

4

Trends in public sector expenditure

4.1 The analyses in this chapter show trends in government spending over a longer time span than presented elsewhere in PESA, adjusted as far as possible so that figures for historical outturn years are based on current definitions.

4.2 Data in this chapter are a combination of cash and accruals. Data for public sector expenditure on services are on a cash basis up until 1997-98, and on an accruals basis thereafter. All outturn data in this chapter (to 2010-11) are National Statistics.

What's new

4.3 In **Table 4.1** depreciation now includes the grant equivalent element of student lending. Please see paragraph 1.2 in **Chapter 1** for more information.

Public spending aggregates

4.4 **Table 4.1** shows trends in public spending since 1971-72 in terms of three spending aggregates: public sector current expenditure; public sector net investment; and Total Managed Expenditure (TME). All aggregates are presented in nominal and in real terms and as a per cent of Gross Domestic Product (GDP). Data for a fourth aggregate, public sector depreciation, are shown in nominal terms only.

4.5 Data for all these aggregates are taken from the public sector accounts compiled by the Office for National Statistics (ONS). The public sector accounts are a part of the National Accounts that are updated monthly. Plans figures from 2011-12 are projections produced by the Office for Budget Responsibility.

Public sector expenditure on services by function

4.6 The public spending by function series uses the Total Expenditure on Services spending aggregate (TES). Expenditure on services covers most expenditure by the public sector that is included in TME.

4.7 Public sector expenditure on services includes central government spending, but excludes the part that is finance to local government and capital finance to public corporations. This central government own expenditure is then combined with actual spending by local government and public corporations to give total public sector expenditure. Expenditure on services excludes non-cash items such as depreciation and provisions. Full details of the definition of expenditure on services and the relationship to departments' budgets are available in **Annex E**.

4.8 **Table 4.2** shows public sector expenditure on services by United Nations Classification Of the Functions Of Government (COFOG) level 1 from 1988-89. **Tables 4.3 and 4.4** present the same information in real terms and as a per cent of GDP respectively. These tables cover outturn years up to 2010-11. They also show, in italics, additional Treasury-defined functional divisions that were used prior to the introduction of UN COFOG, but which don't correspond to COFOG level 1. The mapping between HM Treasury's functions and the UN COFOG level 2 classification is available in the **'How to use PESA'** chapter.

Methods and data quality for long run TES series

4.9 Our aim is for the functional breakdown of spending to be broadly consistent across all tables.

4.10 Data in **Tables 4.2, 4.3 and 4.4** for years before 2006-07 are not taken directly from the 'live' public expenditure database that is maintained by government departments (see **Annex A**). Data that precede the most recent five outturn years cease to be 'live' and are archived in a summarised form.

4.11 Historical outturn data are not usually subject to adjustment. However, sometimes reclassifications affect the long run functional series. These include ONS decisions for the National Accounts and decisions taken by the Treasury in conjunction with departments to improve the allocation of spending to functions.

4.12 Only substantial classification changes are reflected in the historical years, based on the change in spending relative to the size of the function or functions concerned. Reclassifications that are reflected in the historical series are based on archived data. The decision as to the procedure used to implement reclassifications for historical years is taken by Treasury officials after discussions with the relevant government departments, and can sometimes entail a simple percentage split based on the best information available.

4.13 It should be noted that the attribution of spending to functions for historical years is less accurate than for live years. In some cases, the presentation of functional numbers as accurate to within £100m overstates the accuracy of the figures due to rounding. Minor differences in figures or rates of change should therefore be disregarded.

Table 4.1 Public expenditure aggregates, 1971-72 to 2014-15

	Public sector current expenditure			Depreciation		Public sector net investment			Total Managed Expenditure ⁽²⁾		
	Nominal £ billion	Real terms ⁽¹⁾ £ billion	Per cent of GDP	Nominal £ billion		Nominal £ billion	Real terms ⁽¹⁾ £ billion	Per cent of GDP	Nominal £ billion	Real terms ⁽¹⁾ £ billion	Per cent of GDP
1971-72	19.8	214.4	33.4	2.3		3.1	33.6	5.3	25.2	272.8	42.6
1972-73	22.4	223.5	33.2	2.6		3.3	32.9	4.9	28.3	282.4	41.9
1973-74	26.4	245.7	35.0	3.1		3.9	36.3	5.2	33.4	310.8	44.4
1974-75	34.8	270.7	38.7	3.9		5.1	39.7	5.6	43.7	339.9	48.6
1975-76	44.6	276.6	39.8	4.9		6.2	38.5	5.6	55.7	345.5	49.7
1976-77	52.0	284.0	39.7	5.8		5.8	31.7	4.4	63.6	347.3	48.6
1977-78	58.3	280.0	38.3	6.6		4.5	21.6	3.0	69.5	333.8	45.6
1978-79	66.7	288.7	38.3	7.5		4.4	19.0	2.5	78.6	340.2	45.1
1979-80	79.9	295.8	38.1	8.9		4.8	17.8	2.3	93.6	346.5	44.6
1980-81	97.2	304.3	40.7	10.7		4.5	14.1	1.9	112.5	352.2	47.1
1981-82	111.3	318.3	42.3	11.7		2.6	7.4	1.0	125.6	359.2	47.8
1982-83	121.7	325.7	42.4	12.1		4.5	12.0	1.6	138.3	370.2	48.2
1983-84	131.4	336.2	42.0	12.6		5.7	14.6	1.8	149.7	383.1	47.8
1984-85	142.0	345.0	42.2	12.7		5.3	12.9	1.6	159.9	388.5	47.5
1985-86	150.0	345.1	40.6	12.3		4.3	9.9	1.2	166.6	383.3	45.0
1986-87	157.3	350.6	39.7	12.7		2.7	6.0	0.7	172.7	384.9	43.6
1987-88	168.0	354.2	38.1	12.7		2.6	5.5	0.6	183.3	386.4	41.6
1988-89	175.4	346.3	35.8	13.6		1.7	3.4	0.3	190.7	376.5	38.9
1989-90	189.3	348.9	35.3	14.3		6.6	12.2	1.2	210.2	387.4	39.2
1990-91	205.6	351.2	35.6	14.1		7.8	13.3	1.3	227.5	388.6	39.4
1991-92	230.8	372.2	38.0	12.6		10.8	17.4	1.8	254.2	410.0	41.9
1992-93	249.9	391.0	39.8	12.7		11.5	18.0	1.8	274.1	428.8	43.7
1993-94	263.9	401.9	39.7	13.0		9.4	14.3	1.4	286.2	435.8	43.0
1994-95	276.3	414.3	39.3	13.1		9.8	14.7	1.4	299.1	448.5	42.5
1995-96	288.1	419.9	38.7	13.1		10.2	14.9	1.4	311.4	453.9	41.8
1996-97	298.0	418.7	37.6	12.4		5.4	7.6	0.7	315.8	443.8	39.9
1997-98	305.0	417.7	36.2	12.2		4.8	6.6	0.6	322.0	441.0	38.2
1998-99	312.8	419.5	35.1	12.1		6.0	8.0	0.7	330.9	443.8	37.2
1999-00	325.1	427.6	34.4	12.4		5.5	7.2	0.6	343.0	451.1	36.3
2000-01	346.3	449.6	35.0	12.6		5.1	6.6	0.5	364.0	472.5	36.8
2001-02	364.2	462.5	35.3	13.1		11.9	15.1	1.2	389.2	494.2	37.7
2002-03	393.4	484.0	36.0	14.0		13.8	17.0	1.3	421.2	518.1	38.6
2003-04	425.3	508.8	36.7	14.6		15.6	18.7	1.3	455.5	545.0	39.4
2004-05	456.6	531.5	37.6	15.2		20.6	24.0	1.7	492.4	573.2	40.5
2005-06	484.5	553.9	38.0	16.1		23.5	26.9	1.8	524.0	599.1	41.1
2006-07	507.2	561.1	37.6	17.0		25.8	28.5	1.9	550.0	608.4	40.8
2007-08	535.9	576.3	37.6	17.8		28.9	31.1	2.0	582.6	626.5	40.9
2008-09	564.3	590.5	39.4	18.7		46.6	48.8	3.3	629.6	658.8	44.0
2009-10	600.9	618.7	42.7	19.3		49.2	50.7	3.5	669.4	689.3	47.6
2010-11	631.7	631.7	42.9	20.3		39.7	39.7	2.7	691.7	691.7	47.0
2011-12	656.7	638.0	42.5	21.9		31.8	30.9	2.1	710.4	690.1	46.0
2012-13	669.6	634.7	41.2	22.9		27.8	26.4	1.7	720.2	682.6	44.3
2013-14	682.4	629.9	39.7	23.9		23.8	22.0	1.4	730.1	673.9	42.5
2014-15	694.6	624.4	38.3	24.9		24.2	21.8	1.3	743.6	668.5	41.0

⁽¹⁾ Real terms figures are the nominal figures adjusted to 2010-11 price levels using GDP deflators from the Office for National Statistics (released 28 June 2011).

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

Table 4.2 Public sector expenditure on services by function, 1988-89 to 2010-11

	cash, £billion																				accruals, £billion		
	National Statistics																				2009-10	2010-11	
	1988-89	1989-90	1990-91	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
1. General public services	26.0	28.0	28.1	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	50.6	52.8	52.8	66.5
of which:																							
<i>public and common services</i>	3.8	4.7	5.1	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	14.0	13.6	13.4
<i>international services</i>	2.1	2.3	2.5	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	8.0	8.9
<i>public sector debt interest</i>	20.2	20.9	20.5	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	31.4	31.6	31.3	44.1
2. Defence	19.4	21.0	22.0	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	39.1
3. Public order and safety	9.0	10.3	11.7	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	33.6
4. Economic affairs	18.7	19.6	21.6	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	37.5	38.2	48.4	46.1	40.0
of which:																							
<i>enterprise and economic development⁽¹⁾</i>	6.7	7.0	6.9	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	10.6	4.6
<i>science and technology</i>	1.1	1.1	1.2	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	3.7	3.5
<i>employment policies</i>	2.7	2.3	2.4	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	3.3	3.1	3.6	3.8
<i>agriculture, fisheries and forestry</i>	2.0	1.9	2.7	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	5.2
<i>transport</i>	6.3	7.3	8.3	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	20.8	22.7	22.9
5. Environment protection	2.6	2.9	3.2	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	9.5	9.7	10.9	12.0
6. Housing and community amenities	3.6	5.3	6.0	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	12.9	15.0	16.2	13.7
7. Health	22.4	24.2	27.1	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	110.1	118.3	121.3
8. Recreation, culture and religion	3.8	4.3	4.8	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	13.9	14.0
9. Education	23.1	25.9	28.1	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	78.2	83.1	88.6	90.6
10. Social protection	56.8	61.3	68.2	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	187.4	203.7	223.4	231.6
EU transactions	-2.5	-1.5	-2.3	-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	3.1
Public sector expenditure on services	183.0	201.1	218.4	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	555.2	603.4	642.2	665.3
Accounting adjustments	7.7	9.1	9.1	16.0	13.7	14.7	15.1	15.6	13.4	13.5	12.4	11.8	10.9	13.0	17.8	16.0	21.6	22.7	27.0	27.4	26.2	27.2	26.4
Total Managed Expenditure⁽²⁾	190.7	210.2	227.5	254.2	274.2	286.3	299.2	311.4	315.9	322.0	330.9	343.0	364.0	389.2	421.2	455.5	492.4	524.0	550.0	582.6	629.6	669.4	691.7

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

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

Table 4.3 Public sector expenditure on services by function in real terms,⁽¹⁾ 1988-89 to 2010-11

	cash, £billion											accruals, £billion												
	National Statistics																							
	1988-89	1989-90	1990-91	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	
1. General public services	51.4	51.6	48.0	43.4	43.8	45.4	49.1	52.9	52.7	53.3	53.4	48.8	50.3	45.8	44.2	46.8	49.5	52.2	52.7	54.4	55.2	54.4	66.5	
of which:																								
<i>public and common services</i>	7.4	8.7	8.7	9.2	9.1	8.8	8.9	8.9	8.8	8.4	9.7	10.5	10.3	11.6	12.0	13.1	14.1	14.6	14.0	13.4	14.6	14.6	14.0	13.4
<i>international services</i>	4.2	4.3	4.3	4.7	4.9	4.9	5.0	5.0	4.4	4.2	4.3	4.9	5.5	5.4	5.5	6.2	6.5	7.1	6.9	7.2	7.6	8.2	8.9	
<i>public sector debt interest</i>	39.8	38.6	35.0	29.5	29.8	31.6	35.2	39.0	39.5	40.7	39.4	33.4	34.6	28.8	26.7	27.6	29.0	30.6	31.8	33.7	33.0	32.2	44.1	
2. Defence	38.3	38.7	37.5	37.4	37.3	35.8	34.9	32.7	31.1	29.7	32.8	33.0	33.3	32.3	33.3	34.5	34.6	35.4	35.6	36.2	38.5	38.8	39.1	
3. Public order and safety	17.8	18.9	19.9	21.2	22.5	22.8	23.3	23.3	23.1	23.4	24.2	24.2	26.5	29.3	30.1	31.6	33.1	33.5	33.7	34.1	35.2	35.2	33.6	
4. Economic affairs	36.9	36.2	37.0	34.5	36.5	36.3	35.8	34.2	32.8	29.5	26.3	28.2	30.9	35.3	37.9	39.6	39.3	40.5	41.5	41.1	50.6	48.4	40.0	
of which:																								
<i>enterprise and economic development⁽²⁾</i>	13.2	12.9	11.9	8.7	8.4	8.3	7.0	6.5	6.1	5.9	4.1	5.8	6.4	6.5	7.3	7.2	7.6	7.3	7.0	7.4	16.1	11.9	4.6	
<i>science and technology</i>	2.1	2.1	2.1	2.0	2.2	2.3	1.7	1.7	1.9	1.9	1.8	1.8	1.8	2.2	2.6	2.8	3.0	3.4	3.2	3.5	3.4	3.8	3.5	
<i>employment policies</i>	5.3	4.3	4.1	4.4	4.5	4.7	4.8	4.4	3.9	3.4	3.9	4.6	4.9	4.2	3.7	3.8	3.7	3.8	3.7	3.5	3.2	3.7	3.8	
<i>agriculture, fisheries and forestry</i>	3.9	3.5	4.7	4.5	4.5	5.7	5.1	5.6	7.6	6.5	5.9	5.6	6.1	8.0	6.1	6.3	6.3	6.4	5.6	4.6	6.1	5.7	5.2	
<i>transport</i>	12.4	13.4	14.3	14.9	16.9	15.3	17.2	15.9	13.3	11.9	10.5	10.4	11.7	14.4	18.2	19.5	18.7	19.5	22.0	22.1	21.8	23.3	22.9	
5. Environment protection	5.2	5.4	5.5	5.6	5.6	5.1	5.7	6.0	5.1	5.5	5.8	6.5	6.6	6.9	7.4	7.4	8.2	9.7	10.4	10.2	10.1	11.3	12.0	
6. Housing and community amenities	7.0	9.7	10.2	10.9	11.1	9.5	9.3	8.8	8.1	6.7	7.4	6.1	7.1	7.9	6.7	8.0	9.3	12.2	12.8	13.9	15.7	16.6	13.7	
7. Health	44.2	44.6	46.2	49.9	53.5	55.7	59.1	60.4	60.1	61.0	63.0	65.0	70.4	75.9	81.4	89.6	96.5	102.6	104.7	110.1	115.2	121.8	121.3	
8. Recreation, culture and religion	7.6	7.9	8.2	8.0	8.0	7.7	7.9	8.0	8.0	8.7	9.7	10.2	10.1	10.9	11.5	11.5	11.6	12.3	12.6	13.1	13.7	14.3	14.0	
9. Education	45.7	47.7	48.0	50.5	51.9	52.8	54.3	53.9	53.0	52.9	53.7	55.5	59.6	65.0	67.3	73.0	75.8	79.8	80.8	84.1	87.0	91.2	90.6	
10. Social protection	112.2	112.9	116.5	129.3	142.6	149.6	152.9	156.9	158.4	156.8	154.5	161.8	166.9	174.5	178.7	186.2	191.1	195.5	195.8	201.6	213.2	230.0	231.6	
EU transactions	-5.0	-2.9	-3.9	-6.6	-5.3	-7.1	-6.4	-6.0	-7.3	-5.1	-3.5	-3.6	-3.3	-6.2	-2.3	-2.5	-1.0	-0.7	-2.0	-1.6	-3.1	0.1	3.1	
Public sector expenditure on services	361.3	370.6	373.0	384.2	407.5	413.6	426.0	431.2	425.1	422.4	427.1	435.6	458.4	477.7	496.2	525.8	548.0	573.1	578.6	597.1	631.4	662.2	665.3	
Accounting adjustments	15.1	16.8	15.6	25.8	21.5	22.3	22.7	22.7	18.8	18.5	16.6	15.5	14.1	16.5	21.9	19.1	25.2	26.0	29.8	29.4	27.5	27.1	26.4	
Total Managed Expenditure⁽³⁾	376.5	387.4	388.6	410.0	429.0	436.0	448.6	453.9	443.8	441.0	443.7	451.1	472.6	494.2	518.1	544.9	573.2	599.1	608.5	626.5	658.8	689.3	691.7	

⁽¹⁾ Real terms figures are the nominal figures adjusted to 2010-11 price levels using outturn GDP deflators from the Office for National Statistics (released 28 June 2011), and using the 2010-11 GDP deflator forecast by the Office for Budget Responsibility.

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

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

Table 4.4 Public sector expenditure on services by function as a per cent of GDP,⁽¹⁾ 1988-89 to 2010-11

	cash, £billion																				accruals, £billion							
	National Statistics																											
	1988-89	1989-90	1990-91	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	2008-09	2009-10	2010-11		
1. General public services	5.3	5.2	4.9	4.9	4.4	4.5	4.7	4.9	4.7	4.6	4.5	3.9	3.9	3.5	3.3	3.4	3.5	3.6	3.5	3.6	3.7	3.8	4.5					
of which:																												
<i>public and common services</i>	0.8	0.9	0.9	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>international services</i>	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6				
<i>public sector debt interest</i>	4.1	3.9	3.5	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	2.0	2.1	2.1	2.2	2.2	2.2	2.2	3.0				
2. Defence	4.0	3.9	3.8	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	2.4	2.4	2.4	2.4	2.4	2.6	2.7	2.7				
3. Public order and safety	1.8	1.9	2.0	2.2	2.3	2.3	2.2	2.1	2.1	2.0	2.0	1.9	2.1	2.2	2.2	2.3	2.3	2.3	2.3	2.2	2.4	2.4	2.4	2.3				
4. Economic affairs	3.8	3.7	3.8	3.5	3.7	3.6	3.4	3.1	2.9	2.6	2.2	2.3	2.4	2.7	2.8	2.9	2.8	2.8	2.8	2.7	3.4	3.3	2.7					
of which:																												
<i>enterprise and economic development⁽²⁾</i>	1.4	1.3	1.2	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	0.5	1.1	0.8	0.3					
<i>science and technology</i>	0.2	0.2	0.2	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	0.3	0.2				
<i>employment policies</i>	0.6	0.4	0.4	0.5	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	0.2	0.2	0.2	0.3	0.3				
<i>agriculture, fisheries and forestry</i>	0.4	0.4	0.5	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	0.4	0.3	0.4	0.4	0.4	0.4				
<i>transport</i>	1.3	1.4	1.4	1.5	1.7	1.5	1.6	1.5	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	1.4	1.6	1.6				
5. Environment protection	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.7	0.7	0.7	0.7	0.7	0.8	0.8				
6. Housing and community amenities	0.7	1.0	1.0	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	1.0	1.1	0.9					
7. Health	4.6	4.5	4.7	5.1	5.5	5.5	5.6	5.6	5.4	5.3	5.3	5.2	5.5	5.8	6.1	6.5	6.8	7.0	7.0	7.2	7.7	8.4	8.2					
8. Recreation, culture and religion	0.8	0.8	0.8	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	0.8	0.9	0.9	1.0	0.9				
9. Education	4.7	4.8	4.9	5.2	5.3	5.2	5.2	5.0	4.8	4.6	4.5	4.5	4.6	5.0	5.0	5.3	5.4	5.5	5.4	5.5	5.8	6.3	6.2					
10. Social protection	11.6	11.4	11.8	13.2	14.5	14.8	14.5	14.5	14.2	13.6	12.9	13.0	13.0	13.3	13.3	13.4	13.5	13.4	13.1	13.2	14.2	15.9	15.7					
EU transactions	-0.5	-0.3	-0.4	-0.7	-0.5	-0.7	-0.6	-0.5	-0.7	-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	37.3	37.5	37.9	39.2	41.5	40.8	40.4	39.8	38.2	36.6	35.8	35.1	35.7	36.5	36.9	38.0	38.8	39.4	38.8	39.0	42.1	45.7	45.2					
Accounting adjustments	1.6	1.7	1.6	2.6	2.2	2.2	2.1	2.1	1.7	1.6	1.4	1.2	1.1	1.3	1.6	1.4	1.8	1.8	2.0	1.9	1.8	1.9	1.8					
Total Managed Expenditure⁽³⁾	38.9	39.2	39.4	41.9	43.7	43.0	42.5	41.8	39.9	38.2	37.2	36.3	36.8	37.7	38.6	39.4	40.5	41.1	40.8	40.9	44.0	47.6	47.0					

⁽¹⁾GDP until 2010-11 is consistent with the latest figures from the Office for National Statistics (published 28 June 2011).

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

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