3

Changes in departmental budgets

- **3.1** This chapter compares the latest budgeting aggregates in **Chapter 1** with those previously published, and sets out the main reasons for the changes. Specifically:
 - for 2009-10, estimated outturn published in PESA 2010 (Cm 7890) is compared with provisional outturn published in the Public Expenditure Outturn White Paper (PEOWP Cm 7911) and the final outturn in **Chapter 1**;
 - for 2010-11, the plans published in PESA 2010 are reconciled to final plans and compared to the estimated outturn in **Chapter 1**; and
 - for 2011-12 to 2014-15 compares the published figures in the Spending Review 2010 (Cm 7942).
- **3.2** The tables in this chapter are consequently split into three sections **Tables 3.1, 3.2 and 3.3** show changes in 2009-10, **Tables 3.4, 3.5 and 3.6** show changes in 2010-11. Within the first two sections the three tables show, respectively, resource DEL by departmental group, capital DEL by departmental group, and Total Managed Expenditure (TME) by budgeting category. **Tables 3.7 to 3.10** show changes to plans years.
- **3.3** For **Tables 3.7** onwards this chapter only compares the main Spending Review aggregates of Resource DEL excluding depreciation and Capital DEL.

Types of changes

- **3.4** The comparisons distinguish between three types of change:
 - Machinery of Government changes, which are implemented in the starting position of all tables so that other changes are not obscured by departmental restructuring;
 - changes that result from spending being reclassified or where financing responsibility transfers between departments, i.e. changes in the way public expenditure is measured; and
 - changes that reflect policy decisions or are due to the availability of updated outturn or forecasts.

Classification and transfer changes

3.5 Tax credits has been aligned with resource accounts for all years as detailed in **Chapter 1**Box 1.A

Policy changes

- **3.6** This section sets out the key spending policy decisions taken since PESA 2010. This mainly includes:
 - measures announced at the Budget 2011;
 - claims on the Reserve; and

 drawdown of End Year Flexibility (EYF), whereby departments (with the agreement of the Treasury) may carry forward unspent DEL provision from previous years.

Policy changes in 2010-11

- **3.7** The impact of policy decisions on resource DEL and capital DEL budgets in 2010-11 are set out in Tables 3.4 and 3.5, respectively. The main policy decisions are set out below.
- **3.8** The significant claims on the resource DEL Reserve in 2010-11 were:
 - BIS received £2.7bn non-cash in relation to Student Loan provisions and impairments of the value of the Student Loan book;
 - MoD received £2.3bn for amortisation.
- **3.9** The significant drawdowns for resource DEL EYF in 2010-11 were:
 - Education drew down £0.8bn;
 - BIS drew down £0.2bn.
- **3.10** The main capital DEL reserve claim for 2010-11 was as follows:
 - DWP drew down £0.1bn.
- **3.11** The significant drawdowns of capital DEL EYF for 2010-11 were as follows:
 - Education drew down £0.6bn;
 - CLG communities drew down £0.3bn.

Policy changes in 2011-12

- **3.12** The impact of policy decisions on resource DEL and capital DEL budgets in 2011-12 are set out in **Tables 3.7 and 3.8**, respectively. The main policy decisions are set out below.
- **3.13** The main claims on the resource DEL Reserve in 2011-12 were:
 - Defence special reserve £2.4bn;
 - Foreign and Commonwealth £0.4bn conflict prevention.
- **3.14** The main drawdown of resource DEL EYF in 2011-12 was as follows:
 - Defence special reserve £1.2bn.

Table 3.1 Resource DEL 2009-10; changes since PESA 2010 and PEOWP July 2010

| | | | | | | £ million |
|-------------------------------------|--|--|---|---|--------------------------------------|-----------|
| | Final provision adjusted for MoG | Estimated outturn in March Budget 2010 adjusted for MoG | Provisional outturn in PEOWP 2010 adjusted for MoG | Transfers and classification changes since PEOWP 2010 | Other changes since PEOWP 2010 | Outturn |
| Education | 49,740 | 49,571 | 49,576 | 28 | 0 | 49,604 |
| Health | 100,421 | 99,650 | 98,912 | -1,707 | -12 | 97,193 |
| Transport | 7,159 | 6,875 | 6,592 | 16 | -3 | 6,606 |
| CLG Communities | 4,552 | 4,503 | 4,372 | -97 | 34 | 4,310 |
| CLG Local Government | 25,565 | 25,505 | 25,517 | 0 | -1 | 25,517 |
| Business, Innovation and Skills | 19,865 | 19,546 | 19,262 | -16 | -58 | 19,189 |
| Home Office | 9,569 | 9,507 | 9,571 | -10 | -15 | 9,545 |
| Justice | 9,695 | 9,870 | 9,043 | 510 | -553 | 9,000 |
| Law Officers' Departments | 749 | 718 | 724 | -16 | 1 | 709 |
| Defence | 39,100 | 39,107 | 38,771 | -3,953 | 108 | 34,926 |
| Foreign and Commonwealth Office | 2,241 | 2,254 | 2,224 | -98 | 0 | 2,127 |
| International Development | 5,379 | 5,378 | 5,323 | -116 | 44 | 5,250 |
| Energy and Climate Change | 1,220 | 1,224 | 1,234 | -4 | -2 | 1,228 |
| Environment, Food and Rural Affairs | 2,721 | 2,683 | 2,629 | -171 | 3 | 2,461 |
| Culture, Media and Sport | 1,706 | 1,722 | 1,655 | -143 | -8 | 1,504 |
| Work and Pensions | 9,202 | 9,127 | 8,729 | 48 | -8 | 8,769 |
| Scotland | 25,640 | 25,622 | 25,616 | -502 | 0 | 25,114 |
| Wales | 13,903 | 14,004 | 13,730 | -179 | -5 | 13,546 |
| Northern Ireland | 10,403 | 10,187 | 10,400 | -250 | -470 | 9,680 |
| Chancellor's Departments | 4,525 | 4,543 | 4,447 | -16 | 5 | 4,436 |
| Cabinet Office | 2,267 | 2,244 | 2,375 | -91 | 0 | 2,283 |
| Independent Bodies | 905 | 889 | 837 | -37 | 3 | 803 |
| Allowance for Shortfall | 0 | -1,248 | 0 | 0 | 0 | 0 |
| Total resource DEL | 346,530 | 343,479 | 341,540 | -6,803 | -936 | 333,801 |

Table 3.2 Capital DEL 2009-10; changes since PESA 2010 and PEOWP 2010

| | | | ' | | | £ million |
|-------------------------------------|--|--|---|--|--------------------------------------|-----------|
| | Final provision adjusted for MOG | Estimated outturn in March Budget 2010 adjusted for MoG | Provisional outturn in PEOWP 2010 adjusted for MOG | Transfers and classification changes since PEOWP 2010 | Other changes since PEOWP 2010 | Outturn |
| Education | 7,575 | 7,523 | 7,445 | 0 | -2 | 7,443 |
| Health | 5,277 | 5,393 | 5,174 | 11 | -2 | 5,183 |
| Transport | 8,264 | 8,271 | 8,242 | 11 | 0 | 8,253 |
| CLG Communities | 9,143 | 9,150 | 8,967 | 3 | -35 | 8,935 |
| CLG Local Government | 227 | 223 | 260 | 0 | 0 | 260 |
| Business, Innovation and Skills | 3,427 | 3,017 | 3,032 | 13 | -14 | 3,031 |
| Home Office | 1,007 | 1,018 | 1,000 | 0 | 0 | 999 |
| Justice | 913 | 854 | 843 | 0 | 10 | 853 |
| Law Officers' Departments | 14 | 14 | 11 | 0 | 0 | 12 |
| Defence | 9,228 | 9,238 | 9,071 | 138 | 0 | 9,210 |
| Foreign and Commonwealth Office | 203 | 203 | 200 | 1 | 0 | 201 |
| International Development | 1,366 | 1,347 | 1,353 | 0 | 0 | 1,353 |
| Energy and Climate Change | 1,889 | 1,874 | 1,808 | 0 | 0 | 1,807 |
| Environment, Food and Rural Affairs | 695 | 734 | 709 | -4 | -12 | 693 |
| Culture, Media and Sport | 543 | 560 | 514 | 7 | -2 | 519 |
| Work and Pensions | 286 | 275 | 279 | 0 | -7 | 272 |
| Scotland | 3,930 | 3,927 | 3,926 | 0 | 0 | 3,927 |
| Wales | 1,939 | 1,947 | 1,941 | 2 | -13 | 1,930 |
| Northern Ireland | 1,287 | 1,275 | 1,266 | 0 | 17 | 1,283 |
| Chancellor's Departments | 402 | 413 | 294 | -4 | 0 | 290 |
| Cabinet Office | 462 | 461 | 456 | 0 | 0 | 455 |
| Independent Bodies | 66 | 42 | 55 | 0 | 0 | 55 |
| Allowance for Shortfall | 0 | -1,200 | 0 | 0 | 0 | 0 |
| Total capital DEL | 58,144 | 56,600 | 56,846 | 177 | -60 | 56,963 |

Table 3.3 Total Managed Expenditure 2009-10; changes since PESA 2010 and PEOWP 2010

| | | | | | £ million | |
|---|--------------------------------------|---|--|--------------------------------------|-----------|--|
| | Estimated outturn in PESA 2010 | Provisional outturn in PEOWP 2010 | Transfers and classification changes since PEOWP 2010 | Other changes since PEOWP 2010 | Outturn | |
| CURRENT EXPENDITURE | | | | | | |
| Resource DEL | | | | | | |
| Total resource DEL | 334,778 | 341,540 | -6,803 | -936 | 333,801 | |
| Resource departmental AME | | | | | | |
| Social security benefits | 164,840 | 164,486 | | 1 | 164,487 | |
| Tax credits | 21,871 | 21,907 | 5,760 | | 27,667 | |
| Net public service pensions | 2,904 | 1,343 | | 187 | 1,530 | |
| National lottery | 893 | 971 | | 30 | 1,001 | |
| BBC domestic services | 3,464 | 3,464 | | | 3,464 | |
| Student loans | -260 | -256 | | 0 | -256 | |
| Non-cash items | 50,594 | 45,663 | | -1,555 | 44,108 | |
| Financial sector interventions | -5,690 | -27,845 | | 253 | -27,592 | |
| Other departmental expenditure | 2,076 | 2,440 | | -139 | 2,301 | |
| Total resource departmental AME | 240,692 | 212,173 | 5,760 | -1,223 | 216,711 | |
| Resource other AME | _ 10,00_ | ,.,, | 5/1.00 | .,==5 | 2.0,7 | |
| Net expenditure transfers to the EU | 6,419 | 6,419 | | | 6,419 | |
| Locally financed expenditure | 26,432 | 26,432 | | -869 | 25,563 | |
| Central government gross debt interest | 30,948 | 30,948 | | -84 | 30,864 | |
| Accounting adjustments | -38,714 | -16,957 | | 4,453 | -12,504 | |
| Total resource other AME | 25,085 | 46,842 | 0 | 3,500 | 50,342 | |
| Total resource AME | 265,777 | 259,015 | 5,760 | 2,277 | 267,053 | |
| | | | | | | |
| Public sector current expenditure | 600,555 | 600,555 | -1,043 | 1,341 | 600,854 | |
| CAPITAL EXPENDITURE | | | | | | |
| Capital DEL | | | | | | |
| Total capital DEL | 56,587 | 56,846 | 177 | -60 | 56,963 | |
| • | 30,307 | 30,040 | 177 | -00 | 50,903 | |
| Capital departmental AME | 050 | 702 | | 20 | 753 | |
| National lottery | 959 | 782 | | -30 | 752 | |
| BBC domestic services | 123 | 123 | | 0 | 123 | |
| Student loans | 4,744 | 4,601 | | 0 | 4,601 | |
| Financial sector interventions | 47,124 | 38,281 | | 4.5 | 38,281 | |
| Other departmental expenditure | 1,021 | 754 | | -16 | 738 | |
| Total capital departmental AME | 53,972 | 47,741 | 0 | -46 | 47,694 | |
| Capital other AME | | | | | | |
| Locally financed expenditure | 6,305 | 6,305 | | 56 | 6,361 | |
| Public corporations' own-financed capital expenditure | 7,677 | 7,677 | | 58 | 7,735 | |
| Accounting adjustments | -55,835 | -49864 | | -307 | -50,171 | |
| Total capital other AME | -41,853 | -35,882 | | -193 | -36,075 | |
| Total capital AME | 12,118 | 11,859 | | -239 | 11,619 | |
| Public sector gross investment | 68,705 | 68,705 | 177 | -299 | 68,582 | |
| less public sector depreciation | 19,681 | 19,681 | | -355 | 19,326 | |
| Public sector net investment | 49,024 | 49,024 | 177 | 55 | 49,256 | |
| Total Managed Expenditure | 669,260 | 669,260 | -866 | 1,042 | 669,436 | |

Table 3.4 Resource DEL 2010-11; changes since PESA 2010

| | | ' | | | £ million |
|-------------------------------------|---|--|---|--------------------|------------------------|
| | Plans in PESA 2010 adjusted for MOG | Other transfers and classification changes | Reserve allocation and other policy changes | Final provision | Provisional outturn |
| Education | 50,827 | 0 | 776 | 51,603 | 51,461 |
| Health | 101,496 | 0 | 2 | 101,498 | 100,540 |
| Transport | 6,388 | 0 | 0 | 6,388 | 5,802 |
| CLG Communities | 3,819 | 0 | -39 | 3,780 | 3,714 |
| CLG Local Government | 25,981 | 0 | -5 | 25,976 | 25,957 |
| Business, Innovation and Skills | 19,219 | 1 | 2,762 | 21,982 | 21,478 |
| Home Office | 9,447 | 0 | -14 | 9,433 | 9,352 |
| Justice | 8,868 | 6 | 171 | 9,046 | 9,018 |
| Law Officers' Departments | 684 | 0 | 11 | 695 | 667 |
| Defence | 35,955 | 0 | 3,452 | 39,407 | 39,135 |
| Foreign and Commonwealth Office | 2,032 | 0 | 203 | 2,235 | 2,200 |
| International Development | 6,084 | 0 | -84 | 6,000 | 5,936 |
| Energy and Climate Change | 1,264 | 0 | 28 | 1,292 | 1,159 |
| Environment, Food and Rural Affairs | 2,386 | 0 | 47 | 2,433 | 2,370 |
| Culture, Media and Sport | 1,544 | 0 | 71 | 1,615 | 1,527 |
| Work and Pensions | 8,807 | 0 | 269 | 9,076 | 8,847 |
| Scotland | 25,716 | 5 | 155 | 25,875 | 25,780 |
| Wales | 13,869 | 0 | 21 | 13,890 | 13,794 |
| Northern Ireland | 9,968 | 1 | 193 | 10,162 | 10,025 |
| Chancellor's Departments | 4,078 | -8 | 87 | 4,157 | 4,150 |
| Cabinet Office | 2,448 | 0 | -16 | 2,431 | 2,359 |
| Independent Bodies | 971 | 0 | -4 | 967 | 743 |
| Modernisation Funding | 200 | 0 | -200 | 0 | 0 |
| DEL Reserve | 600 | 0 | -600 | 0 | 0 |
| Allowance for Shortfall | 0 | 0 | 0 | 0 | 0 |
| Total resource DEL | 342,700 | 4 | 7,287 | 349,942 | 346,013 |

Table 3.5 Capital DEL 2010-11; changes since PESA 2010

| | | ' | | · | £ million |
|-------------------------------------|---|--|---|--------------------|------------------------|
| | Plans in PESA 2010 adjusted for MOG | Other transfers and classification changes | Reserve allocation and other policy changes | Final provision | Provisional outturn |
| Education | 6,661 | 0 | 601 | 7,262 | 7,127 |
| Health | 4,897 | 0 | 0 | 4,897 | 4,200 |
| Transport | 7,179 | 0 | 0 | 7,179 | 7,386 |
| CLG Communities | 6,192 | 0 | 297 | 6,489 | 6,420 |
| CLG Local Government | 13 | 0 | 2 | 15 | -67 |
| Business, Innovation and Skills | 2,007 | 0 | 128 | 2,135 | 2,073 |
| Home Office | 764 | 0 | 14 | 778 | 740 |
| Justice | 568 | 0 | 33 | 601 | 546 |
| Law Officers' Departments | 12 | 0 | 0 | 12 | 8 |
| Defence | 10,071 | 0 | -453 | 9,618 | 9,436 |
| Foreign and Commonwealth Office | 194 | 0 | -26 | 168 | 156 |
| International Development | 1,556 | 0 | 6 | 1,562 | 1,558 |
| Energy and Climate Change | 1,923 | 0 | 66 | 1,989 | 2,014 |
| Environment, Food and Rural Affairs | 548 | 9 | 21 | 578 | 570 |
| Culture, Media and Sport | 544 | 0 | 55 | 599 | 578 |
| Work and Pensions | 245 | 0 | 82 | 327 | 322 |
| Scotland | 3,239 | 0 | 50 | 3,289 | 3,287 |
| Wales | 1,673 | 0 | 82 | 1,755 | 1,751 |
| Northern Ireland | 1,215 | 0 | 3 | 1,218 | 1,194 |
| Chancellor's Departments | 261 | 0 | -34 | 227 | 213 |
| Cabinet Office | 348 | 0 | 92 | 440 | 435 |
| Independent Bodies | 83 | 0 | -9 | 74 | 57 |
| DEL Reserve | 1,500 | 0 | -1,500 | 0 | 0 |
| Allowance for Shortfall | 0 | 0 | 0 | 0 | 0 |
| Total capital DEL | 51,600 | 9 | -491 | 51,211 | 50,005 |

Table 3.6 Total Managed Expenditure 2010-11; changes since PESA 2010

| | | | | £ million |
|---|-----------------------|---|------------------|------------------------|
| | Plans in PESA 2010 | Transfers and classification changes | Other Changes | Provisional Outturn |
| CURRENT EXPENDITURE | | | | |
| Resource DEL | | | | |
| Total resource DEL | 342,700 | 4 | 3,309 | 346,013 |
| Resource departmental AME | | | | |
| Social security benefits | 169,878 | 0 | 525 | 170,403 |
| Tax credits | 23,349 | 5,576 | 0 | 28,925 |
| Net public service pensions | 11,633 | -86,513 | 0 | -74,880 |
| National lottery | 923 | 0 | 167 | 1,090 |
| BBC domestic services | 3,646 | 0 | -343 | 3,303 |
| Student loans | -1,005 | 0 | 704 | -301 |
| Non-cash items | 48,801 | 0 | 7,542 | 56,343 |
| Financial sector interventions | -2,281 | 0 | -12,300 | -14,581 |
| Other departmental expenditure | 1,821 | 0 | -977 | 844 |
| Total resource departmental AME | 256,766 | -80,937 | -4,682 | 171,145 |
| Resource other AME | | | | |
| Net expenditure transfers to the EU | 8,296 | 0 | 118 | 8,414 |
| Locally financed government expenditure | 27,584 | 0 | -2,743 | 24,841 |
| Central government gross debt interest | 43,268 | 0 | 414 | 43,682 |
| Accounting adjustments | -41,278 | 80,933 | -2,072 | 37,583 |
| Total resource other AME | 37,870 | 80,933 | -4,283 | 114,519 |
| Total resource AME | 294,636 | -4 | -8,968 | 285,664 |
| Public sector current expenditure | 637,300 | 0 | -5,623 | 631,677 |
| CAPITAL EXPENDITURE | | | | |
| Capital DEL | | | | |
| Total capital DEL | 51,600 | 9 | -1,604 | 50,005 |
| Capital departmental AME | | | | |
| National lottery | 876 | 0 | -155 | 721 |
| BBC domestic services | 114 | 0 | 0 | 114 |
| Student loans | 5,632 | 0 | -673 | 4,959 |
| Financial sector interventions | 4,605 | 0 | -7,620 | -3,015 |
| Other departmental expenditure | 1,240 | 0 | -93 | 1,147 |
| Total capital departmental AME | 12,468 | 0 | -8,541 | 3,926 |
| Capital other AME | | | | |
| Locally financed expenditure | 5,374 | 0 | 1,318 | 6,692 |
| Public corporations' own-financed capital expenditure | 7,405 | 0 | 1,136 | 8,541 |
| Accounting adjustments | -17,417 | 0 | 8,243 | -9,174 |
| Total capital other AME | -4,638 | 0 | 10,697 | 6,059 |
| Total capital AME | 7,829 | 0 | 2,156 | 9,984 |
| Public sector gross investment | 59,500 | 9 | 480 | 59,989 |
| less public sector depreciation | 20,600 | 0 | -327 | 20,273 |
| Public sector net investment | 38,900 | 0 | 816 | 39,716 |
| Total Managed Expenditure | 696,800 | 9 | -5,143 | 691,666 |

Table 3.7 Resource DEL excluding depreciation 2011-12 and 2012-13; changes since SR 2010

| | | | | | | | | £ million |
|---|---------|--|---|--------------|---------|---|---|--------------|
| | | 2011-1 | 2 | | | 2012-1 | 3 | |
| | | Transfers and classification changes po | Reserve allocation and other olicy changes | New Plans | | ransfers and classification changes po | Reserve allocation and other olicy changes | New Plans |
| Resource DEL excluding depreciation | | | | | | | | |
| Education | 51,140 | 148 | -1 | 51,287 | 52,105 | 266 | 0 | 52,371 |
| NHS (Health) | 101,480 | 33 | 0 | 101,512 | 103,988 | -3 | 0 | 103,985 |
| Transport | 5,299 | -5 | 0 | 5,295 | 5,033 | -5 | 0 | 5,028 |
| CLG Communities | 1,963 | 50 | 0 | 2,014 | 1,705 | 79 | 0 | 1,784 |
| CLG Local Government | 26,145 | -145 | 0 | 26,000 | 24,412 | -439 | 0 | 23,974 |
| Business, Innovation and Skills | 16,454 | 16 | 85 | 16,555 | 15,609 | 51 | 0 | 15,661 |
| Home Office | 8,994 | -6 | 0 | 8,987 | 8,579 | 1 | 0 | 8,580 |
| Justice | 8,180 | -23 | 0 | 8,157 | 7,734 | 18 | 0 | 7,752 |
| Law Officers' Departments | 646 | -2 | 0 | 644 | 615 | -2 | 0 | 614 |
| Defence | 24,890 | 81 | 2,442 | 27,413 | 25,225 | 41 | 0 | 25,266 |
| Foreign and Commonwealth Office | 1,497 | 151 | 374 | 2,022 | 1,461 | 2 | 0 | 1,463 |
| International Development | 6,700 | -235 | 0 | 6,465 | 7,197 | -2 | 0 | 7,195 |
| Energy and Climate Change | 1,502 | 1 | 0 | 1,503 | 1,399 | -1 | 0 | 1,398 |
| Environment, Food and Rural Affairs | 2,168 | -12 | -46 | 2,110 | 2,061 | -4 | 0 | 2,056 |
| Culture, Media and Sport | 1,440 | 7 | 0 | 1,448 | 1,886 | 116 | 0 | 2,002 |
| Work and Pensions | 7,553 | -1 | 9 | 7,561 | 7,357 | 0 | 20 | 7,377 |
| Scotland | 24,815 | 18 | 17 | 24,849 | 25,119 | 10 | 23 | 25,152 |
| Wales | 13,294 | 4 | 57 | 13,355 | 13,359 | 8 | 0 | 13,367 |
| Northern Ireland | 9,426 | 0 | 29 | 9,455 | 9,421 | 0 | 32 | 9,452 |
| Chancellor's Departments | 3,708 | 66 | 0 | 3,775 | 3,592 | 64 | 0 | 3,657 |
| Cabinet Office | 2,120 | -43 | 0 | 2,077 | 2,058 | -44 | 0 | 2,014 |
| Small and Independent Bodies | 1,688 | 11 | 27 | 1,727 | 1,485 | 1 | -59 | 1,427 |
| Reserve | 2,300 | 0 | -300 | 2,000 | 2,500 | 0 | 0 | 2,500 |
| Special Reserve | 3,200 | 0 | -3,100 | 100 | 3,100 | 0 | 0 | 3,100 |
| Green Investment Bank | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total resource DEL excluding depreciation | 326,700 | 115 | -444 | 326,300 | 326,900 | 158 | 16 | 327,100 |

Table 3.8 Capital DEL 2011-12 and 2012-13; changes since SR 2010

| | | | | | | | | £ million |
|-------------------------------------|------------------------------|--------------------------------------|---|--------------|------------------------------|---|---|--------------|
| | | 2011-1 | 2 | | | 2012-1 | 3 | |
| | Plans in SR 2010 adjusted | Transfers and classification changes | Reserve allocation and other policy changes | New Plans | Plans in SR 2011 adjusted | Transfers and classification changes p | Reserve allocation and other olicy changes | New Plans |
| Capital DEL | | | | | | | | |
| Education | 4,932 | 0 | 127 | 5,059 | 4,213 | 0 | 0 | 4,213 |
| NHS (Health) | 4,429 | 0 | 0 | 4,429 | 4,429 | 0 | 0 | 4,429 |
| Transport | 7,731 | 0 | 0 | 7,731 | 8,082 | 0 | 0 | 8,082 |
| CLG Communities | 3,290 | 173 | 0 | 3,463 | 2,293 | 0 | 0 | 2,293 |
| CLG Local Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Business, Innovation and Skills | 1,078 | 100 | 0 | 1,178 | 973 | 0 | 0 | 973 |
| Home Office | 502 | 1 | 0 | 503 | 501 | 0 | 0 | 501 |
| Justice | 429 | 0 | 0 | 429 | 310 | 0 | 0 | 311 |
| Law Officers' Departments | 6 | 0 | 0 | 6 | 6 | 0 | 0 | 6 |
| Defence | 8,861 | -12 | 1,182 | 10,031 | 9,136 | 0 | 0 | 9,136 |
| Foreign and Commonwealth Office | 107 | 0 | 0 | 107 | 102 | 0 | 0 | 102 |
| International Development | 1,394 | 0 | 0 | 1,394 | 1,635 | 0 | 0 | 1,635 |
| Energy and Climate Change | 1,502 | 4 | 0 | 1,506 | 2,013 | 0 | 0 | 2,013 |
| Environment, Food and Rural Affairs | 373 | 0 | 0 | 373 | 381 | 0 | 0 | 381 |
| Culture, Media and Sport | 1,375 | 0 | 0 | 1,375 | 565 | 0 | 0 | 565 |
| Work and Pensions | 245 | 0 | 0 | 245 | 324 | 0 | 0 | 324 |
| Scotland | 2,507 | 34 | 0 | 2,540 | 2,475 | 0 | 0 | 2,475 |
| Wales | 1,268 | 0 | 20 | 1,288 | 1,188 | 1 | 0 | 1,189 |
| Northern Ireland | 903 | 12 | 0 | 915 | 859 | 0 | 0 | 859 |
| Chancellor's Departments | 338 | 0 | 1 | 339 | 170 | 0 | 1 | 170 |
| Cabinet Office | 393 | 7 | 0 | 400 | 379 | 0 | 0 | 379 |
| Small and Independent Bodies | 68 | 0 | -6 | 62 | 62 | 0 | 13 | 75 |
| Reserve | 1,000 | 0 | -100 | 900 | 1000 | 0 | 0 | 1,000 |
| Special Reserve | 700 | 0 | -500 | 200 | 800 | 0 | 0 | 800 |
| Green Investment Bank | 0 | 0 | 0 | 0 | 0 | 0 | 775 | 775 |
| Total capital DEL | 43,500 | 319 | 700 | 44,500 | 41,800 | 1 | 789 | 42,600 |

Table 3.9 Resource DEL excluding depreciation 2013-14 and 2014-15; changes since SR 2010

| | | | | | | | | £ million |
|-------------------------------------|------------------------------|--------------------------------------|---|--------------|------------------------------|--|---|--------------|
| | | 2013-14 | 1 | | | 2014-1 | 5 | |
| | Plans in SR 2010 adjusted | Transfers and classification changes | Reserve allocation and other policy changes | New Plans | Plans in SR 2011 adjusted | Transfers and classification changes p | Reserve allocation and other olicy changes | New Plans |
| Resource DEL excluding depreciation | | | | | | | | |
| Education | 52,912 | 1 | 0 | 52,913 | 53,865 | 1 | 0 | 53,865 |
| NHS (Health) | 106,946 | -16 | 0 | 106,930 | 109,803 | -16 | 0 | 109,787 |
| Transport | 4,971 | -5 | 0 | 4,966 | 4,436 | -5 | 0 | 4,431 |
| CLG Communities | 1,606 | 24 | 0 | 1,630 | 1,214 | 28 | 0 | 1,243 |
| CLG Local Government | 24,210 | -12 | 0 | 24,198 | 22,860 | -10 | 0 | 22,850 |
| Business, Innovation and Skills | 14,656 | 0 | 39 | 14,696 | 13,663 | 5 | 0 | 13,668 |
| Home Office | 8,136 | 1 | 0 | 8,137 | 7,863 | 1 | 0 | 7,864 |
| Justice | 7,368 | 18 | 0 | 7,386 | 7,045 | 18 | 0 | 7,063 |
| Law Officers' Departments | 591 | -2 | 0 | 590 | 554 | -2 | 0 | 552 |
| Defence | 24,916 | 41 | 0 | 24,957 | 24,705 | 41 | 0 | 24,746 |
| Foreign and Commonwealth Office | 1,427 | 2 | 0 | 1,429 | 1,165 | 2 | 0 | 1,167 |
| International Development | 9,395 | -1 | 0 | 9,394 | 9,412 | 0 | 0 | 9,412 |
| Energy and Climate Change | 1,342 | -1 | 0 | 1,341 | 1,037 | -1 | 0 | 1,036 |
| Environment, Food and Rural Affairs | 1,918 | -4 | 0 | 1,913 | 1,796 | -4 | 0 | 1,792 |
| Culture, Media and Sport | 1,218 | 8 | 0 | 1,226 | 1,131 | 0 | 0 | 1,131 |
| Work and Pensions | 7,422 | 0 | 0 | 7,421 | 7,606 | 0 | 0 | 7,605 |
| Scotland | 25,328 | 16 | 0 | 25,344 | 25,436 | 15 | 0 | 25,451 |
| Wales | 13,501 | 8 | 0 | 13,510 | 13,538 | 6 | 0 | 13,545 |
| Northern Ireland | 9,487 | 25 | 0 | 9,511 | 9,530 | 23 | 0 | 9,552 |
| Chancellor's Departments | 3,550 | 62 | 0 | 3,612 | 3,377 | 59 | 0 | 3,436 |
| Cabinet Office | 1,987 | -44 | 0 | 1,942 | 2,179 | -44 | 0 | 2,135 |
| Small and Independent Bodies | 1,436 | 1 | -66 | 1,371 | 1,385 | 1 | -57 | 1,329 |
| Reserve | 2,500 | 0 | 28 | 2,600 | 2,500 | 0 | 25 | 2,500 |
| Special Reserve | 3,000 | 0 | 0 | 3,000 | 2,800 | 0 | 0 | 2,800 |
| Green Investment Bank | 1,000 | 0 | 0 | 1,000 | 0 | 0 | 0 | 0 |
| Total resource DEL | 330,900 | 124 | 1 | 331,000 | 328,900 | 120 | -32 | 328,900 |

Table 3.10 Capital DEL 2013-14 and 2014-15; changes since SR 2010

| | | 2042.4 | | | | 2044.4 | - | £ million |
|---|---------------------------------|---|---|--------------|---------------------------------|--|---|--------------|
| _ | Plans in SR 2010 adjusted | 2013-1- Transfers and classification changes | Reserve allocation and other policy changes | New Plans | Plans in SR 2011 adjusted | 2014-1 Transfers and classification changes | Reserve allocation and other policy changes | New Plans |
| Capital DEL | | | | | | | | |
| Education | 3,266 | 0 | 0 | 3,266 | 3,378 | 0 | 0 | 3,378 |
| NHS (Health) | 4,437 | 0 | 0 | 4,437 | 4,648 | 0 | 0 | 4,648 |
| Transport | 7,480 | 0 | 0 | 7,480 | 7,517 | 0 | 0 | 7,517 |
| CLG Communities | 1,814 | 0 | 0 | 1,814 | 1,961 | 0 | 0 | 1,961 |
| CLG Local Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Business, Innovation and Skills | 747 | -1 | 0 | 747 | 970 | -1 | 0 | 970 |
| Home Office | 366 | 0 | 0 | 366 | 466 | 0 | 0 | 466 |
| Justice | 278 | 0 | 0 | 279 | 301 | 0 | 0 | 301 |
| Law Officers' Departments | 5 | 0 | 0 | 6 | 7 | 0 | 0 | 7 |
| Defence | 9,191 | 0 | 0 | 9,191 | 8,749 | 0 | 0 | 8,749 |
| Foreign and Commonwealth Office | 102 | 0 | 0 | 102 | 98 | 0 | 0 | 98 |
| International Development | 1,924 | 0 | 0 | 1,924 | 2,044 | 0 | 0 | 2,044 |
| Energy and Climate Change | 2,208 | 0 | 0 | 2,208 | 2,711 | 0 | 0 | 2,711 |
| Environment, Food and Rural Affairs | 379 | 0 | 0 | 379 | 411 | 0 | 0 | 411 |
| Culture, Media and Sport | 175 | 0 | 0 | 175 | 69 | 0 | 0 | 69 |
| Work and Pensions | 385 | 0 | 0 | 385 | 242 | 0 | 0 | 242 |
| Scotland | 2,237 | 0 | 0 | 2,237 | 2,318 | 0 | 0 | 2,318 |
| Wales | 1,064 | 1 | 0 | 1,065 | 1,106 | 0 | 0 | 1,106 |
| Northern Ireland | 781 | 0 | 0 | 781 | 804 | 0 | 0 | 804 |
| Chancellor's Departments | 136 | -1 | 1 | 136 | 134 | 0 | 1 | 134 |
| Cabinet Office | 386 | 0 | 0 | 387 | 356 | 0 | 0 | 357 |
| Small and Independent Bodies | 68 | 0 | 9 | 77 | 68 | 0 | 14 | 82 |
| Reserve | 1,000 | 0 | 0 | 1,000 | 1,100 | 0 | 0 | 1,100 |
| Special Reserve | 800 | 0 | 0 | 800 | 800 | 0 | 0 | 800 |
| Green Investment Bank | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total resource DEL excluding depreciation | 39,200 | -1 | 10 | 39,200 | 40,200 | -1 | 15 | 40,300 |