



HM TREASURY



STATISTICAL BULLETIN: PUBLIC SPENDING STATISTICS OCTOBER 2012

This release presents updated Public Spending data for the years 2007-08 to 2011-12. 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 2*
- *Charts on the key data: Page 7*
- *Statistical Tables: Page 11*

KEY POINTS IN THIS RELEASE

- Total DEL expenditure (Resource DEL excluding depreciation plus Capital DEL) was £363.9 billion in 2011-12, a fall of £11.1 billion or 3.0 per cent on the previous year in nominal terms.
- Total Managed Expenditure was £690.9 billion in 2011-12, an increase of 0.5 per cent on the previous year in nominal terms. This is the lowest annual rate of increase for the period covered by this release.
- Total expenditure on services was £665.1 billion in 2011-12, an increase of 0.05 per cent on the previous year in nominal terms. Expenditure on pay fell by 0.6 per cent, the first fall in the period covered by this release.

Key revisions in this release

- This release incorporates provisional outturn data for English local government and final outturn for Welsh local government. These have produced downward revisions to total expenditure on services, with larger partially offsetting revisions to pay, procurement and income from sales.

UPCOMING REVISIONS IN NEXT RELEASE

The next Treasury Public Spending National Statistics release will be in February. There are no major changes pending to the frameworks and standards which will affect this release.

Forthcoming changes to the spending frameworks used in this release

No changes are expected for the next release.

Public Spending Statistics Publications Schedule for the forthcoming year

- FEBRUARY 2013** This release contains updates to the key Public Spending Statistics series. It includes updated data for English local authorities for the previous financial year.
- APRIL 2013** Contains updates to the key Public Spending Statistics series. April is the first time in which full outturn for the last previous financial year is published, incorporating final data for all local authorities and devolved administrations.
- JULY 2013** The July Public Spending Statistics release contains the first publication of departmental spending outturn for the 2012-13 financial year. This release contains the widest range of data. 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.
- OCTOBER 2013** The Country and Regional Analysis is published in October each year. Additional updates to the key series of the Public Spending Statistics are published.

Background

Tables 1 to 7 show central government departmental budgets, which 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 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 7 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 8 to 9 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 8, 8a and 8b show public sector expenditure on services broken down by function over a period of 20 years, allowing long-term trends to be identified. Table 9 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	Expenditure on services
<p>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.</p>	<p>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.</p>

BUDGETING STATISTICS

DEPARTMENTAL EXPENDITURE LIMITS

- Total resource DEL was £341.1 billion in 2011-12, a fall of 1.3 per cent on the previous year. This is the only year to show a fall in spending in the period covered by this release, reflecting the Government's plans for fiscal consolidation as set out in the 2010 Spending Review.
- Total resource DEL less depreciation was £321.8 billion in 2011-12, a fall of 1.0 per cent on the previous year.
- Total DEL expenditure (Resource DEL excluding depreciation plus Capital DEL) was £363.9 billion in 2011-12, a fall of £11.0 billion or 3.0 per cent on the previous year in nominal terms.
- Total capital DEL was £42.1 billion in 2011-12, a fall of £7.7 billion or 15.4 per cent on the previous year. This is the second successive fall in the period covered by this release, in 2010-11 spend fell by 12.6 per cent.
- Total DEL fell by 3.0 per cent in 2011-12 from £375.0 billion to £363.9bn

ANNUALLY MANAGED EXPENDITURE

- Net public service pensions increased to £6.1 billion in 2011-12, from -£78.1 billion in 2010-11. 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 10 for details).
- Capital locally financed expenditure rose to £16.0 billion in 2011-12 from £5.4 billion the year before. This reflects a one-off payment 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 8, 8A AND 8B)

- In real terms, spending on most functions fell in 2011-12. The exceptions are General public services (a 0.4 per cent real increase, due to increased public sector debt interest payments) and Social Protection spending (a 1.8 per cent real increase).
- The largest real terms falls in spending were in Housing and community amenities (-23.5 per cent) and Economic Affairs spending (-7.5 per cent, driven by falls in transport and employment policies spending).
- Spending on health and education both fell real terms in 2011-12. The real terms decrease in health spending was -2.2 per cent, and in education spending was -2.5 per cent.

EXPENDITURE ON SERVICES STATISTICS

- During the recession, as GDP shrank but spending increased, TME took an increasingly large share of national income. After peaking at 47.4 per cent of GDP in 2009-10, TME had fallen to 45.2 per cent of GDP in 2011-12 (Table 8b).
- In 2011-12 public expenditure on health was equal to 7.9 per cent of GDP, compared to 5.0 per cent in 1991-92. Over the same period, education spending has increased from 5.1 per cent to 6.0 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 increased to 3.1 per cent in 2011-12, unchanged from the previous year, but up from 2.2 per cent in 2009-10 reflecting increases in the stock of debt. This is still below the peak of up to 3.6 per cent seen in the mid 1990s, when interest rates were significantly higher than now.
- In real terms (i.e. after adjusting for the effect of inflation) spending on social protection was £241.6 billion in 2011-12, up from £237.3 billion in the previous year. Health spending (including spending by central government departments and devolved administrations) was £121.4 billion in 2011-12, compared to £124.1 billion spent in 2010-11. Education spending was £91.4 billion in 2011-12, down from £93.7 billion in 2010-11 (Table 8a). Financial sector interventions are scored in the Economic Affairs function. Within Table 9 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 2012.

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.

Over the past 20 years the health function has had the highest rate of real terms growth.

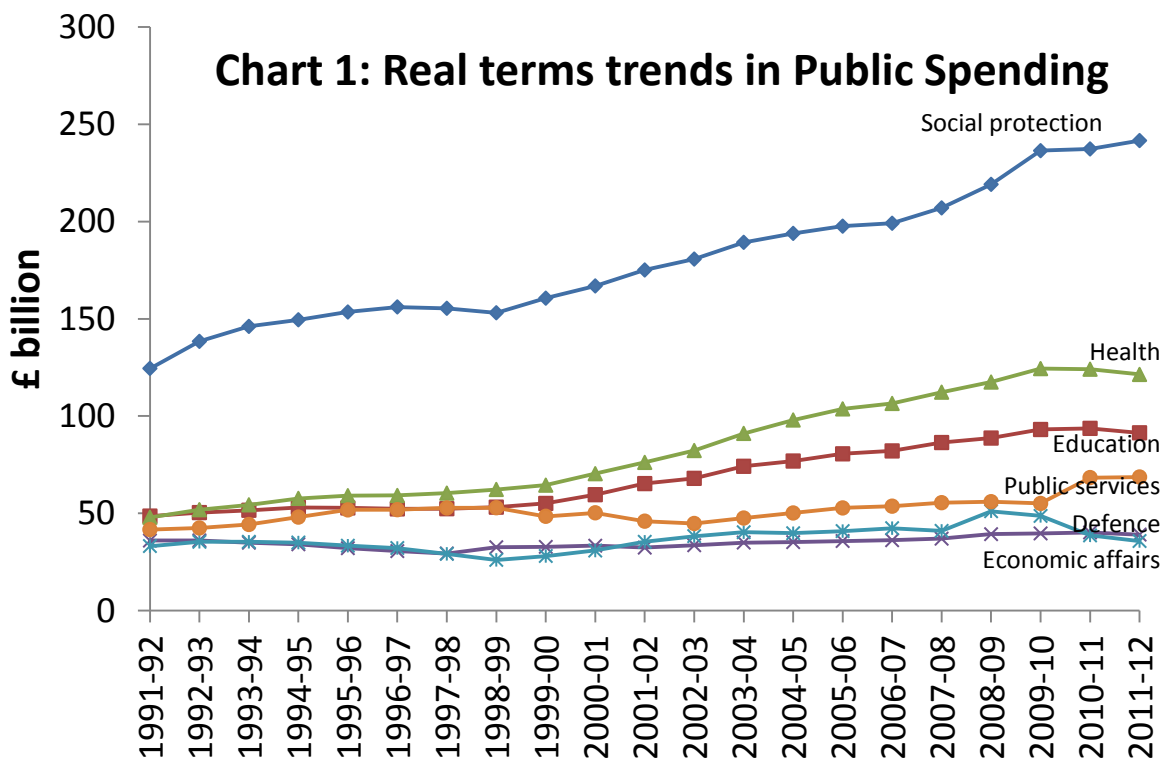
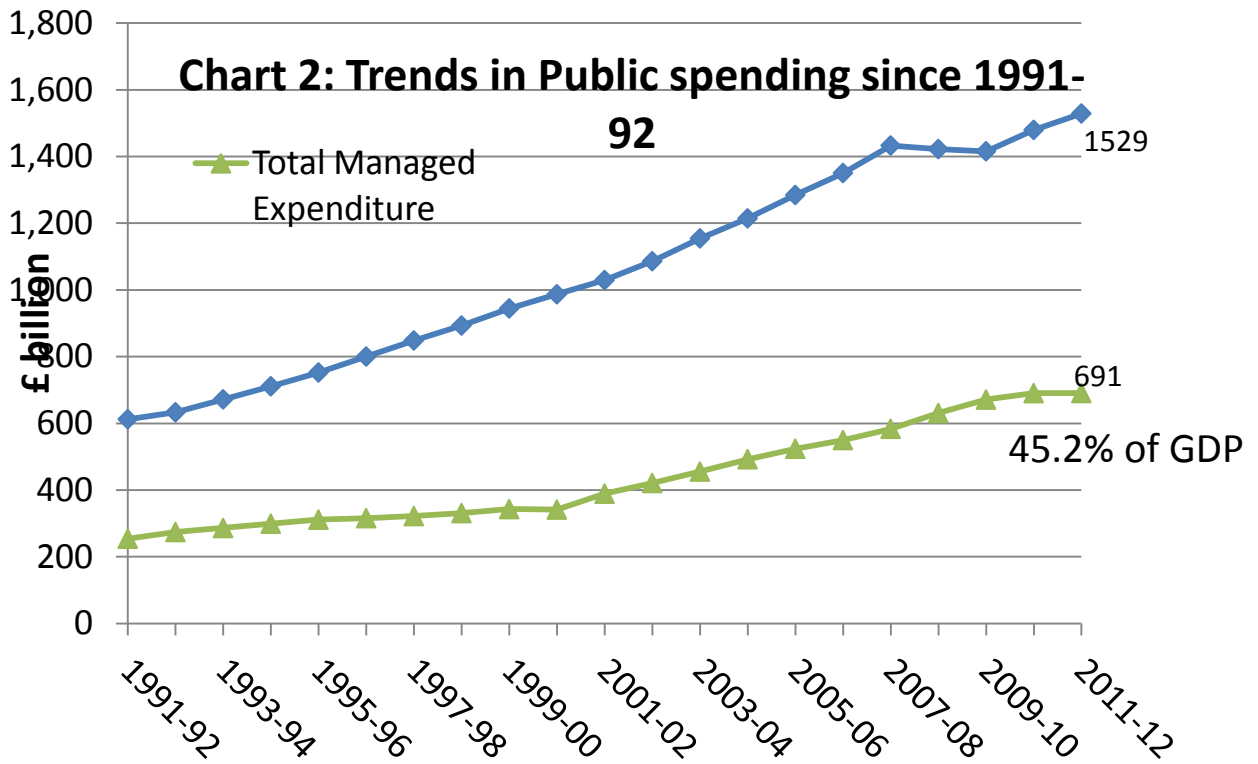


CHART 2 shows trends in overall spending compared with overall nominal GDP. The ratio between TME and GDP is a measure of the size of government relative to the rest of the economy.



RELATED DATA

The Public Spending Statistics release is the main source of comprehensive outturn and historical spending data in the UK. There are a number of related government data releases and publications which draw on the same data sources used to produce the Public Spending Statistics. These include:

- **PUBLIC SECTOR FINANCES** Are produced each month based partly on the in-year spending data submitted by departments on OSCAR.
- **NATIONAL ACCOUNTS** Public spending data in the National Accounts is sourced from OSCAR, including the functional breakdown of spending maintained by Treasury.
- **GOVERNMENT EXPENDITURE AND REVENUE IN SCOTLAND (GERS)** Provides a set of public sector accounts for Scotland through detailed analysis of official UK and Scottish Government finance statistics. One of the primary sources for GERS is the Country and regional analyses produced by HM Treasury.
- **SUPPLY ESTIMATES** At various points throughout the financial year departments need to submit Supply Estimates of their spending for the forthcoming year to parliament for approval. This data is sourced from OSCAR and published online: http://www.hm-treasury.gov.uk/psr_estimates_index.htm
- **25K SPENDING DATA** Departments must publish details of all items of spend over £25,000 <http://data.gov.uk/data/openspending-report/index>. This allows the public to see details of spending transactions at a lower level of detail than is available on OSCAR. This information is taken directly from departmental financial systems, which are reflected on OSCAR at various key points throughout the year.
- **WHOLE OF GOVERNMENT ACCOUNTS** The Whole of Government Accounts (WGA) publishes a full consolidated account for the whole of the public sector: http://www.hm-treasury.gov.uk/psr_government_accounts.htm Details of the underlying data used to produce the Whole of Government Accounts are published as part of the COINS transparency releases.
- **COINS TRANSPARENCY** <http://data.gov.uk/dataset/coins> Full details of the historical data on COINS are now published each year (usually in September).

STRENGTHS AND LIMITATIONS OF THIS RELEASE

The data used to produce the Public Spending Statistics are sourced directly from OSCAR (previously COINS) – the administrative database used to manage and monitor public spending. As a result, issues such as non-response do not arise. As with all administrative data collections, there are data quality issues that need to be addressed through continual monitoring of the data to ensure it conforms with the data standards in place. As a result many of the strength and weaknesses of our Public Spending Statistics are directly related to the structure and purpose of data collected on OSCAR. As an example, a number of users have expressed a desire for lower level geographical data in our releases (either at the local authority level or even at the postcode level). However, government bodies do not generally monitor their spending on a geographical basis, nor does the Treasury control spending on this basis. As a result publication of spending at a lower level of detail from central systems is not currently possible.

STRENGTHS

SCOPE All bodies in the Public sector are covered by our releases; this gives the most comprehensive view possible of public spending.

TIMELINESS Data are made available at the earliest opportunity following departmental updates on OSCAR. The window from submission of data to publication usually takes a few weeks, to give adequate time for quality assurance. The updates throughout the year enable the release to reflect latest local authority and devolved spending data, as well as any updates to departmental data.

QUALITY OF DATA AND REVISIONS Once outturn has been submitted, revisions in subsequent publications tend to be very small (unless there have been significant reclassifications affecting the data). The April release is the first release to contain full details of final outturn for the preceding financial year.

RAW DATA Treasury publishes full details of all the underlying data from OSCAR and previously COINS after the publication of all releases, created using that version of the data (usually in September each year): <http://data.gov.uk/dataset/coins>. This allows knowledgeable users to see full details of all the underlying data used in our release. However care needs to be taken when analysing data from OSCAR and COINS at the lowest levels. Departments do not typically quality assure their data at the lowest levels and data may not be fully consistent across all departments at the lowest level of detail.

LIMITATIONS

As stated above the information contained in the Public Spending Statistics is limited to what was recorded by departments on OSCAR.

LONGER RUN TIME SERIES A number of users have requested longer run time series of budgeting data. Due to ongoing changes to the budgeting regime it is not possible to directly produce robust figures for budgeting data beyond the current scope (current year plus five outturn years). We do publish longer run time series going back to the 1980s as part of our functional data.

Table 1 Total Managed Expenditure, 2007-08 to 2011-12

£ million

	National Statistics				
	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn
CURRENT EXPENDITURE					
<i>Resource DEL</i>					
Resource DEL excluding depreciation ⁽¹⁾	288,321	300,885	319,329	325,176	321,788
Depreciation in resource DEL ⁽¹⁾	11,784	12,389	13,843	20,510	19,298
Total resource DEL	300,105	313,275	333,172	345,686	341,086
<i>Resource departmental AME</i>					
Social security benefits	139,823	150,472	163,741	169,598	175,603
Tax credits ⁽²⁾	20,142	24,171	27,667	28,938	29,976
Net public service pensions ⁽³⁾	5,295	5,340	1,528	-78,073	6,066
National lottery	882	1,011	1,001	995	1,399
BBC domestic services	3,430	3,316	3,464	3,559	3,707
Student loans	-847	-976	-256	-301	-642
Non-cash items	46,680	42,328	46,559	54,776	51,459
Financial sector interventions	0	41,551	-27,592	-14,247	-16,143
Other departmental expenditure	2,699	2,822	1,111	2,349	-6
Total resource departmental AME	218,103	270,034	217,223	167,594	251,418
<i>Resource other AME</i>					
Net expenditure transfers to the EC	5,392	3,060	6,419	8,414	7,702
Locally financed expenditure	24,340	26,966	25,794	22,968	21,625
Central government gross debt interest	30,187	30,826	30,419	44,640	47,148
Accounting adjustments ⁽⁴⁾	-41,210	-78,264	-9,604	43,144	-25,873
Total resource other AME	18,709	-17,412	53,028	119,166	50,602
Total resource AME	236,812	252,622	270,251	286,760	302,020
Public sector current expenditure	536,917	565,897	603,423	632,446	643,106
CAPITAL EXPENDITURE					
<i>Capital DEL</i>					
Total capital DEL	44,821	48,511	56,959	49,782	42,092
<i>Capital departmental AME</i>					
National lottery	713	536	752	597	404
BBC domestic services	85	81	123	122	170
Student loans	4,480	4,475	4,601	4,958	5,857
Financial sector interventions	0	85,525	38,281	-3,015	-4,571
Other departmental expenditure	727	249	3,938	1,147	766
Total capital departmental AME	6,005	90,866	47,694	3,809	2,626
<i>Capital other AME</i>					
Locally financed expenditure	2,120	7,321	5,415	5,385	16,044
Public corporations' own-financed capital expenditure	5,439	7,294	7,983	8,184	6,316
Accounting adjustments ^{(4) (5)}	-11,627	-89,106	-50,222	-9,024	-19,274
Total capital other AME	-4,069	-74,490	-36,824	4,545	3,086
Total capital AME	1,937	16,375	10,871	8,354	5,712
Public sector gross investment ⁽⁵⁾	46,758	64,886	67,830	58,136	47,804
less public sector depreciation ⁽⁵⁾	17,669	18,636	19,335	20,300	21,121
Public sector net investment ⁽⁵⁾	29,089	46,250	48,495	37,836	26,683
TOTAL MANAGED EXPENDITURE ⁽⁵⁾	583,675	630,783	671,253	690,582	690,910
<i>of which:</i>					
Total DEL ⁽⁶⁾	333,142	349,396	376,288	374,958	363,880
Departmental AME	224,109	360,900	264,918	171,403	254,044
Other AME	26,424	-79,513	30,047	144,221	72,986

(1) As part of the Spending Review 2010 DEL was presented less depreciation. This is continued in this table to allow comparison.

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

(3) The main pension schemes are reported under FRS17 accounting requirements, the reconciliation to National Accounts is explained in Annex D of PESA 2012. 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.

(4) Transactions from 2008-09 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2 of PESA 2012.

(5) This excludes the temporary effects of banks being classified to the public sector. See Box 2.A in Chapter 2 of PESA 2012.

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

Table 2 Resource DEL, 2007-08 to 2011-12

£ million

	National Statistics				
	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn
Resource DEL by departmental group					
Education	44,923	46,856	49,612	51,438	51,384
NHS (Health) ⁽¹⁾	82,559	88,986	95,798	98,849	101,677
Personal Social Services (Health)	1,782	1,295	1,395	1,522	0
Transport	6,492	5,833	6,548	5,806	5,578
CLG Communities	3,977	4,130	4,334	3,710	1,821
CLG Local Government	22,750	24,651	25,517	25,958	26,642
Business, Innovation and Skills	16,740	17,270	18,534	21,458	20,286
Home Office	8,923	9,263	9,541	9,325	8,830
Justice	8,898	9,104	9,028	8,960	9,128
Law Officers' Departments	714	722	709	669	621
Defence	31,797	32,714	34,917	39,035	37,978
Foreign and Commonwealth Office	1,808	2,027	2,127	2,194	2,175
International Development	4,461	4,758	5,250	5,930	6,184
Energy and Climate Change	680	293	1,228	1,154	1,159
Environment, Food and Rural Affairs	2,567	2,412	2,462	2,376	2,214
Culture, Media and Sport	1,503	1,461	1,503	1,516	1,578
Work and Pensions	8,022	7,910	8,770	8,848	7,488
Scotland	23,410	24,140	25,142	25,793	25,459
Wales	12,258	12,821	13,542	13,794	13,665
Northern Ireland	8,895	9,248	9,682	9,997	9,885
Chancellor's Departments	4,432	4,523	4,436	4,150	4,036
Cabinet Office	1,796	2,061	2,290	2,382	2,426
Independent Bodies	717	796	808	822	871
Total resource DEL	300,105	313,275	333,172	345,686	341,086

(1) NHS (Health) includes Food Standards Agency, see Annex B of PESA 2012.

Table 3 Resource departmental AME, 2007-08 to 2011-12

£ million

	National Statistics				
	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn
Resource departmental AME by departmental group					
Education	10,709	10,651	10,429	-10,461	11,767
NHS (Health)	13,863	14,984	16,226	-10,988	19,583
Transport	675	572	1,143	501	876
CLG Communities	323	613	255	-112	-350
CLG Local Government	842	661	284	1,107	732
Business, Innovation and Skills	-158	-41	1,068	-1,030	-1,422
Home Office	382	714	682	918	1,060
Justice	-62	450	606	326	-34
Law Officers' Departments	7	11	17	-13	5
Defence	5,865	6,102	7,895	-878	8,039
Foreign and Commonwealth Office	24	-10	86	34	61
International Development	-11	213	331	303	104
Energy and Climate Change	7,274	2,404	734	5,219	3,716
Environment, Food and Rural Affairs	-17	-56	-73	-437	-51
Culture, Media and Sport	3,843	3,893	4,058	4,371	4,532
Work and Pensions	127,325	135,344	146,514	151,337	159,303
Scotland	2,163	2,486	2,323	3,055	3,069
Wales	-62	138	293	53	72
Northern Ireland	6,143	6,466	7,230	3,187	7,569
Chancellor's Departments	31,320	77,257	9,581	28,600	24,028
Cabinet Office	7,626	7,172	7,481	-7,467	8,738
Independent Bodies	28	9	60	-32	21
Total resource departmental AME	218,103	270,034	217,223	167,594	251,418

Table 4 Capital DEL, 2007-08 to 2011-12

£ million

	National Statistics				
	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn
Capital DEL by departmental group					
Education	5,226	5,525	7,443	7,127	5,043
NHS (Health)	3,969	4,370	5,183	4,159	3,787
Transport	6,740	7,252	8,254	7,299	7,687
CLG Communities	6,291	7,167	8,992	6,459	3,821
CLG Local Government	32	122	260	-67	-8
Business, Innovation and Skills	2,112	2,136	3,035	2,106	1,014
Home Office	751	837	999	740	494
Justice	755	904	853	546	348
Law Officers' Departments	11	9	12	8	0
Defence	8,547	8,918	9,148	9,265	8,993
Foreign and Commonwealth Office	228	227	201	156	115
International Development	738	875	1,353	1,559	1,646
Energy and Climate Change	1,486	1,667	1,807	2,015	1,455
Environment, Food and Rural Affairs	557	610	693	569	383
Culture, Media and Sport	537	823	519	580	1,207
Work and Pensions	79	86	272	323	280
Scotland	3,563	3,333	3,927	3,284	2,732
Wales	1,462	1,627	1,932	1,751	1,386
Northern Ireland	1,118	1,308	1,277	1,200	1,002
Chancellor's Departments	240	282	290	213	258
Cabinet Office	320	397	455	433	403
Independent Bodies	60	37	55	57	44
Total capital DEL	44,821	48,511	56,959	49,782	42,092

Table 5 Capital departmental AME, 2007-08 to 2011-12

£ million

	National Statistics				
	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn
Capital departmental AME by departmental group					
NHS (Health)	37	14	6	8	0
CLG Communities	1,213	516	171	843	153
Business, Innovation and Skills	3,469	3,254	4,144	4,059	5,415
Defence	0	76	5	0	-10
Energy and Climate Change	-419	-279	-337	-78	-58
Environment, Food and Rural Affairs	0	1	1	1	0
Culture, Media and Sport	808	572	875	719	574
Work and Pensions	140	136	171	177	35
Scotland	149	180	160	151	167
Wales	165	168	202	209	244
Northern Ireland	230	407	430	396	588
Chancellor's Departments ⁽¹⁾	212	85,822	41,868	-2,675	-4,483
Independent Bodies	0	0	0	0	0
Total capital departmental AME	6,005	90,866	47,694	3,809	2,626

(1) Transactions from 2008-09 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2 of PESA 2012.

Table 6 Resource DEL less depreciation ⁽¹⁾, 2007-08 to 2011-12

	£ million				
	National Statistics				
	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn
Resource DEL less depreciation by departmental group					
Education	44,903	46,834	49,582	51,401	51,350
NHS (Health) ⁽²⁾	81,838	88,033	94,611	97,638	100,483
Personal Social Services (Health)	1,767	1,275	1,393	1,522	0
Transport	6,098	5,435	5,652	5,175	4,679
CLG Communities	3,948	4,084	4,299	3,649	1,745
CLG Local Government	22,750	24,650	25,515	25,956	26,640
Business, Innovation and Skills	15,865	16,501	17,497	17,192	16,462
Home Office	8,781	9,077	9,336	8,838	8,614
Justice	8,517	8,693	8,589	8,598	8,678
Law Officers' Departments	705	712	697	658	611
Defence	24,616	25,410	27,587	28,090	28,140
Foreign and Commonwealth Office	1,735	1,946	2,022	2,091	2,052
International Development	4,448	4,742	5,234	5,909	6,167
Energy and Climate Change	672	288	1,215	1,145	1,145
Environment, Food and Rural Affairs	2,356	2,219	2,261	2,175	1,997
Culture, Media and Sport	1,396	1,434	1,390	1,408	1,475
Work and Pensions	7,867	7,757	8,549	8,685	7,286
Scotland	22,912	23,560	24,505	25,229	24,835
Wales	11,955	12,420	13,078	13,386	13,239
Northern Ireland	8,635	8,951	9,336	9,625	9,463
Chancellor's Departments	4,246	4,312	4,226	3,927	3,810
Cabinet Office	1,647	1,802	1,992	2,052	2,071
Independent Bodies	665	751	765	827	847
Total Resource DEL less depreciation	288,321	300,885	319,329	325,176	321,788

(1) As part of the Spending Review 2010 DEL was presented less depreciation. This is continued in this table to allow comparison.

(2) NHS (Health) includes Food Standards Agency, see Annex B of PESA 2012.

Table 7 Accounting adjustments, 2007-08 to 2011-12

£ billion

	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn
Remove data in budgets which form part of public sector current expenditure but where a different source is used for National					
Resource DEL					
Capital consumption (excluding NHS)	-9.9	-10.6	-13.3	-7.5	-13.8
NHS capital consumption	-1.7	-1.8	-1.8	-1.8	-1.7
Interest	0.1	0.1	-0.1	-0.1	-0.2
Other	0.0	0.0	0.0	-0.1	0.0
Total resource DEL	-11.5	-12.2	-15.2	-9.5	-15.6
Resource departmental AME					
Capital consumption	-1.1	-1.7	-2.5	-1.7	-1.6
Interest	1.3	2.4	2.2	1.0	1.3
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	0.0
NNDR outturn adjustment	-0.5	-0.6	-0.3	-1.1	-0.7
Other	0.0	0.1	0.1	0.1	2.4
Total resource departmental AME	-0.2	0.2	-0.5	-1.7	1.3
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>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
<i>of which AME</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
Total resource budget data replaced by different source data	-11.7	-12.0	-15.8	-11.1	-14.3
Remove data in budgets which do not form part of public sector current expenditure					
Resource DEL					
Impairments	-1.0	-1.1	0.4	-8.8	-3.2
Receipts treated as negative DEL but revenue in National Accounts	0.5	0.6	0.6	0.7	0.5
Fees, levies and charges	0.1	0.1	0.1	0.1	0.2
Grant equivalent element of student lending	-0.8	-0.7	-0.9	-4.2	-2.3
Stock write-offs	-0.6	0.5	-1.0	0.0	0.0
Change in pension scheme liabilities	-0.1	-0.2	-0.2	-0.1	0.0
Miscellaneous current transfers	0.8	0.6	1.0	1.6	1.7
Northern Ireland Executive transfers between DEL and AME ⁽¹⁾	0.5	0.6	0.5	0.6	0.6
Profit or loss - sale of company securities	0.0	0.0	0.4	0.0	0.0
Profit or loss - sale of other assets (capital in National Accounts)	0.8	0.3	0.1	0.0	0.1
Green Investment Bank	0.0	0.0	0.0	0.0	0.0
Other	0.1	0.0	0.3	0.0	-0.4
Total resource DEL	0.3	0.8	1.3	-10.2	-2.9
Resource departmental AME					
Impairments	-1.6	-19.3	-3.5	2.9	12.3
Bad debts	-0.4	-0.5	-0.5	-0.6	-0.5
Grant equivalent element of student lending	-0.7	-0.2	-0.7	-0.2	1.5
Provisions	-11.4	-28.8	23.7	-7.1	-5.2
Change in pension scheme liabilities	-24.5	-24.8	-22.1	56.8	-27.1
Unwinding of discount rate on pension scheme liabilities	-32.8	-36.5	-39.2	-37.6	-43.4
Release of provisions covering payments of pension benefits	21.3	22.5	24.3	25.9	27.7
Fees, levies and charges	0.2	0.5	0.2	0.2	0.6
Profit or loss - sale of other assets (capital in National Accounts)	0.7	0.0	0.0	0.0	0.0
Fee income treated as capital in National Accounts	0.0	0.0	3.2	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	-4.8	-5.7	-5.7	-5.7	-4.8
Other	0.0	0.2	-0.4	1.3	-0.7
Total resource departmental AME	-53.8	-92.7	-20.8	36.0	-39.5
Total resource budget data not in public sector current expenditure	-53.6	-91.9	-19.5	25.8	-42.5

Table 7 Accounting adjustments, 2007-08 to 2011-12 (continued)

	£ billion				
	2007-08	2008-09	2009-10	2010-11	2011-12
	outturn	outturn	outturn	outturn	outturn
Central government adjustments in National Accounts					
Expenditure on goods and services	12.7	15.4	13.4	16.9	22.7
of which: VAT refunds	3.7	3.9	3.8	4.8	5.0
of which: Single Use Military Expenditure	5.1	5.7	5.3	5.4	5.5
of which: payment from EU for tax collection costs	-0.6	-0.7	-0.7	-0.8	-0.7
of which: capital consumption	6.1	6.5	6.7	7.2	7.5
of which: other	-1.6	0.1	-1.7	0.2	5.5
Net social benefits ⁽²⁾	2.0	1.8	1.6	0.4	0.5
of which: switch between benefits and other current grants	6.4	6.9	6.9	0.4	0.6
of which: public service pensions contributions uprate	0.0	0.0	0.0	0.0	0.0
of which: other	-4.5	-5.1	-5.3	0.0	-0.1
Net current grants abroad	2.2	3.1	4.0	4.1	4.4
of which: attributed aid	-0.7	-0.8	-0.9	-0.8	-0.9
of which: DfID funding for capital projects scored in resource DEL	-0.5	-0.5	0.0	0.0	0.0
of which: EU receipts	3.9	3.9	5.0	4.8	4.9
of which: other	-0.5	0.5	0.0	0.1	0.5
Other current grants ⁽²⁾	-2.6	-3.8	-3.4	-3.7	-8.3
of which: switch between other current grants and benefits	-6.4	-6.9	-6.9	-0.4	-0.6
of which: other	3.9	3.1	3.4	-3.3	-7.7
Subsidies	-0.1	-1.1	-0.6	-0.7	-1.2
of which: Renewable Obligation Certificates	0.5	0.5	0.5	0.5	0.5
of which: other environmental levies	0.0	0.0	0.0	0.0	0.0
of which: company tax credits outside departmental AME	0.8	0.9	1.1	1.0	0.9
of which: other	-1.4	-2.4	-2.2	-2.2	-2.6
Total central government resource adjustments	14.2	15.4	15.0	16.9	18.1
Local government adjustments in National Accounts					
Remove data which do not form part of public sector current expenditure	-4.5	-5.0	-4.6	-5.2	-5.7
of which: Northern Ireland regional rates	-0.5	-0.6	-0.5	-0.5	-0.6
of which: retirement benefits	0.0	0.0	0.0	0.0	0.0
of which: debt interest payments to central government	-3.1	-3.2	-2.9	-3.0	-4.4
of which: other	-0.9	-1.2	-1.2	-1.7	-0.7
Adjustments to reconcile use of different data sources	0.1	0.5	1.0	1.5	2.0
of which: central government support	-0.7	-0.2	0.6	1.0	0.2
of which: debt interest	0.3	0.0	-0.4	-0.7	0.3
of which: police and fire top up grants	0.5	0.8	0.9	1.1	1.4
of which: other	-0.1	0.0	-0.1	0.0	0.1
Expenditure on goods and services	12.5	13.1	13.1	14.2	15.3
of which: VAT refunds	6.0	6.1	5.6	6.4	6.8
of which: capital consumption	6.8	7.2	7.6	8.0	8.5
of which: rates	-1.1	-1.2	-1.2	-1.2	-1.4
of which: other	0.9	1.0	1.2	1.0	1.4
Subsidies	1.6	1.6	1.4	1.2	1.2
of which: equity injection into Housing Revenue Account	1.5	1.5	1.3	1.2	0.6
of which: other	0.1	0.1	0.1	0.0	0.6
Net social benefits	-0.4	-0.5	-0.5	-0.5	-0.3
of which: housing benefits and rent rebates	0.4	0.4	0.4	0.4	0.7
of which: other	-0.8	-0.9	-0.9	-0.9	-1.0
Other current grants and current grants abroad	-0.1	-0.1	-0.1	-0.1	-0.1
Total local government resource adjustments	9.1	9.6	10.4	11.2	12.5
Other resource adjustments					
Public corporations	0.7	0.6	0.4	0.4	0.4
Other	0.0	0.0	-0.1	-0.1	-0.2
Total other resource adjustments	0.7	0.5	0.3	0.3	0.2
Total resource adjustments	-41.2	-78.3	-9.6	43.1	-25.9
of which:					
Timing adjustments ⁽²⁾					
Central government	-0.5	-1.1	0.5	-0.5	0.3
Local government	0.0	0.0	0.0	0.0	0.6

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

(2) Reflects timing difference between the latest COINS 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 COINS data in the early years.

Public Spending Statistics October 2012

Table 7 Accounting adjustments, 2007-08 to 2011-12 (continued)

£ billion

	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn
Remove data in budgets which form part of public sector gross investment but where a different source is used for					
<i>Capital DEL</i>					
Change in inventories	-0.3	-0.4	0.0	0.1	0.0
Acquisitions less disposals of valuables	-0.1	-0.2	0.0	0.0	-0.1
Total capital DEL	-0.4	-0.6	-0.1	0.0	-0.2
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	-0.4	-0.6	-0.1	0.0	-0.2
Remove data in budgets which do not form part of public sector gross investment					
<i>Capital DEL</i>					
Single Use Military Equipment	-5.1	-5.7	-5.3	-5.4	-5.3
Net lending to private sector	-0.4	-0.6	-1.4	-1.0	-1.5
Capital support for public corporations	-0.7	-0.1	-0.1	0.2	0.1
Local government supported capital expenditure	0.0	0.0	0.0	0.0	0.0
Northern Ireland Executive transfers between DEL and AME	0.1	0.3	0.2	0.2	0.4
Green Investment Bank	0.0	0.0	0.0	0.0	0.0
Other	0.1	0.0	0.1	0.0	-0.1
Total Capital DEL	-5.9	-6.1	-6.5	-6.0	-6.5
<i>Capital departmental AME</i>					
Net lending to private sector	-4.4	-49.8	-13.2	-2.1	-1.3
Capital support for public corporations	0.6	0.7	-0.1	0.4	-0.2
Purchase of company securities	0.0	-30.8	-32.1	0.0	0.0
Sale of company securities	0.1	0.1	7.1	0.0	0.0
Northern Ireland Executive transfers between DEL and AME	-0.1	-0.3	-0.3	-0.2	-0.4
Other	-0.1	-0.1	-0.2	-0.2	0.0
Total capital departmental AME	-3.8	-80.1	-38.8	-2.1	-1.8
Total capital budget data not in public sector gross investment	-9.8	-86.2	-45.3	-8.1	-8.3
Central government adjustments in National Accounts					
Gross fixed capital formation	-1.6	-0.6	0.3	-0.1	-0.1
<i>of which: profit or loss - sale of other assets (from resource budgets)</i>	-1.5	-0.3	-0.1	0.0	-0.2
<i>of which: other</i>	-0.1	-0.3	0.3	-0.1	0.1
Capital grants to and from the private sector	0.5	0.6	-2.8	0.3	-0.1
<i>of which: VAT refunds</i>	0.1	0.1	0.1	0.1	0.1
<i>of which: Nigerian debt write-off</i>	0.0	0.0	0.0	0.0	0.0
<i>of which: fee income (from resource budgets)</i>	0.0	0.0	-3.2	0.0	0.0
<i>of which: DfID funding for capital projects scored in resource DEL</i>	0.5	0.5	0.0	0.0	0.0
<i>of which: other</i>	-0.1	0.0	0.3	0.2	-0.1
Total central government capital adjustments	-1.1	0.0	-2.6	0.2	-0.1
Local government adjustments in National Accounts					
Adjustments to reconcile use of different data sources	-3.2	-4.0	-5.1	-3.4	-4.4
<i>of which: overhanging debt</i>	-1.2	-0.5	-0.2	-0.8	-0.2
<i>of which: central government support</i>	-0.1	-1.3	-2.5	-0.3	-1.6
<i>of which: financial transactions</i>	-1.1	-1.3	-1.6	-1.4	-1.8
<i>of which: capital grants from private sector</i>	-0.8	-0.8	-0.9	-0.8	-0.9
Gross fixed capital formation	2.6	3.0	2.3	2.6	2.2
<i>of which: VAT refunds</i>	1.9	1.8	1.7	2.0	2.1
<i>of which: roads de-trunking</i>	0.8	1.0	0.0	0.1	0.0
<i>of which: other</i>	-0.1	0.1	0.5	0.5	0.0
Capital grants	0.0	-0.5	0.4	0.5	-0.6
<i>of which: grants to public corporations⁽¹⁾</i>	0.0	0.0	0.0	0.0	0.0
<i>of which: other</i>	0.0	-0.5	0.4	0.5	-0.6
Total local government capital adjustments	-0.6	-1.5	-2.5	-0.4	-2.8
Other capital adjustments					
Public corporations	0.4	0.0	0.2	-0.6	0.1
Housing Revenue Account reform receipts	0.0	0.0	0.0	0.0	-8.1
Other	0.0	-0.9	0.0	-0.2	0.2
Total other capital adjustments	0.3	-0.9	0.2	-0.8	-7.8
Total capital adjustments	-11.6	-89.1	-50.2	-9.0	-19.3
<i>of which:</i>					
Timing adjustments ⁽²⁾					
Central government	0.2	0.6	0.3	0.1	-0.3
Local government	-0.1	0.2	0.5	0.7	0.1

(1) Local government grants to public corporations are now subtracted from locally financed expenditure. This is consistent with the OBR's treatment of the grants in their Economic and Fiscal Outlook - March 2012

(2) Reflects timing difference between the latest COINS 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 COINS data in the early years.

Public Spending Statistics October 2012

Table 8 Public sector expenditure on services by function, 1991-92 to 2011-12

	cash, £billion																			accruals, £billion	
	National Statistics																				
	1991-92	1992-93	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
	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	26.9	28.0	29.8	32.8	36.3	37.5	38.9	39.8	37.1	38.7	36.1	36.0	39.1	42.5	45.7	47.7	50.5	52.4	52.4	66.8	68.7
<i>of which: public and common services</i>	5.7	5.8	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	13.9	13.6	15.0	14.2
<i>of which: international services</i>	2.9	3.1	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	7.2	7.9	6.5	6.7
<i>of which: public sector debt interest</i>	18.3	19.0	20.8	23.5	26.8	28.1	29.7	29.4	25.4	26.6	22.7	21.7	23.0	24.9	26.7	28.7	31.6	31.8	31.0	45.3	47.8
2. Defence	23.2	23.8	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	39.1
3. Public order and safety	13.2	14.4	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	34.2	33.0	31.8
4. Economic affairs	21.4	23.3	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	37.3	47.8	46.2	37.8	35.8
<i>of which: enterprise and economic development⁽¹⁾</i>	5.4	5.4	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	6.8	15.4	11.6	4.8	4.3
<i>of which: science and technology</i>	1.3	1.4	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	3.5	3.4	3.8
<i>of which: employment policies</i>	2.7	2.9	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	1.9	2.4	3.1	1.5
<i>of which: agriculture, fisheries and forestry</i>	2.8	2.9	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	5.5	5.4	5.8
<i>of which: transport</i>	9.2	10.8	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	20.5	20.9	22.7	21.5	20.5
5. Environment protection	3.4	3.6	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	9.7	11.0	11.0	10.5
6. Housing and community amenities	6.8	7.1	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	15.1	16.2	12.9	10.1
7. Health	30.9	34.2	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	102.3	110.0	118.2	121.3	121.4
8. Recreation, culture and religion	5.0	5.1	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	12.2	13.1	14.0	13.1	13.3
9. Education	31.3	33.2	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	88.4	91.6	91.4
10. Social protection	80.2	91.1	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	205.0	224.6	231.9	241.6
EU transactions	-4.1	-3.4	-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	0.1	2.8	1.2
Public sector expenditure on services	238.2	260.5	271.6	284.1	295.8	302.5	308.5	318.5	331.2	353.1	376.2	403.4	439.5	470.8	501.3	523.1	556.0	603.6	642.7	661.8	665.1
Accounting adjustments	16.0	13.7	14.7	15.1	15.6	13.3	13.5	12.4	11.7	-11.6	13.0	17.8	16.0	21.6	22.7	26.9	27.7	27.2	28.5	28.8	25.8
Total Managed Expenditure⁽²⁾	254.2	274.2	286.3	299.2	311.4	315.8	322.0	330.9	342.9	341.5	389.2	421.2	455.5	492.4	524.0	550.0	583.7	630.8	671.3	690.6	690.9

(1) Transactions in 2008-09 onwards have been affected by financial sector interventions. Details are provided in Box 5.A in PESA 2012.

(2) This excludes the temporary effects of banks being classified to the public sector. See Box 5.A in PESA 2012 for details.

Public Spending Statistics October 2012

Table 8a Public sector expenditure on services by function in real terms⁽¹⁾, 1991-92 to 2011-12

	cash, £billion																				accruals, £billion	
	National Statistics																				2010-11	2011-12
	1991-92	1992-93	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		
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	41.7	42.5	44.3	48.1	51.8	51.9	52.8	52.9	48.5	50.3	46.0	44.8	47.6	50.2	52.8	53.7	55.5	56.0	55.1	68.4	68.7	
of which: public and common services	8.8	8.8	8.6	8.6	8.7	8.6	8.4	9.6	10.4	10.3	11.7	12.2	13.3	14.3	14.8	14.3	13.7	14.9	14.4	15.4	14.2	
of which: international services	4.5	4.7	4.8	4.8	4.9	4.3	4.2	4.3	4.8	5.5	5.5	5.6	6.2	6.5	7.2	7.1	7.3	7.7	8.4	6.7	6.7	
of which: public sector debt interest	28.4	28.9	30.9	34.4	38.2	38.9	40.3	39.1	33.2	34.6	28.9	27.0	28.0	29.4	30.8	32.3	34.7	34.0	32.6	46.3	47.8	
2. Defence	36.0	36.1	34.9	34.1	32.1	30.6	29.4	32.6	32.8	33.4	32.4	33.6	35.0	35.2	35.8	36.2	37.0	39.3	39.7	40.2	39.1	
3. Public order and safety	20.5	21.9	22.3	22.9	22.8	22.7	23.2	23.9	24.0	26.5	29.4	30.3	32.1	33.7	33.9	34.2	34.8	36.0	36.0	33.7	31.8	
4. Economic affairs	33.2	35.4	35.4	35.0	33.4	32.2	29.2	26.1	28.1	30.9	35.4	38.3	40.3	39.8	40.9	42.4	41.0	51.1	48.7	38.7	35.8	
of which: enterprise and economic development ⁽²⁾	8.4	8.2	8.2	6.9	6.4	6.0	5.8	4.1	5.7	6.4	6.5	7.3	7.3	7.7	7.4	7.1	7.5	16.5	12.2	4.9	4.3	
of which: science and technology	2.0	2.1	2.2	1.6	1.7	1.9	1.9	1.9	1.8	1.8	2.2	2.6	2.8	3.0	3.5	3.3	3.6	3.4	3.7	3.5	3.8	
of which: employment policies	4.2	4.4	4.6	4.7	4.4	3.9	3.4	3.9	4.6	4.9	4.2	3.7	3.9	3.8	3.8	3.7	2.3	2.0	2.5	3.2	1.5	
of which: agriculture, fisheries and forestry	4.3	4.4	5.6	5.0	5.6	7.5	6.4	5.8	5.6	6.1	8.0	6.1	6.4	6.4	6.5	5.7	4.7	6.2	5.8	5.6	5.8	
of which: transport	14.3	16.4	14.9	16.9	15.5	13.1	11.8	10.4	10.3	11.7	14.4	18.4	19.8	18.9	19.6	22.4	22.5	22.3	23.9	22.0	20.5	
5. Environment protection	5.3	5.5	5.1	5.6	5.8	5.1	5.4	5.7	6.4	6.6	6.9	7.5	7.5	8.3	9.8	10.6	10.5	10.4	11.6	11.3	10.5	
6. Housing and community amenities	10.6	10.8	9.2	9.1	8.6	7.9	6.6	7.3	6.1	7.1	7.9	6.7	8.2	9.5	12.4	12.9	14.3	16.1	17.1	13.2	10.1	
7. Health	48.0	51.9	54.4	57.7	59.1	59.2	60.4	62.3	64.5	70.4	76.2	82.3	91.1	98.0	103.7	106.5	112.3	117.5	124.4	124.1	121.4	
8. Recreation, culture and religion	7.8	7.7	7.6	7.6	7.8	7.9	8.7	9.6	10.1	10.1	11.0	11.6	11.8	11.8	12.5	12.8	13.4	14.0	14.7	13.4	13.3	
9. Education	48.6	50.4	51.6	53.1	52.8	52.3	52.4	53.2	55.1	59.6	65.3	68.0	74.2	76.9	80.6	82.1	86.4	88.7	93.1	93.7	91.4	
10. Social protection	124.5	138.4	146.1	149.5	153.5	156.1	155.4	153.1	160.6	166.9	175.1	180.7	189.3	193.9	197.6	199.1	207.0	219.1	236.4	237.3	241.6	
EU transactions	-6.4	-5.2	-7.0	-6.3	-5.8	-7.2	-5.0	-3.5	-3.5	-3.4	-6.1	-2.4	-2.6	-1.1	-0.7	-2.0	-1.6	-3.1	0.1	2.8	1.2	
Public sector expenditure on services	369.7	395.7	403.8	416.4	422.0	418.7	418.6	423.4	432.5	458.6	479.5	501.6	534.7	556.4	579.2	588.5	610.4	645.0	676.6	677.3	665.1	
Accounting adjustments	24.8	20.8	21.9	22.1	22.3	18.4	18.3	16.5	15.3	-15.1	16.6	22.1	19.5	25.5	26.2	30.3	30.4	29.0	30.0	29.5	25.8	
Total Managed Expenditure⁽³⁾	394.5	416.5	425.7	438.5	444.2	437.1	436.9	439.9	447.8	443.6	496.1	523.8	554.2	581.9	605.4	618.8	640.7	674.1	706.7	706.7	690.9	

(1) Real terms figures are the nominal figures adjusted to 2011-12 price levels using outturn GDP deflators from the Office for National Statistics (released 27 September 2012).

(2) Transactions in 2008-09 onwards have been affected by financial sector interventions. Details are provided in Box 5.A in PESA 2011.

(3) This excludes the temporary effects of banks being classified to the public sector. See Box 5.A in PESA 2011 for details.

Public Spending Statistics October 2012

Table 8b Public sector expenditure on services by function as a per cent of GDP⁽¹⁾, 1991-92 to 2011-12

	cash, £billion																				accruals, £billion		
	National Statistics																						
	1991-92	1992-93	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	outturn	outturn
1. General public services	4.4	4.4	4.4	4.6	4.8	4.7	4.6	4.5	3.9	3.9	3.5	3.3	3.4	3.5	3.6	3.5	3.5	3.7	3.7	4.5	4.5		
<i>of which: public and common services</i>	0.9	0.9	0.9	0.8	0.8	0.8	0.7	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.0	0.9	0.9	1.0	1.0	1.0	0.9		
<i>of which: international services</i>	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.4	0.4		
<i>of which: public sector debt interest</i>	3.0	3.0	3.1	3.3	3.6	3.5	3.5	3.3	2.7	2.7	2.2	2.0	2.0	2.1	2.1	2.2	2.2	2.2	3.1	3.1			
2. Defence	3.8	3.8	3.5	3.3	3.0	2.8	2.6	2.7	2.7	2.6	2.5	2.5	2.5	2.5	2.4	2.4	2.3	2.6	2.7	2.7	2.6		
3. Public order and safety	2.2	2.3	2.2	2.2	2.1	2.0	2.0	2.0	1.9	2.1	2.2	2.2	2.3	2.3	2.3	2.2	2.4	2.4	2.2	2.1			
4. Economic affairs	3.5	3.7	3.5	3.4	3.1	2.9	2.5	2.2	2.3	2.4	2.7	2.8	2.9	2.8	2.8	2.6	3.4	3.3	2.6	2.3			
<i>of which: enterprise and economic development (2)</i>	0.9	0.9	0.8	0.7	0.6	0.5	0.5	0.3	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	1.1	0.8	0.3	0.3			
<i>of which: science and technology</i>	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2			
<i>of which: employment policies</i>	0.4	0.5	0.5	0.5	0.4	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.2	0.1	0.1	0.2	0.1			
<i>of which: agriculture, fisheries and forestry</i>	0.5	0.5	0.6	0.5	0.5	0.7	0.6	0.5	0.5	0.5	0.6	0.5	0.5	0.4	0.4	0.3	0.4	0.4	0.4	0.4			
<i>of which: transport</i>	1.5	1.7	1.5	1.6	1.4	1.2	1.0	0.9	0.8	0.9	1.1	1.4	1.4	1.3	1.3	1.5	1.4	1.5	1.6	1.5			
5. Environment protection	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.7	0.7	0.7	0.7	0.8	0.7			
6. Housing and community amenities	1.1	1.1	0.9	0.9	0.8	0.7	0.6	0.6	0.5	0.6	0.6	0.5	0.6	0.7	0.8	0.9	0.9	1.1	1.1	0.9			
7. Health	5.0	5.4	5.4	5.5	5.5	5.3	5.2	5.3	5.2	5.5	5.8	6.1	6.5	6.8	7.0	7.1	7.7	8.3	8.2	7.9			
8. Recreation, culture and religion	0.8	0.8	0.8	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.9	0.9	1.0	0.9			
9. Education	5.1	5.2	5.2	5.1	4.9	4.7	4.5	4.5	4.5	4.7	5.0	5.0	5.3	5.4	5.4	5.4	5.5	5.8	6.2	6.2			
10. Social protection	13.1	14.4	14.6	14.3	14.3	14.1	13.5	12.9	13.0	13.0	13.3	13.4	13.5	13.5	13.3	13.1	13.2	14.4	15.9	15.7			
EU transactions	-0.7	-0.5	-0.7	-0.6	-0.5	-0.6	-0.4	-0.3	-0.3	-0.3	-0.5	-0.2	-0.2	-0.1	0.0	-0.1	-0.1	-0.2	0.0	0.2			
Public sector expenditure on services	38.9	41.1	40.4	40.0	39.3	37.8	36.4	35.7	35.1	35.8	36.5	37.1	38.1	38.8	39.0	38.7	38.8	42.4	45.4	44.7	43.5		
Accounting adjustments	2.6	2.2	2.2	2.1	2.1	1.7	1.6	1.4	1.2	-1.2	1.3	1.6	1.4	1.8	1.8	2.0	1.9	1.9	2.0	1.9	1.7		
Total Managed Expenditure⁽³⁾	41.5	43.3	42.6	42.1	41.4	39.5	38.0	37.0	36.3	34.6	37.8	38.8	39.5	40.5	40.8	40.7	40.7	44.3	47.4	46.7	45.2		

(1) GDP until 2011-12 is consistent with the latest figures from the Office for National Statistics (published 27 September 2012).

(2) Transactions in 2008-09 onwards have been affected by financial sector interventions. Details are provided in Box 5.A in PESA 2011.

(3) This excludes the temporary effects of banks being classified to the public sector. See Box 5.A in PESA 2011 for details.

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Table 9 Public sector expenditure on services by economic category, 2007-08 to 2011-12

	National Statistics				
	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn
£million					
Public sector current expenditure on services					
Pay	152,560	160,136	165,030	167,888	166,847
Gross current procurement	174,003	186,989	195,075	190,196	189,597
Income from sales of goods and services	-47,565	-52,892	-51,858	-48,322	-45,908
Current grants to persons and non-profit bodies	184,186	198,664	218,135	224,774	235,205
Current grants abroad	3,253	2,391	5,963	9,425	7,931
Subsidies to private sector companies	7,356	7,211	8,287	7,941	8,324
Subsidies to public corporations	1,480	1,058	1,016	702	468
Net public service pensions	2,201	3,132	3,634	4,627	6,687
Grant equivalent element of student lending	1,430	814	1,468	4,248	644
Public sector debt interest	31,596	31,830	30,997	45,278	47,804
Other	122	13	-185	108	58
Total public sector current expenditure on services	510,622	539,346	577,562	606,865	617,657
Accounting adjustments	26,295	26,551	25,861	25,581	25,449
Total public sector current expenditure	536,917	565,897	603,423	632,446	643,106
Public sector capital expenditure on services					
Capital grants ⁽¹⁾	14,410	25,096	23,207	15,764	12,035
Gross capital procurement	39,200	42,301	44,873	42,516	38,753
Income from sales of capital assets	-8,171	-3,118	-2,962	-3,411	-3,404
Other	-45	-19	36	54	35
Total public sector capital expenditure on services	45,394	64,261	65,154	54,924	47,418
Accounting adjustments	1,364	625	2,676	3,212	386
Total public sector capital expenditure	46,758	64,886	67,830	58,136	47,804
Total public sector expenditure on services	556,016	603,607	642,716	661,790	665,075
Accounting adjustments	27,659	27,176	28,537	28,792	25,835
Total Managed Expenditure⁽²⁾	583,675	630,783	671,253	690,582	690,910

(1) Transactions from 2008-09 onwards have been affected by financial sector interventions. See Box 5.A in PESA 2012 for details.

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