



HM TREASURY



STATISTICAL BULLETIN: PUBLIC SPENDING STATISTICS APRIL 2013

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.

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KEY POINTS IN THIS RELEASE

- Total DEL expenditure (Resource DEL excluding depreciation plus Capital DEL) was £368.7 billion in 2011-12, a fall of £11.1 billion or 2.9 per cent on the previous year in nominal terms.
- Total Managed Expenditure was £693.2 billion in 2011-12, an increase of 0.2 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 £666.3 billion in 2011-12, an increase of 0.8 per cent on the previous year.

KEY REVISIONS IN THIS RELEASE

- This release incorporates final outturn data for Scottish local government. This has produced only minor changes to the expenditure on services data.
- As trailed in the February Spending National Statistics release, we have changed the departmental breakdown in Tables 2 to 6 so that they are consistent with the presentation in the Budget 2013 and Spending Review 2010 documents.

- The tables reflect a classification change of around £4 billion a year from Work and Pensions Resource departmental AME to CLG Local Government, Scotland and Wales Resource DEL budgets. This is due to the abolition of Council Tax Benefit and the localising of council tax support to English councils and the Devolved Administrations. This switch has no overall effect on the total Resource Budget.
- Public sector current expenditure on services has been revised down following a reclassification of expenditure from the Department of Health to local government. Local government expenditure figures do not yet reflect this change, so the accounting adjustments have been revised up to leave Total Managed Expenditure unchanged.
- Central government departments have revised their expenditure data for 2011-12. These have produced only small revisions to departmental budgets (DEL and AME).

UPCOMING REVISIONS AND CHANGE TO THE PRESENTATION IN FORTHCOMING RELEASES

The next Treasury Public Spending National Statistics release will be in July. It will incorporate changes to the economic category analysis and minor changes to the expenditure on services framework, which have arisen as a result of changes made to the Chart of Accounts since the introduction of the Online System for Central Accounting and Reporting (OSCAR).

We are also carrying out work to align the presentation of the functional (COFOG) data in Treasury Spending Statistics with the functional data as presented in the National Accounts. We intend to include the new presentation of the functional data in our July 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

JULY 2013 The July Public Spending Statistics release contains the first publication of departmental spending outturn for the 2012-13 financial year. It will also include plans data for 2015-16 to be announced in the Spending Round. 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.

FEBRUARY 2014 This release contains updates to the key Public Spending Statistics series. It includes updated data for English and Welsh local authorities for the previous financial year.

APRIL 2014 Contains updates to the key Public Spending Statistics series. April is the first time in which full outturn for the previous financial year is published, incorporating final data for all local authorities and devolved administrations.

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.

HM Treasury has replaced its COINS system for financial reporting with a new Online System for Central Accounting and Reporting (OSCAR). This system collects public spending data from central government departments and the devolved administrations. Although the data are for the most part of comparable quality to previous years, there are still some initial data and systems issues. Resolving these issues may lead to larger

than normal revisions in the central government expenditure data reported during 2013.

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 £345.6 billion in 2011-12, a fall of 1.4 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 £326.4 billion in 2011-12, a fall of 1.1 per cent on the previous year.
- Total DEL expenditure (Resource DEL excluding depreciation plus Capital DEL) was £368.7 billion in 2011-12, a fall of £11.1 billion or 2.9 per cent on the previous year in nominal terms
- Total capital DEL was £42.3 billion in 2011-12, a fall of £7.5 billion or 15.0 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 12.6per cent.

ANNUALLY MANAGED EXPENDITURE

- Net public service pensions increased to £6.0 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 7 for details).
- Capital locally financed expenditure rose to £16.5 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)

Compared with the previous year;

- In real terms, spending on most functions fell in 2011-12. The exceptions are General Public Services (a 0.7 per cent real increase, driven by increased public sector debt interest payments) and Social Protection spending (a 1.9 per cent real increase).
- The largest real terms falls in spending were in Housing and Community amenities (-22.7 per cent) followed by Environment protection spending (-7.1 per cent).

Spending on Health and Education rose nominally but fell in real terms in 2011-12. The real terms decrease in Health spending was -1.1 per cent, and for Education spending, -0.6 per cent. This compares with a nominal increase on Health spend of 1.0 per cent and on Education of 1.4 per cent over the same period.

EXPENDITURE ON SERVICES STATISTICS

- During the recession, as GDP shrank but spending increased, TME took an increasingly large share of national income. As a result, TME as a per cent of GDP peaked at 47.4 per cent in 2009-10. In each of 2010-11 and 2011-12, TME as a per cent of GDP has decreased to 46.7 per cent and 45.5 per cent respectively (Table 8b).
- In 2011-12 public expenditure on Health was equal to 8.0 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 6.1 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 slightly to 3.2 per cent in 2011-12 from 3.1 per cent in the previous year 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) [Table 8a];
 - spending on Social protection was £240.5 billion in 2011-12, up from £236.0 billion in the previous year.
 - Health spending (including spending by central government departments and devolved administrations) was £121.2 billion in 2011-12, compared to £122.5 billion spent in 2010-11.
 - Education spending was £92.8 billion in 2011-12, down from £93.4 billion in 2010-11.
- 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

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

¹ Details of financial sector interventions within expenditure on services can be found in Box 5.A of PESA 2012.

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.

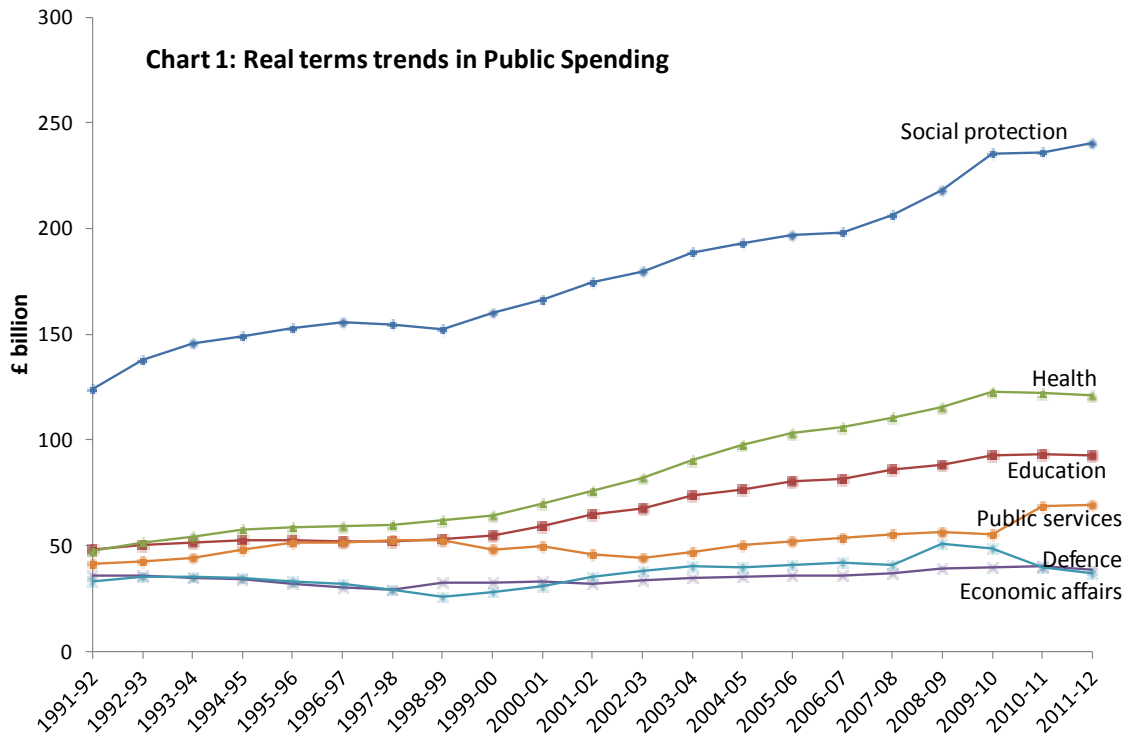
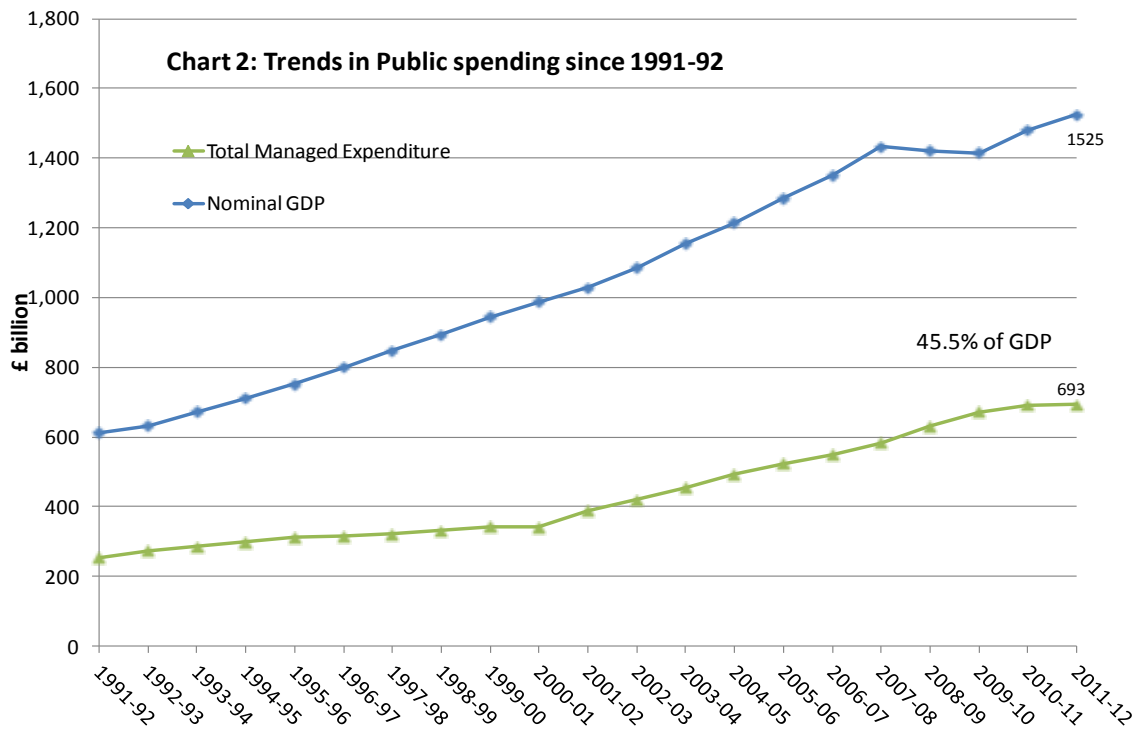


CHART 2 shows trends in overall spending compared with overall nominal GDP. The ratio between TME and GDP is a measure of the size of government relative to the rest of the economy.



NATIONAL STATISTICS

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

Designation can be broadly interpreted to mean that the statistics:

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

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

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

	£ million				
National Statistics	2007-08	2008-09	2009-10	2010-11	2011-12
CURRENT EXPENDITURE					
<i>Resource DEL</i>					
Resource DEL excluding depreciation ⁽¹⁾	292,230	305,012	323,905	329,969	326,379
Depreciation in resource DEL ⁽¹⁾	11,784	12,389	13,843	20,510	19,266
Total resource DEL	304,014	317,401	337,748	350,479	345,646
<i>Resource departmental AME</i>					
Social security benefits	135,913	146,343	159,165	164,806	170,791
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	6,012
National lottery	882	1,011	1,001	995	1,399
BBC domestic services	3,430	3,316	3,464	3,559	3,391
Student loans	-847	-976	-256	-301	-642
Non-cash items	46,680	42,328	46,559	54,776	51,777
Financial sector interventions	0	41,551	-27,592	-14,247	-16,143
Other departmental expenditure	2,699	2,822	1,111	2,349	-206
Total resource departmental AME	214,193	265,906	212,647	162,801	246,355
<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	22,266
Central government gross debt interest	30,187	30,826	30,480	45,165	47,714
Accounting adjustments ⁽⁴⁾	-41,210	-78,262	-9,613	43,391	-26,305
Total resource other AME	18,709	-17,410	53,080	119,938	51,377
Total resource AME	232,903	248,496	265,727	282,739	297,731
Public sector current expenditure	536,917	565,897	603,475	633,218	643,377
CAPITAL EXPENDITURE					
<i>Capital DEL</i>					
Total capital DEL	44,821	48,511	56,959	49,782	42,317
<i>Capital departmental AME</i>					
National lottery	713	536	752	597	404
BBC domestic services	85	81	123	122	172
Student loans	4,481	4,475	4,601	4,958	5,857
Financial sector interventions	0	85,525	38,281	-3,015	-4,571
Other departmental expenditure	726	249	3,938	1,147	768
Total capital departmental AME	6,005	90,866	47,694	3,809	2,630
<i>Capital other AME</i>					
Locally financed expenditure	2,120	6,926	5,405	5,374	16,455
Public corporations' own-financed capital expenditure	5,419	7,297	7,977	8,102	6,235
Accounting adjustments ^{(4) (5)}	-11,594	-88,702	-50,091	-8,289	-17,838
Total capital other AME	-4,055	-74,478	-36,710	5,187	4,853
Total capital AME	1,951	16,387	10,985	8,996	7,483
Public sector gross investment ⁽⁵⁾	46,772	64,898	67,944	58,778	49,800
less public sector depreciation ⁽⁵⁾	17,683	18,649	19,350	20,315	21,134
Public sector net investment ⁽⁵⁾	29,089	46,249	48,594	38,463	28,666
TOTAL MANAGED EXPENDITURE ⁽⁵⁾	583,689	630,795	671,419	691,996	693,177
<i>of which:</i>					
Total DEL ⁽⁶⁾	337,052	353,523	380,865	379,751	368,697
Departmental AME	220,199	356,772	260,342	166,610	248,985
Other AME	26,438	-79,499	30,213	145,635	75,496

(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.

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

	National Statistics					£ million
	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn	
Resource DEL by departmental group ⁽¹⁾						
Education	44,709	46,657	49,412	50,496	50,298	
NHS (Health)	81,219	87,608	94,391	97,418	100,263	
Personal Social Services (Health) ⁽²⁾	1,782	1,295	1,395	1,522	0	
Transport	6,492	5,833	6,548	5,806	5,578	
CLG Communities	3,976	4,130	4,334	3,710	1,821	
CLG Local Government	27,326	29,488	30,800	28,737	29,765	
Business, Innovation and Skills	16,549	17,095	18,354	21,291	20,017	
Home Office	8,843	9,193	9,471	12,774	12,122	
Justice	8,836	9,039	8,962	8,896	8,895	
Law Officers' Departments	714	722	709	669	621	
Defence	31,797	32,714	34,917	39,035	37,980	
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	679	292	1,228	1,153	1,157	
Environment, Food and Rural Affairs	2,567	2,412	2,461	2,376	2,197	
Culture, Media and Sport	1,583	1,531	1,573	1,580	1,579	
Work and Pensions	7,942	7,841	8,770	8,848	7,488	
Scotland	23,740	24,481	25,489	26,151	25,812	
Wales	12,437	13,011	13,753	14,022	13,903	
Northern Ireland	8,845	9,188	9,636	9,967	9,858	
Chancellor's Departments	4,278	4,339	4,256	3,980	3,866	
Cabinet Office	1,764	2,030	2,259	2,354	2,399	
Small and Independent Bodies	1,665	1,715	1,654	1,570	1,668	
Total resource DEL	304,014	317,401	337,748	350,479	345,646	

(1) The departmental breakdown in this table is consistent with the Spending Review 2010 and Budget 2013 presentation, not the PESA departmental groups in Annex B of PESA 2012.

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

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

	National Statistics					£ million
	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn	
Resource departmental AME by departmental group ⁽¹⁾						
Education	10,709	10,642	10,427	-10,465	11,774	
NHS (Health)	13,854	14,984	16,223	-10,976	19,582	
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	431	313	1,337	-824	-1,158	
Home Office	365	714	679	920	1,061	
Justice	-62	450	606	326	-33	
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	2,435	756	5,241	3,742	
Environment, Food and Rural Affairs	-17	-56	-73	-437	-51	
Culture, Media and Sport	3,851	3,893	4,060	4,369	4,215	
Work and Pensions	123,415	131,215	141,938	146,544	154,478	
Scotland	2,163	2,486	2,323	3,055	3,073	
Wales	-62	138	293	53	72	
Northern Ireland	6,143	6,466	7,230	3,187	7,516	
Chancellor's Departments	31,318	77,254	9,577	28,590	24,026	
Cabinet Office	7,625	7,172	7,481	-7,466	8,739	
Small and Independent Bodies	-542	-363	-222	-259	-146	
Total resource departmental AME	214,193	265,906	212,647	162,801	246,355	

(1) The departmental breakdown in this table is consistent with the Spending Review 2010 and Budget 2013 presentation, not the PESA departmental groups in Annex B of PESA 2012.

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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 ⁽¹⁾					
Education	5,226	5,524	7,442	7,127	5,043
NHS (Health)	3,966	4,369	5,182	4,159	3,786
Transport	6,739	7,252	8,253	7,299	7,686
CLG Communities	6,291	7,167	8,992	6,459	3,821
CLG Local Government	32	122	260	-67	-8
Business, Innovation and Skills	2,109	2,134	3,027	2,104	1,153
Home Office	744	836	999	739	493
Justice	749	899	848	540	344
Law Officers' Departments	11	9	12	8	3
Defence	8,547	8,918	9,148	9,265	9,014
Foreign and Commonwealth Office	228	227	201	156	115
International Development	738	875	1,353	1,559	1,646
Energy and Climate Change	1,485	1,666	1,806	2,014	1,454
Environment, Food and Rural Affairs	557	610	693	568	383
Culture, Media and Sport	544	824	519	580	1,270
Work and Pensions	72	85	272	323	280
Scotland	3,563	3,333	3,927	3,284	2,732
Wales	1,461	1,627	1,932	1,751	1,386
Northern Ireland	1,117	1,307	1,277	1,192	1,000
Chancellor's Departments	240	281	285	211	257
Cabinet Office	319	396	454	432	403
Small and Independent Bodies	82	51	78	78	56
Total capital DEL	44,821	48,511	56,959	49,782	42,317

(1) The departmental breakdown in this table is consistent with the Spending Review 2010 and Budget 2013 presentation, not the PESA departmental groups in Annex B of PESA 2012.

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 ⁽¹⁾					
NHS (Health)	37	14	6	8	0
CLG Communities	1,213	516	171	843	153
Business, Innovation and Skills	3,765	3,463	4,306	4,158	5,469
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	576
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
Small and Independent Bodies	-296	-210	-162	-100	-52
Total capital departmental AME	6,005	90,866	47,694	3,809	2,630

(1) The departmental breakdown in this table is consistent with the Spending Review 2010 and Budget 2013 presentation, not the PESA departmental groups in Annex B of PESA 2012.

(2) 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 ⁽²⁾					
Education	44,689	46,637	49,385	50,461	50,265
NHS (Health)	80,501	86,657	93,206	96,209	99,070
Personal Social Services (Health) ⁽³⁾	1,767	1,275	1,393	1,522	0
Transport	6,099	5,436	5,652	5,176	4,679
CLG Communities	3,947	4,084	4,299	3,649	1,745
CLG Local Government	27,326	29,487	30,798	28,735	29,764
Business, Innovation and Skills	15,677	16,329	17,321	17,029	16,231
Home Office	8,702	9,009	9,268	12,288	11,904
Justice	8,460	8,633	8,529	8,542	8,453
Law Officers' Departments	705	712	697	658	611
Defence	24,616	25,410	27,587	28,090	28,142
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	1,216	1,146	1,144
Environment, Food and Rural Affairs	2,356	2,219	2,261	2,175	1,981
Culture, Media and Sport	1,476	1,502	1,457	1,471	1,473
Work and Pensions	7,787	7,689	8,549	8,685	7,286
Scotland	23,243	23,901	24,852	25,587	25,189
Wales	12,134	12,610	13,289	13,615	13,475
Northern Ireland	8,587	8,894	9,293	9,597	9,437
Chancellor's Departments	4,095	4,132	4,048	3,758	3,642
Cabinet Office	1,616	1,772	1,962	2,025	2,045
Small and Independent Bodies	1,593	1,649	1,587	1,552	1,623
Total Resource DEL less depreciation	292,230	305,012	323,905	329,969	326,379

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

(2) The departmental breakdown in this table is consistent with the Spending Review 2010 and Budget 2013 presentation, not the PESA departmental groups in Annex B of PESA 2012.

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

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					
<i>Resource DEL</i>					
Capital consumption (excluding NHS)	-10.0	-10.6	-13.4	-8.5	-15.0
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	-11.6	-12.2	-15.3	-10.5	-16.9
<i>Resource departmental AME</i>					
Capital consumption	-1.1	-1.7	-2.5	-1.9	-1.7
Interest	1.3	2.4	2.2	1.0	1.2
Subsidy element of renewable obligation certificates	0.0	0.0	0.0	0.0	0.0
Subsidy element of other environmental levies	0.0	0.0	0.0	0.0	0.0
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	-1.9	1.2
Adjustment for different data used by OBR in PSCE forecast	0.0	0.0	0.0	0.0	0.0
<i>of which DEL</i>	0.0	0.0	0.0	0.0	0.0
<i>of which AME</i>	0.0	0.0	0.0	0.0	0.0
Total resource budget data replaced by different source data	-11.8	-12.0	-15.8	-12.4	-15.7
Remove data in budgets which do not form part of public sector current expenditure					
<i>Resource DEL</i>					
Impairments	-1.0	-1.0	0.5	-7.8	-0.4
Receipts treated as negative DEL but revenue in National Accounts	0.5	0.6	0.6	0.7	0.6
Fees, levies and charges	0.1	0.1	0.1	0.2	0.2
Grant equivalent element of student lending	-0.8	-0.7	-0.9	-4.2	-3.9
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	0.7	0.6	1.0	1.5	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	0.2	0.0	-0.4
Total resource DEL	0.2	0.8	1.3	-9.1	-1.7
<i>Resource departmental AME</i>					
Impairments	-1.6	-19.4	-3.5	3.1	13.8
Bad debts	-0.4	-0.5	-0.5	-0.6	-0.5
Grant equivalent element of student lending	-0.6	-0.1	-0.5	-0.2	0.1
Provisions	-11.5	-28.9	23.5	-7.1	-5.2
Change in pension scheme liabilities	-24.5	-24.8	-22.1	57.4	-26.6
Unwinding of discount rate on pension scheme liabilities	-32.8	-36.5	-39.2	-37.6	-43.5
Release of provisions covering payments of pension benefits	21.3	22.5	24.3	25.3	27.2
Fees, levies and charges	0.2	0.5	0.2	0.2	0.5
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	-4.7	-5.6	-5.6	-5.7	-4.8
Other	0.0	0.1	-0.5	1.3	-0.4
Total resource departmental AME	-53.8	-92.7	-20.8	36.2	-39.2
Total resource budget data not in public sector current expenditure	-53.6	-91.9	-19.5	27.1	-40.9

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

	£ billion				
	2007-08	2008-09	2009-10	2010-11	2011-12
Central government adjustments in National Accounts					
Expenditure on goods and services	14.0	16.8	14.8	18.6	23.1
<i>of which: VAT refunds</i>	3.7	3.9	3.8	4.8	5.0
<i>of which: Single Use Military Expenditure</i>	5.1	5.7	5.3	5.4	5.5
<i>of which: payment from EU for tax collection costs</i>	-0.6	-0.7	-0.7	-0.8	-0.7
<i>of which: capital consumption</i>	6.1	6.5	6.7	7.2	7.5
<i>of which: other</i>	-0.3	1.4	-0.4	2.0	5.8
Net social benefits ⁽²⁾	2.0	1.8	1.6	0.4	0.5
<i>of which: switch between benefits and other current grants</i>	6.4	6.9	6.9	0.4	0.6
<i>of which: public service pensions contributions uprate</i>	0.0	0.0	0.0	0.0	0.0
<i>of which: other</i>	-4.5	-5.1	-5.3	0.0	-0.1
Net current grants abroad	2.2	3.1	4.0	4.1	4.7
<i>of which: attributed aid</i>	-0.7	-0.8	-0.9	-0.8	-0.9
<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: EU receipts</i>	3.9	3.9	5.0	4.8	4.9
<i>of which: other</i>	-0.5	0.5	0.0	0.1	0.8
Other current grants ⁽²⁾	-2.6	-3.8	-3.4	-3.7	-8.3
<i>of which: switch between other current grants and benefits</i>	-6.4	-6.9	-6.9	-0.4	-0.6
<i>of which: other</i>	3.9	3.1	3.4	-3.3	-7.7
Subsidies	-0.1	-1.1	-0.7	-0.9	-1.1
<i>of which: Renewable Obligation Certificates</i>	0.5	0.5	0.5	0.5	0.5
<i>of which: other environmental levies</i>	0.0	0.0	0.0	0.0	0.0
<i>of which: company tax credits outside departmental AME</i>	0.8	0.9	1.1	1.3	1.3
<i>of which: other</i>	-1.4	-2.4	-2.3	-2.7	-2.9
Total central government resource adjustments	15.5	16.7	16.3	18.5	18.9
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
<i>of which: Northern Ireland regional rates</i>	-0.5	-0.6	-0.5	-0.5	-0.6
<i>of which: retirement benefits</i>	0.0	0.0	0.0	0.0	0.0
<i>of which: debt interest payments to central government</i>	-3.1	-3.2	-2.9	-3.0	-4.4
<i>of which: other</i>	-0.9	-1.2	-1.2	-1.7	-0.7
Adjustments to reconcile use of different data sources	-1.1	-0.7	-0.2	0.0	1.8
<i>of which: central government support</i>	-1.9	-1.5	-0.6	-0.4	-0.2
<i>of which: debt interest</i>	0.3	0.0	-0.4	-0.7	0.3
<i>of which: police and fire top up grants</i>	0.5	0.8	0.9	1.1	1.4
<i>of which: other</i>	-0.1	0.0	-0.1	0.0	0.3
Expenditure on goods and services	12.5	13.1	13.1	14.2	15.2
<i>of which: VAT refunds</i>	6.0	6.1	5.6	6.4	6.8
<i>of which: capital consumption</i>	6.8	7.2	7.6	8.0	8.5
<i>of which: rates</i>	-1.1	-1.2	-1.2	-1.2	-1.4
<i>of which: other</i>	0.9	1.0	1.2	1.0	1.3
Subsidies	1.6	1.6	1.4	1.2	1.1
<i>of which: equity injection into Housing Revenue Account</i>	1.5	1.5	1.3	1.2	1.1
<i>of which: other</i>	0.1	0.1	0.1	0.0	0.0
Net social benefits	-0.4	-0.5	-0.5	-0.5	-1.0
<i>of which: housing benefits and rent rebates</i>	0.4	0.4	0.4	0.4	0.0
<i>of which: other</i>	-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	7.9	8.4	9.1	9.8	11.4
Other resource adjustments					
Public corporations	0.7	0.6	0.4	0.4	0.4
Other	0.0	0.0	-0.1	0.0	-0.4
Total other resource adjustments	0.7	0.5	0.3	0.4	0.0
Total resource adjustments	-41.2	-78.3	-9.6	43.4	-26.3
<i>of which:</i>					
Timing adjustments ⁽²⁾					
Central government	0.8	0.2	1.8	0.7	0.6
Local government	0.0	0.1	0.0	-0.4	0.0

(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.

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

	£ billion				
	2007-08	2008-09	2009-10	2010-11	2011-12
Remove data in budgets which form part of public sector gross investment but where a different source is used for					
Capital DEL					
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					
Capital DEL					
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	-1.1	-2.1
Capital support for public corporations	-0.7	-0.1	-0.1	0.3	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	-7.1
Capital departmental AME					
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	-0.1
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	-0.2	-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	-8.8
Central government adjustments in National Accounts					
Gross fixed capital formation	-1.6	-0.6	0.0	-0.3	-0.2
<i>of which: profit or loss - sale of other assets (from resource budgets)</i>	-1.5	-0.3	-0.1	0.0	0.1
<i>of which: other</i>	-0.1	-0.3	0.1	-0.3	-0.2
Capital grants to and from the private sector	0.5	0.6	-2.5	1.1	1.1
<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	0.6	1.0	1.0
Total central government capital adjustments	-1.1	0.0	-2.5	0.8	0.9
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	2.9	2.3	2.6	2.2
<i>of which: VAT refunds</i>	1.9	1.9	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	0.1
Capital grants	0.0	0.1	0.4	0.5	0.2
<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	0.1	0.4	0.5	0.2
Total local government capital adjustments	-0.6	-1.1	-2.5	-0.4	-1.9
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	-0.1	0.1
Total other capital adjustments	0.4	-0.9	0.2	-0.7	-7.8
Total capital adjustments	-11.6	-88.7	-50.1	-8.3	-17.8
<i>of which:</i>					
Timing adjustments ⁽²⁾					
Central government	0.2	0.6	0.4	0.7	0.5
Local government	-0.1	0.1	0.5	0.6	0.5

(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.

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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	38.8	39.7	37.1	38.6	36.0	35.8	38.9	42.6	45.5	47.9	50.8	53.0	52.7	67.4	69.2		
<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	12.7	11.9		
<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	8.8	8.9		
<i>of which: public sector debt interest</i>	18.3	19.0	20.8	23.5	26.8	28.1	29.6	29.3	25.4	26.5	22.6	21.5	22.8	25.0	26.5	28.9	31.6	31.8	31.1	45.8	48.4		
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	38.6		
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	32.0		
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	37.4	47.8	46.3	38.9	37.1		
<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	7.1	15.8	11.8	4.8	4.5		
<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	3.6		
<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	3.8	2.8		
<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	20.6	21.0	23.0	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	15.2	16.4	12.9	10.2		
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	101.1	108.7	117.0	120.0	121.2		
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	11.9	12.4	13.3	13.1	12.8		
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	91.5	92.8		
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	231.2	240.5		
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	308.4	318.4	331.2	353.0	376.1	403.2	439.3	470.9	501.1	523.3	554.8	602.4	641.5	660.9	666.3		
Accounting adjustments	16.0	13.7	14.7	15.1	15.6	13.3	13.6	12.5	11.7	-11.5	13.1	17.7	15.9	21.6	22.6	26.9	28.9	28.4	29.9	31.1	26.9		
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	420.9	455.2	492.5	523.7	550.2	583.7	630.8	671.4	692.0	693.2		

(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.

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Table 8a Public sector expenditure on services by function in real terms⁽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	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	
1. General public services	41.6	42.3	44.1	47.9	51.6	51.7	52.4	52.6	48.2	49.9	45.7	44.3	47.1	50.1	52.3	53.7	55.5	56.4	55.2	68.7	69.2
of which: public and common services	8.8	8.8	8.6	8.6	8.7	8.5	8.4	9.5	10.4	10.2	11.7	12.1	13.2	14.2	14.7	14.2	13.6	14.8	14.3	13.0	11.9
of which: international services	4.5	4.7	4.7	4.8	4.8	4.3	4.2	4.2	4.8	5.4	5.5	5.6	6.2	6.5	7.1	7.1	7.3	7.7	8.3	9.0	8.9
of which: public sector debt interest	28.3	28.7	30.8	34.3	38.1	38.7	40.0	38.8	33.0	34.3	28.7	26.6	27.6	29.4	30.5	32.4	34.5	33.9	32.6	46.7	48.4
2. Defence	35.9	36.0	34.8	34.0	32.0	30.5	29.3	32.4	32.6	33.2	32.2	33.4	34.9	35.1	35.7	36.1	36.8	39.1	39.5	40.1	38.6
3. Public order and safety	20.4	21.8	22.2	22.8	22.7	22.6	23.1	23.8	23.9	26.4	29.3	30.2	32.0	33.5	33.7	34.1	34.6	35.8	35.9	33.6	32.0
4. Economic affairs	33.1	35.2	35.2	34.9	33.2	32.1	29.0	25.9	28.0	30.8	35.3	38.1	40.1	39.7	40.7	42.2	40.8	50.8	48.5	39.7	37.1
of which: enterprise and economic development ⁽²⁾	8.3	8.2	8.1	6.9	6.4	5.9	5.8	4.1	5.7	6.3	6.5	7.3	7.3	7.6	7.4	7.1	7.7	16.8	12.4	4.9	4.5
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	2.9	3.5	3.2	3.6	3.4	3.7	3.5	3.6
of which: employment policies	4.2	4.4	4.6	4.7	4.4	3.9	3.4	3.8	4.6	4.9	4.2	3.7	3.9	3.8	3.8	3.7	2.3	2.1	2.5	3.8	2.8
of which: agriculture, fisheries and forestry	4.3	4.4	5.6	5.0	5.5	7.4	6.4	5.8	5.6	6.1	8.0	6.1	6.4	6.4	6.4	5.7	4.7	6.2	5.8	5.5	5.8
of which: transport	14.2	16.3	14.8	16.8	15.5	13.1	11.8	10.3	10.3	11.6	14.3	18.3	19.7	18.8	19.6	22.3	22.5	22.4	24.1	21.9	20.5
5. Environment protection	5.3	5.4	5.0	5.5	5.8	5.1	5.4	5.7	6.4	6.6	6.9	7.4	7.5	8.2	9.8	10.5	10.4	10.3	11.5	11.3	10.5
6. Housing and community amenities	10.5	10.7	9.2	9.0	8.5	7.9	6.6	7.3	6.1	7.1	7.9	6.7	8.1	9.4	12.3	12.9	14.2	16.2	17.1	13.2	10.2
7. Health	47.8	51.7	54.2	57.5	58.8	59.0	60.1	62.1	64.2	70.1	75.9	82.0	90.7	97.6	103.3	106.1	110.6	115.7	122.6	122.5	121.2
8. Recreation, culture and religion	7.7	7.7	7.6	7.6	7.8	7.9	8.6	9.5	10.0	10.1	10.9	11.5	11.8	11.8	12.4	12.8	13.1	13.2	14.0	13.3	12.8
9. Education	48.4	50.2	51.4	52.8	52.6	52.1	52.2	52.9	54.9	59.4	65.0	67.7	73.9	76.6	80.3	81.8	86.0	88.3	92.7	93.4	92.8
10. Social protection	123.9	137.8	145.5	148.9	152.8	155.5	154.7	152.5	160.0	166.2	174.4	179.9	188.5	193.1	196.7	198.3	206.2	218.2	235.5	236.0	240.5
EU transactions	-6.3	-5.1	-7.0	-6.3	-5.8	-7.2	-5.0	-3.4	-3.5	-3.4	-6.1	-2.4	-2.5	-1.1	-0.7	-2.0	-1.7	-3.1	0.1	2.8	1.2
Public sector expenditure on services	368.1	394.0	402.1	414.6	420.2	416.9	416.7	421.5	430.7	456.6	477.4	499.3	532.2	554.2	576.5	586.3	606.5	641.0	672.5	674.6	666.3
Accounting adjustments	24.7	20.7	21.8	22.0	22.2	18.3	18.4	16.5	15.2	-14.9	16.6	21.9	19.3	25.4	26.0	30.1	31.6	30.3	31.3	31.7	26.9
Total Managed Expenditure⁽³⁾	392.8	414.7	423.9	436.7	442.3	435.3	435.1	438.0	445.9	441.7	494.0	521.2	551.5	579.6	602.5	616.4	638.1	671.2	703.9	706.3	693.2

(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 March 2013).

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

(3) 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 April 2013

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

Emillion

	National Statistics				
	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn
Public sector current expenditure on services					
Pay	152,560	160,136	165,030	167,888	166,882
Gross current procurement	172,797	185,750	193,817	188,061	188,828
Income from sales of goods and services	-47,565	-52,892	-51,858	-47,481	-45,329
Current grants to persons and non-profit bodies	184,186	198,664	218,135	224,758	235,476
Current grants abroad	3,253	2,391	5,963	9,411	7,711
Subsidies to private sector companies	7,356	7,211	8,287	7,941	8,246
Subsidies to public corporations	1,480	1,058	1,016	702	284
Net public service pensions	2,201	3,132	3,634	4,627	6,678
Grant equivalent element of student lending	1,430	814	1,468	4,248	2,219
Public sector debt interest	31,596	31,830	31,058	45,780	48,378
Other	122	13	-185	15	36
Total public sector current expenditure on services	509,416	538,107	576,365	605,951	619,410
Accounting adjustments	27,501	27,790	27,110	27,267	23,967
Total public sector current expenditure	536,917	565,897	603,475	633,218	643,377
Public sector capital expenditure on services					
Capital grants ⁽¹⁾	14,410	25,096	23,207	15,764	12,093
Gross capital procurement	39,200	42,301	44,873	42,516	37,864
Income from sales of capital assets	-8,171	-3,118	-2,962	-3,411	-3,243
Other	-45	-19	36	101	193
Total public sector capital expenditure on services	45,394	64,261	65,154	54,970	46,906
Accounting adjustments	1,378	637	2,790	3,808	2,894
Total public sector capital expenditure	46,772	64,898	67,944	58,778	49,800
Total public sector expenditure on services	554,810	602,368	641,519	660,921	666,316
Accounting adjustments	28,879	28,427	29,900	31,075	26,861
Total Managed Expenditure⁽²⁾	583,689	630,795	671,419	691,996	693,177

(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.