

2

Economic analyses of budgets

2.1 This chapter provides analyses of the budgeting aggregates presented in **Chapter 1**. It shows analyses of budgets by economic category as well as information on the voted and non-voted components of public sector spending. All outturn data (to 2008–09) fall within the scope of National Statistics.

What's new

2.2 In **Table 2.1** the near-cash/non-cash boundary has been removed from resource budgets and provisions (and certain other non-cash transactions) have been moved from Departmental Expenditure Limits (DEL) to Annually Managed Expenditure (AME). These changes are a result of the Government's alignment (or 'Clear Line of Sight') project. Further information on this can be found in **Box 3.A** in **Chapter 3**.

2.3 Current and capital procurement are now both shown gross in this table, with new headings added for income from the sales of goods and services, and assets. This aligns the presentation of procurement with that in **Tables 2.2 and 2.3**. Economic category breakdowns of total resource and capital budgets (i.e. DEL plus AME) have also been added. In addition, the treatment of financial sector interventions has also been changed. This is set out in **Box 2.A**.

2.4 **Tables 2.2 and 2.3** reflect the Machinery of Government changes that took place in 2009, the main one being the merger of the Department for Business, Enterprise and Regulatory Reform (BERR) with the Department for Innovation, Universities and Skills (DIUS) to form the Department for Business, Innovation and Skills (BIS). PESA 2010 does not reflect the transfer of policing and justice powers to the Northern Ireland Executive, nor any structural changes announced since the election.

Analyses of budgets by economic category of spending

2.5 **Table 2.1** shows analyses of budgets by economic category of spending, consistent with the budgeting aggregates reported in **Chapter 1**. The breakdowns of resource DEL and resource departmental AME are consistent with **Table 1.3**; administration budgets in resource DEL with **Table 1.5**; and capital budgets with **Table 1.6**.

2.6 Brief descriptions of the largest economic categories are given below, including the main differences from the corresponding economic categories presented against the expenditure on services framework in **Tables 5.3 and 6.5**.

2.7 **Pay** includes wages and salaries, employers' social contributions, payments of accruing superannuation liability charges for UK staff and locally engaged staff overseas, and amounts that finance employee contributions to pension schemes. It also includes income from the recovery of secondee costs, but does not include payments for contract and agency staff that are treated as procurement expenditure.

Box 2.A: Treatment of financial sector interventions in budgets

In PESA 2009 financial institutions supported by the government were classified as part of the public sector, following the treatment in the National Accounts. This meant that support to the banks was public sector neutral.

In December 2009 the ONS created an alternative measure of Public Sector Net Borrowing (PSNBex). This treated the classification of banks to the public sector (Northern Rock, Bradford & Bingley, Dunfermline, Lloyds Banking Group and Royal Bank of Scotland) as temporary, reflecting the Government's intention to return these banks to the private sector. As a result, these institutions are treated as if they are outside the public sector. PESA 2010 comes into line with this treatment.

The financial sector interventions are treated as follows in **Table 2.1**:

Resource budget

- Income from sales of goods and services: £1.0 billion in 2008–09 and £2.4 billion in 2009–10, made up mainly of underwriting commission and credit guarantee scheme income;
- Depreciation: £18.3 billion in 2008–09, which is mainly the mark to market impairment cost of RBS and LBG shares at the end of March 2009;
- Take up of provisions: £25.4 billion of provisions in 2008–09 for potential Asset Protection Scheme losses;
- Other: £1.1 billion of income in 2008–09, £3.3 billion in 2009–10 and £2.3 billion in 2010–11. This is comprised mainly of interest paid to government.

Capital budget

- Net lending to the private sector: £48.6 billion in 2008–09, £14.2 billion in 2009–10 and £4.6 billion in 2010–11. This is mainly lending to banks and the Financial Services Compensation Scheme;
- Other: £36.9 billion of share purchases in 2008–09 and a further £32.9 billion in 2009–10.

These transactions score within the HM Treasury AME budget and so are presented as part of the Chancellor's Departments group in **Chapter 1**.

2.8 Gross current procurement shows expenditure on goods and services, including hire and rentals under PFI and non-PFI operating leases, payments for contract and agency staff, and payments for consultancy and audit services. It also includes the purchase of services from GPs. Spending on Single Use Military Equipment (SUME), shown as current procurement in the National Accounts presentations in **Chapters 5 and 6**, is treated as capital procurement in budgets.

2.9 Current grants include all transfer payments other than subsidies (see 2.10 below) that are not used to fund capital formation. In **Table 2.1** these grants are analysed by recipient: local government; persons and non-profit bodies; and overseas recipients. **Current grants to local government** are intra-public sector payments that consolidate out of Total Managed Expenditure (TME), which is a measure of total public spending drawn from the National Accounts. Further information on local government finance is given in **Chapter 7**. **Current grants to persons and non-profit bodies** largely comprise social security benefits included in resource departmental AME, as well as funding (usually in DEL) to further and higher education institutions and other

non-profit private sector bodies. **Current grants abroad** are mainly foreign aid, such as programmes to reduce poverty. **Table 2.1** does not include the transactions with the EC that are outside departmental budgets but which are within grants abroad in **Chapters 5 and 6**.

2.10 Subsidies are current transfer payments to trading businesses (both private sector companies and public corporations) to provide support for current costs, including payments to farmers under the EC's Common Agricultural Policy as well as subsidies to rail and bus operators. They are given with the objective of influencing their levels of production, their prices, or other factors. Unlike other intra-public sector transactions, subsidies to public corporations are included within TME as the receipt of this funding, and subsequent spending, is included within the calculation of the PC's gross operating surplus (which scores on the revenue side of the National Accounts).

2.11 Depreciation, also termed capital consumption, represents the amount of capital used up in respect of fixed assets measured in Resource Accounts. The depreciation lines in **Table 2.1** also include releases from the donated assets and government grant reserves, as well as impairments and downward revaluations of fixed assets.

2.12 The grant equivalent element of student lending is the subsidy implied in student loans being issued at the inflation rate rather than the market interest rate. It does not form part of TME in National Accounts (which measures in the current balance the difference between interest received from students and the amount of interest paid by the government on the debt incurred to make the loans), but it is included as part of public sector expenditure on services in the functional analyses in other chapters.

2.13 Take-up of provisions are costs in resource budgets recognising that liabilities have been incurred that will more likely than not lead to a future payment, but where the amount and timing of these future payments are uncertain. Upon settling the liability the payment scores to the resource or capital budget according to the economic category of the transaction, whilst an equal and opposite (negative) **release of provisions** scores as a benefit to the resource budget. These lines do not include pension scheme provisions (see paragraph 2.14).

2.14 Net public service pensions shows the costs of pensions on a National Accounts basis; that is, payments to pensioners less receipts of contributions by employers and employees. It also includes cash payments and receipts associated with bulk and individual transfers into and out of the scheme. **Change in pension scheme liabilities** shows increases to the liability as measured in Resource Accounts. This includes changes to current service costs, the non-cash impact of bulk or individual transfers in or out, and purchases of added years. **Release of provisions covering payments of pension benefits** records a reduction equal and opposite to the pension benefits paid, where these are charged to the provision. The **unwinding of the discount rate** on pension scheme liabilities shows the increase in the liability as future payments move one year closer to being paid (so the effects of discounting reduce). More information on pensions is included in **Annex D**, and a reconciliation from pensions in departmental AME to the National Accounts measure is given in **Table D1**.

2.15 Capital grants are transfer payments that are usually made on the condition that the recipient uses the funds for capital projects. Capital grants in **Table 2.1** are analysed by the nature of the recipient: persons and non-profit bodies; private sector companies; and overseas recipients. Capital grants to local government and public corporations are included as part of the respective capital support rows (see paragraphs 2.16 and 2.17).

2.16 Capital support for local government shows central government support for local government capital expenditure, comprising capital grants and Supported Capital Expenditure (Revenue). More information is given in **Chapter 7**.

2.17 Capital support for public corporations comprises capital grants, net lending to public corporations (see paragraph 2.20) and public corporations' market and overseas borrowing where this scores in the parent department's budget.

2.18 Gross capital procurement comprises the acquisition of fixed assets (such as land, buildings and machinery) as well as any net increases in stock (where included in budgets). It is measured gross of depreciation. It includes the pay of civil servants engaged in in-house capital formation that is recorded as capital expenditure, rather than as pay. It also includes expenditure on Single Use Military Equipment (SUME) that is classified as current procurement in the National Accounts. The expenditure on services presentations in **Chapters 5 and 6** follow the National Accounts treatment of SUME.

2.19 Income from sales of capital assets records the sale value (book value plus profit/loss) of any assets, such as land, buildings and machinery, disposed of.

2.20 Net lending to private sector means lending by government net of any repayments of previous lending. It includes transactions in shares of private companies – so for example privatisation receipts count as negative net lending.

2.21 Other includes items that are too small or too uncommon to warrant an individual line. These include certain receipts that are usually treated as part of revenue in the National Accounts, write-offs of stock, loans written-off, and certain financial transactions.

2.22 Table 2.2 shows central government gross current procurement expenditure in budgets by departmental group.

2.23 Table 2.3 shows central government own capital procurement, gross of depreciation and before deduction of sales, broken down by departmental group. It also includes asset sales by sector (central government, local government and public corporations).

Supply Expenditure

2.24 Table 2.4 shows the split of DEL and AME between expenditure that is voted by Parliament in Estimates, which accounts for about two-thirds of the total, and expenditure financed by other means (e.g. from the National Insurance Fund). The relationship between the budgetary aggregates (DEL and AME) and Supply Expenditure is explained in more detail in the introductory sections of the Supply Estimates 2010–11: Supplementary Budgetary Information (Cm 7880).

Table 2.1 Budgets by economic category of spending, 2004–05 to 2010–11

	National Statistics						£ million
	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
	outturn	outturn	outturn	outturn	outturn	estimated outturn	plans
Resource DEL							
Pay	70,163	75,589	77,870	80,149	84,486	87,237	85,389
Gross current procurement	86,600	93,855	97,897	105,847	113,224	121,603	125,358
Income from sales of goods and services	-16,598	-19,771	-19,012	-20,508	-22,659	-20,694	-22,290
Current grants to local government	73,351	78,085	82,015	86,442	90,049	93,261	99,141
Current grants to persons and non-profit bodies	24,488	25,774	26,935	28,679	29,476	31,966	29,709
Current grants abroad	-69	-167	248	951	1,650	957	1,148
Subsidies to private sector companies	5,672	5,597	5,520	5,507	4,373	6,606	5,546
Subsidies to public corporations	861	901	923	1,422	1,282	1,204	1,088
Net public service pensions ⁽¹⁾	-83	-64	-85	6	12	10	0
Depreciation ⁽²⁾	7,929	9,674	10,341	10,946	11,632	13,354	14,343
Grant equivalent element of student lending	702	762	784	1,140	1,290	1,438	1,661
Change in pension scheme liabilities	276	371	119	130	186	35	32
Unwinding of the discount rate on pension scheme liabilities	0	-	14	16	19	0	0
Release of provisions covering payments of pensions benefits ⁽³⁾	-5	0	-4	0	-	-	-1
Other ⁽⁴⁾	510	-171	-210	-749	-1,536	-777	912
Plus unallocated funds	-	-	-	-	-	-1,400	600
Total resource DEL	253,797	270,436	283,354	299,978	313,483	334,800	342,700
Of which: administration budgets in resource DEL							
Pay	10,680	11,166	10,823	10,759	10,011	10,538	9,837
Gross current procurement	6,880	6,837	6,836	6,337	7,025	6,497	5,840
Income from sales of goods and services	-1,039	-1,283	-1,071	-1,267	-1,285	-1,307	-1,182
Depreciation	584	504	604	570	530	731	753
Other ⁽⁴⁾	-314	-286	-456	-80	-89	-29	699
Total administration budgets in resource DEL	16,791	16,938	16,736	16,319	16,191	16,431	15,947
Resource departmental AME							
Pay	977	1,009	1,024	1,179	1,060	1,372	1,395
Gross current procurement	2,319	2,461	2,587	2,647	2,705	2,566	2,720
Income from sales of goods and services ⁽⁵⁾	-129	-274	-349	-561	-1,350	-2,702	-242
Current grants to local government	16,789	17,785	19,945	20,720	22,422	25,556	27,554
Current grants to persons and non-profit bodies	121,451	127,408	131,109	137,982	149,961	163,595	167,947
Subsidies to private sector companies	172	211	150	148	153	185	190
Subsidies to public corporations	-9	166	45	-28	-312	-172	-416
Net public service pensions ⁽¹⁾	1,258	274	1,147	2,290	3,087	3,109	4,005
Depreciation ⁽⁵⁾	825	2,283	4,767	2,702	21,198	8,491	4,330
Grant equivalent element of student lending	-375	-334	-495	-109	-765	-675	-12
Take up of provisions ⁽⁵⁾	4,659	10,883	13,849	18,336	35,439	11,153	9,080
Release of provisions	-6,319	-6,934	-7,083	-6,653	-6,535	-6,195	-5,709
Change in pension scheme liabilities	15,309	20,918	21,118	24,462	24,779	23,866	32,780
Unwinding of the discount rate on pension scheme liabilities	24,102	27,378	29,545	32,805	36,510	37,793	41,068
Release of provisions covering payments of pensions benefits ⁽³⁾	-16,216	-17,536	-18,908	-21,327	-22,447	-24,072	-25,152
Other ⁽⁴⁾⁽⁵⁾	-511	-413	-111	-1,124	-1,921	-3,179	-2,773
Total resource departmental AME	164,304	185,284	198,340	213,469	263,983	240,692	256,766

Table 2.1 Budgets by economic category of spending, 2004–05 to 2010–11 (continued)

	National Statistics							£ million
	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11	
	outturn	outturn	outturn	outturn	outturn	estimated outturn	plans	
Resource budgets								
Pay	71,140	76,599	78,894	81,328	85,546	88,610	86,784	
Gross current procurement	88,920	96,316	100,484	108,495	115,929	124,168	128,078	
Income from sales of goods and services ⁽⁵⁾	-16,728	-20,045	-19,361	-21,069	-24,010	-23,396	-22,532	
Current grants to local government	90,140	95,870	101,960	107,162	112,471	118,817	126,695	
Current grants to persons and non-profit bodies	145,940	153,182	158,044	166,661	179,437	195,561	197,656	
Current grants abroad	-69	-167	248	951	1,650	957	1,148	
Subsidies to private sector companies	5,844	5,808	5,670	5,655	4,526	6,791	5,737	
Subsidies to public corporations	852	1,067	968	1,394	970	1,032	673	
Net public service pensions ⁽¹⁾	1,175	210	1,061	2,296	3,099	3,119	4,005	
Depreciation ⁽⁵⁾	8,755	11,957	15,108	13,648	32,830	21,845	18,673	
Grant equivalent element of student lending	326	429	289	1,032	525	763	1,650	
Take up of provisions ⁽⁵⁾	4,659	10,883	13,849	18,336	35,439	11,153	9,080	
Release of provisions	-6,319	-6,934	-7,083	-6,653	-6,535	-6,195	-5,709	
Change in pension scheme liabilities	15,585	21,289	21,237	24,592	24,965	23,901	32,812	
Unwinding of the discount rate on pension scheme liabilities	24,102	27,378	29,559	32,820	36,528	37,793	41,068	
Release of provisions covering payments of pensions benefits ⁽³⁾	-16,221	-17,536	-18,912	-21,327	-22,447	-24,072	-25,153	
Other ⁽⁴⁾⁽⁵⁾	-1	-584	-321	-1,873	-3,456	-3,957	-1,861	
Plus unallocated funds	-	-	-	-	-	-1,400	600	
Total resource budgets	418,101	455,720	481,694	513,447	577,465	575,500	599,400	
Capital DEL								
Capital support for local government	10,276	11,282	10,555	12,256	12,192	14,814	13,573	
Capital grants to persons and non-profit bodies	4,360	5,245	5,938	6,533	7,148	9,850	6,714	
Capital grants to private sector companies	3,149	3,342	5,179	5,198	5,908	6,063	4,976	
Capital grants abroad	-262	-175	-134	-172	8	33	431	
Capital support for public corporations	687	1,652	1,185	979	467	669	374	
Gross capital procurement	15,742	17,185	18,658	20,882	23,158	26,149	25,230	
Income from sales of assets	-1,192	-2,038	-2,090	-1,029	-678	-724	-1,549	
Net lending to the private sector and abroad	231	219	527	377	606	1,189	980	
Other ⁽⁴⁾	-126	-77	-331	-214	-278	-284	-535	
Plus unallocated funds in capital DEL	-	-	-	-	-	-1,200	1,500	
Total capital DEL	32,865	36,634	39,487	44,809	48,532	56,600	51,600	
Capital departmental AME								
Capital support for local government	707	458	626	1,506	793	482	289	
Capital grants to persons and non-profit bodies	943	1,342	1,001	565	554	737	548	
Capital support for public corporations	470	-120	-550	-270	-525	517	618	
Gross capital procurement	322	401	120	99	88	128	201	
Income from sales of assets	-	-	-	-	-45	-	-	
Net lending to the private sector and abroad ⁽⁵⁾	1,481	2,039	2,449	4,083	52,875	18,828	10,349	
Other ⁽⁴⁾⁽⁵⁾	174	166	680	-8	37,021	33,280	463	
Total capital departmental AME	4,096	4,286	4,327	5,975	90,761	53,972	12,468	

Table 2.1 Budgets by economic category of spending, 2004–05 to 2010–11 (continued)

	National Statistics						£ million
	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
	outturn	outturn	outturn	outturn	outturn	estimated outturn	plans
Capital budgets							
Capital support for local government	10,982	11,740	11,180	13,762	12,986	15,296	13,862
Capital grants to persons and non-profit bodies	5,303	6,587	6,940	7,099	7,702	10,587	7,262
Capital grants to private sector companies	3,149	3,342	5,179	5,198	5,908	6,063	4,976
Capital grants abroad	-262	-175	-134	-172	8	33	431
Capital support for public corporations	1,157	1,532	634	709	-58	1,186	992
Gross capital procurement	16,064	17,586	18,778	20,982	23,246	26,277	25,430
Income from sales of assets	-1,192	-2,038	-2,090	-1,029	-723	-724	-1,549
Net lending to the private sector and abroad ⁽⁵⁾	1,712	2,258	2,976	4,460	53,481	20,017	11,329
Other ⁽⁴⁾⁽⁵⁾	48	89	350	-222	36,743	32,996	-72
Plus unallocated funds in capital DEL	-	-	-	-	-	-1,200	1,500
Total capital budgets	36,961	40,920	43,813	50,785	139,292	110,600	64,100

(1) Figures here are based on payments and receipts that score in TME, and incorporate the net effect of bulk and individual transfers. The Resource Accounts based measure of net public service pensions is used in Table 1.1.

(2) Excludes NHS Trusts depreciation as exceptionally this is not removed in the calculation of TDEL.

(3) Payments that release provision include bulk and individual transfers, including transfer of liabilities within government.

(4) Other includes items too small or too uncommon to warrant an individual line.

(5) Transactions in 2008–09 onwards have been affected by financial sector interventions. See Box 2.A for details.

Table 2.2 Gross current procurement⁽¹⁾ in budgets, 2004–05 to 2010–11

	National Statistics						£ million
	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
	outturn	outturn	outturn	outturn	outturn	estimated outturn	plans
Gross current procurement in budgets							
Education	476	448	512	602	738	1,185	799
Health	41,461	45,211	46,995	52,833	56,681	63,350	68,508
Transport	1,687	1,803	2,039	2,135	2,425	2,119	1,982
CLG Communities	440	441	419	443	491	460	475
CLG Local Government	298	301	264	266	261	264	260
Business, Innovation and Skills	1,449	1,439	1,508	1,507	1,844	2,091	1,736
Home Office	1,997	1,919	2,408	2,466	2,684	2,951	2,501
Justice	5,152	5,334	5,589	5,848	5,784	6,291	6,133
Law Officers' Departments	383	411	416	426	414	419	410
Defence	12,137	12,781	13,478	13,947	15,590	15,945	15,956
Foreign and Commonwealth Office	657	701	604	617	1,075	846	896
International Development	137	610	712	641	689	808	1,151
Energy and Climate Change	817	1,892	1,955	1,971	2,103	2,173	1,918
Environment, Food and Rural Affairs	1,372	1,403	1,521	1,443	1,303	1,375	1,212
Culture, Media and Sport	2,776	2,931	3,165	3,152	3,232	3,010	3,140
Work and Pensions	3,828	3,647	3,403	3,494	3,670	4,435	3,243
Scotland	5,230	5,832	5,733	6,571	6,643	6,055	6,271
Wales	2,686	2,786	3,139	3,219	3,100	2,999	3,717
Northern Ireland Executive	2,264	2,516	2,659	3,120	3,062	3,160	3,466
Northern Ireland Office	231	314	298	295	297	315	339
Chancellor's Departments	2,339	2,399	2,326	2,174	2,378	2,393	2,222
Cabinet Office	778	862	983	963	1,013	1,103	1,190
Independent Bodies	327	336	356	361	454	419	552
Total gross current procurement in budgets	88,920	96,316	100,484	108,495	115,929	124,168	128,078

(1) Budgeting definition of current procurement so excludes Defence spending on Single Use Military Equipment (SUME). Chapter 5 presents spending according to National Accounts definitions, where SUME is classified as current procurement.

Table 2.3 Gross capital procurement⁽¹⁾ in budgets, 2004–05 to 2010–11

	National Statistics						£ million
	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
	outturn	outturn	outturn	outturn	outturn	estimated outturn	plans
Gross capital procurement in budgets							
Education	15	13	22	24	40	43	28
Health	3,203	3,511	3,868	4,025	4,304	5,150	4,523
Transport	705	827	1,208	1,175	1,203	2,003	1,741
CLG Communities	304	602	226	322	205	268	258
CLG Local Government	0	1	2	0	0	0	0
Business, Innovation and Skills	437	383	284	442	475	528	346
Home Office	172	159	397	378	489	593	412
Justice	579	517	552	798	933	859	652
Law Officers' Departments	11	10	11	11	9	14	12
Defence	7,104	7,119	7,545	8,619	9,154	9,357	10,432
Foreign and Commonwealth Office	85	113	162	192	235	162	150
International Development	31	30	25	66	19	14	20
Energy and Climate Change	6	1,016	1,054	1,077	1,141	1,202	1,428
Environment, Food and Rural Affairs	199	236	200	200	216	298	196
Culture, Media and Sport	123	236	385	669	1,417	1,852	1,591
Work and Pensions	299	401	202	85	95	249	229
Scotland	831	595	765	843	937	1,145	1,099
Wales	358	347	383	495	516	666	631
Northern Ireland Executive	785	759	794	844	1,086	1,087	1,019
Northern Ireland Office	72	63	79	89	72	66	72
Chancellor's Departments	470	378	304	254	294	269	217
Cabinet Office	170	227	248	317	368	410	296
Independent Bodies	102	43	61	60	37	42	78
Total gross capital procurement in budgets	16,064	17,586	18,778	20,982	23,246	26,277	25,430

(1) Budgeting definition of capital procurement so includes Defence spending on Single Use Military Equipment (SUME). Chapter 5 presents spending according to National Accounts definitions, where SUME is classified as current procurement.

Table 2.4 Voted and non-voted expenditure in Total Managed Expenditure, 2004–05 to 2010–11

	£ million						
	National Statistics						
	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 outturn	2009–10 estimated outturn	2010–11 plans
Voted expenditure in budgets							
<i>DEL</i>							
Central government own spending, excluding depreciation	134,393	141,401	149,759	160,248	169,557	183,979	191,209
Support for local government	62,693	66,855	70,568	75,427	77,508	80,898	81,852
Support for public corporations	292	525	265	76	29	182	49
Depreciation	6,811	8,493	8,715	9,458	10,038	11,437	12,609
<i>Departmental AME</i>							
Central government own spending ⁽¹⁾	70,711	80,386	84,543	95,443	230,449	151,307	121,145
Support for local government	17,351	18,089	20,403	21,878	22,827	25,676	27,502
Support for public corporations	463	–122	–	–10	–293	551	647
Total voted expenditure in budgets	292,714	315,627	334,252	362,520	510,116	454,030	435,013
Non-voted expenditure in budgets							
<i>DEL</i>							
Central government own spending, excluding depreciation	60,119	65,083	69,118	74,061	78,310	88,052	73,520
Support for local government	20,933	22,513	22,002	23,271	24,733	27,177	30,861
Support for public corporations	303	1,020	789	759	244	316	148
Depreciation	1,118	1,181	1,626	1,487	1,594	1,917	1,734
DEL not allocated by spending sector	–	–	–	–	–	–2,600	2,300
<i>Departmental AME</i>							
Central government own spending	79,768	91,111	98,208	102,130	102,229	116,943	120,532
Support for local government	145	154	168	349	388	362	341
Support for public corporations	–38	–47	–655	–345	–857	–175	–934
<i>Other AME</i>							
Locally financed expenditure, net expenditure transfers to the EU, and accounting and other adjustments ⁽¹⁾	37,314	27,366	24,539	18,302	–86,914	–16,768	33,232
Total non-voted expenditure in budgets	199,663	208,379	215,794	220,014	119,727	215,200	261,800
Total Managed Expenditure⁽²⁾	492,377	524,006	550,046	582,534	629,844	669,260	696,800
Memorandum							
<i>Voted expenditure not in budgets (included within "Non-Budget" in Estimates):</i>							
Grants to NDPBs to finance their expenditure	34,052	38,050	37,563	42,553	46,991	53,623	42,541
Grants to devolved administrations to finance their expenditure	37,947	40,802	43,167	46,858	48,453	51,850	52,926
Other voted expenditure not in budgets	–8,503	1,320	–8,725	–9,201	–11,355	–7,166	–7,788
Total voted expenditure not in budgets	63,496	80,171	72,005	80,210	84,088	98,307	87,679
Total voted expenditure	356,210	395,798	406,257	442,730	594,205	552,337	522,692

(1) Transactions in 2008–09 onwards have been affected by financial sector interventions. See Box 2.A for details.

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