



STATISTICAL BULLETIN: PUBLIC SPENDING STATISTICS FEBRUARY 2015

This release presents updated Public Spending data for the years 2009-10 to 2013-14. All data in this release are National Statistics and are on an outturn basis. Further background detail is found in the accompanying material published alongside this release. **We welcome any feedback on this release at:** statistics-enquiries@hmtreasury.gsi.gov.uk

HM Treasury Public Spending Statistics provide a range of information about public spending, using two related frameworks as shown in the table on page 4 below. Further detailed explanations are provided in the methodology annex to this bulletin.

IN THIS RELEASE

- ◆ *Background: Page 3*
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KEY POINTS IN THIS RELEASE

- Total DEL expenditure (Resource DEL excluding depreciation plus Capital DEL) was £358.1 billion in 2013-14, a fall of £2.8 billion or 0.8 per cent on the previous year in nominal terms.
- Total Managed Expenditure was £721.5 billion in 2013-14, an increase of 0.1 per cent on the previous year.
- Total expenditure on services was £676.4 billion in 2013-14, an increase of 2.6 per cent on the previous year.
- Total departmental expenditure (Total DEL plus resource and capital departmental AME) was £641.0 billion in 2013-14, an increase of 3.4 per cent on the previous year. Work and Pensions accounts for around one quarter of departmental expenditure.

KEY REVISIONS IN THIS RELEASE

- Some departments, notably the Department for Education and the Department for Culture, Media and Sport have revised their expenditure data. The effect is a downward revision of £0.9 billion to Total Departmental DEL that is broadly offset by an upward revision of £0.7 billion to Departmental AME. Local Authority Self Financed Current Expenditure reduced in 2013-14 by £0.7 billion reflecting outturn data in respect of English and Welsh Local Authorities.

UPCOMING REVISIONS AND CHANGE TO THE PRESENTATION IN FORTHCOMING RELEASES

The next Treasury Public Spending National Statistics release will be in April 2015.

FORTHCOMING CHANGES TO THE SPENDING FRAMEWORKS USED IN THIS RELEASE

No changes are expected for the next release.

PUBLIC SPENDING STATISTICS PUBLICATION SCHEDULE FOR THE COMING YEAR

APRIL 2015	Contains updates to the key Public Spending Statistics series. April is the first publication in which full outturn data for the previous financial year is published, incorporating final data for all local authorities and devolved administrations.
JULY 2015	The July Public Spending Statistics release contains the first publication of departmental spending outturn for the 2014-15 financial year. Local authority data and much of the data from the devolved administrations are still provisional at this stage of the year. This is the main annual release.
OCT/NOV 2015	Updates to the key series of the Public Spending Statistics are published in October. Additionally, the Country and Regional Analysis is published in October or November each year.
FEBRUARY 2016	This release contains updates to the key Public Spending Statistics series. It includes updated data for English and Welsh local authorities for the previous financial year.

BACKGROUND

Tables 1 to 9 show central government departmental spending on a budgetary basis. These are the aggregates used by the Government to plan and control expenditure. They cover departments' own spending as well as support to local government and public corporations. They are consistent with "Estimates" voted by Parliament and broadly consistent with departmental Resource Accounts, which are based on commercial International Financial Reporting Standards (IFRS) adapted for the public sector.

Budgets are divided into Departmental Expenditure Limits (DEL), which are firm plans for three or four years, and Annually Managed Expenditure (AME), covering spending which is demand-led, less predictable and more difficult to control. Table 1 shows the aggregate position for all departments and all types of spending, with some of the main types of spending shown separately. Table 8 shows in detail how the budgeting data is used to construct the Total Managed Expenditure (TME) figures published by the Office for National Statistics. These are based on National Accounts concepts and are used in the aggregates which underlie the Government's fiscal policy.

Tables 10 to 11 present spending under the "expenditure on services" framework. This is based on National Accounts definitions and covers the whole of the public sector. It therefore has wider coverage than the budgeting framework and is also more stable over time.

Tables 10, 10a and 10b show public sector expenditure on services broken down by function over a period of 21 years, allowing long-term trends to be identified. **Table 11** presents data broken down by economic categories such as pay or grants.

DATA IN THIS RELEASE**Spending frameworks used in HM Treasury spending publications****Budgeting**

This framework provides information on central government departmental budgets, which are the aggregates used by the Government to plan and control expenditure. It covers departmental own spending as well as support to local government and public corporations.

Expenditure on services

This framework is used in Treasury publications for statistical analysis. It is based on National Accounts definitions and covers spending by the whole of the public sector. It therefore has wider coverage than the budgeting framework and is also more stable over time.

BUDGETING STATISTICS**DEPARTMENTAL EXPENDITURE LIMITS**

- Total resource DEL was £338.7 billion in 2013-14, a fall of 1.4 per cent on the previous year.
- Total resource DEL excluding depreciation was £316.4 billion in 2013-14, a fall of 1.7 per cent on the previous year. In 2012-13 spend fell by 1.4 per cent. This reflects the Government's plans for fiscal consolidation as set out in the 2010 Spending Review.
- Total DEL expenditure (Resource DEL excluding depreciation plus Capital DEL) was £358.1 billion in 2013-14, a fall of £2.8 billion or 0.8 per cent on the previous year in nominal terms
- Total capital DEL was £41.7 billion in 2013-14, an increase of £2.7 billion or 6.9 per cent on the previous year.

ANNUALLY MANAGED EXPENDITURE

- Net public service pensions increased to £5.5 billion in 2013-14, from £5.0 billion in 2012-13. In 2010-11 net public service pensions was -£78.1 billion. The negative expenditure in 2010-11 was caused by the decision to use the Consumer Prices Index (CPI) rather than the Retail Prices Index (RPI) for the indexation of public service pensions and the consequent reduction in the size of future liabilities. The effect of this on the major pension schemes (teachers, NHS, civil service and armed forces) is shown in the appropriate departmental budget in Table 3. As liabilities are not included in the calculation of TME, there is an offset within the accounting adjustments to remove them (see Table 8 for details).

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- Capital locally financed expenditure fell to £6.0 billion in 2012-13 from £15.5 billion the year before. This reflects a one-off payment in 2011-12 to central government by local government in respect of Housing Revenue Account reform. There is an offsetting receipt in the accounting adjustments as the transaction is neutral within the public sector.

TRENDS IN FUNCTIONAL EXPENDITURE (TABLES 10, 10A AND 10B)

Compared with the previous year;

- In real terms, spending on four of the ten functions (not including EU transactions) fell during 2013-14, whilst the remaining six showed an increase.
- The largest real terms growth in expenditure was in Housing and community amenities by 13.2 per cent, Economic affairs by 8.5 per cent and on Environment Protection by 5.8 per cent. There was also strong growth in EU transactions (14.7 per cent).
- The largest real terms falls in spending were in Recreation, culture and religion, down by 9.3 per cent, and Public Order and Safety, which fell by 5.7 per cent.

EXPENDITURE ON SERVICES STATISTICS

- During the recession, as GDP shrank but spending increased, TME took an increasingly large share of national income. As a result, TME as a percentage of GDP peaked at 45.7 per cent in 2009-10. In the subsequent years, TME as a percentage of GDP has been decreasing. In 2013-14 it stood at 41.7 per cent of GDP (Table 10b).
- In 2013-14 public expenditure on Health was equal to 7.5 per cent of GDP, compared to 5.1 per cent in 1993-94. Over the same period, Education spending has increased from 4.8 per cent to 5.3 per cent of GDP. These reflect a mix of demographics and the policy priorities of successive governments.
- The share of GDP taken by public sector debt interest payments is 2.1 per cent in 2013-14. This is still below the peak of 3.4 per cent last seen in 1995-96, when interest rates were significantly higher than now.

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- In real terms (i.e. after adjusting for the effect of inflation);
 - spending on Social Protection was £250.7 billion in 2013-14, down from £256.0 billion in the previous year.
 - Health spending (including spending by central government departments and devolved administrations) was £129.4 billion in 2013-14, compared to £126.9 billion spent in 2012-13.
 - Education spending increased in 2013-14 to £91.8 billion, compared to £88.8 billion in 2012-13.
- Financial sector interventions are scored within Economic affairs in **tables 10 to 10b**, whereas in **Table 11** they appear as capital grants and income from sales of goods and services.¹

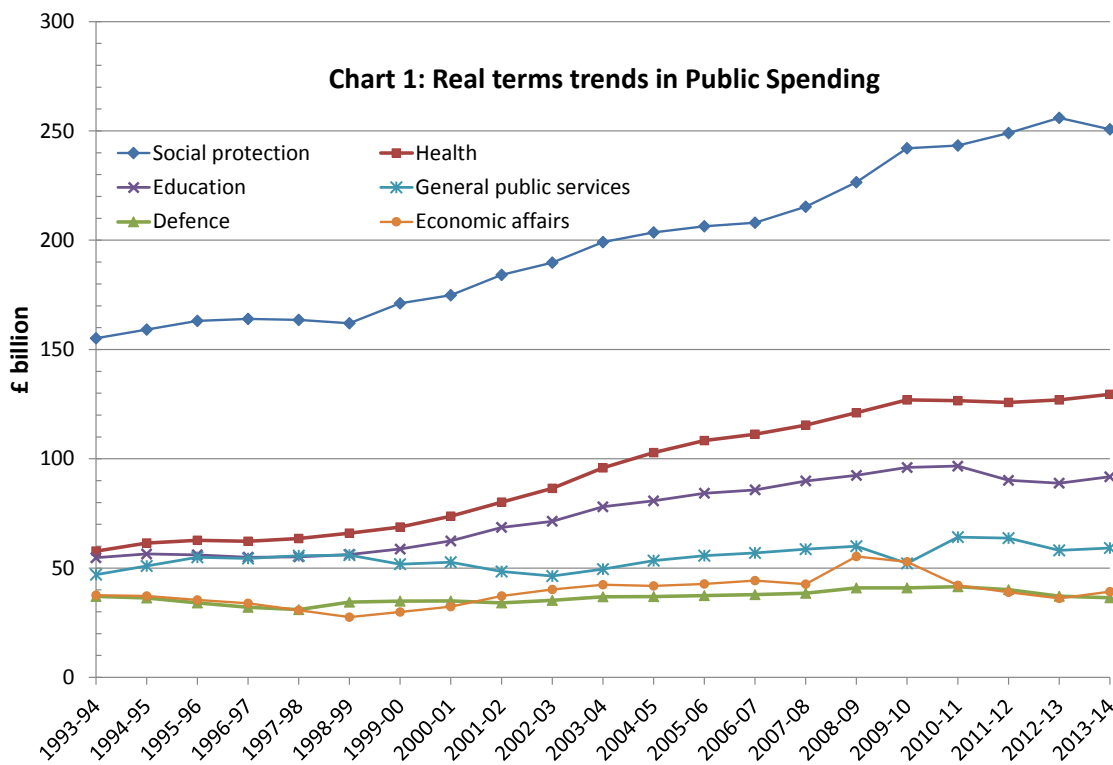
¹ Details of financial sector interventions within expenditure on services can be found in Box 5.A of PESA 2014.

CHARTS

Chart 1 shows trends in public spending in real terms according to the UN defined Classification of the Functions of Government (COFOG) framework. This breakdown allows users to see trends in expenditure over time without changes in the way government is organised (also known as machinery of government changes) introducing distortions. Departmental responsibilities have changed substantially since the early 1990s, for example, making it difficult to create consistent long-run time series. The COFOG framework enables these comparisons over time.

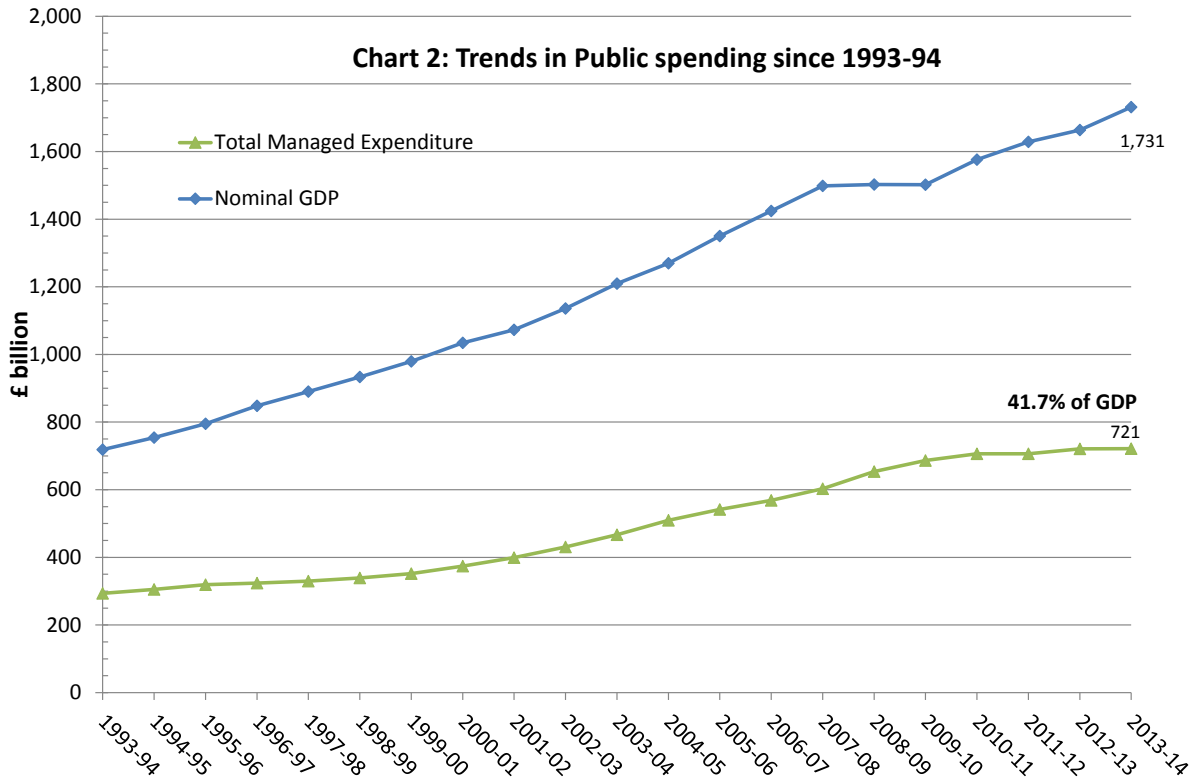
It is important to note that in most cases spending by function does not equate to spending by a single department. Spending within the health function, for example, represents expenditure by the devolved administrations as well as by the Department of Health and other central government departments. In the same way, a large proportion of education spending is carried out by local authorities, and not directly by the Department for Education.

Between 1993-94 and 2013-14 the Health function has had the highest rate of real terms growth.



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Chart 2 shows trends in overall spending compared with overall nominal GDP. The ratio between TME and GDP is a measure of the size of government relative to the rest of the economy.



NATIONAL STATISTICS

The United Kingdom Statistics Authority has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the Code of Practice for Official Statistics.

Designation can be broadly interpreted to mean that the statistics:

- meet identified user needs;
- are well explained and readily accessible;
- are produced according to sound methods; and
- are managed impartially and objectively in the public interest.

Once statistics have been designated as National Statistics it is a statutory requirement that the Code of Practice shall continue to be observed.

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Table 1 Total Managed Expenditure, 2009-10 to 2013-14

	2009-10	2010-11	2011-12	2012-13	2013-14
	outturn	outturn	outturn	outturn	outturn
£ million					
CURRENT EXPENDITURE					
<i>Resource DEL</i>					
Resource DEL excluding depreciation	324,191	330,347	326,540	321,925	316,427
Depreciation in resource DEL	13,843	20,509	19,269	21,507	22,299
Total resource DEL	338,033	350,857	345,809	343,432	338,726
<i>Resource departmental AME</i>					
Social security benefits	158,868	164,494	170,656	178,214	179,599
Tax credits ⁽¹⁾	27,667	28,938	29,976	29,761	29,394
Net public service pensions ⁽²⁾	1,528	-78,073	6,012	4,958	5,449
National lottery	1,001	995	1,335	727	416
BBC domestic services	3,464	3,559	3,033	3,291	3,188
Student loans	-256	-301	-642	-763	-1,096
Non-cash items	47,141	55,305	52,436	53,341	50,087
Financial sector interventions	-27,592	-14,247	-16,143	-18,384	8,380
Other departmental expenditure	3,740	1,783	-859	4,071	13,754
Total resource departmental AME	215,562	162,453	245,803	255,215	289,171
<i>Resource other AME</i>					
Net expenditure transfers to the EU	6,419	8,414	7,702	9,131	9,716
Locally financed expenditure	25,797	22,969	22,104	23,914	23,267
Central government gross debt interest	31,566	46,609	49,704	48,856	48,669
Accounting adjustments ⁽³⁾	-10,865	43,110	-28,991	-29,510	-49,219
Total resource other AME	52,917	121,102	50,519	52,391	32,433
Total resource AME	268,479	283,555	296,322	307,606	321,605
Public sector current expenditure	606,512	634,412	642,131	651,038	660,331
CAPITAL EXPENDITURE					
<i>Capital DEL</i>					
Total capital DEL	57,007	49,816	42,338	38,961	41,660
<i>Capital departmental AME</i>					
National lottery	752	597	380	513	492
BBC domestic services	123	122	172	121	82
Student loans	4,601	4,958	5,857	6,858	9,291
Financial sector interventions	38,281	-3,015	-4,571	-3,601	-4,938
Other departmental expenditure	691	1,103	688	-302	-11,139
Total capital departmental AME	44,447	3,764	2,525	3,589	-6,211
<i>Capital other AME</i>					
Locally financed expenditure	5,416	5,318	15,453	6,042	7,098
Public corporations' own-financed capital expenditure	8,479	9,157	6,640	7,200	8,236
Accounting adjustments ⁽³⁾	-35,566	4,052	-2,898	14,006	10,375
Total capital other AME	-21,671	18,527	19,195	27,247	25,709
Total capital AME	22,776	22,292	21,721	30,837	19,498
Public sector gross investment ⁽⁴⁾	79,783	72,108	64,059	69,798	61,158
less public sector depreciation	30,562	31,859	33,198	34,247	35,368
Public sector net investment ⁽⁴⁾	49,220	40,249	30,861	35,551	25,790
TOTAL MANAGED EXPENDITURE ⁽⁴⁾	686,295	706,520	706,190	720,836	721,489
<i>of which:</i>					
Total DEL ⁽⁵⁾	381,198	380,164	368,878	360,886	358,087
Departmental AME	260,009	166,217	248,328	258,804	282,960
Other AME	45,089	160,139	88,984	101,145	80,442

(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. Tax credits include elements that are treated as negative tax in National Accounts.

(2) The main pension schemes are reported under IAS19 accounting requirements, the reconciliation to National Accounts is explained in Annex D. In the 2010 Budget Statement it was announced that the Government would use the CPI rather than the RPI for the indexation of public service pensions. This change has been recognised as a negative past service cost in 2010-11 in accordance with IAS19.

(3) Transactions from 2009-10 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2 of PESA 2014 (Cm8902)

(4) This excludes the temporary effects of banks being classified to the public sector. See Box 2.A in Chapter 2 of PESA 2014 (CM8902)

(5) Total DEL is given by resource DEL excluding depreciation plus capital DEL.

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Table 2 Resource DEL, 2009-10 to 2013-14

	£ million				
	2009-10	2010-11	2011-12	2012-13	2013-14
	outturn	outturn	outturn	outturn	outturn
Resource DEL by departmental group					
Education	49,273	50,383	50,154	50,808	51,887
NHS (Health)	94,422	97,469	100,266	102,571	106,496
Personal Social Services (Health) ⁽¹⁾	1,364	1,471	-	-	-
Transport	6,548	5,806	5,578	5,283	4,791
CLG Communities	4,334	3,860	1,990	1,496	2,080
CLG Local Government ⁽²⁾	26,805	24,403	25,389	23,189	16,481
Business, Innovation and Skills	18,327	21,271	19,993	19,196	20,602
Home Office	9,474	12,778	12,127	11,446	10,993
Justice	9,098	9,078	9,032	8,728	7,972
Law Officers' Departments	709	669	621	599	571
Defence	34,917	39,035	37,980	35,874	36,448
Foreign and Commonwealth Office	2,127	2,200	2,175	2,152	2,156
International Development	5,250	5,930	6,184	6,129	8,088
Energy and Climate Change	1,231	1,157	1,160	1,132	1,175
Environment, Food and Rural Affairs	2,456	2,370	2,193	2,049	1,946
Culture, Media and Sport	1,577	1,584	1,618	3,537	1,228
Work and Pensions	13,636	13,945	12,449	12,371	7,615
Scotland	25,123	25,776	25,437	25,751	26,129
Wales	13,536	13,789	13,660	13,654	14,466
Northern Ireland	9,644	9,975	9,864	10,041	10,175
Chancellor's Departments	4,244	3,966	3,852	3,468	3,392
Cabinet Office	2,259	2,354	2,399	2,487	2,525
Small and Independent Bodies	1,678	1,588	1,690	1,470	1,510
Total resource DEL	338,033	350,857	345,809	343,432	338,726

(1) Personal Social Services (Health) are grants previously paid by the Department of Health that are now included in CLG Local Government's budget.

(2) Figures from 2013-14 reflect adjustment to departmental budgets for changes to local government funding relating to the localisation of business rates and council tax benefit.

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Table 3 Resource departmental AME, 2009-10 to 2013-14

	£ million				
	2009-10	2010-11	2011-12	2012-13	2013-14
	outturn	outturn	outturn	outturn	outturn
Resource departmental AME by departmental group					
Education ⁽¹⁾	10,427	-10,434	11,785	10,722	11,051
NHS (Health) ⁽¹⁾	16,223	-10,976	19,582	18,878	18,194
Transport	1,143	501	876	590	876
CLG Communities	255	-112	-350	409	347
CLG Local Government ⁽²⁾	284	1,107	732	144	11,123
Business, Innovation and Skills	1,336	-824	-1,157	-92	-103
Home Office	679	920	1,061	1,260	1,574
Justice	606	246	-45	934	-237
Law Officers' Departments	17	-13	5	5	7
Defence ⁽¹⁾	7,895	-878	8,039	7,360	6,377
Foreign and Commonwealth Office	86	35	61	88	66
International Development	331	303	104	191	115
Energy and Climate Change	756	5,241	3,742	5,388	4,960
Environment, Food and Rural Affairs	-73	-437	-53	85	-94
Culture, Media and Sport	4,060	4,369	3,793	4,653	4,310
Work and Pensions	141,649	146,240	154,342	160,631	163,072
Scotland	2,323	3,055	3,073	2,760	2,669
Wales	293	53	72	141	-
Northern Ireland	7,222	3,178	7,511	7,764	7,463
Chancellor's Departments ⁽³⁾	12,789	28,604	24,040	23,980	48,784
Cabinet Office ⁽¹⁾	7,481	-7,466	8,739	9,431	8,671
Small and Independent Bodies	-221	-259	-147	-109	-54
Total resource departmental AME	215,562	162,453	245,803	255,215	289,171

(1) The main pension schemes are reported under IAS19 accounting requirements, the reconciliation to National Accounts is explained in Annex D. In the 2010 Budget Statement it was announced that the Government would use the CPI rather than the RPI for the indexation of public service pensions. This change has been recognised as a negative past service cost in 2010-11 in accordance with IAS19.

(2) Figures from 2013-14 reflect adjustment to departmental budgets for changes to local government funding relating to the localisation of business rates and council tax benefit.

(3) Transactions from 2009-10 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2.

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Table 4 Capital DEL, 2009-10 to 2013-14

	£ million				
	2009-10	2010-11	2011-12	2012-13	2013-14
	outturn	outturn	outturn	outturn	outturn
Capital DEL by departmental group					
Education	7,442	7,127	5,043	4,260	3,604
NHS (Health)	5,182	4,159	3,771	3,783	4,349
Transport	8,253	7,299	7,686	7,828	8,460
CLG Communities	8,992	6,459	3,821	2,472	3,808
CLG Local Government	260	-67	-8	1	-
Business, Innovation and Skills	3,027	2,103	1,153	1,240	2,385
Home Office	999	739	493	442	398
Justice	848	530	344	281	273
Law Officers' Departments	12	8	3	2	3
Defence	9,148	9,265	9,014	7,843	7,572
Foreign and Commonwealth Office	201	155	115	37	120
International Development	1,353	1,559	1,646	1,653	1,946
Energy and Climate Change	1,806	2,014	1,454	2,038	2,218
Environment, Food and Rural Affairs	693	568	385	414	482
Culture, Media and Sport	519	580	1,257	342	-12
Work and Pensions	320	368	327	419	233
Scotland	3,927	3,284	2,732	2,939	2,879
Wales	1,932	1,751	1,386	1,362	1,325
Northern Ireland	1,277	1,192	1,000	969	931
Chancellor's Departments	285	211	257	212	212
Cabinet Office	454	432	403	363	401
Small and Independent Bodies	79	78	56	61	74
Total capital DEL	57,007	49,816	42,338	38,961	41,660

Table 5 Capital departmental AME, 2009-10 to 2013-14

	£ million				
	2009-10	2010-11	2011-12	2012-13	2013-14
	outturn	outturn	outturn	outturn	outturn
Capital departmental AME by departmental group					
NHS (Health)	6	8	-	-	-70
Transport	-	-	-33	-61	13
CLG Communities	171	843	153	4	-
CLG Local Government	-	-	-	-4	-
Business, Innovation and Skills	4,306	4,158	5,469	6,129	4,675
Defence	5	-	-10	-35	-129
International Development	-	-	-	-6	-
Energy and Climate Change	-337	-78	-58	-20	-497
Environment, Food and Rural Affairs	1	1	0	-1	-1
Culture, Media and Sport	875	719	552	448	624
Work and Pensions	123	132	-12	-17	-134
Scotland	160	151	167	188	336
Wales	202	209	244	252	306
Northern Ireland	430	396	588	344	425
Chancellor's Departments ⁽¹⁾	38,668	-2,675	-4,483	-3,591	-11,725
Small and Independent Bodies	-162	-100	-52	-40	-34
Total capital departmental AME	44,447	3,764	2,525	3,589	-6,211

(1) Transactions from 2009-10 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2 of PESA 2014 (Cm8902)

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Table 6 Resource DEL excluding depreciation, 2009-10 to 2013-14

	£ million				
	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn	2013-14 outturn
Resource DEL excluding depreciation by departmental group					
Education	49,247	50,349	50,122	49,977	50,902
NHS (Health)	93,237	96,260	99,073	101,440	105,424
Personal Social Services (Health) ⁽¹⁾	1,362	1,471	-	-	-
Transport	5,652	5,176	4,679	4,315	3,784
CLG Communities	4,299	3,799	1,914	1,455	2,051
CLG Local Government ⁽²⁾	26,804	24,402	25,388	23,188	16,481
Business, Innovation and Skills	17,296	17,011	16,208	15,444	14,862
Home Office	9,271	12,292	11,908	11,203	10,723
Justice	8,664	8,723	8,589	8,201	7,521
Law Officers' Departments	697	658	611	591	565
Defence	27,587	28,090	28,142	26,415	26,968
Foreign and Commonwealth Office	2,022	2,097	2,052	1,989	1,998
International Development	5,234	5,909	6,167	6,105	8,074
Energy and Climate Change	1,219	1,149	1,147	1,120	1,165
Environment, Food and Rural Affairs	2,256	2,169	1,982	1,860	1,749
Culture, Media and Sport	1,461	1,475	1,504	2,093	1,094
Work and Pensions	13,414	13,782	12,247	12,122	7,432
Scotland	24,487	25,211	24,814	24,968	25,466
Wales	13,072	13,382	13,232	13,248	13,709
Northern Ireland	9,302	9,605	9,443	9,464	9,724
Chancellor's Departments	4,035	3,745	3,628	3,235	3,152
Cabinet Office	1,962	2,025	2,045	2,087	2,108
Small and Independent Bodies	1,610	1,568	1,644	1,406	1,476
Total resource DEL excluding depreciation	324,191	330,347	326,540	321,925	316,427

(1) Personal Social Services (Health) are grants previously paid by the Department of Health that are now included in CLG Local Government's budget.

(2) Figures from 2013-14 reflect adjustment to budgets for changes to local government funding relating to the localisation of business rates and council tax benefit.

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Table 7 Total Departmental Expenditure Limits ⁽¹⁾, 2009-10 to 2013-14

	£ million				
	2009-10	2010-11	2011-12	2012-13	2013-14
	outturn	outturn	outturn	outturn	outturn
Total DEL by departmental group					
Education	56,689	57,476	55,165	54,237	54,505
NHS (Health)	98,419	100,418	102,844	105,222	109,773
Personal Social Services (Health) ⁽²⁾	1,362	1,471	-	-	-
Transport	13,905	12,474	12,366	12,143	12,244
CLG Communities	13,291	10,258	5,735	3,928	5,859
CLG Local Government ⁽³⁾	27,064	24,335	25,380	23,189	16,481
Business, Innovation and Skills	20,323	19,114	17,361	16,684	17,247
Home Office	10,270	13,032	12,401	11,645	11,121
Justice	9,512	9,253	8,933	8,482	7,794
Law Officers' Departments	709	666	613	592	568
Defence	36,734	37,355	37,157	34,259	34,540
Foreign and Commonwealth Office	2,223	2,253	2,167	2,026	2,118
International Development	6,587	7,467	7,813	7,758	10,020
Energy and Climate Change	3,025	3,164	2,602	3,159	3,382
Environment, Food and Rural Affairs	2,949	2,737	2,368	2,274	2,232
Culture, Media and Sport	1,980	2,055	2,761	2,435	1,082
Work and Pensions	13,734	14,150	12,574	12,541	7,665
Scotland	28,413	28,495	27,546	27,907	28,345
Wales	15,004	15,133	14,618	14,609	15,034
Northern Ireland	10,579	10,798	10,443	10,433	10,655
Chancellor's Departments	4,320	3,956	3,884	3,447	3,364
Cabinet Office	2,416	2,457	2,448	2,450	2,509
Small and Independent Bodies	1,689	1,647	1,701	1,467	1,550
Total DEL	381,198	380,164	368,878	360,886	358,087

(1) Total DEL is given by Resource DEL excluding depreciation (Table 6) plus Capital DEL (Table 4).

(2) Personal Social Services (Health) are grants previously paid by the Department of Health that are now included in CLG Local Government's budget.

(3) Figures from 2013-14 reflect adjustment to budgets for changes to local government funding relating to the localisation of business rates and council tax benefit.

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Table 8: Total Managed Expenditure by departmental group and other expenditure, 2009-10 to 2013-14

	£ million				
	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn	2013-14 outturn
Total Managed Expenditure by departmental group					
Education ⁽¹⁾	67,116	47,042	66,951	64,958	65,556
NHS (Health) ⁽¹⁾	114,649	89,450	122,426	124,101	127,897
Personal Social Services (Health) ⁽²⁾	1,362	1,471	-	-	-
Transport	15,049	12,975	13,208	12,672	13,133
CLG Communities	13,717	10,990	5,538	4,341	6,205
CLG Local Government	27,348	25,442	26,113	23,329	27,605
Business, Innovation and Skills	25,966	22,448	21,672	22,721	21,819
Home Office	10,950	13,952	13,462	12,905	12,695
Justice	10,117	9,499	8,888	9,416	7,557
Law Officers' Departments	725	654	618	598	574
Defence ⁽¹⁾	44,634	36,477	45,185	41,584	40,789
Foreign and Commonwealth Office	2,308	2,287	2,228	2,114	2,183
International Development	6,918	7,770	7,917	7,943	10,135
Energy and Climate Change	3,444	8,327	6,286	8,526	7,846
Environment, Food and Rural Affairs	2,877	2,301	2,314	2,357	2,136
Culture, Media and Sport	6,915	7,143	7,105	7,536	6,016
Work and Pensions	155,506	160,522	166,904	173,156	170,603
Scotland	30,896	31,701	30,786	30,855	31,350
Wales	15,499	15,395	14,934	15,003	15,339
Northern Ireland	18,230	14,372	18,543	18,541	18,543
Chancellor's Departments ⁽³⁾	55,777	29,885	23,441	23,836	40,424
Cabinet Office ⁽¹⁾	9,897	-5,009	11,187	11,881	11,180
Small and Independent Bodies	1,305	1,288	1,501	1,317	1,462
Total departmental expenditure ⁽⁴⁾	641,206	546,381	617,206	619,691	641,047
Central government gross debt interest	31,566	46,609	49,704	48,856	48,669
Locally financed expenditure	31,213	28,287	37,557	29,955	30,366
Public sector depreciation	30,562	31,859	33,198	34,247	35,368
Net expenditure transfers to the EU	6,419	8,414	7,702	9,131	9,716
Public corporations' own-financed capital expenditure	8,479	9,157	6,640	7,200	8,236
Accounting adjustments	-63,150	35,813	-45,817	-28,244	-51,912
Total other expenditure ⁽⁵⁾	45,089	160,139	88,984	101,145	80,442
TOTAL MANAGED EXPENDITURE ⁽⁶⁾	686,295	706,520	706,190	720,836	721,489

(1) The main pension schemes are reported under IAS19 accounting requirements, the reconciliation to National Accounts is explained in Annex D. In the 2010 Budget Statement it was announced that the Government would use the CPI rather than the RPI for the indexation of public service pensions. This change has been recognised as a negative past service cost in 2010-11 in accordance with IAS19.

(2) Personal Social Services (Health) are grants previously paid by the Department of Health that are now included in CLG Local Government's budget.

(3) Transactions from 2009-10 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2 of PESA 2014 (Cm8902)

(4) Total departmental expenditure is given by Resource DEL excluding depreciation plus capital DEL plus resource and capital departmental AME.

(5) Total other expenditure is other AME spend within total managed expenditure.

(6) This excludes the temporary effects of banks being classified to the public sector. See Box 2.A in Chapter 2 of PESA 2014 (Cm8902)

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Table 9 Accounting adjustments ⁽¹⁾, 2009-10 to 2013-14

	£ billion				
	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn	2013-14 outturn
Remove data in budgets which form part of public sector current expenditure but where a different source is used for National Accounts					
Resource DEL					
Capital consumption (excluding NHS)	-13.1	-8.5	-15.0	-14.9	-17.7
NHS capital consumption	-1.8	-1.8	-1.7	-1.8	-2.1
Interest	-0.1	-0.1	-0.2	-0.2	-0.2
Public corporation subsidies	-1.0	-1.2	-1.1	-1.7	-1.1
Other	0.0	-0.1	0.0	0.0	0.1
Total resource DEL	-16.0	-11.7	-18.0	-18.5	-21.0
Resource departmental AME					
Capital consumption	-2.5	-1.8	-1.6	-1.5	-1.4
Interest	2.2	1.0	2.2	2.7	1.2
Subsidy element of renewable obligation certificates	0.0	0.0	0.0	0.0	0.0
Subsidy element of other environmental levies	0.0	0.0	0.0	0.0	-0.1
NNDR outturn adjustment	-0.3	-1.1	-0.7	-0.1	-0.3
Public corporation subsidies	-0.7	-0.4	-7.3	0.0	0.0
Other	0.1	0.1	2.4	0.0	0.2
Total resource departmental AME	-1.2	-2.2	-5.1	1.0	-0.4
Adjustment for different data used by OBR in PSCE forecast	0.0	0.0	0.0	0.0	0.0
<i>of which DEL</i>	0.0	0.0	0.0	0.0	0.0
<i>of which AME</i>	0.0	0.0	0.0	0.0	0.0
Total resource budget data replaced by different source data	-17.3	-13.9	-23.0	-17.6	-21.4
Remove data in budgets which do not form part of public sector current expenditure					
Resource DEL					
Impairments	0.4	-7.8	-0.4	-2.7	1.1
Receipts treated as negative DEL but revenue in National Accounts	0.6	0.7	0.6	0.8	1.2
Fees, levies and charges	0.2	0.2	0.2	0.4	1.6
Grant equivalent element of student lending	-0.9	-4.2	-3.8	-3.9	-5.7
Stock write-offs	-1.0	0.0	0.0	0.0	0.0
Change in pension scheme liabilities	-0.2	-0.1	0.0	0.0	0.0
Miscellaneous current transfers	1.0	1.6	1.8	2.3	2.7
Northern Ireland Executive transfers between DEL and AME ⁽²⁾	0.5	0.6	0.6	0.6	0.6
Profit or loss - sale of company securities	0.1	0.0	0.0	0.0	0.0
Profit or loss - sale of other assets (capital in National Accounts)	0.1	0.0	-0.1	0.0	-0.8
EU funded expenditure	-0.4	-0.3	-0.5	-0.3	-0.2
Other	0.3	0.0	-0.5	0.1	-1.1
Total resource DEL	0.7	-9.4	-2.1	-2.8	-0.6
Resource departmental AME					
Impairments	-3.5	3.0	12.4	14.8	-14.3
Bad debts	-0.5	-0.6	-0.5	-0.5	-0.5
Grant equivalent element of student lending	-0.5	0.0	1.6	0.1	-0.6
Provisions	23.5	-7.2	-5.4	-10.3	-9.4
Change in pension scheme liabilities	-22.1	56.8	-27.1	-26.9	-28.7
Unwinding of discount rate on pension scheme liabilities	-39.2	-37.6	-44.0	-40.5	-38.0
Release of provisions covering payments of pension benefits	24.3	25.9	27.7	30.6	32.3
Fees, levies and charges	0.2	0.2	0.5	1.2	1.9
Profit or loss - sale of other assets (capital in National Accounts)	0.0	0.0	0.0	0.0	0.0
Fee income treated as capital in National Accounts	0.0	0.0	0.0	0.0	0.0
Imputed tax element of renewable obligation certificates	0.0	0.0	0.0	0.0	0.0
Imputed tax element of other environmental levies	0.0	0.0	0.0	0.0	0.0
Tax credits	-5.6	-5.6	-4.6	-2.8	-2.6
Other	-0.5	1.1	-0.6	-0.8	4.8
Total resource departmental AME	-24.0	36.1	-39.9	-35.1	-55.1
Total resource budget data not in public sector current expenditure	-23.3	26.7	-42.0	-37.9	-55.8

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Table 9 Accounting adjustments ⁽¹⁾, 2009-10 to 2013-14 (continued)

	£ billion				
	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn	2013-14 outturn
Central government adjustments in National Accounts					
Expenditure on goods and services	13.8	17.0	21.8	16.5	19.0
<i>of which: VAT refunds</i>	3.8	4.8	5.0	5.1	5.0
<i>of which: Single Use Military Equipment ⁽¹⁾</i>	0.5	0.4	0.3	0.3	0.3
<i>of which: payment from EU for tax collection costs</i>	-0.7	-0.7	-0.7	-0.7	-0.7
<i>of which: capital consumption</i>	14.9	15.8	16.6	17.2	18.2
<i>of which: Capitalisation of R&D ⁽¹⁾</i>	-3.8	-4.8	-3.9	-3.8	-4.0
<i>of which: other</i>	-0.9	1.5	4.5	-1.7	0.2
Net social benefits	7.2	5.9	5.2	3.7	3.7
<i>of which: switch between benefits and other current grants</i>	6.9	0.4	0.6	0.3	0.3
<i>of which: public service pensions contributions uprate</i>	0.0	0.0	0.0	0.0	0.0
<i>of which: other</i>	0.3	5.5	4.6	3.3	3.4
Net current grants abroad	-1.2	-2.5	-1.9	-2.3	-2.1
<i>of which: attributed aid</i>	-0.9	0.0	-0.2	-0.1	-0.1
<i>of which: DfID funding for capital projects scored in resource DEL</i>	0.0	0.0	0.0	0.0	0.0
<i>of which: EU receipts</i>	5.0	4.8	4.9	0.0	0.0
<i>of which: Capitalisation of R&D ⁽¹⁾</i>	-0.2	-0.3	-0.3	-0.3	-0.3
<i>of which: other</i>	-5.1	-7.0	-6.3	-1.9	-1.7
Other current grants	-3.6	-2.6	-7.3	0.3	0.2
<i>of which: switch between other current grants and benefits</i>	-6.9	-0.4	-0.6	-0.3	-0.3
<i>of which: Capitalisation of R&D ⁽¹⁾</i>	-2.3	-2.5	-2.6	-2.6	-2.9
<i>of which: other</i>	5.5	0.3	-4.1	3.2	3.4
Subsidies	4.5	3.9	10.8	4.4	4.6
<i>of which: Renewable Obligation Certificates</i>	0.5	1.3	1.5	1.7	2.6
<i>of which: other environmental levies</i>	0.0	0.0	0.0	0.0	0.7
<i>of which: company tax credits outside departmental AME</i>	1.1	0.9	1.0	1.0	0.8
<i>of which: other</i>	2.9	1.7	8.4	1.7	0.5
Total central government resource adjustments	20.7	21.7	28.6	22.6	25.5
Local government adjustments in National Accounts					
Remove data which do not form part of public sector current expenditure	-4.6	-4.5	-5.0	-3.5	-3.8
<i>of which: Northern Ireland regional rates</i>	-0.5	-0.5	-0.6	-0.6	-0.6
<i>of which: retirement benefits</i>	0.0	0.0	0.0	0.0	0.0
<i>of which: debt interest payments to central government</i>	-2.9	-3.0	-4.4	-2.8	-3.1
<i>of which: other</i>	-1.2	-1.0	0.0	0.0	0.0
Adjustments to reconcile use of different data sources	-1.6	0.8	2.4	-1.0	-0.8
<i>of which: central government support</i>	-0.5	-0.4	0.3	-2.2	-1.5
<i>of which: debt interest</i>	-0.3	-0.5	0.3	-0.7	-0.2
<i>of which: police and fire top up grants</i>	0.9	1.1	1.4	1.6	1.7
<i>of which: other</i>	-1.7	0.6	0.4	0.3	-0.8
Expenditure on goods and services	17.5	16.5	17.3	17.6	18.2
<i>of which: VAT refunds</i>	5.6	6.4	6.8	6.5	6.6
<i>of which: Local Authority Pension Scheme ⁽¹⁾</i>	1.6	1.8	1.9	2.0	1.9
<i>of which: capital consumption</i>	7.6	8.0	8.5	9.0	9.5
<i>of which: rates</i>	-1.2	-1.2	-1.4	-1.4	-1.4
<i>of which: other</i>	3.9	1.5	1.5	1.5	1.7
Subsidies	1.4	1.1	0.5	0.3	0.5
<i>of which: equity injection into Housing Revenue Account</i>	1.4	1.1	0.5	0.3	0.5
<i>of which: other</i>	0.0	0.0	0.0	0.0	0.0
Net social benefits	-0.5	-0.5	-0.9	-1.0	-0.9
<i>of which: housing benefits and rent rebates</i>	0.4	0.4	0.1	0.0	0.2
<i>of which: other</i>	-0.9	-0.9	-1.0	-1.1	-1.1
Other current grants and current grants abroad	-0.1	-0.1	-0.1	0.0	0.0
Total local government resource adjustments	12.1	13.2	14.1	12.5	13.2

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Table 9 Accounting adjustments ⁽¹⁾, 2009-10 to 2013-14 (continued)

	2009-10	2010-11	2011-12	2012-13	£ billion 2013-14
	outturn	outturn	outturn	outturn	outturn
Other resource adjustments					
Public corporations	0.7	0.5	0.3	0.3	0.3
Asset Purchase Facility and Special Liquidity Scheme ⁽¹⁾	-5.6	-7.7	-8.8	-12.1	-12.6
Network Rail ⁽¹⁾	0.8	0.7	0.5	0.6	0.4
EU VAT contributions ⁽¹⁾	1.1	2.3	2.3	2.4	2.2
Other	0.0	-0.4	-0.9	-0.3	-0.9
Total other resource adjustments	-3.1	-4.6	-6.6	-9.1	-10.7
Total resource adjustments	-10.9	43.1	-29.0	-29.5	-49.2
<i>of which:</i>					
Timing adjustments ⁽³⁾					
Central government	-3.1	-8.3	-2.1	2.0	3.4
Local government	4.1	1.1	0.5	0.4	0.5

Table 9 Accounting adjustments, 2009-10 to 2013-14 ⁽¹⁾ (continued)

	2009-10	2010-11	2011-12	2012-13	£ billion 2013-14
	outturn	outturn	outturn	outturn	outturn
Remove data in budgets which form part of public sector gross investment but where a different source is used for National Accounts					
Capital DEL					
Change in inventories	0.0	0.1	0.0	0.0	0.0
Acquisitions less disposals of valuables	0.0	0.0	-0.1	-0.1	0.0
Total capital DEL	-0.1	0.0	-0.2	-0.1	0.0
Adjustment for different data used by OBR in PSGI forecast	0.0	0.0	0.0	0.0	0.0
<i>of which DEL</i>	0.0	0.0	0.0	0.0	0.0
<i>of which AME</i>	0.0	0.0	0.0	0.0	0.0
Total capital budget data replaced by different source data	-0.1	0.0	-0.2	-0.1	0.0
Remove data in budgets which do not form part of public sector gross investment					
Capital DEL					
Net lending to private sector	-1.3	-1.0	-2.1	-1.5	-3.0
Capital support for public corporations	-0.1	0.2	0.1	0.0	0.4
Local government supported capital expenditure	0.0	0.0	0.0	0.0	0.0
Northern Ireland Executive transfers between DEL and AME	0.0	0.2	0.4	0.2	0.2
Green Investment Bank	0.0	0.0	0.0	0.0	0.0
Other	0.1	0.1	0.0	-0.2	-0.1
Total Capital DEL	-1.2	-0.5	-1.7	-1.6	-2.4
Capital departmental AME					
Net lending to private sector	-52.9	-2.1	-1.2	-3.3	4.5
Capital support for public corporations	0.1	0.4	-0.1	0.2	0.8
Purchase of company securities	0.0	0.0	0.0	0.0	0.0
Sale of company securities	6.9	0.0	0.0	0.0	0.0
Northern Ireland Executive transfers between DEL and AME	-0.3	-0.2	-0.4	-0.1	-0.2
Other	3.0	-0.2	0.1	0.2	0.6
Total capital departmental AME	-43.3	-2.1	-1.7	-3.0	5.6
Total capital budget data not in public sector gross investment	-44.5	-2.6	-3.4	-4.5	3.2
Central government adjustments in National Accounts					
Gross fixed capital formation	7.6	8.2	8.0	7.3	5.4
<i>of which: profit or loss - sale of other assets (from resource budgets)</i>	-0.1	0.0	0.1	0.0	0.8
<i>of which: Capitalisation of R&D ⁽¹⁾</i>	3.8	4.8	3.9	3.8	4.0
<i>of which: Single use military expenditure</i>	-0.5	-0.4	-0.3	-0.3	-0.3
<i>of which: other</i>	4.3	3.9	4.4	3.8	1.0
Capital grants to and from the private sector	3.3	-0.4	-0.9	8.3	-0.1
<i>of which: VAT refunds</i>	0.1	0.1	0.1	0.1	0.1
<i>of which: Royal Mail assets transfer</i>	0.0	0.0	0.0	9.5	0.0
<i>of which: fee income (from resource budgets)</i>	0.0	0.0	0.0	0.0	0.0
<i>of which: DfID funding for capital projects scored in resource DEL</i>	0.0	0.0	0.0	0.0	0.0
<i>of which: Capitalisation of R&D ⁽¹⁾</i>	2.5	2.7	2.9	2.9	3.2
<i>of which: other</i>	0.7	-3.2	-3.8	-4.2	-3.3
Total central government capital adjustments	10.9	7.8	7.2	15.5	5.3

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Table 9 Accounting adjustments, 2009-10 to 2013-14 ⁽¹⁾ (continued)

	£ billion				
	2009-10	2010-11	2011-12	2012-13	2013-14
	outturn	outturn	outturn	outturn	outturn
Local government adjustments in National Accounts					
Adjustments to reconcile use of different data sources	-4.8	-3.5	-3.8	-1.6	-2.3
<i>of which: overhanging debt</i>	-0.2	-0.8	-0.2	0.0	0.0
<i>of which: central government support</i>	-2.2	-0.5	-1.3	1.0	0.2
<i>of which: financial transactions</i>	-1.6	-1.4	-1.8	-2.1	-2.1
<i>of which: capital grants from private sector</i>	-0.9	-0.8	-0.7	-0.4	-0.5
Gross fixed capital formation	2.0	2.4	2.7	1.9	1.5
<i>of which: VAT refunds</i>	1.7	2.0	2.2	2.1	2.1
<i>of which: roads de-trunking</i>	0.0	0.1	0.0	0.0	0.0
<i>of which: other</i>	0.3	0.4	0.5	-0.2	-0.6
Capital grants	0.4	0.2	1.5	2.1	1.1
<i>of which: grants to public corporations</i>	0.0	0.0	0.0	0.0	0.0
<i>of which: other</i>	0.4	0.2	1.5	2.1	1.1
Total local government capital adjustments	-2.4	-0.9	0.4	2.3	0.3
Other capital adjustments					
Public corporations	0.2	-0.5	0.1	-0.2	-1.2
Housing Revenue Account reform receipts	0.0	0.0	-8.1	0.0	0.0
Network Rail ⁽¹⁾	0.1	0.1	0.6	1.0	3.1
Other	0.2	0.1	0.4	0.0	-0.4
Total other capital adjustments	0.5	-0.3	-6.9	0.8	1.5
Total capital adjustments	-35.6	4.1	-2.9	14.0	10.4
<i>of which:</i>					
Timing adjustments ⁽³⁾					
Central government	5.1	0.5	0.0	-12.6	-4.8
Local government	1.8	2.6	2.6	2.6	2.1

(1) This table reflects the effect of the move from European System of Accounts (ESA) 1995 to ESA 2010 and also the implementation of the new ex measures defined as part of the 2013 Review of Public Sector Finance Statistics. The revision to debt interest due to the Network Rail reclassification from private sector to central government is included within the central government debt interest row in Table 1. Other accounting adjustments are described in Annex D of PESA 2014

(2) Offsets with Northern Ireland domestic rates (part of other AME and not in budgets) in local government adjustments in National Accounts below.

(3) Reflects timing difference between the latest OSCAR and other source data and the data underlying the Public Sector Finances statistical bulletin. These mainly result from revisions policy and issues with late corrections to OSCAR data in the early years.

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Table 10 Public sector expenditure on services by function, 1993-94 to 2013-14

	£ billion																				
	cash						accruals														
	National Statistics						National Statistics														
	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn
1. General public services	29.8	32.7	36.3	37.4	39.0	39.8	37.2	38.7	36.2	35.5	38.7	43.0	46.1	48.5	51.4	53.9	48.0	60.7	61.4	56.9	59.2
<i>of which: public and common services</i>	5.8	5.9	6.1	6.2	6.2	7.2	8.0	7.9	9.2	9.8	10.9	12.1	12.8	12.7	12.5	14.0	13.8	12.8	11.6	11.3	12.2
<i>of which: international services</i>	3.2	3.3	3.4	3.1	3.1	3.2	3.7	4.2	4.3	4.5	5.1	5.5	6.2	6.3	6.7	6.4	7.1	8.0	8.0	8.0	10.1
<i>of which: public sector debt interest</i>	20.8	23.5	26.8	28.1	29.7	29.4	25.5	26.6	22.7	21.2	22.7	25.4	27.1	29.5	32.2	33.5	27.1	40.0	41.8	37.6	36.9
2. Defence	23.5	23.3	22.5	22.1	21.7	24.5	25.1	25.7	25.4	27.0	28.8	29.8	31.0	32.2	33.7	36.8	37.7	39.3	38.7	36.4	36.4
3. Public order and safety	15.0	15.6	16.0	16.4	17.1	18.0	18.4	20.4	23.1	24.4	26.4	28.5	29.3	30.4	31.7	33.7	34.1	33.0	32.0	31.3	30.2
4. Economic affairs	23.8	23.9	23.4	23.3	21.5	19.6	21.5	23.8	27.8	30.8	33.1	33.7	35.4	37.7	37.4	49.7	48.7	39.9	37.5	35.4	39.2
<i>of which: enterprise and economic development⁽¹⁾</i>	5.5	4.7	4.5	4.3	4.3	3.1	4.4	4.9	5.1	5.9	6.0	6.5	6.4	6.3	7.1	16.2	12.2	4.8	4.8	4.9	5.3
<i>of which: science and technology</i>	1.5	1.1	1.2	1.4	1.4	1.4	1.4	1.4	1.7	2.1	2.3	2.5	3.0	2.9	3.3	3.2	3.6	3.4	3.6	3.6	4.4
<i>of which: employment policies</i>	3.1	3.2	3.1	2.8	2.5	2.9	3.5	3.8	3.3	3.0	3.2	3.2	3.3	3.3	2.1	3.5	4.1	4.7	3.3	2.9	3.7
<i>of which: agriculture, fisheries and forestry</i>	3.8	3.4	3.9	5.4	4.7	4.4	4.3	4.7	6.3	4.9	5.3	5.4	5.6	5.1	4.3	5.8	5.8	5.5	5.8	5.3	5.4
<i>of which: transport</i>	10.0	11.5	10.9	9.5	8.7	7.8	7.9	9.0	11.3	14.8	16.3	16.0	17.0	19.9	20.6	21.0	23.0	21.5	20.0	18.8	20.4
5. Environment protection	3.4	3.8	4.1	3.7	4.0	4.3	4.9	5.1	5.4	6.0	6.2	7.0	8.5	9.4	9.6	9.2	10.4	10.9	10.5	10.6	11.5
6. Housing and community amenities	6.2	6.2	6.0	5.7	4.9	5.5	4.7	5.5	6.2	5.4	6.7	8.0	10.7	11.5	13.0	15.3	16.3	13.3	10.2	9.6	11.1
7. Health	36.6	39.4	41.4	42.8	44.5	46.9	49.4	54.2	59.8	66.2	74.9	82.9	89.8	94.7	101.1	108.7	116.9	119.8	121.2	124.3	129.4
8. Recreation, culture and religion	5.1	5.2	5.5	5.7	6.4	7.2	7.7	7.8	8.6	9.3	9.7	10.0	10.8	11.4	11.9	12.4	13.2	13.0	12.5	12.7	11.8
9. Education	34.7	36.2	37.0	37.8	38.6	40.0	42.2	45.9	51.2	54.7	61.0	65.1	69.8	73.0	78.7	83.0	88.5	91.5	86.9	87.0	91.8
10. Social protection	98.3	102.0	107.6	112.8	114.5	115.2	123.0	128.5	137.4	145.3	155.6	164.1	171.0	177.0	188.6	203.4	223.0	230.4	240.0	250.7	250.7
EU transactions	-4.7	-4.3	-4.1	-5.2	-3.7	-2.6	-2.7	-2.6	-4.8	-1.9	-2.1	-0.9	-0.6	-1.8	-1.5	-2.9	0.9	3.6	2.0	4.3	5.0
Public sector expenditure on services	271.6	284.1	295.8	302.5	308.4	318.4	331.2	353.0	376.1	402.8	439.2	470.8	501.0	523.0	554.6	602.2	637.8	655.4	652.9	659.2	676.4
Accounting adjustments	22.1	21.4	23.6	21.4	21.2	20.7	20.6	21.1	22.9	28.1	27.9	38.6	40.6	45.3	48.3	51.5	48.5	51.1	53.3	61.7	45.1
Total Managed Expenditure⁽²⁾	293.7	305.5	319.4	323.9	329.6	339.1	351.8	374.1	399.0	430.9	467.1	509.4	541.6	568.3	602.9	653.6	686.3	706.5	706.2	720.8	721.5

(1) Transactions in 2008-09 onwards have been affected by financial sector interventions. Details are provided in Box 5.A in PESA 2014.

(2) This excludes the temporary effects of banks being classified to the public sector. See Box 5.A in PESA 2014 for details.

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Table 10a Public sector expenditure on services by function in real terms⁽¹⁾, 1993-94 to 2013-14

	cash						accruals														£ billion
	National Statistics						National Statistics														
	1993-94 outturn	1994-95 outturn	1995-96 outturn	1996-97 outturn	1997-98 outturn	1998-99 outturn	1999-00 outturn	2000-01 outturn	2001-02 outturn	2002-03 outturn	2003-04 outturn	2004-05 outturn	2005-06 outturn	2006-07 outturn	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn	2013-14 outturn
1. General public services	47.0	51.0	55.0	54.4	55.7	55.9	51.8	52.6	48.4	46.4	49.5	53.4	55.7	57.0	58.6	60.0	52.1	64.2	63.7	58.1	59.2
<i>of which: public and common services</i>	9.2	9.2	9.2	9.0	8.9	10.1	11.1	10.7	12.3	12.8	13.9	15.0	15.4	14.9	14.3	15.6	14.9	13.5	12.0	11.6	12.2
<i>of which: international services</i>	5.0	5.1	5.2	4.5	4.4	4.5	5.1	5.7	5.8	5.9	6.5	6.8	7.5	7.4	7.6	7.1	7.7	8.4	8.3	8.1	10.1
<i>of which: public sector debt interest</i>	32.8	36.6	40.6	40.9	42.4	41.3	35.5	36.2	30.4	27.7	29.1	31.6	32.7	34.6	36.7	37.3	29.5	42.2	43.4	38.4	36.9
2. Defence	37.1	36.3	34.1	32.1	31.0	34.4	34.9	35.0	34.0	35.3	36.9	37.0	37.4	37.8	38.5	41.0	40.9	41.5	40.1	37.1	36.4
3. Public order and safety	23.7	24.3	24.2	23.8	24.4	25.3	25.6	27.8	31.0	31.9	33.8	35.4	35.4	35.7	36.2	37.5	37.0	34.9	33.2	32.0	30.2
4. Economic affairs	37.6	37.3	35.5	33.9	30.7	27.6	29.9	32.4	37.3	40.2	42.4	41.8	42.7	44.3	42.7	55.3	52.8	42.1	38.9	36.1	39.2
<i>of which: enterprise and economic development⁽²⁾</i>	8.7	7.3	6.8	6.3	6.1	4.4	6.1	6.7	6.8	7.7	7.7	8.1	7.7	7.4	8.1	18.0	13.3	5.1	5.0	5.0	5.3
<i>of which: science and technology</i>	2.4	1.7	1.8	2.0	2.0	2.0	1.9	1.9	2.3	2.7	2.9	3.1	3.6	3.4	3.8	3.6	3.9	3.6	3.7	3.7	4.4
<i>of which: employment policies</i>	4.9	5.0	4.7	4.1	3.6	4.1	4.9	5.2	4.4	3.9	4.1	4.0	4.0	3.9	2.4	3.9	4.4	5.0	3.4	2.9	3.7
<i>of which: agriculture, fisheries and forestry</i>	6.0	5.3	5.9	7.9	6.7	6.2	6.0	6.4	8.4	6.4	6.8	6.7	6.8	6.0	4.9	6.5	6.3	5.8	6.0	5.4	5.4
<i>of which: transport</i>	15.8	17.9	16.5	13.8	12.4	11.0	11.0	12.2	15.1	19.3	20.9	19.8	20.5	23.4	23.5	23.4	24.9	22.7	20.8	19.2	20.4
5. Environment protection	5.4	5.9	6.2	5.4	5.7	6.0	6.8	6.9	7.2	7.8	7.9	8.7	10.3	11.0	11.0	10.2	11.3	11.5	10.9	10.8	11.5
6. Housing and community amenities	9.8	9.7	9.1	8.3	7.0	7.7	6.5	7.5	8.3	7.1	8.6	9.9	12.9	13.5	14.8	17.0	17.7	14.0	10.6	9.8	11.1
7. Health	57.8	61.4	62.7	62.2	63.6	65.9	68.7	73.7	80.1	86.4	95.8	102.8	108.4	111.3	115.4	121.0	126.9	126.6	125.8	126.9	129.4
8. Recreation, culture and religion	8.0	8.1	8.3	8.3	9.1	10.1	10.7	10.6	11.5	12.1	12.4	12.4	13.0	13.4	13.6	13.8	14.3	13.7	13.0	13.0	11.8
9. Education	54.8	56.5	56.1	55.0	55.1	56.2	58.7	62.4	68.6	71.4	78.1	80.8	84.2	85.8	89.8	92.4	96.1	96.6	90.2	88.8	91.8
10. Social protection	155.1	159.1	163.1	164.0	163.6	162.0	171.2	174.8	184.1	189.7	199.1	203.6	206.4	208.0	215.3	226.5	242.1	243.4	249.0	256.0	250.7
EU transactions	-7.4	-6.7	-6.2	-7.6	-5.3	-3.7	-3.8	-3.5	-6.4	-2.5	-2.7	-1.1	-0.7	-2.1	-1.7	-3.2	1.0	3.8	2.1	4.4	5.0
Public sector expenditure on services	428.6	443.1	448.3	439.8	440.5	447.7	460.9	480.2	504.0	525.9	562.0	584.0	604.6	614.5	633.1	670.6	692.3	692.3	677.5	673.2	676.4
Accounting adjustments ⁽³⁾	34.8	33.3	35.8	31.1	30.3	29.1	28.7	28.7	30.7	36.7	35.6	47.9	49.0	53.2	55.2	57.3	52.7	54.0	55.3	63.0	45.1
Total Managed Expenditure⁽³⁾	463.4	476.4	484.0	470.9	470.8	476.8	489.6	508.9	534.7	562.7	597.7	631.9	653.6	667.7	688.3	727.9	745.0	746.3	732.8	736.1	721.5

(1) Real terms figures are the nominal figures adjusted to 2013-14 price levels using GDP deflators from the Office for National Statistics (released 23 December 2014)

(2) The increase in 2008-09 relates to the financial sector interventions. Details are provided in Box 5.A in Chapter 5 of PESA 2014

(3) This excludes the temporary effects of banks being classified to the public sector. See Box 5.A in PESA 2014

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Table 10b Public sector expenditure on services by function as a per cent of GDP⁽¹⁾, 1993-94 to 2013-14

	cash						accruals															per cent
	National Statistics						National Statistics															
	1993-94 outturn	1994-95 outturn	1995-96 outturn	1996-97 outturn	1997-98 outturn	1998-99 outturn	1999-00 outturn	2000-01 outturn	2001-02 outturn	2002-03 outturn	2003-04 outturn	2004-05 outturn	2005-06 outturn	2006-07 outturn	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn	2013-14 outturn	
1. General public services	4.1	4.3	4.6	4.4	4.4	4.3	3.8	3.7	3.4	3.1	3.2	3.4	3.4	3.4	3.4	3.6	3.2	3.9	3.8	3.4	3.4	
<i>of which: public and common services</i>	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.9	0.9	0.9	1.0	0.9	0.9	0.8	0.9	0.9	0.8	0.7	0.7	0.7	
<i>of which: international services</i>	0.4	0.4	0.4	0.4	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	
<i>of which: public sector debt interest</i>	2.9	3.1	3.4	3.3	3.3	3.1	2.6	2.6	2.1	1.9	1.9	2.0	2.0	2.1	2.1	2.2	1.8	2.5	2.6	2.3	2.1	
2. Defence	3.3	3.1	2.8	2.6	2.4	2.6	2.6	2.5	2.4	2.4	2.4	2.3	2.3	2.3	2.2	2.4	2.5	2.5	2.4	2.2	2.1	
3. Public order and safety	2.1	2.1	2.0	1.9	1.9	1.9	1.9	2.0	2.2	2.1	2.2	2.2	2.2	2.1	2.1	2.2	2.3	2.1	2.0	1.9	1.7	
4. Economic affairs	3.3	3.2	2.9	2.7	2.4	2.1	2.2	2.3	2.6	2.7	2.7	2.7	2.6	2.6	2.5	3.3	3.2	2.5	2.3	2.1	2.3	
<i>of which: enterprise and economic development⁽²⁾</i>	0.8	0.6	0.6	0.5	0.5	0.3	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	1.1	0.8	0.3	0.3	0.3	0.3	
<i>of which: science and technology</i>	0.2	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	
<i>of which: employment policies</i>	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.2	0.2	0.1	0.2	0.3	0.3	0.2	0.2	0.2	
<i>of which: agriculture, fisheries and forestry</i>	0.5	0.5	0.5	0.6	0.5	0.5	0.4	0.5	0.6	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.3	0.4	0.3	0.3	
<i>of which: transport</i>	1.4	1.5	1.4	1.1	1.0	0.8	0.8	0.9	1.1	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.5	1.4	1.2	1.1	1.2	
5. Environment protection	0.5	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.6	0.6	0.7	0.6	0.6	0.6	0.7	
6. Housing and community amenities	0.9	0.8	0.8	0.7	0.6	0.6	0.5	0.5	0.6	0.5	0.6	0.6	0.8	0.8	0.9	1.0	1.1	0.8	0.6	0.6	0.6	
7. Health	5.1	5.2	5.2	5.0	5.0	5.0	5.0	5.2	5.6	5.8	6.2	6.5	6.7	6.6	6.7	7.2	7.8	7.6	7.4	7.5	7.5	
8. Recreation, culture and religion	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.7	
9. Education	4.8	4.8	4.7	4.5	4.3	4.3	4.3	4.4	4.8	4.8	5.0	5.1	5.2	5.1	5.3	5.5	5.9	5.8	5.3	5.2	5.3	
10. Social protection	13.7	13.5	13.5	13.3	12.9	12.3	12.6	12.4	12.8	12.8	12.9	12.9	12.7	12.4	12.6	13.5	14.8	14.6	14.7	15.1	14.5	
EU transactions	-0.7	-0.6	-0.5	-0.6	-0.4	-0.3	-0.3	-0.3	-0.4	-0.2	-0.2	-0.1	0.0	-0.1	-0.1	-0.2	0.1	0.2	0.1	0.3	0.3	
Public sector expenditure on services	37.8	37.7	37.2	35.7	34.6	34.1	33.8	34.1	35.1	35.5	36.3	37.1	37.1	36.7	37.0	40.1	42.5	41.6	40.1	39.6	39.1	
Accounting adjustments ⁽³⁾	3.1	2.8	3.0	2.5	2.4	2.2	2.1	2.0	2.1	2.5	2.3	3.0	3.0	3.2	3.2	3.4	3.2	3.2	3.3	3.7	2.6	
Total Managed Expenditure⁽³⁾	40.9	40.5	40.2	38.2	37.0	36.3	35.9	36.2	37.2	37.9	38.6	40.1	40.1	39.9	40.2	43.5	45.7	44.8	43.4	43.3	41.7	

(1) GDP is consistent with the latest figures from the Office for National Statistics (published 23 December 2014)

(2) The increase in 2008-09 relates to the financial sector interventions. Details are provided in Box 5.A in Chapter 5 of PESA 2014.

(3) This excludes the temporary effects of banks being classified to the public sector. See Box 5.A in PESA 2014.

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Table 11 Public sector expenditure on services by economic category, 2009-10 to 2013-14

	£million				
	National Statistics				
	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn	2013-14 outturn
Public sector current expenditure on services					
Pay	165,154	169,345	166,162	164,441	165,204
Gross current procurement	193,746	188,811	189,476	193,936	199,373
Income from sales of goods and services	-51,864	-47,464	-44,963	-46,158	-46,038
Current grants to persons and non-profit bodies	218,049	222,635	229,101	234,862	234,783
Current grants abroad	5,985	9,427	7,639	9,953	12,470
Subsidies to private sector companies	8,287	7,941	8,246	7,802	7,692
Subsidies to public corporations	1,016	706	476	1,746	1,148
Net public service pensions	3,611	4,627	6,678	8,627	9,113
Grant equivalent element of student lending	1,445	4,242	2,215	3,809	6,310
Public sector debt interest	27,143	39,972	41,829	37,648	36,942
Other	65	59	82	238	278
Total public sector current expenditure on services	572,637	600,299	606,940	616,905	627,276
Accounting adjustments	33,875	34,113	35,191	34,133	33,055
Total public sector current expenditure	606,512	634,412	642,131	651,038	660,331
Public sector capital expenditure on services					
Capital grants ⁽¹⁾	22,961	15,566	12,062	10,989	9,848
Gross capital procurement	45,113	42,824	38,017	35,067	42,006
Income from sales of capital assets	-2,951	-3,258	-4,111	-3,799	-2,776
Other	-	-	-	-	-
Total public sector capital expenditure on services	65,123	55,132	45,968	42,257	49,078
Accounting adjustments	14,660	16,976	18,091	27,541	12,080
Total public sector capital expenditure	79,783	72,108	64,059	69,798	61,158
Total public sector expenditure on services	637,760	655,431	652,908	659,161	676,353
Accounting adjustments	48,535	51,089	53,282	61,675	45,136
Total Managed Expenditure⁽²⁾	686,295	706,520	706,190	720,836	721,489

(1) Transactions from 2009-10 onwards have been affected by financial sector interventions. See Box 5.A in PESA 2014 for details.

(2) This excludes the temporary effects of banks being classified to the public sector.