider scope of Official Statistics. All the data for the years 2009-10 and 2010-11 are outside the scope of Official Statistics.

What's new

1.3 **Chapter 1** reflects the Machinery of Government changes that took place last year, the main one being the merger of the Department for Business, Enterprise and Regulatory Reform (BERR) with the Department for Innovation Universities and Skills (DIUS) to form the Department for Business, Innovation and Skills (BIS). PESA 2010 does not reflect the transfer of policing and justice powers to the Northern Ireland Executive, nor any structural changes announced since the election.

1.4 As part of the alignment project the Treasury is, as far as possible, aligning the treatment of spending in departmental budgets, Supply Estimates and Resource Accounts. The main change to the budgeting framework is the removal of the near-cash/non-cash boundary from resource budgets, as this distinction is not recognised within resource accounting. Further changes to budgets are divided into four categories:

- removal of the cost of capital charge (also removed from Supply Estimates and Resource Accounts);
- movement from Departmental Expenditure Limits (DEL) to Annually Managed Expenditure (AME) of certain transactions (mainly provisions) previously recorded within the non-cash budget;
- inclusion of Communities and Local Government's debt repayment grants to local government in their capital AME budget (previously non-budget); and
- movement from capital to resource budgets of profit/loss on disposal of assets.

Further information on the alignment project can be found in **Box 3.A** in **Chapter 3** and in **Annex C**.

1.5 **Table 1.1** contains two new rows that show the impact of financial sector interventions on resource and capital departmental AME. Further information on the treatment of financial sector interventions in budgets can be found in **Box 2.A** in **Chapter 2**.

The budgeting and reporting framework

1.6 **Table 1.1** summarises public expenditure both in terms of the Treasury's budgeting and control framework, and in terms of the National Accounts aggregate Total Managed Expenditure (TME) and its components. **Table 1.2** presents the same information as **Table 1.1** in real terms.

1.7 There is a fuller description of the budgeting and control framework in **Annex C**. This chapter gives a brief overview.

1.8 A clear distinction is made for budgeting between current and capital spending, with departments having separate resource and capital budgets largely based on resource accounting components. For part of their resource and capital budgets, departments are given three year spending limits called DEL within which they prioritise resources and plan ahead.

1.9 Spending that cannot reasonably be subject to firm multi-year limits, or that relates to certain non-cash transactions, is included in AME. **Table 1.1** sets out the main elements of AME. Departmental AME (which is contained in departments' budgets) includes social security spending, and various other items of departmental expenditure set out in **Table 1.1**. Outside departments' budgets, other AME consists of net expenditure transfers to the EC, locally financed expenditure, debt interest, public corporations' own-financed capital expenditure, and accounting adjustments.

Reconciliations of budgeting and National Accounts aggregates

1.10 DEL and AME together make up TME, an aggregate that is drawn from the National Accounts, and is defined in National Accounts terms as public sector current expenditure plus public sector gross investment (measured net of sales but gross of depreciation). Note that total public sector depreciation is modelled by the ONS for the National Accounts, while the depreciation referred to in the footnote to **Table 1.1** is depreciation in resource DEL.

1.11 **Table 1.1** shows the reconciliation from the resource and capital budgets to the National Accounts measures public sector current expenditure and public sector gross investment, respectively. With the deduction of depreciation, the latter reconciles to public sector net investment.

1.12 A breakdown of the accounting adjustments used for this reconciliation are shown in **Table 1.10**, **Annex D** provides further details.

Resource and capital budgets

1.13 **Table 1.3** shows the resource budget for each departmental group, with **Table 1.4** presenting the same information in real terms. Resource DEL is a control total, which means that departments must manage spending to keep within this total. **Table 1.3a** is a temporary table that shows the near-cash elements of resource budgets consistent with the pre-alignment budgeting framework. This table will be retained at least until the provisional outturn National Statistics release on 8 July 2010.

1.14 Full details of departmental groups are set out in **Annex B**. In addition to departmental allocations, these tables (as with other tables showing DEL) show unallocated amounts remaining in the central funds and in the DEL Reserve.

1.15 **Table 1.6** shows the capital budget for each departmental group, with **Table 1.7** presenting the same information in real terms. Capital DEL is a control total.

1.16 All tables reflect changes to the budgeting system that are discussed further in **Chapter 3** and **Annex C**.

Administration budgets

1.17 **Table 1.5** sets out details of administrative expenditure in resource DEL for those central government departments that are subject to administration budgets. The departmental administration budget within resource DEL is a control total.

1.18 Administration budgets are set for most civil service departments and are generally designed to contain most back-office functions. These budgets therefore help to drive economy and efficiency in the running of government itself. Around 60% of administration costs are accounted for by civil service pay, a further 35% is accounted for by procurement of goods and services (e.g. accommodation, equipment, travel). An analysis of administration budgets by economic category is shown in **Table 2.1**.

1.19 The devolved administrations and arm's length bodies, such as Non-Departmental Public Bodies (NDPBs), are not part of the administration budget regime.

Total DEL

1.20 **Table 1.8** shows total DEL by departmental group. Total DEL is made up of resource DEL plus capital DEL less depreciation in resource DEL. Total DEL is not a control total. **Table 1.9** presents the same information as **Table 1.8** in real terms.

Public expenditure by spending sector

1.21 **Table 1.11** shows a breakdown of TME, and within it DEL and AME, between the National Accounts spending sectors (central government, local government and public corporations).

1.22 This sectoral breakdown is used in many of the analyses in this publication. In this table capital and current expenditure are added together (net of depreciation).

1.23 TME is a consolidated measure of public expenditure. I.e. payments from one sector that are used to finance the expenditure of another sector are excluded from TME, as are the corresponding receipts in the counterparty sector. The sectoral split of TME presented in PESA records only the 'own' expenditure components that relate to an individual sector.

Central government own expenditure

1.24 Central government own expenditure excludes central government spending in support of local government. Loans and capital grants in support of public corporations are also excluded.

1.25 However, subsidies to public corporations are included here, as exceptionally these intra-public sector flows are not consolidated out in the calculation of TME. Central government expenditure includes:

- departments' own spending;
- spending of agencies and NDPBs classified to central government;
- NHS and Foundation Trusts; and
- spending of the devolved administrations in Scotland, Wales and Northern Ireland.

1.26 Central government own expenditure is shown split into DEL, departmental AME, and other AME, including locally financed central government expenditure. This latter category is in respect of spending of the devolved administrations that is financed locally rather than from Westminster; at present it only includes expenditure of the Northern Ireland departments financed from regional rates. Further analyses of central government own expenditure are presented in **Chapter 6**.

Local government expenditure

1.27 Local government expenditure is split according to how it is financed:

- central government support (which can be in either DEL or AME);
- locally financed support in Scotland (the proceeds of non-domestic rates in Scotland that are collected and distributed to local authorities by the devolved administration); and
- self-financed expenditure. Further analyses of local government expenditure are presented in **Chapter 7**.

Public corporation expenditure

1.28 The impact of public corporations on the parent department can be either in DEL or departmental AME. For most public corporations, departments' DELs include:

- subsidies and capital grants paid;
- interest and dividends received; and
- loans and public dividend capital invested.

1.29 For self-financing public corporations, grants and subsidies score in DEL and the other items are contained in departmental AME.

1.30 Subsidies to public corporations are included in central government own expenditure as they impact on central government current expenditure in TME. The total public corporations' expenditure line in this table shows their contribution to TME, which is capital expenditure plus interest and dividends paid to the private sector. Further analyses for public corporations, including information on subsidies, are presented in **Chapter 8**.

Table 1.1 Total Managed Expenditure, 2004–05 to 2010–11

	£ million						
	National Statistics						
	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 outturn	2009–10 estimated outturn	2010–11 plans
CURRENT EXPENDITURE							
<i>Resource DEL</i>							
Total resource DEL	253,797	270,436	283,354	299,978	313,483	334,800	342,700
<i>Resource departmental AME</i>							
Social security benefits	124,781	129,621	133,463	140,474	151,196	164,840	169,878
Tax credits ⁽¹⁾	11,601	12,972	14,189	15,404	18,374	21,871	23,349
Net public service pensions ⁽²⁾	352	3,656	3,357	5,425	5,419	2,904	11,633
National lottery	665	841	837	882	1,011	893	923
BBC domestic services	2,916	3,067	3,242	3,430	3,316	3,464	3,646
Student loans	-313	-402	-456	-847	-976	-260	-1,005
Non-cash items	22,935	33,432	40,917	47,271	42,470	50,594	48,801
Financial sector interventions	-	-	-	-	41,551	-5,690	-2,281
Other departmental expenditure	1,368	2,098	2,791	1,431	1,622	2,076	1,821
Total resource departmental AME	164,304	185,284	198,340	213,469	263,983	240,692	256,766
<i>Resource other AME</i>							
Net expenditure transfers to the EC	4,907	4,435	4,652	5,392	3,060	6,419	8,296
Locally financed expenditure	20,889	22,861	23,448	24,340	26,812	26,432	27,584
Central government gross debt interest	23,936	25,808	27,581	29,961	30,507	30,948	43,268
Accounting adjustments ⁽³⁾	-11,186	-24,369	-30,158	-37,259	-73,107	-38,714	-41,278
Total resource other AME	38,546	28,735	25,523	22,434	-12,728	25,085	37,870
Total resource AME	202,850	214,019	223,863	235,903	251,255	265,777	294,636
Public sector current expenditure	456,647	484,455	507,217	535,881	564,738	600,555	637,300
CAPITAL EXPENDITURE							
<i>Capital DEL</i>							
Total capital DEL	32,865	36,634	39,487	44,809	48,532	56,600	51,600
<i>Capital departmental AME</i>							
National lottery	1,039	988	880	713	536	959	876
BBC domestic services	78	94	103	85	81	123	114
Student loans	2,261	2,419	3,207	4,481	4,475	4,744	5,632
Financial sector interventions	-	-	-	-	85,525	47,124	4,605
Other departmental expenditure	718	785	136	696	144	1,021	1,240
Total capital departmental AME	4,096	4,286	4,327	5,975	90,761	53,972	12,468
<i>Capital other AME</i>							
Locally financed expenditure	2,377	3,173	3,033	4,181	7,490	6,305	5,374
Public corporations' own-financed capital expenditure	2,332	3,836	4,251	5,173	7,089	7,677	7,405
Accounting adjustments ⁽³⁾	-5,940	-8,378	-8,269	-13,485	-88,766	-55,835	-17,417
Total capital other AME	-1,231	-1,369	-985	-4,131	-74,187	-41,853	-4,638
Total capital AME	2,865	2,917	3,342	1,844	16,574	12,118	7,829
Public sector gross investment⁽⁴⁾	35,730	39,551	42,829	46,653	65,106	68,705	59,500
less public sector depreciation ⁽⁴⁾	15,156	16,095	16,988	17,820	18,721	19,681	20,600
Public sector net investment⁽⁴⁾	20,574	23,456	25,841	28,833	46,385	49,024	38,900
TOTAL MANAGED EXPENDITURE⁽⁴⁾	492,377	524,006	550,046	582,534	629,844	669,260	696,800
<i>of which:</i>							
Total DEL ⁽⁵⁾	278,733	297,396	312,500	333,841	350,382	378,000	380,000
Departmental AME	168,400	189,570	202,667	219,445	354,743	294,664	269,234
Other AME	45,244	37,040	34,879	29,248	-75,281	-3,414	47,575

(1) Tax credits include working tax credits, stakeholder pension credits and Child Tax Credits. Child allowances paid as part of Income Support and Jobseekers' Allowance are shown within social security benefits.

(2) The main pension schemes are reported under FRS17 accounting requirements, the reconciliation to National Accounts is explained in Annex D.

(3) Transactions in 2008-09 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2.

(4) This excludes the temporary effects of banks being classified to the public sector. See Box 5.A for details.

(5) Total DEL is given by resource DEL plus capital DEL less depreciation in DEL. The depreciation figures can be found in Table 2.1.

Table 1.2 Total Managed Expenditure in real terms⁽¹⁾, 2004–05 to 2010–11

	£ million						
	National Statistics						
	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 outturn	2009–10 estimated outturn	2010–11 plans
CURRENT EXPENDITURE							
<i>Resource DEL</i>							
Total resource DEL	280,748	293,675	298,862	307,520	313,483	328,500	326,800
<i>Resource departmental AME</i>							
Social security benefits	138,031	140,760	140,767	144,006	151,196	161,768	162,005
Tax credits ⁽²⁾	12,833	14,087	14,966	15,791	18,374	21,463	22,267
Net public service pensions ⁽³⁾	389	3,970	3,541	5,561	5,419	2,850	11,094
National lottery	736	913	883	904	1,011	876	880
BBC domestic services	3,226	3,331	3,419	3,516	3,316	3,399	3,477
Student loans	–346	–437	–481	–868	–976	–255	–958
Non-cash items	25,370	36,305	43,156	48,460	42,470	49,651	46,539
Financial sector interventions	–	–	–	–	41,551	–5,584	–2,175
Other departmental expenditure	1,513	2,278	2,944	1,467	1,622	2,037	1,737
Total resource departmental AME	181,751	201,206	209,195	218,836	263,983	236,206	244,866
<i>Resource other AME</i>							
Net expenditure transfers to the EC	5,428	4,816	4,907	5,528	3,060	6,299	7,912
Locally financed expenditure	23,107	24,825	24,731	24,952	26,812	25,939	26,306
Central government gross debt interest	26,478	28,026	29,090	30,714	30,507	30,371	41,263
Accounting adjustments ⁽⁴⁾	–12,374	–26,463	–31,809	–38,196	–73,107	–37,992	–39,365
Total resource other AME	42,639	31,204	26,920	22,998	–12,728	24,617	36,115
Total resource AME	224,391	232,410	236,115	241,834	251,255	260,823	280,981
Public sector current expenditure	505,138	526,085	534,976	549,355	564,738	589,361	607,800
CAPITAL EXPENDITURE							
<i>Capital DEL</i>							
Total capital DEL	36,355	39,782	41,648	45,936	48,532	55,500	49,300
<i>Capital departmental AME</i>							
National lottery	1,149	1,073	928	731	536	941	835
BBC domestic services	86	102	109	87	81	121	109
Student loans	2,501	2,627	3,383	4,594	4,475	4,656	5,371
Financial sector interventions	–	–	–	–	85,525	46,246	4,392
Other departmental expenditure	794	852	143	713	144	1,002	1,183
Total capital departmental AME	4,531	4,654	4,564	6,125	90,761	52,966	11,890
<i>Capital other AME</i>							
Locally financed expenditure	2,629	3,446	3,199	4,286	7,490	6,187	5,125
Public corporations' own-financed capital expenditure	2,580	3,080	4,484	5,303	7,089	7,534	7,062
Accounting adjustment ⁽⁴⁾	–6,571	–8,012	–8,722	–13,824	–88,766	–54,794	–16,610
Total capital other AME	–1,362	–1,487	–1,039	–4,235	–74,187	–41,073	–4,423
Total capital AME	3,169	3,168	3,525	1,890	16,574	11,892	7,466
Public sector gross investment⁽⁵⁾	39,524	42,950	45,173	47,826	65,106	67,424	56,700
less public sector depreciation ⁽⁵⁾	16,765	17,478	17,918	18,268	18,721	19,314	19,600
Public sector net investment⁽⁵⁾	22,759	25,472	27,255	29,558	46,385	48,110	37,100
TOTAL MANAGED EXPENDITURE⁽⁵⁾	544,662	569,035	580,149	597,181	629,844	656,786	664,500
<i>of which:</i>							
Total DEL ⁽⁶⁾	308,332	322,952	329,603	342,235	350,382	371,000	362,400
Departmental AME	186,282	205,860	213,759	224,963	354,743	289,172	256,757
Other AME	50,048	40,223	36,788	29,983	–75,281	–3,350	45,370

(1) Real terms figures are the cash figures adjusted to 2008–09 price levels using GDP deflators. The deflators are calculated from data released by the Office for National Statistics on 30th March 2010. The forecasts are consistent with the June 2010 Financial Statement and Budget 2010.

(2) Tax credits include working tax credits, stakeholder pension credits and Child Tax Credits. Child allowances paid as part of Income Support and Jobseekers' Allowance are shown within social security benefits.

(3) The main pension schemes are reported under FRS17 accounting requirements, the reconciliation to National Accounts is explained in Annex D.

(4) Transactions in 2008–09 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2.

(5) This excludes the temporary effects of banks being classified to the public sector. See Box 5.A for details.

(6) Total DEL is given by resource DEL plus capital DEL less depreciation in DEL. The depreciation figures can be found in Table 2.1.

Table 1.3 Resource budgets, 2004–05 to 2010–11

	£ million						
	National Statistics						2010–11 plans
	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 outturn	2009–10 estimated outturn	
Resource DEL by departmental group							
Education ⁽¹⁾	12,593	14,306	42,108	44,940	46,848	49,623	50,871
Health	69,203	74,955	78,617	84,338	90,278	97,558	101,494
<i>of which: NHS England</i>	66,960	72,750	76,658	82,349	88,761	95,957	99,459
Transport	5,832	5,849	6,316	6,493	5,803	6,954	6,388
CLG Communities	3,446	3,291	3,354	3,957	4,105	4,286	3,819
CLG Local Government ⁽¹⁾	43,316	46,244	22,540	22,750	24,651	25,505	25,981
Business, Innovation and Skills	13,779	14,767	15,486	17,046	17,851	19,206	19,219
Home Office	8,223	8,538	8,611	8,847	9,198	9,485	9,447
Justice	8,068	8,199	8,367	9,046	9,235	9,599	9,083
Law Officers' Departments	644	682	696	714	724	716	684
Defence	27,776	29,585	30,118	31,758	32,620	35,205	35,955
Foreign and Commonwealth Office	1,680	1,815	1,771	1,808	2,027	2,160	2,032
International Development	3,567	4,064	4,114	4,461	4,758	5,302	6,084
Energy and Climate Change	906	661	918	679	293	1,247	1,200
Environment, Food and Rural Affairs	2,456	2,282	2,458	2,531	2,446	2,547	2,418
Culture, Media and Sport	1,192	1,366	1,458	1,503	1,456	1,571	1,541
Work and Pensions	8,045	7,944	7,797	8,021	7,937	9,138	8,836
Scotland	18,987	20,405	21,945	23,344	24,090	25,132	25,698
Wales	10,266	10,890	11,548	12,235	12,799	13,587	13,857
Northern Ireland Executive	6,360	6,657	7,024	7,464	7,926	8,807	8,624
Northern Ireland Office	1,075	1,156	1,168	1,200	1,177	1,108	1,199
Chancellor's Departments	4,312	4,444	4,599	4,389	4,473	4,454	4,102
Cabinet Office	1,378	1,546	1,668	1,741	1,995	2,173	2,284
Independent Bodies	692	791	674	713	791	836	971
Modernisation Funding	–	–	–	–	–	–	200
DEL Reserve	–	–	–	–	–	–	600
Allowance for Shortfall	–	–	–	–	–	–1,400	–
Total resource DEL	253,797	270,436	283,354	299,978	313,483	334,800	342,700
Resource departmental AME by departmental group							
Education	6,350	8,069	8,600	10,709	10,652	10,461	13,177
Health	5,659	9,946	11,535	13,863	14,984	17,710	20,186
<i>of which: NHS England</i>	–740	664	1,303	3,667	1,574	4,886	2,509
Transport	229	–140	143	675	603	677	1,674
CLG Communities	174	295	365	339	621	341	19
CLG Local Government	461	524	1,037	842	661	284	463
Business, Innovation and Skills	–168	89	–347	–55	–244	531	54
Home Office	18	26	305	358	710	752	743
Justice	–636	–309	–136	–62	439	999	140
Law Officers' Departments	0	0	–1	7	9	14	1
Defence	5,079	5,444	4,927	5,905	6,193	7,895	8,662
Foreign and Commonwealth Office	3	–4	42	11	–28	43	20
International Development	106	57	417	–11	213	353	350
Energy and Climate Change	–283	6,411	6,853	7,274	2,403	4,038	2,006
Environment, Food and Rural Affairs	62	323	311	48	0	–54	–24
Culture, Media and Sport	3,188	3,493	3,633	3,842	3,890	3,997	4,104
Work and Pensions	110,555	115,131	119,139	127,334	135,344	146,991	151,592
Scotland	1,371	1,736	1,521	2,170	2,495	2,346	3,213
Wales	–44	–48	18	–62	138	315	121
Northern Ireland Executive	4,826	5,247	8,847	5,915	6,104	6,543	6,917
Northern Ireland Office	262	212	274	359	396	363	241
Chancellor's Departments	21,702	23,049	24,764	26,353	71,209	28,628	33,641
Cabinet Office	5,377	5,726	6,042	7,627	7,174	7,445	9,439
Independent Bodies	12	8	52	28	15	22	28
Total resource departmental AME	164,304	185,284	198,340	213,469	263,983	240,692	256,766
Total resource budget	418,101	455,720	481,694	513,447	577,465	575,500	599,400

(1) The discontinuity in these series reflect the creation of the Dedicated Schools Grant, replacing part of the Revenue Support Grant.

Table 1.3a Near-cash in resource budgets, 2004–05 to 2010–11

	£ million						
	National Statistics						2010–11 plans
	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 outturn	2009–10 estimated outturn	
Near-cash resource DEL by departmental group							
Education ⁽¹⁾	12,571	14,279	42,089	44,917	46,828	49,602	50,855
Health	68,724	74,423	77,427	83,616	89,289	96,569	100,372
<i>of which: NHS England</i>	66,495	72,234	75,488	81,648	87,796	94,971	98,339
Transport	5,533	5,497	6,046	6,163	5,403	5,689	5,550
CLG Communities	3,550	3,437	3,469	4,085	4,073	4,299	3,745
CLG Local Government ⁽¹⁾	43,314	46,244	22,540	22,750	24,650	25,501	25,980
Business, Innovation and Skills	13,056	13,978	14,676	15,892	16,537	17,690	17,484
Home Office	8,155	8,453	8,499	8,705	9,012	9,311	9,239
Justice	7,812	7,840	8,024	8,658	8,799	8,990	8,631
Law Officers' Departments	636	679	687	705	713	707	675
Defence	21,860	22,714	23,450	24,684	26,152	27,099	27,118
Foreign and Commonwealth Office	1,609	1,708	1,690	1,736	1,943	2,057	1,933
International Development	3,541	4,041	4,098	4,447	4,741	5,284	6,062
Energy and Climate Change	914	667	913	672	288	1,239	1,190
Environment, Food and Rural Affairs	2,272	2,146	2,311	2,317	2,250	2,335	2,207
Culture, Media and Sport	1,158	1,263	1,358	1,399	1,415	1,448	1,413
Work and Pensions	7,907	7,802	7,598	7,846	7,800	8,878	8,576
Scotland	18,512	20,010	21,440	22,854	23,517	24,554	25,118
Wales	10,085	10,662	11,345	11,932	12,401	13,134	13,445
Northern Ireland Executive	6,202	6,503	6,851	7,262	7,699	8,542	8,309
Northern Ireland Office	905	974	970	979	951	1,043	1,115
Chancellor's Departments	4,080	4,255	4,402	4,192	4,248	4,214	3,846
Cabinet Office	1,211	1,345	1,487	1,589	1,734	1,876	1,940
Independent Bodies	557	590	596	625	709	758	907
Modernisation Funding	–	–	–	–	–	–	200
DEL Reserve	–	–	–	–	–	–	600
Allowance for Shortfall	–	–	–	–	–	–1,400	–
Total near-cash in resource DEL	244,164	259,510	271,966	288,025	301,152	319,400	326,600
Near-cash resource departmental AME by departmental group							
Education	871	1,107	1,235	1,438	1,786	10,461	13,177
Health	–2,345	–2,628	–2,605	–2,165	–2,183	17,710	20,186
<i>of which: NHS England</i>	0	–2	–23	–16	–29	4,886	2,509
Transport	31	35	43	44	40	677	1,674
CLG Communities	83	253	298	234	–4	341	19
CLG Local Government	461	524	1,036	842	661	284	463
Business, Innovation and Skills	–21	103	21	–728	–47	531	54
Home Office	1	4	291	353	538	752	743
Justice	–12	–5	–6	4	15	999	140
Law Officers' Departments	–	–	–	–	–	14	1
Defence	2,562	2,546	2,749	2,756	2,956	7,895	8,662
Foreign and Commonwealth Office	–	–	–	–	–	43	20
International Development	117	104	113	112	107	353	350
Energy and Climate Change	884	1,040	825	627	320	4,038	2,006
Environment, Food and Rural Affairs	61	69	61	62	58	–54	–24
Culture, Media and Sport	3,152	3,449	3,599	3,810	3,795	3,997	4,104
Work and Pensions	110,255	114,832	118,177	124,373	134,258	146,991	151,592
Scotland	–165	–207	–195	275	–82	2,346	3,213
Wales	–94	–73	–33	–83	–79	315	121
Northern Ireland Executive	3,732	3,815	4,041	4,381	4,335	6,543	6,917
Northern Ireland Office	125	141	140	142	175	363	241
Chancellor's Departments	21,431	23,196	24,738	26,303	27,453	28,628	33,641
Cabinet Office	1,041	33	536	725	1,070	7,445	9,439
Independent Bodies	8	10	14	8	9	22	28
Total near-cash in resource departmental AME	142,178	148,348	155,078	163,513	175,181	240,692	256,766
Total near-cash in resource budget	386,342	407,858	427,044	451,538	476,333	560,100	583,400

(1) The discontinuity in these series reflect the creation of the Dedicated Schools Grant, replacing part of the Revenue Support Grant.

Table 1.4 Resource budgets in real terms⁽¹⁾, 2004–05 to 2010–11

	National Statistics							£ million
	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11	
	outturn	outturn	outturn	outturn	outturn	estimated outturn	plans	
Resource DEL by departmental group								
Education ⁽²⁾	13,930	15,535	44,413	46,070	46,848	48,698	48,513	
Health	76,552	81,396	82,920	86,459	90,278	95,740	96,790	
<i>of which: NHS England</i>	<i>74,070</i>	<i>79,002</i>	<i>80,853</i>	<i>84,420</i>	<i>88,761</i>	<i>94,168</i>	<i>94,850</i>	
Transport	6,451	6,352	6,662	6,656	5,803	6,824	6,092	
CLG Communities	3,812	3,574	3,538	4,056	4,105	4,206	3,642	
CLG Local Government ⁽²⁾	47,916	50,218	23,774	23,322	24,651	25,030	24,777	
Business, Innovation and Skills	15,242	16,036	16,334	17,475	17,851	18,848	18,328	
Home Office	9,096	9,272	9,082	9,069	9,198	9,308	9,009	
Justice	8,925	8,904	8,825	9,273	9,235	9,420	8,662	
Law Officers' Departments	712	741	734	732	724	703	652	
Defence	30,726	32,127	31,766	32,556	32,620	34,549	34,289	
Foreign and Commonwealth Office	1,858	1,971	1,868	1,853	2,027	2,120	1,938	
International Development	3,946	4,413	4,339	4,573	4,758	5,203	5,802	
Energy and Climate Change	1,002	718	968	696	293	1,224	1,144	
Environment, Food and Rural Affairs	2,717	2,478	2,593	2,595	2,446	2,500	2,306	
Culture, Media and Sport	1,319	1,483	1,538	1,541	1,456	1,542	1,470	
Work and Pensions	8,899	8,627	8,224	8,223	7,937	8,968	8,427	
Scotland	21,003	22,158	23,146	23,931	24,090	24,664	24,507	
Wales	11,356	11,826	12,180	12,543	12,799	13,334	13,215	
Northern Ireland Executive	7,035	7,229	7,408	7,652	7,926	8,643	8,224	
Northern Ireland Office	1,189	1,255	1,232	1,230	1,177	1,087	1,143	
Chancellor's Departments	4,770	4,826	4,851	4,499	4,473	4,371	3,912	
Cabinet Office	1,524	1,679	1,759	1,785	1,995	2,132	2,178	
Independent Bodies	765	859	711	731	791	820	926	
Modernisation Funding	–	–	–	–	–	–	200	
DEL Reserve	–	–	–	–	–	–	600	
Allowance for Shortfall	–	–	–	–	–	–1,400	–	
Total resource DEL	280,748	293,675	298,862	307,520	313,483	328,500	326,800	
Resource departmental AME by departmental group								
Education	7,024	8,762	9,071	10,978	10,652	10,266	12,566	
Health	6,260	10,801	12,166	14,212	14,984	17,380	19,250	
<i>of which: NHS England</i>	<i>–819</i>	<i>721</i>	<i>1,374</i>	<i>3,759</i>	<i>1,574</i>	<i>4,795</i>	<i>2,393</i>	
Transport	253	–152	151	692	603	664	1,596	
CLG Communities	192	320	385	348	621	335	18	
CLG Local Government	510	569	1,094	863	661	279	442	
Business, Innovation and Skills	–186	97	–366	–56	–244	521	51	
Home Office	20	28	322	367	710	738	709	
Justice	–704	–336	–143	–64	439	980	134	
Law Officers' Departments	–	–	–1	7	9	14	1	
Defence	5,618	5,912	5,197	6,053	6,193	7,748	8,261	
Foreign and Commonwealth Office	3	–4	44	11	–28	42	19	
International Development	117	62	440	–11	213	346	334	
Energy and Climate Change	–313	6,962	7,228	7,457	2,403	3,963	1,913	
Environment, Food and Rural Affairs	69	351	328	49	0	–53	–23	
Culture, Media and Sport	3,527	3,793	3,832	3,939	3,890	3,922	3,914	
Work and Pensions	122,295	125,024	125,659	130,536	135,344	144,251	144,567	
Scotland	1,517	1,885	1,604	2,225	2,495	2,302	3,064	
Wales	–49	–52	19	–64	138	309	115	
Northern Ireland Executive	5,338	5,698	9,331	6,064	6,104	6,421	6,596	
Northern Ireland Office	290	230	289	368	396	356	230	
Chancellor's Departments ⁽³⁾	24,007	25,030	26,119	27,016	71,209	28,094	32,082	
Cabinet Office	5,948	6,218	6,373	7,819	7,174	7,306	9,002	
Independent Bodies	13	9	55	29	15	22	27	
Total resource departmental AME	181,751	201,206	209,195	218,836	263,983	236,206	244,866	
Total resource budget	462,499	494,881	508,056	526,357	577,465	564,700	571,700	

(1) Real terms figures are the cash figures adjusted to 2008–09 price levels using GDP deflators. The deflators are calculated from data released by the Office for National Statistics on 30th March 2010. The forecasts are consistent with the June 2010 Financial Statement and Budget 2010

(2) The discontinuity in these series reflect the creation of the Dedicated Schools Grant, replacing part of the Revenue Support Grant.

(3) Transactions in 2008–09 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2.

Table 1.5 Administration budgets, 2004–05 to 2010–11

	£ million						
	National Statistics						2010–11 plans
	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 outturn	2009–10 estimated outturn	
Education	224	208	224	213	219	224	208
Health	299	277	274	275	273	265	267
Transport	276	297	286	283	273	275	266
CLG Communities	329	340	310	294	298	265	262
Business, Innovation and Skills	441	505	489	445	432	455	406
Home Office	684	686	662	639	626	388	405
Justice	401	463	423	439	436	431	411
Law Officers' Departments	71	61	61	98	66	68	61
Defence ⁽¹⁾	2,560	2,617	2,357	2,384	2,284	2,239	2,183
Foreign and Commonwealth Office	403	388	382	356	383	423	420
International Development	157	161	144	156	166	158	158
Energy and Climate Change	87	79	72	93	89	102	109
Environment, Food and Rural Affairs	309	338	329	307	257	263	283
Culture, Media and Sport	40	45	50	51	53	54	44
Work and Pensions	5,975	5,827	5,836	5,670	5,658	6,193	6,117
Northern Ireland Office	78	73	73	61	59	59	69
Chancellor's Departments	4,202	4,311	4,516	4,312	4,350	4,288	3,984
Cabinet Office	253	261	248	244	268	281	293
<i>of which: Security and Intelligence Agencies⁽¹⁾</i>	<i>81</i>	<i>82</i>	<i>81</i>	<i>74</i>	<i>81</i>	<i>83</i>	<i>82</i>
Total administration budgets	16,791	16,938	16,736	16,319	16,191	16,431	15,947
<i>of which: administration costs paybill</i>	<i>10,680</i>	<i>11,166</i>	<i>10,823</i>	<i>10,759</i>	<i>10,011</i>	<i>10,538</i>	<i>9,837</i>
Administration budgets as a percentage of Total Managed Expenditure⁽²⁾	3.4%	3.2%	3.0%	2.8%	2.6%	2.5%	2.3%

(1) The historical data for Defence and Security and Intelligence Agencies are estimates. The former joined the administration budgets regime in the 2007 Comprehensive Spending Review, the latter have estimated the historical impact of reclassifications at the 2007 CSR.

(2) TME excludes the temporary effects of banks being classified to the public sector. See Box 5.A for details.

Table 1.6 Capital budgets, 2004–05 to 2010–11

	£ million						
	National Statistics						2010–11 plans
	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 outturn	2009–10 estimated outturn	
Capital DEL by departmental group							
Education	4,070	4,413	4,056	5,226	5,519	7,523	6,661
Health	2,690	2,227	2,996	3,969	4,370	5,393	4,897
<i>of which: NHS England</i>	2,606	2,133	2,875	3,753	4,228	5,240	4,749
Transport	5,088	5,785	7,095	6,740	7,252	8,271	7,179
CLG Communities	5,133	5,708	5,602	6,234	7,112	9,150	6,192
CLG Local Government	257	316	223	32	122	223	13
Business, Innovation and Skills	1,611	2,065	1,939	2,109	2,131	3,017	2,007
Home Office	594	638	600	744	836	1,017	764
Justice	606	510	541	757	912	859	568
Law Officers' Departments	11	–18	11	11	9	14	12
Defence	6,754	6,846	7,193	8,606	8,980	9,238	10,071
Foreign and Commonwealth Office	113	133	161	228	227	203	194
International Development	303	446	765	738	875	1,347	1,556
Energy and Climate Change	223	1,269	1,464	1,486	1,667	1,874	1,923
Environment, Food and Rural Affairs	316	640	584	557	610	734	548
Culture, Media and Sport	122	178	287	537	842	560	544
Work and Pensions	299	354	207	84	91	275	245
Scotland	2,171	2,390	3,030	3,563	3,333	3,927	3,239
Wales	1,008	1,208	1,318	1,461	1,627	1,947	1,673
Northern Ireland Executive	767	841	751	1,099	1,233	1,208	1,143
Northern Ireland Office	71	59	73	10	68	62	72
Chancellor's Departments	381	344	299	240	282	413	261
Cabinet Office	176	238	244	320	397	461	348
Independent Bodies	102	43	51	60	37	42	83
DEL Reserve	–	–	–	–	–	–	1,500
Allowance for Shortfall	–	–	–	–	–	–1,200	–
Total capital DEL	32,865	36,634	39,487	44,809	48,532	56,600	51,600
Capital departmental AME by departmental group							
Health	229	649	89	37	14	9	4
<i>of which: NHS England</i>	229	649	89	37	14	9	4
CLG Communities	610	368	543	1,213	516	171	–
Business, Innovation and Skills	1,819	1,549	2,223	3,469	3,254	4,530	5,610
Defence	–	–	–	–	–	5	68
Energy and Climate Change	–328	–440	–569	–419	–279	–337	–78
Environment, Food and Rural Affairs	1	–	0	0	1	1	11
Culture, Media and Sport	1,127	1,095	997	808	572	1,082	990
Work and Pensions	80	101	185	140	136	171	226
Scotland	170	150	147	149	180	183	179
Wales	135	121	128	165	168	193	176
Northern Ireland Executive	252	249	325	200	378	452	477
Chancellor's Departments ⁽¹⁾	–	444	256	212	85,822	47,513	4,805
Independent Bodies	–	–	2	–	–	–	–
Total capital departmental AME	4,096	4,286	4,327	5,975	90,761	53,972	12,468
Total capital budget	36,961	40,920	43,813	50,785	139,292	110,600	64,100

(1) Transactions in 2008–09 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2.

Table 1.7 Capital budgets in real terms⁽¹⁾, 2004–05 to 2010–11

	£ million						
	National Statistics						2010–11 plans
	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 outturn	2009–10 estimated outturn	
Capital DEL by departmental group							
Education	4,502	4,792	4,278	5,357	5,519	7,383	6,352
Health	2,976	2,418	3,160	4,069	4,370	5,292	4,670
<i>of which: NHS England</i>	2,883	2,316	3,032	3,847	4,228	5,142	4,529
Transport	5,628	6,282	7,483	6,909	7,252	8,117	6,846
CLG Communities	5,678	6,198	5,909	6,391	7,112	8,979	5,905
CLG Local Government	284	343	235	33	122	219	12
Business, Innovation and Skills	1,782	2,242	2,045	2,162	2,131	2,961	1,914
Home Office	657	693	633	763	836	998	729
Justice	670	554	571	776	912	843	542
Law Officers' Departments	12	–20	12	11	9	14	11
Defence	7,471	7,434	7,587	8,822	8,980	9,066	9,604
Foreign and Commonwealth Office	125	144	170	234	227	199	185
International Development	335	484	807	757	875	1,322	1,484
Energy and Climate Change	247	1,378	1,544	1,523	1,667	1,839	1,834
Environment, Food and Rural Affairs	350	695	616	571	610	720	523
Culture, Media and Sport	135	193	303	551	842	550	519
Work and Pensions	331	384	218	86	91	270	234
Scotland	2,402	2,595	3,196	3,653	3,333	3,854	3,089
Wales	1,115	1,312	1,390	1,498	1,627	1,911	1,595
Northern Ireland Executive	848	913	792	1,127	1,233	1,185	1,090
Northern Ireland Office	79	64	77	10	68	61	69
Chancellor's Departments	421	374	315	246	282	405	249
Cabinet Office	195	258	257	328	397	452	332
Independent Bodies	113	47	54	62	37	41	79
DEL Reserve	–	–	–	–	–	–	1,400
Allowance for Shortfall	–	–	–	–	–	–1,200	–
Total capital DEL	36,355	39,782	41,648	45,936	48,532	55,500	49,300
Capital departmental AME by departmental group							
Health	253	705	94	38	14	9	4
<i>of which: NHS England</i>	253	705	94	38	14	9	4
CLG Communities	675	400	573	1,243	516	168	–
Business, Innovation and Skills	2,012	1,682	2,345	3,556	3,254	4,446	5,350
Defence	–	–	–	–	–	5	65
Energy and Climate Change	–363	–478	–600	–430	–279	–331	–74
Environment, Food and Rural Affairs	1	–	0	0	1	1	10
Culture, Media and Sport	1,247	1,189	1,052	828	572	1,062	944
Work and Pensions	88	110	195	144	136	168	216
Scotland	188	163	155	153	180	180	171
Wales	149	131	135	169	168	189	168
Northern Ireland Executive	279	270	343	205	378	444	455
Chancellor's Departments ⁽²⁾	–	482	270	217	85,822	46,627	4,582
Independent Bodies	–	–	2	–	–	–	–
Total capital departmental AME	4,531	4,654	4,564	6,125	90,761	52,966	11,890
Total capital budget	40,886	44,436	46,211	52,062	139,292	108,500	61,100

(1) Real terms figures are the cash figures adjusted to 2008-09 price levels using GDP deflators. The deflators are calculated from data released by the Office for National Statistics on 30th March 2010. The forecasts are consistent with the June 2010 Financial Statement and Budget 2010.

(2) Transactions in 2008-09 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2.

Table 1.8 Total Departmental Expenditure Limits⁽¹⁾, 2004–05 to 2010–11

Resource and net capital DEL by departmental group	National Statistics							£ million
	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11	
	outturn	outturn	outturn	outturn	outturn	estimated outturn	plans	
Education	16,641	18,692	46,145	50,146	52,347	57,125	57,517	
Health	71,433	76,672	80,622	87,571	93,676	101,955	105,270	
<i>of which: NHS England</i>	<i>69,120</i>	<i>74,386</i>	<i>78,558</i>	<i>85,385</i>	<i>92,037</i>	<i>100,204</i>	<i>103,089</i>	
Transport	10,665	11,354	13,103	12,839	12,657	13,962	12,730	
CLG Communities	8,543	8,968	8,928	10,161	11,170	13,404	9,937	
CLG Local Government	43,571	46,560	22,763	22,782	24,772	25,727	25,993	
Business, Innovation and Skills	15,250	16,699	17,265	18,948	19,785	21,959	20,986	
Home Office	8,749	9,087	9,100	9,450	9,850	10,329	10,003	
Justice	8,413	8,352	8,561	9,414	9,727	9,849	9,203	
Law Officers' Departments	647	656	698	716	722	720	687	
Defence	29,490	29,843	30,713	33,183	34,295	36,964	37,220	
Foreign and Commonwealth Office	1,726	1,840	1,850	1,963	2,173	2,260	2,127	
International Development	3,845	4,488	4,863	5,186	5,617	6,631	7,619	
Energy and Climate Change	1,126	1,925	2,374	2,158	1,955	3,113	3,113	
Environment, Food and Rural Affairs	2,589	2,785	2,885	2,877	2,863	3,074	2,756	
Culture, Media and Sport	1,280	1,442	1,643	1,933	2,271	2,007	1,957	
Work and Pensions	8,200	8,158	7,818	7,949	7,876	9,156	8,824	
Scotland	20,741	22,465	24,537	26,485	26,915	28,534	28,401	
Wales	11,126	11,903	12,688	13,442	14,076	15,131	15,177	
Northern Ireland Executive	6,997	7,357	7,645	8,406	8,989	9,810	9,516	
Northern Ireland Office	1,102	1,167	1,175	1,157	1,186	1,105	1,203	
Chancellor's Departments	4,455	4,621	4,701	4,442	4,545	4,632	4,111	
Cabinet Office	1,388	1,583	1,741	1,912	2,132	2,323	2,288	
Independent Bodies	757	778	682	721	783	833	1,003	
Modernisation Funding	–	–	–	–	–	–	200	
DEL Reserve	–	–	–	–	–	–	2,100	
Allowance for Shortfall	–	–	–	–	–	–2,600	–	
Total DEL	278,733	297,396	312,500	333,841	350,382	378,000	380,000	

(1) Total DEL is given by resource DEL plus capital DEL less depreciation in DEL. The depreciation figures can be found in Table 2.1.

Table 1.9 Total Departmental Expenditure Limits⁽¹⁾ in real terms⁽²⁾, 2004–05 to 2010–11

	National Statistics						£ million
	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
	outturn	outturn	outturn	outturn	outturn	estimated outturn	plans
Resource and net capital DEL by departmental group							
Education	18,408	20,298	48,670	51,407	52,347	56,060	54,851
Health	79,018	83,261	85,034	89,773	93,676	100,055	100,391
<i>of which: NHS England</i>	76,460	80,778	82,857	87,532	92,037	98,336	98,311
Transport	11,798	12,330	13,820	13,162	12,657	13,702	12,140
CLG Communities	9,450	9,739	9,417	10,416	11,170	13,154	9,476
CLG Local Government	48,198	50,561	24,009	23,355	24,772	25,247	24,788
Business, Innovation and Skills	16,869	18,134	18,210	19,424	19,785	21,550	20,013
Home Office	9,678	9,868	9,598	9,688	9,850	10,136	9,539
Justice	9,306	9,070	9,030	9,651	9,727	9,665	8,776
Law Officers' Departments	716	712	736	734	722	707	655
Defence	32,622	32,407	32,394	34,017	34,295	36,275	35,495
Foreign and Commonwealth Office	1,909	1,998	1,951	2,012	2,173	2,218	2,028
International Development	4,253	4,874	5,129	5,316	5,617	6,507	7,266
Energy and Climate Change	1,246	2,090	2,504	2,212	1,955	3,055	2,969
Environment, Food and Rural Affairs	2,864	3,024	3,043	2,949	2,863	3,017	2,628
Culture, Media and Sport	1,416	1,566	1,733	1,982	2,271	1,970	1,866
Work and Pensions	9,071	8,859	8,246	8,149	7,876	8,985	8,415
Scotland	22,943	24,395	25,880	27,151	26,915	28,002	27,085
Wales	12,307	12,926	13,382	13,780	14,076	14,849	14,474
Northern Ireland Executive	7,740	7,989	8,063	8,617	8,989	9,627	9,075
Northern Ireland Office	1,219	1,267	1,239	1,186	1,186	1,084	1,147
Chancellor's Departments	4,928	5,018	4,958	4,554	4,545	4,546	3,920
Cabinet Office	1,535	1,719	1,836	1,960	2,132	2,280	2,182
Independent Bodies	837	845	719	739	783	817	957
Modernisation Funding	–	–	–	–	–	–	200
DEL Reserve	–	–	–	–	–	–	2,000
Allowance for Shortfall	–	–	–	–	–	–2,600	–
Total DEL	308,332	322,952	329,603	342,235	350,382	371,000	362,400

(1) Total DEL is given by resource DEL plus capital DEL less depreciation in DEL. The depreciation figures can be found in Table 2.1.

(2) Real terms figures are the cash figures adjusted to 2008-09 price levels using GDP deflators. The deflators are calculated from data released by the Office for National Statistics on 30th March 2010. The forecasts are consistent with the June 2010 Financial Statement and Budget 2010.

Table 1.10 Accounting adjustments⁽¹⁾, 2004–05 to 2010–11

	£ billion						
	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 outturn	2009–10 estimated outturn	2010–11 plans
Resource adjustments							
Tax credits for individuals	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pensions	-23.2	-30.8	-31.8	-35.9	-38.8	-37.6	-48.7
Other central government programmes	0.1	1.9	-0.3	-0.2	-0.2	0.0	0.6
VAT refunds	7.8	8.8	9.4	9.7	10.0	9.4	11.5
Central government capital consumption	5.5	5.7	5.9	6.1	6.5	6.9	7.2
Non-cash items not in TME ⁽²⁾	-8.5	-17.4	-22.6	-26.7	-61.5	-28.5	-24.0
Resource items treated as capital in National Accounts	-0.9	-1.1	-0.6	0.0	-0.2	3.1	-0.3
Capital budget items treated as current in National Accounts	6.2	6.0	6.5	5.1	5.7	5.4	6.8
Expenditure financed by revenue receipts	0.6	0.6	0.6	0.6	0.7	0.6	0.7
Local government	6.2	5.5	5.8	6.4	6.6	6.0	9.1
General government consolidation	-4.9	-5.0	-5.0	-5.2	-5.4	-5.2	-5.3
Public corporations	1.0	0.8	0.8	0.9	0.7	0.6	0.9
Financial transactions	0.0	0.3	0.0	0.1	-0.2	-0.1	0.0
Data adjustment	-1.8	-0.6	0.2	0.2	-0.4	0.1	0.2
Balancing reconciliation	0.7	0.9	0.9	1.6	3.4	0.6	0.0
Total resource adjustments	-11.2	-24.4	-30.2	-37.3	-73.1	-38.7	-41.3
Capital adjustments							
VAT refunds	1.5	1.7	1.8	2.0	2.0	1.8	2.0
Resource items treated as capital in National Accounts	0.9	1.1	0.6	0.0	0.2	-3.1	0.3
Capital budget items treated as current in National Accounts	-6.2	-6.0	-6.5	-5.1	-5.7	-5.4	-6.8
Local government	-3.2	-3.4	-2.5	-4.9	-4.0	-3.6	-2.4
Financial transactions ⁽²⁾	-2.1	-2.8	-3.3	-4.3	-80.5	-45.1	-11.3
Data adjustment	2.8	0.8	1.3	-0.4	-0.7	-0.8	0.1
Balancing reconciliation	0.4	0.2	0.3	-0.8	-0.1	0.4	0.7
Total capital adjustments	-5.9	-8.4	-8.3	-13.5	-88.8	-55.8	-17.4

(1) The accounting adjustments are described in Annex D.

(2) Transactions in 2008-09 onwards have been affected by financial sector interventions, see Box 5.A in Chapter 5.

Table 1.11 Total Managed Expenditure by spending sector, 2004–05 to 2010–11

	National Statistics						£ million
	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 outturn	2009–10 estimated outturn	2010–11 plans
Central government own expenditure							
DEL ⁽¹⁾	194,512	206,484	218,877	234,309	247,867	272,031	264,729
Departmental AME ⁽¹⁾⁽²⁾	150,479	171,496	182,751	197,573	332,678	268,250	241,678
Locally financed expenditure in Northern Ireland	417	462	452	520	607	547	572
Net expenditure transfers to the EC	4,907	4,435	4,652	5,392	3,060	6,419	8,296
Central government debt interest	23,936	25,808	27,581	29,961	30,507	30,948	43,268
Accounting and other adjustments ⁽²⁾	-18,172	-46,924	-36,533	-47,245	-159,639	-90,499	-57,100
Total central government own expenditure	356,079	361,761	397,780	420,510	455,080	487,696	501,400
Local government expenditure							
Central government support in DEL ⁽¹⁾	83,626	89,367	92,570	98,697	102,242	108,075	112,713
Central government support in departmental AME ⁽¹⁾	17,496	18,243	20,571	22,226	23,215	26,038	27,843
Locally financed support in Scotland	1,896	1,897	1,884	1,860	1,963	2,165	2,068
Local authority self-financed expenditure	20,952	23,675	24,145	26,141	31,741	30,025	30,317
Accounting and other adjustments	8,262	7,612	7,011	6,247	7,477	6,896	13,600
Total local government expenditure	132,233	140,795	146,180	155,172	166,637	173,200	186,500
Public corporation expenditure							
DEL ⁽¹⁾	595	1,545	1,054	835	274	498	197
Departmental AME ⁽¹⁾	425	-169	-655	-355	-1,150	376	-287
Public corporations' own-financed capital expenditure	2,332	3,836	4,251	5,173	7,089	7,677	7,405
Accounting and other adjustments	713	16,238	1,436	1,199	1,914	-187	1,500
Total public corporation expenditure	4,065	21,450	6,086	6,852	8,127	8,364	8,900
Total Managed Expenditure	492,377	524,006	550,046	582,534	629,844	669,260	696,800

(1) Full resource budgeting basis, i.e. resource plus capital less depreciation, see Table 2.1.

(2) Transactions in 2008-09 have been affected by financial sector interventions, see Box 5.A in Chapter 5.