



HM TREASURY

Public Expenditure 2008 – 09

Provisional Outturn



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Presented to Parliament
by the Chief Secretary to the Treasury
by Command of Her Majesty

July 2009



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Public Expenditure 2008-09

Provisional Outturn

This White Paper reports provisional outturn figures for public spending in 2008-09 providing information on Departmental Expenditure Limits (DEL) and Annually Managed Expenditure (AME), including voted spending, near-cash and administration budgets. Outturn figures are reported for all departments as they were constituted at the end of 2008-09.

Totally Managed Expenditure	Spending by the public sector as a whole is known as Total Managed Expenditure (TME). Within TME there are two important aggregates. DEL covers spending for which departments are set firm three-year plans in the Spending Reviews. AME is subject to annual review as part of the Budget process.
Resource Accounting and Budgeting	With effect from 1 April 2001, Government spending moved from being accounted for on a cash basis to an accruals basis. This White Paper reports outturn for the main control aggregates and departmental control limits on an accruals basis and takes account of refinements to the budgeting system announced in Pre-Budget Report 2008 (<i>Cm7484</i>), that were introduced for control purposes from 2008-09. As noted above, the outturn figures are provisional and these may vary from departments' final audited accounts. In addition to this, the DEL and AME budgetary figures contain provisional outturn for Non-Departmental Public Bodies and Public Corporations, which are outside the scope of departmental resource accounts.
Consistency with other Publications	The White Paper reports outturn against the budgetary control limits on the basis of the definitions used for control purposes in 2008-09. This differs from the figures in Public Expenditure Statistical Analyses 2009 (<i>Cm 7630</i>) and in the National Statistics public expenditure outturn release being published today, both of which reflect changes to the budgetary framework introduced for control purposes from 2009-10.
Central government voted expenditure	Provisional outturn in 2008-09 for voted resource spending was £498.5 billion, £5.3 billion (1.1 per cent) more than final provision and for voted cash spending £501.7 billion, £14.8 billion (2.9 per cent) less than final provision. Table 1 shows outturn, original provision and final provision by Estimate and Request for Resources (RfR). There were two excesses.
Departmental Expenditure Limits	Provisional outturn for resource DEL in 2008-09 was £321.2 billion, £6.5 billion (2.0 per cent) less than the final departmental limits. The near cash element of resource outturn was £301.7 billion, £4.0 billion (1.3 per cent) less than final departmental limits. Provisional outturn for capital DEL was £48.1 billion, £1.6 billion (3.1 per cent) less than final departmental limits. Table 2 (resources), Table 3 (near-cash) and Table 5 (capital) show outturn against original and final limits by department/group. There was one breach of the resource limit, four breaches of the near-cash limit and three breaches of the capital DEL limit. Limits can change during the course of the year for a variety of reasons including the draw down of End Year Flexibility (EYF) entitlements, transfers between departments and classification changes. Comparisons between provisional outturn and original limits can therefore be misleading. The outturn figures form the basis of the calculations to determine departments' EYF entitlements for DEL shown in Table 6 .
Administration budgets	Provisional outturn in 2008-09 for administration budgets was £16.3 billion. This is £0.5 billion (3.2 per cent) lower than final limits. Table 4 shows outturn, original and final administration budget limits for departments subject to administration costs control.

- Breaches** Whenever a DEL breach occurs, corrective procedures will be applied. This includes an investigation into the causes of the breach, an examination of the financial procedures of the department or body concerned and, where appropriate, a reduction in the corresponding limit in the following year.
- End Year Flexibility** The DEL EYF scheme enables departments to carry forward all of their unspent DEL, including administration expenditure, with no upper limit. Eligible amounts are based on unspent DEL less, where appropriate, DEL Reserve claims plus any EYF entitlements from previous years not taken up. **Table 6** shows the amounts carried forward into 2009-10 for departments/groups. Subject to Parliamentary approval of any necessary Supplementary Estimates, DELs will be increased when carry forward is taken up. **Table 7** shows the movement in EYF stocks since the 2008-09 entitlements were announced in July 2008.
- Annually Managed Expenditure** Provisional outturn for AME in 2008-09 was £248.4 billion, 0.3bn (0.1 per cent) higher than the equivalent forecasts at the time of PESA 2009 (*Cm7630*). **Table 8** shows outturn for AME on the basis of the budgetary definitions in place during 2008-09.

Table 1 Supply Estimates 2008-09

	£'000		
	Original provision †	Final provision	Provisional outturn
Department for Children, Schools and Families			
RfR 1: To help build a competitive economy and inclusive society by: creating opportunities for everyone to develop their learning; releasing potential in people to make the most of themselves; and achieving excellence in standards of education and levels of skills.	49,807,148	49,903,085	49,465,373
RfR 2: Promoting the physical, intellectual and social development of babies and young children through Sure Start, Early Years Provision and Childcare.	1,587,887	1,760,994	1,635,635
Net resource requirement	51,395,035	51,664,079	51,101,008
Net cash requirement	51,448,517	51,722,338	51,299,847
Teachers' Pension Scheme (England & Wales)			
RfR 1: Teachers' pensions	11,137,785	11,137,785	10,653,094
Net resource requirement	11,137,785	11,137,785	10,653,094
Net cash requirement	1,768,189	1,815,278	1,776,237
Office for Standards in Education, Children's Services and Skills			
RfR 1: Serving the interests of children and young people, parents, adult learners, employers and the wider community in England by promoting improvement in the quality of education, skills and young people's care through independent inspection, regulation and reporting	171,699	212,435	206,830
Net resource requirement	171,699	212,435	206,830
Net cash requirement	178,930	219,666	198,337
Department of Health			
RfR 1: Securing health care for those who need it.	72,426,666	72,193,618	71,491,299
RfR 2: Securing social care and child protection for those who need it and, at national level, protecting, promoting and improving the nation's health	3,092,591	3,459,915	3,069,723
RfR 3: Office of the Independent Regulator for NHS Foundation Trusts	15,674	15,924	15,674
Net resource requirement	75,534,931	75,669,457	74,576,696
Net cash requirement	74,387,705	74,737,828	72,203,952
National Health Service Pension Scheme			
RfR 1: National Health Service Pension Scheme	14,071,096	14,071,096	13,395,745
Net resource requirement	14,071,096	14,071,096	13,395,745
Net cash requirement	1	1	0
Food Standards Agency			
RfR 1: Protecting and promoting public health in relation to food	137,088	137,339	132,975
Net resource requirement	137,088	137,339	132,975
Net cash requirement	135,680	143,681	135,087
Department for Transport			
RfR 1: Transport that works for everyone	15,149,773	23,458,589	14,752,171
Net resource requirement	15,149,773	23,458,589	14,752,171
Net cash requirement	12,275,144	12,561,157	12,304,123

Table 1 Supply Estimates 2008-09

	£'000		
	Original provision †	Final provision	Provisional outturn
Office of Rail Regulation			
RfR 1: To create a better railway for passengers and freight, and better value for public funding authorities through independent, fair and effective regulation.	2	3	2
Net resource requirement	2	3	2
Net cash requirement	319	1,320	1,000
Department for Innovation, Universities and Skills			
RfR 1: To help build a competitive economy by: creating opportunities for everyone to develop their learning and skills and creating excellence in science, research and innovation.	14,695,065	15,195,511	14,928,437
RfR 2: Increasing Scientific excellence in the UK and maximising its contribution to society.	3,802,181	3,803,436	3,615,226
Net resource requirement	18,497,246	18,998,947	18,543,663
Net cash requirement	21,003,978	21,502,751	20,818,427
Department for Communities and Local Government			
RfR 1: Improving the quality of life by creating thriving, inclusive and sustainable communities in all regions	11,171,462	11,773,024	11,349,131
RfR 2: Providing for effective devolved decision making within a national framework	25,171,097	25,510,463	25,350,012
Net resource requirement	36,342,559	37,283,487	36,699,143
Net cash requirement	36,364,731	38,079,750	36,732,868
Home Office			
RfR 1: Working together to protect the public	10,122,109	10,142,466	10,107,096
Net resource requirement	10,122,109	10,142,466	10,107,096
Net cash requirement	10,303,129	10,397,827	10,150,970
Charity Commission			
RfR 1: Giving the public confidence in the integrity of charity	30,971	32,422	31,764
Net resource requirement	30,971	32,422	31,764
Net cash requirement	30,521	32,372	30,818
Ministry of Justice			
RfR 1: To promote the development of a modern, fair, cost effective and efficient system of justice for all	9,047,985	10,348,237	10,058,524
RfR 2: Overseeing the effective operation of the devolution settlement in Scotland and representing the interests of Scotland within the UK Government	24,704,413	24,870,525	24,869,940
RfR 3: To support the Secretary of State in discharging his role of representing Wales in the UK Government, representing the UK Government in Wales and ensuring the smooth working of the devolution settlement in Wales	12,176,475	12,375,586	12,176,192
Net resource requirement	45,928,873	47,594,348	47,104,656
Net cash requirement	45,830,252	46,880,185	46,523,478
Ministry of Justice: Judicial Pensions Scheme			
RfR 1: Judicial Pensions Scheme	62,949	62,949	61,149
Net resource requirement	62,949	62,949	61,149
Net cash requirement	1	1	1

Table 1 Supply Estimates 2008-09

	Original provision †	Final provision	£'000 Provisional outturn
Northern Ireland Court Service			
RfR 1: Supporting the effective and efficient administration of justice in Northern Ireland	125,513	145,514	142,298
Net resource requirement	125,513	145,514	142,298
Net cash requirement	117,562	138,763	131,897
The National Archives			
RfR 1: Promoting the study of the past to inform the present and the future by selecting, preserving and making publicly available public records of historical value and by encouraging high standards of care and public access for archives of historical value outside the public records and leading on UK information management and re-use policy, spreading best practice, setting standards and ensuring compliance across the public sector and managing Crown and Parliamentary copyright and delivering cost effective publishing services and advice across government	47,704	47,704	45,526
Net resource requirement	47,704	47,704	45,526
Net cash requirement	41,053	41,053	40,886
Crown Prosecution Service			
RfR 1: Increasing public confidence in the criminal justice system through fair, firm and effective prosecutions	629,798	648,032	632,394
Net resource requirement	629,798	648,032	632,394
Net cash requirement	628,295	646,529	618,048
Serious Fraud Office			
RfR 1: Reducing fraud and the cost of fraud and delivering justice and the rule of law	39,049	56,325	53,923
Net resource requirement	39,049	56,325	53,923
Net cash requirement	40,890	58,039	53,523
HM Procurator General and Treasury Solicitor			
RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies	13,972	15,472	14,604
Net resource requirement	13,972	15,472	14,604
Net cash requirement	15,631	17,131	10,527
Revenue and Customs Prosecutions Office			
RfR 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors	36,397	36,397	33,911
Net resource requirement	36,397	36,397	33,911
Net cash requirement	36,397	36,397	34,835
Ministry of Defence			
RfR 1: Provision of defence capability	33,421,295	34,637,300	32,689,284
RfR 2: Operations and Peace Keeping	89,566	3,467,762	2,865,462
RfR 3: War Pensions and Allowances, etc	1,015,090	1,015,090	999,771
Net resource requirement	34,525,951	39,120,152	36,554,517
Net cash requirement	32,536,048	36,551,725	34,764,770

Table 1 Supply Estimates 2008-09

	£'000		
	Original provision †	Final provision	Provisional outturn
Armed Forces retired pay, pensions etc			
RfR 1: Armed Forces retired pay, pensions etc	5,869,365	5,869,367	5,647,691
Net resource requirement	5,869,365	5,869,367	5,647,691
Net cash requirement	1,812,960	1,867,960	1,816,453
Foreign and Commonwealth Office			
RfR 1: Promoting internationally the interests of the UK and contributing to a strong world community	1,689,093	1,725,277	1,655,836
RfR 2: Conflict prevention	235,606	468,934	468,934
Net resource requirement	1,924,699	2,194,211	2,124,770
Net cash requirement	1,876,705	2,171,707	2,072,002
Department for International Development			
RfR 1: Eliminating poverty in poorer countries	5,133,072	5,188,946	5,162,602
RfR 2: Conflict prevention	39,207	44,340	41,792
Net resource requirement	5,172,279	5,233,286	5,204,394
Net cash requirement	4,812,309	4,816,664	4,413,452
Department for International Development: Overseas Superannuation			
RfR 1: Overseas superannuation	66,048	68,048	67,701
Net resource requirement	66,048	68,048	67,701
Net cash requirement	110,996	111,996	107,405
Department of Energy and Climate Change			
RfR 1: Supporting the provision of energy that is affordable, secure and sustainable; bringing about a low-carbon UK, securing an international agreement on climate change; promoting low carbon technologies at home and in developing countries; and managing historic energy liabilities effectively and responsibly.	2,506,086	2,809,371	2,774,289
Net resource requirement	2,506,086	2,809,371	2,774,289
Net cash requirement	2,974,234	3,077,510	2,228,979
Department for Business, Enterprise and Regulatory Reform			
RfR 1: To help ensure business success in an increasingly competitive world	1,481,780	1,518,801	1,500,840
Net resource requirement	1,481,780	1,518,801	1,500,840
Net cash requirement	1,527,981	2,462,936	1,271,052
UK Trade & Investment			
RfR 1: To enhance the competitiveness of companies in the UK through overseas trade and investments; and attract a continuing high level of quality foreign direct investment	91,526	91,527	90,815
Net resource requirement	91,526	91,527	90,815
Net cash requirement	92,266	93,467	92,034
UK Atomic Energy Authority Pension Schemes			
RfR 1: Effective management of UKAEA pension schemes	267,343	279,844	286,250
Net resource requirement	267,343	279,844	286,250
Net cash requirement	112,000	153,496	136,995

Table 1 Supply Estimates 2008-09

	Original provision †	Final provision	£'000 Provisional outturn
Export Credits Guarantee Department			
RfR 1: To provide export finance assistance through interest support to benefit the UK economy by facilitating exports	42,904	42,905	37,066
RfR 2: To provide export credit guarantees and investment insurance to benefit the UK economy by facilitating exports.	1	2	0
Net resource requirement	42,905	42,907	37,066
Net cash requirement	1	2	0
Office of Fair Trading			
RfR 1: Advancing and safeguarding the economic interests of UK consumers	67,702	67,703	57,956
Net resource requirement	67,702	67,703	57,956
Net cash requirement	66,393	72,913	63,271
Office of Gas and Electricity Markets			
RfR 1: Protecting consumers by regulating monopolies and promoting competition in the electricity and gas industry and expenditure in connection with environmental programmes	701	702	695
Net resource requirement	701	702	695
Net cash requirement	1,556	3,557	3,424
Postal Services Commission			
RfR 1: Ensuring the provision of a universal postal service at a uniform tariff, protecting consumers and promoting competition	1	3	1
Net resource requirement	1	3	1
Net cash requirement	1	1,833	809
Department for Environment, Food and Rural Affairs			
RfR 1: Ensuring that consumers benefit from competitively priced food, produced to high standards of safety; environmental care and animal welfare from a sustainable, efficient food chain, to contribute to the well being of rural and coastal communities and funding aspects of the Common Agricultural Policy and Rural Development Programme for England Guarantee Section as economically, efficiently and effectively as possible.	4,927,095	5,245,763	5,099,047
RfR 2: Direction of the delivery of the Government's Strategy for Trees, Woods and Forests in England and taking the lead in development and promotion of sustainable forest management across Great Britain.	71,648	84,729	79,401
Net resource requirement	4,998,743	5,330,492	5,178,448
Net cash requirement	4,951,830	5,454,440	5,189,752
Water Services Regulation Authority			
RfR 1: Regulation of the Water Industry	48	48	44
Net resource requirement	48	48	44
Net cash requirement	609	609	109

Table 1 Supply Estimates 2008-09

	£'000		
	Original provision †	Final provision	Provisional outturn
Department for Culture, Media and Sport			
RfR 1: Improving the quality of life through cultural and sporting activities	2,303,030	2,303,030	2,226,210
RfR 2: Broadening access to a rich and varied cultural and sporting life through broadcasting and other services and activities	2,971,400	2,971,400	2,961,020
Net resource requirement	5,274,430	5,274,430	5,187,230
Net cash requirement	5,265,269	5,265,269	5,185,077
Department for Work and Pensions			
RfR 1: Ensuring the best start for all children and ending child poverty in 20 years	430,520	610,037	588,313
RfR 2: Promote work as the best form of welfare for people of working age, whilst protecting the position of those in greatest need	38,636,774	41,335,237	40,315,478
RfR 3: Combat poverty and promote security and independence in retirement for today's and tomorrow's pensioners	11,457,479	13,128,752	12,817,639
RfR 4: Improve the rights and opportunities for disabled people in a fair and inclusive society	17,113,572	17,366,367	17,221,642
RfR 5: Corporate contracts and support services	765,015	761,877	707,703
Net resource requirement	68,403,360	73,202,270	71,650,775
Net cash requirement	68,626,768	72,319,695	70,114,428
Government Equalities Office			
RfR 1: Promoting a fair and equal society where everyone has the opportunity to prosper and reach their full potential	85,005	85,006	69,583
Net resource requirement	85,005	85,006	69,583
Net cash requirement	85,005	85,005	69,918
Northern Ireland Office			
RfR 1: Playing a full part in implementing the Good Friday Agreement and representing the interests of Northern Ireland in the UK Government; supporting and developing an efficient, effective and responsive Criminal Justice System; upholding and sustaining the rule of law and preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending	1,206,634	1,380,648	1,298,845
RfR 2: Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998 and the Northern Ireland Act 2000	10,278,001	11,563,001	11,420,000
Net resource requirement	11,484,635	12,943,649	12,718,845
Net cash requirement	11,502,899	12,934,492	12,696,464
HM Treasury			
RfR 1: Raising the rate of sustainable growth and achieving rising prosperity and a better quality of life, with economic and employment opportunities for all	235,857	20,992,316	44,808,176
RfR 2: Cost-effective management of the supply of coins and actions to protect the integrity of coinage	53,050	49,375	42,094
RfR 3: Obtaining the best value for money from Government's commercial relationships on a sustainable basis	25,758	26,493	23,511
Net resource requirement	314,665	21,068,184	44,873,781
Net cash requirement	14,220,440	89,236,052	88,309,708

Table 1 Supply Estimates 2008-09

	£'000		
	Original provision †	Final provision	Provisional outturn
HM Revenue and Customs			
RfR 1: Administering the tax and customs control systems fairly and efficiently and making it as easy as possible for individuals and businesses to understand and comply with their obligations and receive their tax credit and other entitlements	4,075,046	4,354,793	4,309,623
RfR 2: Growing a contribution to the good management of property where the public interest is involved	1	2,646	1
RfR 3: Providing payments in lieu of tax relief to certain bodies	144,000	144,000	121,057
RfR 4: Making payments of rates to Local Authorities on behalf of certain bodies	31,900	31,900	29,083
RfR 5: Payments of Child Benefit, Health in Pregnancy Grant and Child Trust Fund endowments	11,240,000	11,580,000	11,472,488
Net resource requirement	15,490,947	16,113,339	15,929,435
Net cash requirement	15,434,277	16,292,835	15,976,745
National Savings and Investments			
RfR 1: Reducing the costs to the taxpayer of government borrowing now and in the future	161,153	185,199	184,069
Net resource requirement	161,153	185,199	184,069
Net cash requirement	158,634	183,630	181,396
The Statistics Board			
RfR 1: To promote and safeguard the production and publication of official statistics that serve the public good	210,060	217,065	209,852
Net resource requirement	210,060	217,065	209,852
Net cash requirement	210,560	223,565	212,965
Government Actuary's Department			
RfR 1: Providing an actuarial consultancy service	603	603	390
Net resource requirement	603	603	390
Net cash requirement	279	279	0
Crown Estate Office			
RfR 1: To maintain and enhance the value of The Crown Estate and the return obtained from it	2,365	2,365	2,365
Net resource requirement	2,365	2,365	2,365
Net cash requirement	2,357	2,357	2,357
Cabinet Office			
RfR 1: Supporting the Prime Minister's Office closely in ensuring the delivery of Government objectives	377,658	432,643	413,570
Net resource requirement	377,658	432,643	413,570
Net cash requirement	342,281	390,570	370,281
Security and Intelligence Agencies			
RfR 1: Protecting and promoting the national security and economic well being of the UK	1,714,400	1,735,565	1,647,818
Net resource requirement	1,714,400	1,735,565	1,647,818
Net cash requirement	1,729,786	1,859,977	1,762,421
Cabinet Office: Civil Superannuation			
RfR 1: Civil superannuation	7,204,000	7,208,000	7,156,509
Net resource requirement	7,204,000	7,208,000	7,156,509
Net cash requirement	1,100,000	1,150,000	997,918

Table 1 Supply Estimates 2008-09

	Original provision †	Final provision	£'000 Provisional outturn
National School of Government			
RfR 1: To provide a centre of excellence for learning and development in support of the strategic business priorities of Government	405	2,134	1,921
Net resource requirement	405	2,134	1,921
Net cash requirement	335	2,089	1,334
Central Office of Information			
RfR 1: Achieving maximum communication effectiveness with best value for money	708	708	708
Net resource requirement	708	708	708
Net cash requirement	692	692	684
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
RfR 1: To undertake the work of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	24,026	28,136	25,917
Net resource requirement	24,026	28,136	25,917
Net cash requirement	24,126	28,756	25,248
House of Lords			
RfR 1: Members' expenses and administration, etc.	110,838	112,418	111,513
Net resource requirement	110,838	112,418	111,513
Net cash requirement	86,720	86,720	80,222
House of Commons: Members			
RfR 1: Members' salaries, allowances and other costs	176,800	176,800	168,829
Net resource requirement	176,800	176,800	168,829
Net cash requirement	175,300	175,300	167,402
Total Net resource requirement (Supply Estimates presented by HM Treasury)	447,525,784	492,829,822	498,167,235
Total Net cash requirement (Supply Estimates presented by HM Treasury)	424,448,542	516,110,165	501,379,936
House of Commons: Administration			
RfR 1: House of Commons: Administration	239,989	239,989	234,808
RfR 2: Grants to Other Bodies	4,011	4,011	0
Net resource requirement	244,000	244,000	234,808
Net cash requirement	191,700	191,700	172,650
National Audit Office			
RfR 1: Providing independent assurance to Parliament and other organisations on the management of public resources.	107,700	107,700	102,927
Net resource requirement	107,700	107,700	102,927
Net cash requirement	121,250	121,250	111,196
Electoral Commission			
RfR 1: Electoral Commission	25,185	25,185	22,252
Net resource requirement	25,185	25,185	22,252
Net cash requirement	25,110	25,608	22,734

Table 1 Supply Estimates 2008-09

	Original provision †	Final provision	£'000 Provisional outturn
Total Net resource requirement (Supply Estimates presented elsewhere)	376,885	376,885	359,987
Total Net cash requirement (Supply Estimates presented elsewhere)	338,060	338,558	306,580
Grand Total Net resource requirement	447,902,669	493,206,707	498,527,222
Grand Total Net cash requirement	424,786,602	516,448,723	501,686,516

† Figures for Original provision have been adjusted for machinery of government changes effected during 2008-09 to reflect the Final provision structure where applicable

Table 2 Resource Departmental Expenditure Limits 2008-09

	£'000		
Department/Group	Original provision †	Final provision	Provisional outturn
Department for Children, Schools and Families (1)	46,909,247	46,970,609	46,833,014
Department of Health (2)	93,996,517	93,818,861	92,315,450
Department for Transport	6,818,228	6,830,000	5,704,426
Office of Rail Regulation	2	3	2
Department for Innovation, Universities and Skills	16,380,111	16,671,062	16,461,101
Communities and Local Government - Main Programmes	4,326,660	4,375,668	4,183,399
Communities and Local Government - Local Government	24,705,423	24,717,860	24,651,237
Home Office	9,065,914	8,995,881	8,941,952
Charity Commission	30,971	32,422	31,764
Ministry of Justice (3)	9,307,823	9,515,740	9,109,789
Law Officer's Departments (4)	725,499	754,509	734,615
Ministry of Defence	33,623,321	38,071,053	36,733,901
Foreign and Commonwealth Office	1,829,699	2,077,701	2,085,310
Department for International Development	4,868,828	4,837,664	4,783,130
Department of Energy and Climate Change (5)	984,832	1,089,003	361,088
Department for Business, Enterprise and Regulatory Reform	1,399,313	1,446,525	1,371,334
UK Trade & Investment	91,505	91,506	90,815
Export Credits Guarantee Department	41,911	41,911	22,927
Office of Fair Trading	67,702	67,103	57,956
Office of Gas and Electricity Markets	701	702	681
Postal Services Commission	1	3	1
Department for the Environment, Food and Rural Affairs	2,704,086	2,667,871	2,590,452
Water Services Regulation Authority	1	1	-1
Department for Culture, Media and Sport	1,620,456	1,634,491	1,626,110
Department for Work and Pensions	7,889,417	8,046,365	7,912,622
Government Equalities Office	77,166	77,167	69,714
Scottish Executive	24,439,067	24,638,526	24,611,143
Welsh Assembly Government	12,986,778	12,971,968	12,902,746
Northern Ireland Office	1,219,072	1,344,444	1,331,380
Northern Ireland Executive	7,974,812	8,099,758	8,036,388
HM Treasury	219,960	221,624	200,236
HM Revenue and Customs	4,366,445	4,492,531	4,430,206
National Savings and Investments	166,147	185,199	184,069
The Statistics Board	216,060	217,065	209,368
Government Actuary's Department	557	557	365
Cabinet Office	343,447	390,832	387,227
Central Office of Information	708	708	708
Security and Intelligence Agencies	1,722,500	1,681,965	1,635,500
National School of Government	405	2,134	1,920
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	24,213	27,173	26,024
House of Lords	110,018	110,298	108,953
House of Commons: Members	176,800	176,800	168,829
House of Commons: Administration	224,300	224,300	216,507
National Audit Office	107,892	107,892	102,977
Electoral Commission	25,185	25,185	22,393
Total	321,789,700	327,750,640	321,249,728

† Figures for Original provision have been adjusted for classification changes effected during 2008-09 to reflect the Final provision structure where applicable

(1) Includes Office for Standards in Education, Children's Services and Skills

(2) Includes Food Standards Agency

(3) Includes Ministry of Justice, Northern Ireland Court Service, The National Archives, Scotland Office and Wales Office

(4) Includes Crown Prosecution Service, Serious Fraud Office, HM Procurator General and Treasury Solicitor, and Revenue and Customs Prosecutions Office

(5) Department established on 3 October 2008

Table 3 Near-cash in resource Departmental Expenditure Limits 2008-09

	£'000		
Department/Group	Original provision †	Final provision	Provisional outturn
Department for Children, Schools and Families (1)	46,945,497	47,006,859	46,829,047
Department of Health (2)	90,815,109	90,633,753	89,279,332
Department for Transport	6,069,510	6,085,082	5,848,579
Office of Rail Regulation	-1,082	-7,085	-3,134
Department for Innovation, Universities and Skills	15,020,506	15,225,742	15,136,295
Communities and Local Government - Main Programmes	4,173,247	4,222,255	4,068,905
Communities and Local Government - Local Government	24,705,423	24,716,974	24,650,292
Home Office	8,863,914	8,795,429	8,735,016
Charity Commission	29,821	31,272	30,317
Ministry of Justice (3)	8,628,312	8,813,618	8,768,032
Law Officer's Departments (4)	714,666	743,376	713,776
Ministry of Defence	22,913,382	26,511,114	26,192,146
Foreign and Commonwealth Office	1,672,645	1,940,647	1,943,178
Department for International Development	4,779,828	4,748,664	4,740,702
Department of Energy and Climate Change (5)	1,032,200	1,031,971	294,910
Department for Business, Enterprise and Regulatory Reform	1,239,207	1,238,719	1,223,637
UK Trade & Investment	91,418	91,419	90,862
Export Credits Guarantee Department	27,182	27,182	20,804
Office of Fair Trading	65,029	64,430	60,689
Office of Gas and Electricity Markets	606	607	247
Postal Services Commission	-539	-537	-337
Department for the Environment, Food and Rural Affairs	2,399,647	2,363,432	2,224,055
Water Services Regulation Authority	-301	-301	-251
Department for Culture, Media and Sport	1,406,456	1,440,491	1,422,832
Department for Work and Pensions	7,727,540	7,884,488	7,733,673
Government Equalities Office	76,778	76,778	67,940
Scottish Executive	23,582,343	23,632,240	23,511,330
Welsh Assembly Government	12,477,184	12,482,374	12,426,320
Northern Ireland Office	928,435	1,003,742	949,558
Northern Ireland Executive	7,680,310	7,805,256	7,701,599
HM Treasury	220,975	220,689	191,815
HM Revenue and Customs	4,060,711	4,186,797	4,178,740
National Savings and Investments	161,540	180,592	180,031
The Statistics Board	195,560	196,565	192,862
Government Actuary's Department	57	57	-787
Cabinet Office	299,640	346,155	344,007
Central Office of Information	692	692	684
Security and Intelligence Agencies	1,400,540	1,383,960	1,358,288
National School of Government	-735	994	262
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	22,713	25,673	24,340
House of Lords	73,285	72,039	71,690
House of Commons:Members	175,200	175,200	167,383
House of Commons: Administration	171,850	171,850	168,069
National Audit Office	106,092	106,092	100,732
Electoral Commission	24,535	24,535	21,742
Total	300,976,928	305,701,881	301,660,209

† Figures for Original provision have been adjusted for classification changes effected during 2008-09 to reflect the Final provision structure where applicable

(1) Includes Office for Standards in Education, Children's Services and Skills

(2) Includes Food Standards Agency

(3) Includes Ministry of Justice, Northern Ireland Court Service, The National Archives, Scotland Office and Wales Office

(4) Includes Crown Prosecution Service, Serious Fraud Office, HM Procurator General and Treasury Solicitor, and Revenue and Customs Prosecutions Office

(5) Department established on 3 October 2008

Table 4 Administration in resource Departmental Expenditure Limits 2008-09

Department	Original provision †	Final provision	£'000 Provisional outturn
Department for Children, Schools and Families	191,170	189,569	187,881
Office for Standards in Education, Children's Services and Skills	28,236	28,721	28,091
Department of Health	219,163	222,443	220,325
Food Standards Agency	50,439	51,140	50,912
Department for Transport	281,622	293,126	276,478
Office of Rail Regulation	2	3	2
Department for Innovation, Universities and Skills	71,600	77,650	76,594
Communities and Local Government	280,261	290,929	251,920
Home Office	429,049	398,671	348,278
Charity Commission	30,971	32,422	31,764
Ministry of Justice	436,196	462,036	451,660
Northern Ireland Court Service	2,493	-1,507	-8,576
Crown Prosecution Service	56,027	56,352	51,717
HM Procurator General and Treasury Solicitor	13,972	15,472	14,521
Ministry of Defence	2,294,141	2,294,096	2,279,885
Foreign and Commonwealth Office	430,569	430,517	412,805
Department for International Development	163,000	162,950	162,729
Department of Energy and Climate Change (1)	98,320	98,320	93,419
Department for Business, Enterprise and Regulatory Reform	279,699	276,817	219,102
Export Credits Guarantee Department	41,911	41,911	22,927
Office of Fair Trading	65,741	65,142	57,160
Office of Gas and Electricity Markets	701	702	681
Postal Service Commission	1	3	1
Department for Environment, Food and Rural Affairs	310,154	310,583	297,983
Water Services Regulation Authority	1	1	-1
Department for Culture, Media and Sport	49,258	55,539	52,838
Department for Work and Pensions	5,693,567	5,833,707	5,693,816
Government Equalities Office	4,085	8,086	7,843
Northern Ireland Office	75,413	76,025	62,277
HM Treasury	168,444	169,543	153,628
HM Revenue & Customs	4,265,924	4,392,050	4,323,281
National Savings and Investments	166,147	185,199	184,069
Government Actuary's Department	557	557	366
Cabinet Office	212,525	176,012	161,606
Security and Intelligence Agencies	87,000	85,100	81,174
National School of Government	405	2,134	1,920
Total	16,498,764	16,782,021	16,251,076

† Figures for Original provision have been adjusted for classification changes effected during 2008-09 to reflect the Final provision structure where applicable

(1) Department established on 3 October 2008

Table 5 Capital Departmental Expenditure Limits 2008-09

Department/Group	£'000		Provisional outturn
	Original provision †	Final provision	
Department for Children, Schools and Families (1)	6,010,572	6,007,109	5,517,925
Department of Health (2)	4,711,263	4,911,393	4,367,285
Department for Transport	7,293,191	7,283,229	7,181,948
Office of Rail Regulation	750	750	547
Department for Innovation, Universities and Skills	1,989,868	2,121,968	2,116,013
Communities and Local Government - Main Programmes	6,975,000	7,327,200	7,091,452
Communities and Local Government - Local Government	87,100	175,600	122,194
Home Office	854,000	867,040	827,968
Charity Commission	700	1,100	501
Ministry of Justice (3)	691,100	973,030	926,134
Law Officer's Departments (4)	12,830	15,003	6,207
Ministry of Defence	7,870,896	8,312,896	8,642,384
Foreign and Commonwealth Office	206,060	216,060	229,080
Department for International Development	891,000	891,000	876,174
Department of Energy and Climate Change (5)	1,658,631	1,708,631	1,668,689
Department for Business, Enterprise and Regulatory Reform	-11,386	15,814	9,973
UK Trade & Investment	248	48	28
Export Credits Guarantee Department	542	542	155
Office of Fair Trading	1,364	1,964	1,941
Office of Gas and Electricity Markets	950	950	857
Postal Services Commission	150	150	143
Department for the Environment, Food and Rural Affairs	581,841	618,841	612,850
Water Services Regulation Authority	300	380	235
Department for Culture, Media and Sport	1,044,753	1,083,353	862,327
Department for Work and Pensions	75,539	82,404	73,215
Government Equalities Office	7,000	7,000	904
Scottish Executive	3,147,363	3,336,544	3,333,313
Welsh Assembly Government	1,568,227	1,668,127	1,621,099
Northern Ireland Office	71,903	79,863	67,685
Northern Ireland Executive	1,045,553	1,154,093	1,197,601
HM Treasury	7,021	7,021	2,838
HM Revenue and Customs	261,014	301,514	297,900
National Savings and Investments	488	1,438	926
The Statistics Board	21,000	21,000	19,779
Government Actuary's Department	222	222	176
Cabinet Office	49,591	53,896	40,204
Security and Intelligence Agencies	309,370	361,355	355,335
National School of Government	1,070	1,095	1,072
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	1,600	2,620	1,358
House of Lords	9,825	9,825	3,776
House of Commons: Members	100	100	19
House of Commons: Administration	12,000	12,000	4,583
National Audit Office	15,740	15,740	8,923
Electoral Commission	675	1,173	1,092
Total	47,477,024	49,651,081	48,094,808

† Figures for Original provision have been adjusted for classification changes effected during 2008-09 to reflect the Final provision structure where applicable

(1) Includes Office for Standards in Education, Children's Services and Skills

(2) Includes Food Standards Agency

(3) Includes Ministry of Justice, Northern Ireland Court Service, The National Archives, Scotland Office and Wales Office

(4) Includes Crown Prosecution Service, Serious Fraud Office, HM Procurator General and Treasury Solicitor, and Revenue and Customs Prosecutions Office

(5) Department established on 3 October 2008

Table 6 Carry forward of DEL EYF from 2008-09 into 2009-10

					£'000	
Resources					Capital	
Department/Group	Administration	Other resource	Total Resource DEL	<i>of which: Near cash</i>	Total EYF	
Department for Children, Schools and Families (1)	30,132	1,070,754	1,100,886	<i>1,100,886</i>	2,361,106	3,461,992
Department of Health (2)	30,888	3,631,896	3,662,784	<i>2,985,112</i>	1,559,613	5,222,397
Department for Transport	67,896	572,841	640,737	<i>262,704</i>	148,378	789,115
Office of Rail Regulation	0	0	0	<i>0</i>	679	679
Department for Innovation, Universities and Skills (3)	2,111	825,554	827,665	<i>751,273</i>	205,524	1,033,189
Department for Communities and Local Government - Main programmes	99,857	245,774	345,631	<i>281,783</i>	630,984	976,615
Department for Communities and Local Government - Local Government	0	177,331	177,331	<i>177,331</i>	380,953	558,284
Home Office	283,344	10,164	293,508	<i>286,703</i>	764,228	1,057,736
Charity Commission	2,828	0	2,828	<i>1,054</i>	615	3,443
Ministry of Justice (4)	69,994	216,198	286,192	<i>77,049</i>	77,151	363,343
Law Officers' Departments (5)	32,015	69,993	102,008	<i>95,927</i>	33,342	135,350
Ministry of Defence	85,211	561,439	646,650	<i>60,000</i>	0	646,650
Foreign and Commonwealth Office	76,271	53,917	130,188	<i>100,552</i>	3,814	134,002
Department for International Development	19,188	188,477	207,665	<i>135,337</i>	14,826	222,491
Department of Energy and Climate Change	4,901	1,017,018	1,021,919	<i>1,085,165</i>	98,160	1,120,079
Department for Business, Enterprise and Regulatory Reform (3)	83,457	208,936	292,393	<i>227,739</i>	279,473	571,866
UK Trade & Investment	0	11,963	11,963	<i>11,479</i>	1,667	13,630
Export Credits Guarantee Department	18,984	5	18,989	<i>6,383</i>	680	19,669
Office of Fair Trading	22,566	3,506	26,072	<i>19,387</i>	1,654	27,726
Department for Environment, Food and Rural Affairs	13,945	135,219	149,164	<i>149,164</i>	6,417	155,581
Water Services Regulation Authority	0	0	0	<i>0</i>	251	251
Department for Culture, Media and Sport	11,321	239,457	250,778	<i>244,370</i>	192,247	443,025
Department for Work and Pensions	1,788	0	1,788	<i>1,788</i>	0	1,788
Government Equalities Office	1,169	7,213	8,382	<i>8,382</i>	6,096	14,478
Scottish Executive	0	669,849	669,849	<i>638,673</i>	0	669,849
Welsh Assembly Government	0	739,908	739,908	<i>269,422</i>	230,486	970,394

Table 6 Carry forward of DEL EYF from 2008-09 into 2009-10

						£'000	
Resources					Capital		
Department/Group	Administration	Other resource	Total Resource DEL	<i>of which: Near cash</i>	Total EYF		
Northern Ireland Executive	0	342,794	342,794	342,794	180,861	523,655	
Northern Ireland Office	85,610	15,225	100,835	100,835	50,600	151,435	
HM Treasury	80,007	136,999	217,006	217,006	76,799	293,805	
HM Revenue and Customs	222,800	107,834	330,634	212,273	70,368	401,002	
National Savings and Investments	32,807	0	32,807	28,475	2,466	35,273	
The Statistics Board	0	1,073	1,073	1,073	13,845	14,918	
Government Actuary's Department	331	0	331	241	346	677	
Cabinet Office	45,175	31,592	76,767	64,387	191,628	268,395	
Security and Intelligence Services	7,074	139,462	146,536	117,930	27,813	174,349	
National School of Government	214	0	214	214	23	237	
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	0	2,710	2,710	2,663	1,331	4,041	
Totals	1,431,884	11,435,101	12,866,985	10,065,554	7,614,424	20,481,409	

(1) Includes the Office for Standards in Education, Children's Services and Skills

(2) Includes Food Standards Agency

(3) On 5 June 2009 the merger of the Department for Innovation, Universities and Skills with the Department for Business, Enterprise and Regulatory Reform was announced. EYF carryforward will be consolidated under the new Department for Business, Innovation and Skills

(4) Includes Ministry of Justice, Northern Ireland Court Service, The National Archives, Scotland Office and Wales Office

(5) Includes Crown Prosecution Service, Serious Fraud Office, HM Procurator General and Treasury Solicitor, and Revenue and Customs Prosecutions Office

Table 7 Movements in total DEL EYF (2008-09 to 2009-10)

	£'000					
	Opening stock 2008-09	Take up, adjustments and reallocations during 2008-09	Closing stock 31 March 2009	Provisional eligible underspend 2008-09	Adjustments and reallocations	Opening stock 2009-10
Resource DEL	13,098,110	4,597,667	8,500,443	6,500,912	-2,134,370	12,866,985
Capital DEL	6,616,470	929,766	5,686,704	1,556,273	371,447	7,614,424

Table 8 Annually Managed Expenditure 2008-09

	Final Forecast †	£ million Provisional outturn
<i>Departmental AME</i>		
Social security benefits	151,497	151,198
Tax credits	18,402	18,374
Net public service pensions	6,111	5,492
National lottery	1,595	1,545
BBC domestic services	3,468	3,397
Student loans	3,541	3,500
Non-cash items	103,319	91,271
Other departmental expenditure	85,912	84,630
<i>Other AME</i>		
Net expenditure transfers to EU institutions (1)	3,060	3,060
Locally-financed expenditure	31,876	31,942
Central government gross debt interest	30,466	30,270
Public corporations' own-financed capital expenditure	7,157	7,157
Accounting adjustments	-198,256	-183,420
Total	248,148	248,416

† Forecasts published in Public Expenditure Statistical Analyses 2009 (Cm 7630)

(1) AME spending component only. Total net payments to EC institutions also include receipts scored in DEL, VAT-based contributions scored as negative receipts and some payments that have no effect on the UK public sector in the National Accounts. 2008-09 provisional outturn figures for UK net payments to EC institutions, which exclude the UK's contribution to the cost of EC aid to non-Member States, and the UK's net contribution to the EC budget, which includes this aid, are £2.3 billion and £3.0 billion respectively



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