



STATISTICAL BULLETIN: PUBLIC SPENDING STATISTICS NOVEMBER 2014

This release presents updated Public Spending data for the years 2009-10 to 2013-14. 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 3*
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KEY POINTS IN THIS RELEASE

- Total DEL expenditure (Resource DEL excluding depreciation plus Capital DEL) was £359.0 billion in 2013-14, a fall of £1.9 billion or 0.5 per cent on the previous year in nominal terms.
- Total Managed Expenditure was £720.4 billion in 2013-14, an increase of 0.3 per cent on the previous year.
- Total expenditure on services was £674.3 billion in 2013-14, an increase of 2.3 per cent on the previous year.
- Total departmental expenditure (Total DEL plus resource and capital departmental AME) was £641.3 billion in 2013-14, an increase of 3.5 per cent on the previous year. Work and Pensions accounts for around one quarter of departmental expenditure.

KEY REVISIONS IN THIS RELEASE

- This release reflects the move from the European System of Accounts (ESA) 1995 to ESA 2010 and also the implementation of the new ex measures defined as part of the 2013 Review of Public Sector Finance Statistics. Detailed tables which show how the different methodology changes have revised data are available in the annexes to the online HMT ONS Public Sector Finances August 2014 Statistical Bulletin.
<http://www.ons.gov.uk/ons/publications/re-reference-tables.html?edition=tcm%3A77-354781>
- Local Authority Self Financed Capital Expenditure reduced in 2013-14 by £3.8 billion reflecting outturn data in respect of English Local Authorities. Resource Departmental AME expenditure decreased by £0.8 billion to £288.5 billion in 2013-14 driven by revisions to the Civil Service Pension Scheme and to the Teachers' Pension Scheme. Other revisions to departmental budgets (DEL and AME) are small..

UPCOMING REVISIONS AND CHANGE TO THE PRESENTATION IN FORTHCOMING RELEASES

The next Treasury Public Spending National Statistics release will be in February 2015.

FORTHCOMING CHANGES TO THE SPENDING FRAMEWORKS USED IN THIS RELEASE

No changes are expected for the next release.

PUBLIC SPENDING STATISTICS PUBLICATION SCHEDULE FOR THE COMING YEAR

- | | |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FEBRUARY 2015 | 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 2015 | Contains updates to the key Public Spending Statistics series. April is the first in which full outturn for the previous financial year is published, incorporating final data for all local authorities and devolved administrations. |
| JULY 2015 | The July Public Spending Statistics release contains the first publication of departmental spending outturn for the 2014-15 financial year. 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. |
| OCT/NOV 2015 | Updates to the key series of the Public Spending Statistics are published in October. Additionally, the Country and Regional Analysis is published in October or November each year. |

BACKGROUND

Tables 1 to 9 show central government departmental spending on a budgetary basis. These 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 8 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 10 to 11 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 10, 10a and 10b show public sector expenditure on services broken down by function over a period of 21 years, allowing long-term trends to be identified. **Table 11** 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**

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.

Expenditure on services

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.

BUDGETING STATISTICS**DEPARTMENTAL EXPENDITURE LIMITS**

- Total resource DEL was £339.0 billion in 2013-14, a fall of 1.3 per cent on the previous year.
- Total resource DEL excluding depreciation was £317.0 billion in 2013-14, a fall of 1.5 per cent on the previous year. In 2012-13 spend fell by 1.4 per cent. This reflects the Government's plans for fiscal consolidation as set out in the 2010 Spending Review.
- Total DEL expenditure (Resource DEL excluding depreciation plus Capital DEL) was £359.0 billion in 2013-14, a fall of £1.9 billion or 0.5 per cent on the previous year in nominal terms
- Total capital DEL was £42.0 billion in 2013-14, an increase of £3.1 billion or 7.9 per cent on the previous year.

ANNUALLY MANAGED EXPENDITURE

- Net public service pensions increased to £5.3 billion in 2013-14, from £5.0 billion in 2012-13. In 2010-11 net public service pensions was -£78.1 billion. 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 8 for details).

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- Capital locally financed expenditure fell to £6.0 billion in 2012-13 from £16.0 billion the year before. This reflects a one-off payment in 2011-12 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 10, 10A AND 10B)

Compared with the previous year;

- In real terms, spending on four of the ten functions (not including EU transactions) fell in 2013-14, whilst the remaining six showed a rise.
- The largest real terms growth in expenditure were in Housing and community amenities by 15.2 per cent, Economic affairs by 8.4 per cent and on Environment protection by 6.0 per cent. There was also strong growth in EU transactions.
- The largest real terms falls in spending were in Recreation, culture and religion, down by 9.3 per cent, and Public order and safety, which fell by 5.4 per cent.

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 45.3 per cent in 2009-10. In the subsequent years, TME as a per cent of GDP has been decreasing. In 2013-14 it stood at 41.6 per cent of GDP (Table 10b).
- In 2013-14 public expenditure on Health was equal to 7.5 per cent of GDP, compared to 5.1 per cent in 1993-94. Over the same period, Education spending has increased from 4.8 per cent to 5.2 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 was 2.1 per cent in 2013-14. This is still below the peak of 3.4 per cent last seen in 1995-96, when interest rates were significantly higher than now.

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- In real terms (i.e. after adjusting for the effect of inflation);
 - spending on Social protection was £250.6 billion in 2013-14, down from £255.3 billion in the previous year.
 - Health spending (including spending by central government departments and devolved administrations) was £129.4 billion in 2013-14, compared to £126.5 billion spent in 2012-13.
 - Education spending increased in 2013-14 to £90.3 billion, compared to £90.1 billion in 2012-13.
- Financial sector interventions are scored in the Economic affairs function. Within **Table 11** they appear as capital grants and income from sales of goods and services.¹

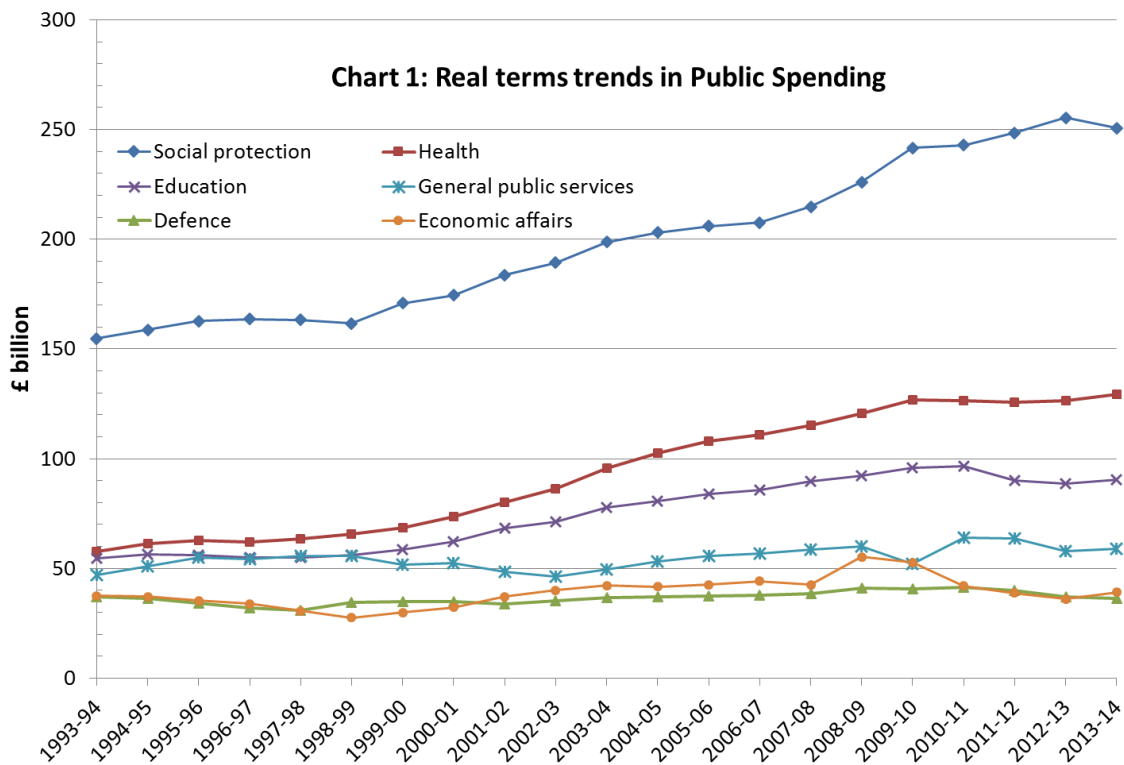
¹ Details of financial sector interventions within expenditure on services can be found in Box 5.A of PESA 2014.

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.

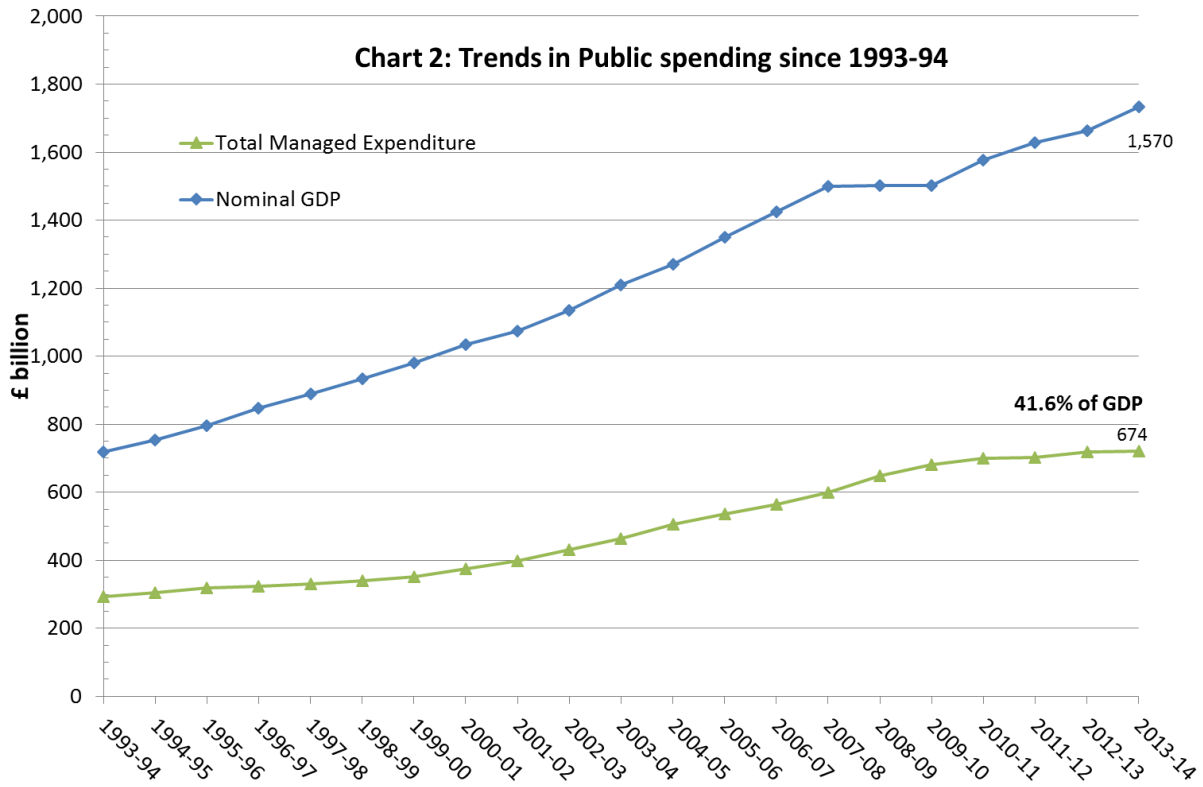
It is important to note that in most cases spending by function does not equate to spending by a single department. Spending within the health function, for example, represents expenditure by the devolved administrations as well as by the Department of Health and other central government departments. In the same way, a large proportion of education spending is carried out by local authorities, and not directly by the Department for Education.

Between 1993-94 and 2013-14 the Health function has had the highest rate of real terms growth.



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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.

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Table 1 Total Managed Expenditure, 2009-10 to 2013-14

| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|-------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|
| | outturn | outturn | outturn | outturn | outturn |
| £ million | | | | | |
| CURRENT EXPENDITURE | | | | | |
| <i>Resource DEL</i> | | | | | |
| Resource DEL excluding depreciation | 324,191 | 330,347 | 326,540 | 321,925 | 317,001 |
| Depreciation in resource DEL | 13,843 | 20,509 | 19,269 | 21,507 | 22,028 |
| Total resource DEL | 338,033 | 350,857 | 345,809 | 343,432 | 339,029 |
| <i>Resource departmental AME</i> | | | | | |
| Social security benefits | 158,868 | 164,494 | 170,656 | 178,214 | 179,599 |
| Tax credits ⁽¹⁾ | 27,667 | 28,938 | 29,976 | 29,761 | 29,394 |
| Net public service pensions ⁽²⁾ | 1,528 | -78,073 | 6,012 | 4,958 | 5,307 |
| National lottery | 1,001 | 995 | 1,335 | 727 | 1,161 |
| BBC domestic services | 3,464 | 3,559 | 3,033 | 3,291 | 3,165 |
| Student loans | -256 | -301 | -642 | -763 | -1,096 |
| Non-cash items | 47,141 | 55,305 | 52,436 | 53,341 | 49,919 |
| Financial sector interventions | -27,592 | -14,247 | -16,143 | -18,384 | 7,944 |
| Other departmental expenditure | 3,740 | 1,783 | -859 | 3,899 | 13,122 |
| Total resource departmental AME | 215,562 | 162,453 | 245,803 | 255,043 | 288,515 |
| <i>Resource other AME</i> | | | | | |
| Net expenditure transfers to the EU | 6,419 | 8,414 | 7,702 | 9,131 | 9,716 |
| Locally financed expenditure | 25,797 | 22,969 | 22,104 | 23,914 | 23,991 |
| Central government gross debt interest | 31,566 | 46,609 | 49,704 | 48,856 | 48,696 |
| Accounting adjustments ⁽³⁾ | -16,339 | 37,551 | -33,744 | -32,228 | -51,050 |
| Total resource other AME | 47,443 | 115,543 | 45,766 | 49,673 | 31,353 |
| Total resource AME | 263,005 | 277,996 | 291,569 | 304,715 | 319,868 |
| Public sector current expenditure | 601,038 | 628,853 | 637,378 | 648,147 | 658,897 |
| CAPITAL EXPENDITURE | | | | | |
| <i>Capital DEL</i> | | | | | |
| Total capital DEL | 57,007 | 49,816 | 42,338 | 38,961 | 42,032 |
| <i>Capital departmental AME</i> | | | | | |
| National lottery | 752 | 597 | 380 | 513 | 468 |
| BBC domestic services | 123 | 122 | 172 | 121 | 120 |
| Student loans | 4,601 | 4,958 | 5,857 | 6,858 | 9,291 |
| Financial sector interventions | 38,281 | -3,015 | -4,571 | -3,601 | -4,938 |
| Other departmental expenditure | 691 | 1,103 | 688 | -302 | -11,190 |
| Total capital departmental AME | 44,447 | 3,764 | 2,525 | 3,589 | -6,248 |
| <i>Capital other AME</i> | | | | | |
| Locally financed expenditure | 5,416 | 5,697 | 16,023 | 6,043 | 6,993 |
| Public corporations' own-financed capital expenditure | 8,479 | 9,157 | 6,640 | 7,200 | 7,974 |
| Accounting adjustments ⁽³⁾ | -35,649 | 3,604 | -3,742 | 13,979 | 10,714 |
| Total capital other AME | -21,754 | 18,458 | 18,921 | 27,221 | 25,680 |
| Total capital AME | 22,693 | 22,223 | 21,447 | 30,811 | 19,432 |
| Public sector gross investment ⁽⁴⁾ | 79,701 | 72,039 | 63,785 | 69,772 | 61,464 |
| less public sector depreciation | 30,562 | 31,859 | 33,198 | 34,334 | 36,105 |
| Public sector net investment ⁽⁴⁾ | 49,138 | 40,180 | 30,587 | 35,438 | 25,359 |
| TOTAL MANAGED EXPENDITURE ⁽⁴⁾ | 680,739 | 700,892 | 701,163 | 717,919 | 720,361 |
| <i>of which:</i> | | | | | |
| Total DEL ⁽⁵⁾ | 381,198 | 380,164 | 368,878 | 360,886 | 359,033 |
| Departmental AME | 260,009 | 166,217 | 248,328 | 258,632 | 282,266 |
| Other AME | 39,532 | 154,511 | 83,957 | 98,401 | 79,061 |

(1) 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.

(2) The main pension schemes are reported under IAS19 accounting requirements, the reconciliation to National Accounts is explained in Annex D. 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.

(3) Transactions from 2009-10 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2 of PESA 2014 (Cm8902)

(4) This excludes the temporary effects of banks being classified to the public sector. See Box 2.A in Chapter 2 of PESA 2014 (CM8902)

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

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Table 2 Resource DEL, 2009-10 to 2013-14

| | £ million | | | | |
|--------------------------------------------------|------------------|----------------|----------------|----------------|----------------|
| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
| | outturn | outturn | outturn | outturn | outturn |
| Resource DEL by departmental group | | | | | |
| Education | 49,277 | 50,387 | 50,162 | 50,816 | 52,487 |
| NHS (Health) | 94,422 | 97,469 | 100,266 | 102,571 | 106,495 |
| Personal Social Services (Health) ⁽¹⁾ | 1,364 | 1,471 | - | - | - |
| Transport | 6,548 | 5,806 | 5,578 | 5,283 | 4,791 |
| CLG Communities | 4,334 | 3,860 | 1,990 | 1,496 | 2,080 |
| CLG Local Government ⁽²⁾ | 26,805 | 24,403 | 25,389 | 23,189 | 16,481 |
| Business, Innovation and Skills | 18,327 | 21,271 | 19,993 | 19,196 | 20,602 |
| Home Office | 9,471 | 12,774 | 12,122 | 11,442 | 10,993 |
| Justice | 9,097 | 9,078 | 9,031 | 8,728 | 7,972 |
| Law Officers' Departments | 709 | 669 | 621 | 599 | 571 |
| Defence | 34,917 | 39,035 | 37,980 | 35,874 | 36,181 |
| Foreign and Commonwealth Office | 2,127 | 2,200 | 2,175 | 2,152 | 2,156 |
| International Development | 5,250 | 5,930 | 6,184 | 6,129 | 8,088 |
| Energy and Climate Change | 1,231 | 1,157 | 1,160 | 1,132 | 1,175 |
| Environment, Food and Rural Affairs | 2,460 | 2,374 | 2,197 | 2,053 | 1,950 |
| Culture, Media and Sport | 1,573 | 1,580 | 1,610 | 3,531 | 1,202 |
| Work and Pensions | 13,636 | 13,945 | 12,449 | 12,370 | 7,608 |
| Scotland | 25,123 | 25,776 | 25,437 | 25,751 | 26,136 |
| Wales | 13,536 | 13,789 | 13,660 | 13,654 | 14,466 |
| Northern Ireland | 9,644 | 9,975 | 9,864 | 10,041 | 10,166 |
| Chancellor's Departments | 4,244 | 3,966 | 3,852 | 3,468 | 3,396 |
| Cabinet Office | 2,259 | 2,354 | 2,399 | 2,487 | 2,517 |
| Small and Independent Bodies | 1,678 | 1,587 | 1,690 | 1,470 | 1,515 |
| Total resource DEL | 338,033 | 350,857 | 345,809 | 343,432 | 339,029 |

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

(2) Figures from 2013-14 reflect adjustment to departmental budgets for changes to local government funding relating to the localisation of business rates and council tax benefit.

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Table 3 Resource departmental AME, 2009-10 to 2013-14

| | £ million | | | | |
|--------------------------------------------------------|------------------|----------------|----------------|----------------|----------------|
| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
| | outturn | outturn | outturn | outturn | outturn |
| Resource departmental AME by departmental group | | | | | |
| Education ⁽¹⁾ | 10,427 | -10,434 | 11,785 | 10,722 | 10,888 |
| NHS (Health) ⁽¹⁾ | 16,223 | -10,976 | 19,582 | 18,878 | 18,194 |
| Transport | 1,143 | 501 | 876 | 590 | 876 |
| CLG Communities | 255 | -112 | -350 | 409 | 347 |
| CLG Local Government ⁽²⁾ | 284 | 1,107 | 732 | 144 | 11,123 |
| Business, Innovation and Skills | 1,336 | -824 | -1,157 | -92 | -103 |
| Home Office | 679 | 920 | 1,061 | 1,260 | 1,574 |
| Justice | 606 | 246 | -45 | 934 | -237 |
| Law Officers' Departments | 17 | -13 | 5 | 5 | 7 |
| Defence ⁽¹⁾ | 7,895 | -878 | 8,039 | 7,360 | 6,312 |
| Foreign and Commonwealth Office | 86 | 35 | 61 | 88 | 66 |
| International Development | 331 | 303 | 104 | 191 | 115 |
| Energy and Climate Change | 756 | 5,241 | 3,742 | 5,388 | 4,960 |
| Environment, Food and Rural Affairs | -73 | -437 | -53 | 85 | -94 |
| Culture, Media and Sport | 4,060 | 4,369 | 3,793 | 4,481 | 3,950 |
| Work and Pensions | 141,649 | 146,240 | 154,342 | 160,631 | 163,072 |
| Scotland | 2,323 | 3,055 | 3,073 | 2,760 | 2,692 |
| Wales | 293 | 53 | 72 | 141 | - |
| Northern Ireland | 7,222 | 3,178 | 7,511 | 7,764 | 7,542 |
| Chancellor's Departments ⁽³⁾ | 12,789 | 28,604 | 24,040 | 23,980 | 48,609 |
| Cabinet Office ⁽¹⁾ | 7,481 | -7,466 | 8,739 | 9,431 | 8,671 |
| Small and Independent Bodies | -221 | -259 | -147 | -109 | -49 |
| Total resource departmental AME | 215,562 | 162,453 | 245,803 | 255,043 | 288,515 |

(1) The main pension schemes are reported under IAS19 accounting requirements, the reconciliation to National Accounts is explained in Annex D. 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.

(2) Figures from 2013-14 reflect adjustment to departmental budgets for changes to local government funding relating to the localisation of business rates and council tax benefit.

(3) Transactions from 2009-10 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2.

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Table 4 Capital DEL, 2009-10 to 2013-14

| | £ million | | | | |
|------------------------------------------|------------------|----------------|----------------|----------------|----------------|
| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
| | outturn | outturn | outturn | outturn | outturn |
| Capital DEL by departmental group | | | | | |
| Education | 7,442 | 7,127 | 5,043 | 4,260 | 3,918 |
| NHS (Health) | 5,182 | 4,159 | 3,771 | 3,783 | 4,349 |
| Transport | 8,253 | 7,299 | 7,686 | 7,828 | 8,460 |
| CLG Communities | 8,992 | 6,459 | 3,821 | 2,472 | 3,808 |
| CLG Local Government | 260 | -67 | -8 | 1 | - |
| Business, Innovation and Skills | 3,027 | 2,103 | 1,153 | 1,240 | 2,385 |
| Home Office | 999 | 739 | 493 | 442 | 398 |
| Justice | 848 | 530 | 344 | 281 | 273 |
| Law Officers' Departments | 12 | 8 | 3 | 2 | 3 |
| Defence | 9,148 | 9,265 | 9,014 | 7,843 | 7,584 |
| Foreign and Commonwealth Office | 201 | 155 | 115 | 37 | 120 |
| International Development | 1,353 | 1,559 | 1,646 | 1,653 | 1,946 |
| Energy and Climate Change | 1,806 | 2,014 | 1,454 | 2,038 | 2,218 |
| Environment, Food and Rural Affairs | 693 | 568 | 385 | 414 | 482 |
| Culture, Media and Sport | 519 | 580 | 1,257 | 342 | 33 |
| Work and Pensions | 320 | 368 | 327 | 419 | 233 |
| Scotland | 3,927 | 3,284 | 2,732 | 2,939 | 2,883 |
| Wales | 1,932 | 1,751 | 1,386 | 1,362 | 1,325 |
| Northern Ireland | 1,277 | 1,192 | 1,000 | 969 | 931 |
| Chancellor's Departments | 285 | 211 | 257 | 212 | 212 |
| Cabinet Office | 454 | 432 | 403 | 363 | 401 |
| Small and Independent Bodies | 79 | 78 | 56 | 61 | 73 |
| Total capital DEL | 57,007 | 49,816 | 42,338 | 38,961 | 42,032 |

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Table 5 Capital departmental AME, 2009-10 to 2013-14

| | £ million | | | | |
|-------------------------------------------------------|---------------|--------------|--------------|--------------|---------------|
| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
| | outturn | outturn | outturn | outturn | outturn |
| Capital departmental AME by departmental group | | | | | |
| NHS (Health) | 6 | 8 | - | - | -70 |
| Transport | - | - | -33 | -61 | 13 |
| CLG Communities | 171 | 843 | 153 | 4 | - |
| CLG Local Government | - | - | - | -4 | - |
| Business, Innovation and Skills | 4,306 | 4,158 | 5,469 | 6,129 | 4,675 |
| Defence | 5 | - | -10 | -35 | -129 |
| International Development | - | - | - | -6 | - |
| Energy and Climate Change | -337 | -78 | -58 | -20 | -497 |
| Environment, Food and Rural Affairs | 1 | 1 | 0 | -1 | -1 |
| Culture, Media and Sport | 875 | 719 | 552 | 448 | 584 |
| Work and Pensions | 123 | 132 | -12 | -17 | -134 |
| Scotland | 160 | 151 | 167 | 188 | 336 |
| Wales | 202 | 209 | 244 | 252 | 306 |
| Northern Ireland | 430 | 396 | 588 | 344 | 425 |
| Chancellor's Departments ⁽¹⁾ | 38,668 | -2,675 | -4,483 | -3,591 | -11,722 |
| Small and Independent Bodies | -162 | -100 | -52 | -40 | -34 |
| Total capital departmental AME | 44,447 | 3,764 | 2,525 | 3,589 | -6,248 |

(1) Transactions from 2009-10 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2 of PESA 2014 (Cm8902)

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Table 6 Resource DEL excluding depreciation, 2009-10 to 2013-14

| | £ million | | | | |
|------------------------------------------------------------------|------------------|----------------|----------------|----------------|----------------|
| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
| | outturn | outturn | outturn | outturn | outturn |
| Resource DEL excluding depreciation by departmental group | | | | | |
| Education | 49,251 | 50,353 | 50,130 | 49,984 | 51,480 |
| NHS (Health) | 93,237 | 96,260 | 99,073 | 101,440 | 105,424 |
| Personal Social Services (Health) ⁽¹⁾ | 1,362 | 1,471 | - | - | - |
| Transport | 5,652 | 5,176 | 4,679 | 4,315 | 3,784 |
| CLG Communities | 4,299 | 3,799 | 1,914 | 1,455 | 2,051 |
| CLG Local Government ⁽²⁾ | 26,804 | 24,402 | 25,388 | 23,188 | 16,481 |
| Business, Innovation and Skills | 17,296 | 17,011 | 16,208 | 15,444 | 14,862 |
| Home Office | 9,268 | 12,288 | 11,904 | 11,199 | 10,723 |
| Justice | 8,663 | 8,723 | 8,588 | 8,201 | 7,521 |
| Law Officers' Departments | 697 | 658 | 611 | 591 | 565 |
| Defence | 27,587 | 28,090 | 28,142 | 26,415 | 26,968 |
| Foreign and Commonwealth Office | 2,022 | 2,097 | 2,052 | 1,989 | 1,998 |
| International Development | 5,234 | 5,909 | 6,167 | 6,105 | 8,074 |
| Energy and Climate Change | 1,219 | 1,149 | 1,147 | 1,120 | 1,165 |
| Environment, Food and Rural Affairs | 2,259 | 2,173 | 1,986 | 1,864 | 1,753 |
| Culture, Media and Sport | 1,457 | 1,471 | 1,496 | 2,087 | 1,092 |
| Work and Pensions | 13,414 | 13,782 | 12,247 | 12,121 | 7,424 |
| Scotland | 24,487 | 25,211 | 24,814 | 24,968 | 25,464 |
| Wales | 13,072 | 13,382 | 13,232 | 13,248 | 13,709 |
| Northern Ireland | 9,302 | 9,605 | 9,443 | 9,464 | 9,728 |
| Chancellor's Departments | 4,035 | 3,745 | 3,628 | 3,235 | 3,156 |
| Cabinet Office | 1,962 | 2,025 | 2,045 | 2,087 | 2,101 |
| Small and Independent Bodies | 1,610 | 1,568 | 1,644 | 1,406 | 1,480 |
| Total resource DEL excluding depreciation | 324,191 | 330,347 | 326,540 | 321,925 | 317,001 |

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

(2) Figures from 2013-14 reflect adjustment to budgets for changes to local government funding relating to the localisation of business rates and council tax benefit.

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Table 7 Total Departmental Expenditure Limits ⁽¹⁾, 2009-10 to 2013-14

| | £ million | | | | |
|--------------------------------------------------|----------------|----------------|----------------|----------------|----------------|
| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
| | outturn | outturn | outturn | outturn | outturn |
| Total DEL by departmental group | | | | | |
| Education | 56,693 | 57,480 | 55,173 | 54,244 | 55,398 |
| NHS (Health) | 98,419 | 100,418 | 102,844 | 105,222 | 109,773 |
| Personal Social Services (Health) ⁽²⁾ | 1,362 | 1,471 | - | - | - |
| Transport | 13,905 | 12,474 | 12,366 | 12,143 | 12,244 |
| CLG Communities | 13,291 | 10,258 | 5,735 | 3,928 | 5,859 |
| CLG Local Government ⁽³⁾ | 27,064 | 24,335 | 25,380 | 23,189 | 16,481 |
| Business, Innovation and Skills | 20,323 | 19,114 | 17,361 | 16,684 | 17,247 |
| Home Office | 10,267 | 13,028 | 12,397 | 11,641 | 11,121 |
| Justice | 9,511 | 9,253 | 8,933 | 8,482 | 7,794 |
| Law Officers' Departments | 709 | 666 | 613 | 592 | 568 |
| Defence | 36,734 | 37,355 | 37,157 | 34,259 | 34,552 |
| Foreign and Commonwealth Office | 2,223 | 2,253 | 2,167 | 2,026 | 2,118 |
| International Development | 6,587 | 7,467 | 7,813 | 7,758 | 10,020 |
| Energy and Climate Change | 3,025 | 3,164 | 2,602 | 3,159 | 3,382 |
| Environment, Food and Rural Affairs | 2,952 | 2,741 | 2,372 | 2,278 | 2,236 |
| Culture, Media and Sport | 1,976 | 2,051 | 2,753 | 2,429 | 1,124 |
| Work and Pensions | 13,734 | 14,150 | 12,574 | 12,540 | 7,657 |
| Scotland | 28,413 | 28,495 | 27,546 | 27,907 | 28,347 |
| Wales | 15,004 | 15,133 | 14,618 | 14,609 | 15,034 |
| Northern Ireland | 10,579 | 10,798 | 10,443 | 10,433 | 10,658 |
| Chancellor's Departments | 4,320 | 3,956 | 3,884 | 3,447 | 3,368 |
| Cabinet Office | 2,416 | 2,457 | 2,448 | 2,450 | 2,502 |
| Small and Independent Bodies | 1,689 | 1,647 | 1,701 | 1,467 | 1,552 |
| Total DEL | 381,198 | 380,164 | 368,878 | 360,886 | 359,033 |

(1) Total DEL is given by Resource DEL excluding depreciation (Table 6) plus Capital DEL (Table 4).

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

(3) Figures from 2013-14 reflect adjustment to budgets for changes to local government funding relating to the localisation of business rates and council tax benefit.

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Table 8: Total Managed Expenditure by departmental group and other expenditure, 2009-10 to 2013-14

| | £ million | | | | |
|--------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2009-10 outturn | 2010-11 outturn | 2011-12 outturn | 2012-13 outturn | 2013-14 outturn |
| Total Managed Expenditure by departmental group | | | | | |
| Education ⁽¹⁾ | 67,120 | 47,046 | 66,958 | 64,966 | 66,286 |
| NHS (Health) ⁽¹⁾ | 114,649 | 89,450 | 122,426 | 124,101 | 127,896 |
| Personal Social Services (Health) ⁽²⁾ | 1,362 | 1,471 | - | - | - |
| Transport | 15,049 | 12,975 | 13,208 | 12,672 | 13,133 |
| CLG Communities | 13,717 | 10,990 | 5,538 | 4,341 | 6,205 |
| CLG Local Government | 27,348 | 25,442 | 26,113 | 23,329 | 27,605 |
| Business, Innovation and Skills | 25,966 | 22,448 | 21,672 | 22,721 | 21,819 |
| Home Office | 10,947 | 13,948 | 13,458 | 12,901 | 12,695 |
| Justice | 10,117 | 9,499 | 8,887 | 9,416 | 7,556 |
| Law Officers' Departments | 725 | 654 | 618 | 598 | 574 |
| Defence ⁽¹⁾ | 44,634 | 36,477 | 45,185 | 41,584 | 40,735 |
| Foreign and Commonwealth Office | 2,308 | 2,287 | 2,228 | 2,114 | 2,183 |
| International Development | 6,918 | 7,770 | 7,917 | 7,943 | 10,135 |
| Energy and Climate Change | 3,444 | 8,327 | 6,286 | 8,526 | 7,846 |
| Environment, Food and Rural Affairs | 2,880 | 2,305 | 2,318 | 2,361 | 2,140 |
| Culture, Media and Sport | 6,911 | 7,139 | 7,098 | 7,358 | 5,658 |
| Work and Pensions | 155,506 | 160,522 | 166,904 | 173,155 | 170,595 |
| Scotland | 30,896 | 31,701 | 30,786 | 30,855 | 31,375 |
| Wales | 15,499 | 15,395 | 14,934 | 15,003 | 15,339 |
| Northern Ireland | 18,230 | 14,372 | 18,543 | 18,541 | 18,625 |
| Chancellor's Departments ⁽³⁾ | 55,777 | 29,885 | 23,441 | 23,836 | 40,256 |
| Cabinet Office ⁽¹⁾ | 9,897 | -5,009 | 11,187 | 11,881 | 11,173 |
| Small and Independent Bodies | 1,305 | 1,288 | 1,501 | 1,317 | 1,470 |
| Total departmental expenditure ⁽⁴⁾ | 641,206 | 546,381 | 617,206 | 619,518 | 641,300 |
| Central government gross debt interest | 31,566 | 46,609 | 49,704 | 48,856 | 48,696 |
| Locally financed expenditure | 31,213 | 28,666 | 38,127 | 29,956 | 30,984 |
| Public sector depreciation | 30,562 | 31,859 | 33,198 | 34,334 | 36,105 |
| Net expenditure transfers to the EU | 6,419 | 8,414 | 7,702 | 9,131 | 9,716 |
| Public corporations' own-financed capital expenditure | 8,479 | 9,157 | 6,640 | 7,200 | 7,974 |
| Accounting adjustments | -68,707 | 29,806 | -51,414 | -31,077 | -54,413 |
| Total other expenditure ⁽⁵⁾ | 39,532 | 154,511 | 83,957 | 98,401 | 79,061 |
| TOTAL MANAGED EXPENDITURE ⁽⁶⁾ | 680,738 | 700,892 | 701,163 | 717,919 | 720,361 |

(1) The main pension schemes are reported under IAS19 accounting requirements, the reconciliation to National Accounts is explained in Annex D. 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.

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

(3) Transactions from 2009-10 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2 of PESA 2014 (Cm8902)

(4) Total departmental expenditure is given by Resource DEL excluding depreciation plus capital DEL plus resource and capital departmental AME.

(5) Total other expenditure is other AME spend within total managed expenditure.

(6) This excludes the temporary effects of banks being classified to the public sector. See Box 2.A in Chapter 2 of PESA 2014 (Cm8902)

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Table 9 Accounting adjustments ⁽¹⁾, 2009-10 to 2013-14

| | £ billion | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2009-10 outturn | 2010-11 outturn | 2011-12 outturn | 2012-13 outturn | 2013-14 outturn |
| Remove data in budgets which form part of public sector current expenditure but where a different source is used for National Accounts | | | | | |
| Resource DEL | | | | | |
| Capital consumption (excluding NHS) | -13.1 | -8.5 | -15.0 | -14.9 | -16.1 |
| NHS capital consumption | -1.8 | -1.8 | -1.7 | -1.8 | -2.1 |
| Interest | -0.1 | -0.1 | -0.2 | -0.2 | -0.2 |
| Public corporation subsidies | -1.0 | -1.2 | -1.1 | -1.7 | -1.1 |
| Other | 0.0 | -0.1 | 0.0 | 0.0 | 0.1 |
| Total resource DEL | -16.0 | -11.7 | -18.0 | -18.5 | -19.4 |
| Resource departmental AME | | | | | |
| Capital consumption | -2.5 | -1.8 | -1.6 | -1.5 | -1.5 |
| Interest | 2.2 | 1.0 | 2.2 | 2.7 | 1.6 |
| 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 | -0.1 |
| NNDR outturn adjustment | -0.3 | -1.1 | -0.7 | -0.1 | -0.3 |
| Public corporation subsidies | -0.7 | -0.4 | -7.3 | 0.0 | 0.0 |
| Other | 0.1 | 0.1 | 2.4 | 0.0 | 0.2 |
| Total resource departmental AME | -1.2 | -2.2 | -5.1 | 1.0 | 0.0 |
| 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 | -17.3 | -13.9 | -23.0 | -17.6 | -19.4 |
| Remove data in budgets which do not form part of public sector current expenditure | | | | | |
| Resource DEL | | | | | |
| Impairments | 0.4 | -7.8 | -0.4 | -2.7 | -0.3 |
| Receipts treated as negative DEL but revenue in National Accounts | 0.6 | 0.7 | 0.6 | 0.8 | 1.1 |
| Fees, levies and charges | 0.2 | 0.2 | 0.2 | 0.4 | 1.5 |
| Grant equivalent element of student lending | -0.9 | -4.2 | -3.8 | -3.9 | -5.6 |
| Stock write-offs | -1.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Change in pension scheme liabilities | -0.2 | -0.1 | 0.0 | 0.0 | 0.0 |
| Miscellaneous current transfers | 1.0 | 1.6 | 1.8 | 2.3 | 2.2 |
| Northern Ireland Executive transfers between DEL and AME ⁽²⁾ | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 |
| Profit or loss - sale of company securities | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Profit or loss - sale of other assets (capital in National Accounts) | 0.1 | 0.0 | -0.1 | 0.0 | -0.7 |
| EU funded expenditure | -0.4 | -0.3 | -0.5 | -0.3 | -0.2 |
| Other | 0.3 | 0.0 | -0.5 | 0.1 | -1.2 |
| Total resource DEL | 0.7 | -9.4 | -2.1 | -2.8 | -2.6 |
| Resource departmental AME | | | | | |
| Impairments | -3.5 | 3.0 | 12.4 | 14.8 | -14.1 |
| Bad debts | -0.5 | -0.6 | -0.5 | -0.5 | -0.5 |
| Grant equivalent element of student lending | -0.5 | 0.0 | 1.6 | 0.1 | -0.7 |
| Provisions | 23.5 | -7.2 | -5.4 | -10.3 | -8.4 |
| Change in pension scheme liabilities | -22.1 | 56.8 | -27.1 | -26.9 | -28.6 |
| Unwinding of discount rate on pension scheme liabilities | -39.2 | -37.6 | -44.0 | -40.3 | -37.9 |
| Release of provisions covering payments of pension benefits | 24.3 | 25.9 | 27.7 | 30.6 | 32.2 |
| Fees, levies and charges | 0.2 | 0.2 | 0.5 | 1.2 | 1.0 |
| Profit or loss - sale of other assets (capital in National Accounts) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Fee income treated as capital in National Accounts | 0.0 | 0.0 | 0.0 | 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 | -5.6 | -5.6 | -4.6 | -2.8 | -2.6 |
| Other | -0.5 | 1.1 | -0.6 | -0.8 | 5.0 |
| Total resource departmental AME | -24.0 | 36.1 | -39.9 | -34.9 | -54.5 |
| Total resource budget data not in public sector current expenditure | -23.3 | 26.7 | -42.0 | -37.7 | -57.1 |

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Table 9 Accounting adjustments ⁽¹⁾, 2009-10 to 2013-14 (continued)

| | £ billion | | | | |
|---------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2009-10 outturn | 2010-11 outturn | 2011-12 outturn | 2012-13 outturn | 2013-14 outturn |
| Central government adjustments in National Accounts | | | | | |
| Expenditure on goods and services | 13.8 | 17.0 | 21.8 | 16.5 | 20.0 |
| of which: VAT refunds | 3.8 | 4.8 | 5.0 | 5.1 | 5.0 |
| of which: Single Use Military Equipment ⁽¹⁾ | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 |
| of which: payment from EU for tax collection costs | -0.7 | -0.7 | -0.7 | -0.7 | -0.7 |
| of which: capital consumption | 14.9 | 15.8 | 16.6 | 17.2 | 18.2 |
| of which: Capitalisation of R&D ⁽¹⁾ | -3.8 | -4.8 | -3.9 | -3.8 | -4.0 |
| of which: other | -0.9 | 1.5 | 4.5 | -1.7 | 1.1 |
| Net social benefits | 1.6 | 0.4 | 0.5 | 0.7 | 1.0 |
| of which: switch between benefits and other current grants | 6.9 | 0.4 | 0.6 | 0.3 | 0.3 |
| of which: public service pensions contributions uprate | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| of which: other | -5.3 | 0.0 | -0.1 | 0.4 | 0.7 |
| Net current grants abroad | -1.2 | -2.5 | -1.9 | -2.3 | -2.1 |
| of which: attributed aid | -0.9 | 0.0 | -0.2 | -0.1 | -0.1 |
| of which: DfID funding for capital projects scored in resource | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| of which: EU receipts | 5.0 | 4.8 | 4.9 | 0.0 | 0.0 |
| of which: Capitalisation of R&D ⁽¹⁾ | -0.2 | -0.3 | -0.3 | -0.3 | -0.3 |
| of which: other | -5.1 | -7.0 | -6.3 | -1.9 | -1.7 |
| Other current grants | -3.6 | -2.6 | -7.3 | 0.3 | -0.8 |
| of which: switch between other current grants and benefits | -6.9 | -0.4 | -0.6 | -0.3 | -0.3 |
| of which: Capitalisation of R&D ⁽¹⁾ | -2.3 | -2.5 | -2.6 | -2.6 | -2.9 |
| of which: other | 5.5 | 0.3 | -4.1 | 3.2 | 2.4 |
| Subsidies | 4.5 | 3.9 | 10.8 | 4.4 | 4.6 |
| of which: Renewable Obligation Certificates | 0.5 | 1.3 | 1.5 | 1.7 | 2.6 |
| of which: other environmental levies | 0.0 | 0.0 | 0.0 | 0.0 | 0.7 |
| of which: company tax credits outside departmental AME | 1.1 | 0.9 | 1.0 | 1.0 | 0.8 |
| of which: other | 2.9 | 1.7 | 8.4 | 1.7 | 0.5 |
| Total central government resource adjustments | 15.1 | 16.1 | 23.9 | 19.6 | 22.7 |
| Local government adjustments in National Accounts | | | | | |
| Remove data which do not form part of public sector current exp | -4.6 | -4.5 | -5.0 | -3.5 | -3.8 |
| of which: Northern Ireland regional rates | -0.5 | -0.5 | -0.6 | -0.6 | -0.6 |
| of which: retirement benefits | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| of which: debt interest payments to central government | -2.9 | -3.0 | -4.4 | -2.8 | -3.1 |
| of which: other | -1.2 | -1.0 | 0.0 | 0.0 | 0.0 |
| Adjustments to reconcile use of different data sources | -1.4 | 1.0 | 2.5 | -0.8 | 2.4 |
| of which: central government support | -0.5 | -0.4 | 0.3 | -2.2 | -3.1 |
| of which: debt interest | 0.0 | -0.3 | 0.4 | -0.5 | 0.0 |
| of which: police and fire top up grants | 0.9 | 1.1 | 1.4 | 1.6 | 1.6 |
| of which: other | -1.7 | 0.6 | 0.4 | 0.3 | 3.9 |
| Expenditure on goods and services | 17.4 | 15.9 | 16.2 | 17.3 | 13.8 |
| of which: VAT refunds | 5.6 | 6.4 | 6.8 | 6.5 | 6.6 |
| of which: Local Authority Pension Scheme ⁽¹⁾ | 1.6 | 1.8 | 1.9 | 2.0 | 1.9 |
| of which: capital consumption | 7.6 | 8.0 | 8.5 | 9.0 | 9.5 |
| of which: rates | -1.2 | -1.2 | -1.4 | -1.4 | -1.4 |
| of which: other | 3.8 | 0.9 | 0.5 | 1.3 | -2.8 |
| Subsidies | 1.4 | 1.1 | 0.5 | 0.3 | 0.3 |
| of which: equity injection into Housing Revenue Account | 1.4 | 1.1 | 0.5 | 0.3 | 0.3 |
| of which: other | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Net social benefits | -0.5 | -0.5 | -0.9 | -1.1 | -0.5 |
| of which: housing benefits and rent rebates | 0.4 | 0.4 | 0.1 | 0.0 | 0.5 |
| of which: other | -0.9 | -0.9 | -1.0 | -1.1 | -1.1 |
| Other current grants and current grants abroad | -0.1 | -0.1 | -0.1 | 0.0 | 0.0 |
| Total local government resource adjustments | 12.2 | 12.9 | 13.2 | 12.4 | 12.2 |
| Other resource adjustments | | | | | |
| Public corporations | 0.8 | 0.5 | 0.3 | 0.3 | 0.3 |
| Asset Purchase Facility and Special Liquidity Scheme ⁽¹⁾ | -5.6 | -7.7 | -8.8 | -12.1 | -12.6 |
| Network Rail ⁽¹⁾ | 0.8 | 0.7 | 0.5 | 0.6 | 0.4 |
| EU VAT contributions ⁽¹⁾ | 1.1 | 2.3 | 2.3 | 2.4 | 2.2 |
| Other | -0.1 | 0.0 | 0.0 | -0.1 | 0.2 |
| Total other resource adjustments | -3.1 | -4.3 | -5.8 | -8.9 | -9.5 |
| Total resource adjustments | -16.3 | 37.6 | -33.7 | -32.2 | -51.0 |
| of which: | | | | | |
| Timing adjustments ⁽³⁾ | 18 | | | | |
| Central government | -0.3 | -2.4 | 3.5 | 1.5 | 3.3 |
| Local government | 2.6 | -0.6 | -1.1 | -0.3 | -4.4 |

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Table 9 Accounting adjustments, 2009-10 to 2013-14 ⁽¹⁾ (continued)

| | £ billion | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2009-10 outturn | 2010-11 outturn | 2011-12 outturn | 2012-13 outturn | 2013-14 outturn |
| Remove data in budgets which form part of public sector gross investment but where a different source is used for National Accounts | | | | | |
| Capital DEL | | | | | |
| Change in inventories | 0.0 | 0.1 | 0.0 | 0.0 | -0.1 |
| Acquisitions less disposals of valuables | 0.0 | 0.0 | -0.1 | -0.1 | -0.1 |
| Total capital DEL | -0.1 | 0.0 | -0.2 | -0.1 | -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 | -0.1 | 0.0 | -0.2 | -0.1 | -0.2 |
| Remove data in budgets which do not form part of public sector gross investment | | | | | |
| Capital DEL | | | | | |
| Net lending to private sector | -1.3 | -1.0 | -2.1 | -1.5 | -3.0 |
| Capital support for public corporations | -0.1 | 0.2 | 0.1 | 0.0 | 0.4 |
| Local government supported capital expenditure | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Northern Ireland Executive transfers between DEL and AME | 0.0 | 0.2 | 0.4 | 0.2 | 0.2 |
| Green Investment Bank | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Other | 0.1 | 0.1 | 0.0 | -0.2 | -0.5 |
| Total Capital DEL | -1.2 | -0.5 | -1.7 | -1.6 | -2.9 |
| Capital departmental AME | | | | | |
| Net lending to private sector | -52.9 | -2.1 | -1.2 | -3.3 | 4.5 |
| Capital support for public corporations | 0.1 | 0.4 | -0.1 | 0.2 | 0.8 |
| Purchase of company securities | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Sale of company securities | 6.9 | 0.0 | 0.0 | 0.0 | 0.0 |
| Northern Ireland Executive transfers between DEL and AME | -0.3 | -0.2 | -0.4 | -0.1 | -0.2 |
| Other | 3.0 | -0.2 | 0.1 | 0.2 | 0.6 |
| Total capital departmental AME | -43.3 | -2.1 | -1.7 | -3.0 | 5.7 |
| Total capital budget data not in public sector gross investment | -44.5 | -2.6 | -3.4 | -4.5 | 2.8 |
| Central government adjustments in National Accounts | | | | | |
| Gross fixed capital formation | 7.6 | 8.2 | 8.0 | 7.3 | 7.5 |
| <i>of which: profit or loss - sale of other assets (from resource bud)</i> | -0.1 | 0.0 | 0.1 | 0.0 | 0.7 |
| <i>of which: Capitalisation of R&D ⁽¹⁾</i> | 3.8 | 4.8 | 3.9 | 3.8 | 4.0 |
| <i>of which: other</i> | 3.8 | 3.5 | 4.1 | 3.5 | 2.8 |
| Capital grants to and from the private sector | 3.3 | -0.4 | -0.9 | 8.3 | -1.0 |
| <i>of which: VAT refunds</i> | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| <i>of which: Royal Mail assets transfer</i> | 0.0 | 0.0 | 0.0 | 9.5 | 0.0 |
| <i>of which: fee income (from resource budgets)</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>of which: DfID funding for capital projects scored in resource DE</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>of which: Capitalisation of R&D ⁽¹⁾</i> | 2.5 | 2.7 | 2.9 | 2.9 | 3.2 |
| <i>of which: other</i> | 0.7 | -3.2 | -3.8 | -4.2 | -4.2 |
| Total central government capital adjustments | 10.9 | 7.8 | 7.2 | 15.5 | 6.5 |
| Local government adjustments in National Accounts | | | | | |
| Adjustments to reconcile use of different data sources | -4.8 | -3.5 | -3.8 | -1.6 | -3.3 |
| <i>of which: overhanging debt</i> | -0.2 | -0.8 | -0.2 | 0.0 | 0.0 |
| <i>of which: central government support</i> | -2.2 | -0.5 | -1.3 | 1.0 | -0.8 |
| <i>of which: financial transactions</i> | -1.6 | -1.4 | -1.8 | -2.1 | -2.1 |
| <i>of which: capital grants from private sector</i> | -0.9 | -0.8 | -0.7 | -0.4 | -0.5 |
| Gross fixed capital formation | 2.0 | 2.1 | 2.1 | 1.9 | 1.6 |
| <i>of which: VAT refunds</i> | 1.7 | 2.0 | 2.1 | 2.1 | 2.1 |
| <i>of which: roads de-trunking</i> | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 |
| <i>of which: other</i> | 0.3 | 0.0 | 0.0 | -0.2 | -0.5 |
| Capital grants | 0.4 | 0.2 | 1.5 | 2.1 | 1.1 |
| <i>of which: grants to public corporations</i> | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| <i>of which: other</i> | 0.4 | 0.2 | 1.5 | 2.1 | 1.1 |
| Total local government capital adjustments | -2.4 | -1.2 | -0.2 | 2.3 | -0.6 |

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Table 9 Accounting adjustments, 2009-10 to 2013-14 ⁽¹⁾ (continued)

| | £ billion | | | | |
|-----------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2009-10 outturn | 2010-11 outturn | 2011-12 outturn | 2012-13 outturn | 2013-14 outturn |
| Other capital adjustments | | | | | |
| Public corporations | 0.2 | -0.5 | 0.1 | -0.2 | -1.2 |
| Housing Revenue Account reform receipts | 0.0 | 0.0 | -8.1 | 0.0 | 0.0 |
| Network Rail ⁽¹⁾ | 0.1 | 0.1 | 0.6 | 1.0 | 3.1 |
| Other | 0.1 | 0.0 | 0.1 | 0.0 | 0.2 |
| Total other capital adjustments | 0.4 | -0.4 | -7.1 | 0.8 | 2.2 |
| Total capital adjustments | -35.6 | 3.6 | -3.7 | 14.0 | 10.7 |
| <i>of which:</i> | | | | | |
| Timing adjustments ⁽³⁾ | | | | | |
| Central government | 5.1 | 0.7 | 0.3 | -0.6 | -0.6 |
| Local government | 0.3 | -0.4 | -0.2 | -0.1 | -0.7 |

(1) This table reflects the effect of the move from European System of Accounts (ESA) 1995 to ESA 2010 and also the implementation of the new ex measures defined as part of the 2013 Review of Public Sector Finance Statistics. The revision to debt interest due to the Network Rail reclassification from private sector to central government is included within the central government debt interest row in Table 1. Other accounting adjustments are described in Annex D of PESA 2014

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

(3) Reflects timing difference between the latest OSCAR 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 OSCAR data in the early years.

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Table 10 Public sector expenditure on services by function, 1993-94 to 2013-14

| | cash | | | | | | accruals | | | | | | | | | | | | | | £ billion |
|--------------------------------------------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | National Statistics | | | | | | National Statistics | | | | | | | | | | | | | | |
| | 1993-94 outturn | 1994-95 outturn | 1995-96 outturn | 1996-97 outturn | 1997-98 outturn | 1998-99 outturn | 1999-00 outturn | 2000-01 outturn | 2001-02 outturn | 2002-03 outturn | 2003-04 outturn | 2004-05 outturn | 2005-06 outturn | 2006-07 outturn | 2007-08 outturn | 2008-09 outturn | 2009-10 outturn | 2010-11 outturn | 2011-12 outturn | 2012-13 outturn | 2013-14 outturn |
| 1. General public services | 29.8 | 32.7 | 36.3 | 37.4 | 39.0 | 39.8 | 37.2 | 38.7 | 36.2 | 35.5 | 38.7 | 43.0 | 46.1 | 48.5 | 51.4 | 53.9 | 48.1 | 60.7 | 61.3 | 56.9 | 58.9 |
| <i>of which: public and common services</i> | 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 | 13.8 | 12.8 | 11.6 | 11.3 | 11.7 |
| <i>of which: international services</i> | 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 | 6.4 | 7.1 | 8.0 | 8.0 | 8.0 | 10.1 |
| <i>of which: public sector debt interest</i> | 20.8 | 23.5 | 26.8 | 28.1 | 29.7 | 29.4 | 25.5 | 26.6 | 22.7 | 21.2 | 22.7 | 25.4 | 27.1 | 29.5 | 32.2 | 33.5 | 27.3 | 40.0 | 41.8 | 37.6 | 37.1 |
| 2. Defence | 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 | 38.7 | 36.4 | 36.4 |
| 3. Public order and safety | 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 | 34.1 | 33.0 | 32.0 | 31.3 | 30.2 |
| 4. Economic affairs | 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 | 49.7 | 48.7 | 39.9 | 37.5 | 35.4 | 39.1 |
| <i>of which: enterprise and economic development⁽¹⁾</i> | 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 | 16.2 | 12.2 | 4.8 | 4.9 | 4.9 | 5.3 |
| <i>of which: science and technology</i> | 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 | 3.6 | 3.4 | 3.6 | 3.6 | 4.4 |
| <i>of which: employment policies</i> | 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 | 3.5 | 4.1 | 4.7 | 3.3 | 2.9 | 3.7 |
| <i>of which: agriculture, fisheries and forestry</i> | 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 | 5.8 | 5.5 | 5.8 | 5.3 | 5.4 |
| <i>of which: transport</i> | 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 | 20.0 | 18.8 | 20.2 |
| 5. Environment protection | 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 | 9.2 | 10.4 | 10.9 | 10.5 | 10.6 | 11.4 |
| 6. Housing and community amenities | 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 | 15.3 | 16.3 | 13.1 | 10.0 | 9.5 | 11.1 |
| 7. Health | 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 | 116.9 | 119.9 | 121.3 | 124.3 | 129.4 |
| 8. Recreation, culture and religion | 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 | 13.2 | 13.0 | 12.5 | 12.7 | 11.8 |
| 9. Education | 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 | 88.5 | 91.5 | 86.9 | 87.0 | 90.3 |
| 10. Social protection | 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 | 203.4 | 223.0 | 230.5 | 240.1 | 250.7 | 250.6 |
| EU transactions | -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 | 0.9 | 3.6 | 2.0 | 4.3 | 5.0 |
| Public sector expenditure on services | 271.6 | 284.1 | 295.8 | 302.5 | 308.4 | 318.4 | 331.2 | 353.0 | 376.1 | 402.8 | 439.2 | 470.8 | 501.0 | 523.0 | 554.6 | 602.2 | 637.9 | 655.4 | 652.9 | 659.1 | 674.3 |
| Accounting adjustments | 22.1 | 21.4 | 23.6 | 21.4 | 21.2 | 20.7 | 20.6 | 21.1 | 22.9 | 28.1 | 23.9 | 34.2 | 36.2 | 40.9 | 43.9 | 45.9 | 42.9 | 45.5 | 48.3 | 58.8 | 46.1 |
| Total Managed Expenditure⁽²⁾ | 293.7 | 305.5 | 319.4 | 323.9 | 329.6 | 339.1 | 351.8 | 374.1 | 399.0 | 430.9 | 463.1 | 505.0 | 537.2 | 563.9 | 598.5 | 648.1 | 680.7 | 700.9 | 701.2 | 717.9 | 720.4 |

(1) Transactions in 2008-09 onwards have been affected by financial sector interventions. Details are provided in Box 5.A in PESA 2014.

(2) This excludes the temporary effects of banks being classified to the public sector. See Box 5.A in PESA 2014 for details.

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Table 10a Public sector expenditure on services by function in real terms⁽¹⁾, 1993-94 to 2013-14

| | cash | | | | | | accruals | | | | | | | | | | | | | | £ billion |
|--------------------------------------------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | National Statistics | | | | | | National Statistics | | | | | | | | | | | | | | |
| | 1993-94 outturn | 1994-95 outturn | 1995-96 outturn | 1996-97 outturn | 1997-98 outturn | 1998-99 outturn | 1999-00 outturn | 2000-01 outturn | 2001-02 outturn | 2002-03 outturn | 2003-04 outturn | 2004-05 outturn | 2005-06 outturn | 2006-07 outturn | 2007-08 outturn | 2008-09 outturn | 2009-10 outturn | 2010-11 outturn | 2011-12 outturn | 2012-13 outturn | 2013-14 outturn |
| 1. General public services | 46.9 | 50.9 | 54.8 | 54.3 | 55.6 | 55.8 | 51.7 | 52.5 | 48.3 | 46.3 | 49.4 | 53.3 | 55.5 | 56.8 | 58.5 | 59.9 | 52.1 | 64.0 | 63.5 | 58.0 | 58.9 |
| <i>of which: public and common services</i> | 9.1 | 9.2 | 9.2 | 9.0 | 8.8 | 10.1 | 11.1 | 10.7 | 12.3 | 12.8 | 13.9 | 15.0 | 15.4 | 14.9 | 14.2 | 15.6 | 14.9 | 13.5 | 12.0 | 11.5 | 11.7 |
| <i>of which: international services</i> | 5.0 | 5.1 | 5.1 | 4.5 | 4.4 | 4.5 | 5.1 | 5.7 | 5.7 | 5.9 | 6.5 | 6.8 | 7.5 | 7.4 | 7.6 | 7.1 | 7.7 | 8.4 | 8.2 | 8.1 | 10.1 |
| <i>of which: public sector debt interest</i> | 32.7 | 36.6 | 40.5 | 40.8 | 42.3 | 41.2 | 35.4 | 36.1 | 30.3 | 27.6 | 29.0 | 31.5 | 32.7 | 34.6 | 36.6 | 37.3 | 29.5 | 42.1 | 43.3 | 38.3 | 37.1 |
| 2. Defence | 37.0 | 36.3 | 34.0 | 32.1 | 30.9 | 34.4 | 34.9 | 34.9 | 34.0 | 35.2 | 36.8 | 36.9 | 37.3 | 37.7 | 38.4 | 40.9 | 40.8 | 41.4 | 40.0 | 37.0 | 36.4 |
| 3. Public order and safety | 23.6 | 24.3 | 24.2 | 23.8 | 24.4 | 25.3 | 25.5 | 27.7 | 30.9 | 31.8 | 33.7 | 35.3 | 35.3 | 35.6 | 36.1 | 37.4 | 37.0 | 34.8 | 33.2 | 31.9 | 30.2 |
| 4. Economic affairs | 37.5 | 37.2 | 35.4 | 33.8 | 30.6 | 27.5 | 29.9 | 32.3 | 37.2 | 40.1 | 42.3 | 41.7 | 42.6 | 44.2 | 42.6 | 55.2 | 52.7 | 42.0 | 38.8 | 35.2 | 39.1 |
| <i>of which: enterprise and economic development⁽²⁾</i> | 8.7 | 7.3 | 6.8 | 6.2 | 6.1 | 4.3 | 6.1 | 6.7 | 6.8 | 7.7 | 7.7 | 8.0 | 7.7 | 7.4 | 8.1 | 18.0 | 13.3 | 5.1 | 5.0 | 4.9 | 5.3 |
| <i>of which: science and technology</i> | 2.4 | 1.7 | 1.8 | 2.0 | 2.0 | 2.0 | 1.9 | 1.9 | 2.3 | 2.7 | 2.9 | 3.1 | 3.6 | 3.4 | 3.8 | 3.6 | 3.8 | 3.6 | 3.7 | 3.7 | 4.4 |
| <i>of which: employment policies</i> | 4.9 | 5.0 | 4.7 | 4.1 | 3.6 | 4.1 | 4.9 | 5.2 | 4.4 | 3.9 | 4.1 | 4.0 | 4.0 | 3.9 | 2.4 | 3.9 | 4.4 | 5.0 | 3.4 | 2.9 | 3.7 |
| <i>of which: agriculture, fisheries and forestry</i> | 6.0 | 5.3 | 5.9 | 7.8 | 6.7 | 6.2 | 6.0 | 6.4 | 8.4 | 6.4 | 6.8 | 6.7 | 6.7 | 6.0 | 4.9 | 6.4 | 6.3 | 5.8 | 6.0 | 5.4 | 5.4 |
| <i>of which: transport</i> | 15.7 | 17.9 | 16.5 | 13.8 | 12.4 | 10.9 | 11.0 | 12.2 | 15.1 | 19.3 | 20.8 | 19.8 | 20.5 | 23.3 | 23.5 | 23.3 | 24.9 | 22.7 | 20.8 | 18.3 | 20.2 |
| 5. Environment protection | 5.4 | 5.9 | 6.2 | 5.4 | 5.7 | 6.0 | 6.8 | 6.9 | 7.2 | 7.8 | 7.9 | 8.7 | 10.2 | 11.0 | 10.9 | 10.2 | 11.3 | 11.5 | 10.8 | 10.8 | 11.4 |
| 6. Housing and community amenities | 9.8 | 9.6 | 9.1 | 8.3 | 7.0 | 7.7 | 6.5 | 7.5 | 8.3 | 7.0 | 8.6 | 9.9 | 12.9 | 13.5 | 14.8 | 17.0 | 17.7 | 13.8 | 10.4 | 9.7 | 11.1 |
| 7. Health | 57.6 | 61.3 | 62.6 | 62.1 | 63.4 | 65.8 | 68.6 | 73.6 | 80.0 | 86.2 | 95.6 | 102.6 | 108.1 | 111.0 | 115.2 | 120.8 | 126.6 | 126.3 | 125.6 | 126.5 | 129.4 |
| 8. Recreation, culture and religion | 8.0 | 8.1 | 8.3 | 8.3 | 9.1 | 10.1 | 10.7 | 10.6 | 11.5 | 12.1 | 12.4 | 12.4 | 13.0 | 13.4 | 13.6 | 13.8 | 14.3 | 13.7 | 13.0 | 12.4 | 11.8 |
| 9. Education | 54.6 | 56.3 | 55.9 | 54.8 | 55.0 | 56.1 | 58.6 | 62.3 | 68.5 | 71.3 | 77.9 | 80.6 | 84.0 | 85.6 | 89.6 | 92.2 | 95.8 | 96.4 | 90.0 | 90.1 | 90.3 |
| 10. Social protection | 154.8 | 158.7 | 162.7 | 163.6 | 163.2 | 161.6 | 170.8 | 174.4 | 183.7 | 189.3 | 198.7 | 203.1 | 205.9 | 207.5 | 214.8 | 226.0 | 241.5 | 242.9 | 248.6 | 255.3 | 250.6 |
| EU transactions | -7.4 | -6.7 | -6.2 | -7.5 | -5.3 | -3.6 | -3.7 | -3.5 | -6.4 | -2.5 | -2.7 | -1.1 | -0.7 | -2.1 | -1.7 | -3.2 | 1.0 | 3.8 | 2.1 | 4.4 | 5.0 |
| Public sector expenditure on services | 427.6 | 442.1 | 447.3 | 438.9 | 439.5 | 446.7 | 459.9 | 479.1 | 502.9 | 524.8 | 560.8 | 582.7 | 603.3 | 613.1 | 631.7 | 669.1 | 690.9 | 690.8 | 676.0 | 671.3 | 674.3 |
| Accounting adjustments ⁽³⁾ | 34.8 | 33.3 | 35.7 | 31.0 | 30.3 | 29.1 | 28.7 | 28.7 | 30.6 | 36.7 | 30.5 | 42.4 | 43.6 | 47.9 | 50.0 | 51.0 | 46.4 | 47.9 | 50.0 | 59.9 | 46.1 |
| Total Managed Expenditure⁽³⁾ | 462.4 | 475.4 | 482.9 | 469.9 | 469.8 | 475.8 | 488.5 | 507.8 | 533.5 | 561.4 | 591.3 | 625.1 | 646.8 | 661.0 | 681.7 | 720.1 | 737.3 | 738.7 | 726.0 | 731.2 | 720.4 |

(1) Real terms figures are the nominal figures adjusted to 2013-14 price levels using GDP deflators from the Office for National Statistics (released 6 October 2014)

(2) The increase in 2008-09 relates to the financial sector interventions. Details are provided in Box 5.A in Chapter 5 of PESA 2014

(3) This excludes the temporary effects of banks being classified to the public sector. See Box 5.A in PESA 2014

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Table 10b Public sector expenditure on services by function as a per cent of GDP⁽¹⁾, 1993-94 to 2013-14

| | cash | | | | | | accruals | | | | | | | | | | | | | | per cent |
|--------------------------------------------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | National Statistics | | | | | | National Statistics | | | | | | | | | | | | | | |
| | 1993-94 outturn | 1994-95 outturn | 1995-96 outturn | 1996-97 outturn | 1997-98 outturn | 1998-99 outturn | 1999-00 outturn | 2000-01 outturn | 2001-02 outturn | 2002-03 outturn | 2003-04 outturn | 2004-05 outturn | 2005-06 outturn | 2006-07 outturn | 2007-08 outturn | 2008-09 outturn | 2009-10 outturn | 2010-11 outturn | 2011-12 outturn | 2012-13 outturn | 2013-14 outturn |
| 1. General public services | 4.1 | 4.3 | 4.6 | 4.4 | 4.4 | 4.3 | 3.8 | 3.7 | 3.4 | 3.1 | 3.2 | 3.4 | 3.4 | 3.4 | 3.4 | 3.6 | 3.2 | 3.9 | 3.8 | 3.4 | 3.4 |
| <i>of which: public and common services</i> | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 0.9 | 1.0 | 0.9 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 | 0.7 | 0.7 | 0.7 |
| <i>of which: international services</i> | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 |
| <i>of which: public sector debt interest</i> | 2.9 | 3.1 | 3.4 | 3.3 | 3.3 | 3.1 | 2.6 | 2.6 | 2.1 | 1.9 | 1.9 | 2.0 | 2.0 | 2.1 | 2.1 | 2.2 | 1.8 | 2.5 | 2.6 | 2.3 | 2.1 |
| 2. Defence | 3.3 | 3.1 | 2.8 | 2.6 | 2.4 | 2.6 | 2.6 | 2.5 | 2.4 | 2.4 | 2.4 | 2.3 | 2.3 | 2.3 | 2.2 | 2.4 | 2.5 | 2.5 | 2.4 | 2.2 | 2.1 |
| 3. Public order and safety | 2.1 | 2.1 | 2.0 | 1.9 | 1.9 | 1.9 | 1.9 | 2.0 | 2.2 | 2.1 | 2.2 | 2.2 | 2.2 | 2.1 | 2.1 | 2.2 | 2.3 | 2.1 | 2.0 | 1.9 | 1.7 |
| 4. Economic affairs | 3.3 | 3.2 | 2.9 | 2.7 | 2.4 | 2.1 | 2.2 | 2.3 | 2.6 | 2.7 | 2.7 | 2.7 | 2.6 | 2.6 | 2.5 | 3.3 | 3.2 | 2.5 | 2.3 | 2.1 | 2.3 |
| <i>of which: enterprise and economic development⁽²⁾</i> | 0.8 | 0.6 | 0.6 | 0.5 | 0.5 | 0.3 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 1.1 | 0.8 | 0.3 | 0.3 | 0.3 | 0.3 |
| <i>of which: science and technology</i> | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 |
| <i>of which: employment policies</i> | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 |
| <i>of which: agriculture, fisheries and forestry</i> | 0.5 | 0.5 | 0.5 | 0.6 | 0.5 | 0.5 | 0.4 | 0.5 | 0.6 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.4 | 0.3 | 0.4 | 0.3 | 0.3 |
| <i>of which: transport</i> | 1.4 | 1.5 | 1.4 | 1.1 | 1.0 | 0.8 | 0.8 | 0.9 | 1.1 | 1.3 | 1.3 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 1.5 | 1.4 | 1.2 | 1.1 | 1.2 |
| 5. Environment protection | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.7 | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | 0.7 |
| 6. Housing and community amenities | 0.9 | 0.8 | 0.8 | 0.7 | 0.6 | 0.6 | 0.5 | 0.5 | 0.6 | 0.5 | 0.6 | 0.6 | 0.8 | 0.8 | 0.9 | 1.0 | 1.1 | 0.8 | 0.6 | 0.6 | 0.6 |
| 7. Health | 5.1 | 5.2 | 5.2 | 5.0 | 5.0 | 5.0 | 5.0 | 5.2 | 5.6 | 5.8 | 6.2 | 6.5 | 6.7 | 6.6 | 6.7 | 7.2 | 7.8 | 7.6 | 7.4 | 7.5 | 7.5 |
| 8. Recreation, culture and religion | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.8 | 0.8 | 0.7 | 0.7 |
| 9. Education | 4.8 | 4.8 | 4.7 | 4.5 | 4.3 | 4.3 | 4.3 | 4.4 | 4.8 | 4.8 | 5.0 | 5.1 | 5.2 | 5.1 | 5.3 | 5.5 | 5.9 | 5.8 | 5.3 | 5.3 | 5.2 |
| 10. Social protection | 13.7 | 13.5 | 13.5 | 13.3 | 12.9 | 12.3 | 12.6 | 12.4 | 12.8 | 12.8 | 12.9 | 12.9 | 12.7 | 12.4 | 12.6 | 13.5 | 14.8 | 14.6 | 14.7 | 15.1 | 14.5 |
| EU transactions | -0.7 | -0.6 | -0.5 | -0.6 | -0.4 | -0.3 | -0.3 | -0.3 | -0.4 | -0.2 | -0.2 | -0.1 | 0.0 | -0.1 | -0.1 | -0.2 | 0.1 | 0.2 | 0.1 | 0.3 | 0.3 |
| Public sector expenditure on services | 37.8 | 37.7 | 37.2 | 35.7 | 34.6 | 34.1 | 33.8 | 34.1 | 35.1 | 35.5 | 36.3 | 37.1 | 37.1 | 36.7 | 37.0 | 40.1 | 42.5 | 41.6 | 40.1 | 39.6 | 38.9 |
| Accounting adjustments ⁽³⁾ | 3.1 | 2.8 | 3.0 | 2.5 | 2.4 | 2.2 | 2.1 | 2.0 | 2.1 | 2.5 | 2.0 | 2.7 | 2.7 | 2.9 | 2.9 | 3.1 | 2.9 | 2.9 | 3.0 | 3.5 | 2.7 |
| Total Managed Expenditure⁽³⁾ | 40.9 | 40.5 | 40.2 | 38.2 | 37.0 | 36.3 | 35.9 | 36.2 | 37.2 | 37.9 | 38.3 | 39.8 | 39.8 | 39.6 | 39.9 | 43.1 | 45.3 | 44.5 | 43.1 | 43.2 | 41.6 |

(1) GDP is consistent with the latest figures from the Office for National Statistics (published 6 October 2014)

(2) The increase in 2008-09 relates to the financial sector interventions. Details are provided in Box 5.A in Chapter 5 of PESA 2014.

(3) This excludes the temporary effects of banks being classified to the public sector. See Box 5.A in PESA 2014.

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Table 11 Public sector expenditure on services by economic category, 2009-10 to 2013-14

| | £million | | | | |
|------------------------------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| | National Statistics | | | | |
| | 2009-10 outturn | 2010-11 outturn | 2011-12 outturn | 2012-13 outturn | 2013-14 outturn |
| Public sector current expenditure on services | | | | | |
| Pay | 165,154 | 169,345 | 166,162 | 164,441 | 164,740 |
| Gross current procurement | 193,745 | 188,810 | 189,475 | 193,936 | 197,414 |
| Income from sales of goods and services | -51,863 | -47,463 | -44,963 | -46,157 | -44,783 |
| Current grants to persons and non-profit bodies | 218,049 | 222,635 | 229,101 | 234,862 | 234,996 |
| Current grants abroad | 5,985 | 9,427 | 7,639 | 9,953 | 12,470 |
| Subsidies to private sector companies | 8,287 | 7,941 | 8,246 | 7,802 | 7,670 |
| Subsidies to public corporations | 1,016 | 706 | 476 | 1,746 | 1,122 |
| Net public service pensions | 3,611 | 4,627 | 6,678 | 8,627 | 9,121 |
| Grant equivalent element of student lending | 1,445 | 4,242 | 2,215 | 3,809 | 6,310 |
| Public sector debt interest | 27,258 | 39,953 | 41,791 | 37,641 | 37,109 |
| Other | 65 | 59 | 82 | 238 | 206 |
| services | 572,753 | 600,280 | 606,902 | 616,898 | 626,374 |
| Accounting adjustments | 28,285 | 28,573 | 30,476 | 31,249 | 32,523 |
| Total public sector current expenditure | 601,038 | 628,853 | 637,378 | 648,147 | 658,897 |
| Public sector capital expenditure on service: | | | | | |
| Capital grants ⁽¹⁾ | 22,961 | 15,566 | 12,061 | 10,990 | 10,487 |
| Gross capital procurement | 45,102 | 42,820 | 37,999 | 35,056 | 40,163 |
| Income from sales of capital assets | -2,951 | -3,258 | -4,111 | -3,799 | -2,736 |
| Other | - | - | - | - | - |
| services | 65,112 | 55,128 | 45,949 | 42,247 | 47,915 |
| Accounting adjustments | 14,588 | 16,911 | 17,836 | 27,525 | 13,549 |
| Total public sector capital expenditure | 79,701 | 72,039 | 63,785 | 69,772 | 61,464 |
| Total public sector expenditure on services | 637,864 | 655,408 | 652,852 | 659,144 | 674,289 |
| Accounting adjustments | 42,874 | 45,484 | 48,311 | 58,775 | 46,072 |
| Total Managed Expenditure⁽²⁾ | 680,739 | 700,892 | 701,163 | 717,919 | 720,361 |

(1) Transactions from 2009-10 onwards have been affected by financial sector interventions. See Box 5.A in

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