



STATISTICAL BULLETIN: PUBLIC SPENDING STATISTICS APRIL 2014

This release presents updated Public Spending data for the years 2008-09 to 2012-13. 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 £360.7 billion in 2012-13, a fall of £8.0 billion or 2.2 per cent on the previous year in nominal terms.
- Total Managed Expenditure was £674.2 billion in 2012-13, a decrease of 3.0 per cent on the previous year.
- Total expenditure on services was £669.6 billion in 2012-13, an increase of 1.6 per cent on the previous year.
- Total departmental expenditure (Total DEL plus resource and capital departmental AME) was £619.8 billion in 2012-13, an increase of 0.4 per cent on the previous year. Work and Pensions accounts for around one quarter of departmental expenditure.

KEY REVISIONS IN THIS RELEASE

- There have only been small revisions to departmental budgets (DEL and AME). Public corporations' own-financed capital expenditure increased by £0.3 billion and £0.2 billion in 2011-12 and 2012-13 respectively.

UPCOMING REVISIONS AND CHANGE TO THE PRESENTATION IN FORTHCOMING RELEASES

The next Treasury Public Spending National Statistics release will be in July 2014. This release will contain the first publication of departmental spending outturn for the 2013-14 financial year.

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 2014 The July Public Spending Statistics release contains the first publication of departmental spending outturn for the 2013-14 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 2014 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.

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 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 8 show central government departmental spending on a budgetary basis, 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 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 9 to 10 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 9, 9a and 9b show public sector expenditure on services broken down by function over a period of 21 years, allowing long-term trends to be identified. **Table 10** presents data broken down by economic categories such as pay or grants.

DATA IN THIS RELEASE

Spending frameworks used in HM Treasury spending publications

Budgeting	Expenditure on services
<p>This framework provides information on central government departmental budgets, which are the aggregates used by the Government to plan and control expenditure. It covers departmental own spending as well as support to local government and public corporations.</p>	<p>This framework is used in Treasury publications for statistical analysis. It is based on National Accounts definitions and covers spending by the whole of the public sector. It therefore has wider coverage than the budgeting framework and is also more stable over time.</p>

BUDGETING STATISTICS

DEPARTMENTAL EXPENDITURE LIMITS

- Total resource DEL was £343.3 billion in 2012-13, a fall of 0.7 per cent on the previous year.
- Total resource DEL less depreciation was £321.8 billion in 2012-13, a fall of 1.4 per cent on the previous year. In 2011-12 spend fell by 1.1 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 £360.7 billion in 2012-13, a fall of £8.0 billion or 2.2 per cent on the previous year in nominal terms
- Total capital DEL was £38.9 billion in 2012-13, a fall of £3.4 billion or 8.0 per cent on the previous year. This is the third successive fall in the period covered by this release, in 2011-12 spend fell by 15.0 per cent.

ANNUALLY MANAGED EXPENDITURE

- Net public service pensions decreased to £5.0 billion in 2012-13, from £6.0 billion in 2011-12. This is mainly due to an increase of £0.9 billion in contributions received by the schemes. 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).
- Capital locally financed expenditure fell to £6.4 billion in 2012-13 from £15.9 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 9, 9A AND 9B)

Compared with the previous year;

- In real terms, spending on half the functions fell in 2012-13, whilst the other half rose. The largest real terms growth were in Social protection by 3.3 per cent, Health by 1.3 per cent and on Housing and community amenities by 1.1 per cent. There was also strong growth in EU transactions.
- The largest real terms falls in spending were in Defence, which was down by 7.0 per cent, Economic Affairs, down by 5.9 per cent and by Public order and safety, which fell by 4.4 per cent in 2012-13.

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 47.0 per cent in 2009-10. In each subsequent year TME as a per cent of GDP has decreased. In 2012-13 it stood at 43.1 per cent of GDP (Table 9b).
- In 2012-13 public expenditure on Health was equal to 7.9 per cent of GDP, compared to 5.4 per cent in 1992-93. Over the same period, Education spending has increased from 5.2 per cent to 5.6 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 3.1 per cent in 2012-13. This is still below the peak of up to 3.5 per cent last seen in 1997-98, when interest rates were significantly higher than now.
- In real terms (i.e. after adjusting for the effect of inflation);
 - spending on Social protection was £250.8 billion in 2012-13, up from £242.8 billion in the previous year.
 - Health spending (including spending by central government departments and devolved administrations) was £124.3 billion in 2012-13, compared to £122.6 billion spent in 2011-12.
 - Education spending was £87.3 billion in 2012-13, down from £87.9 billion in 2011-12.
- Financial sector interventions are scored in the Economic affairs function. Within **Table 10** 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 2013.

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 1992-93 and 2012-13 the health function has had the highest rate of real terms growth.

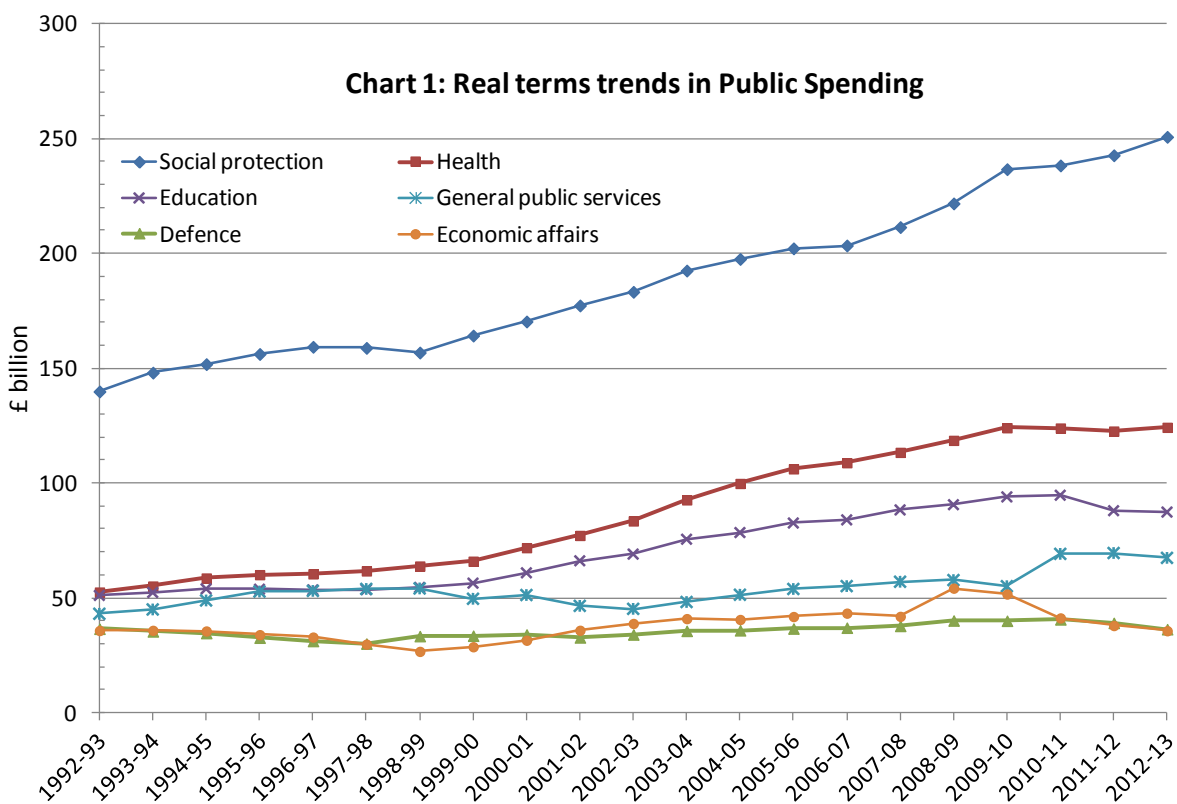
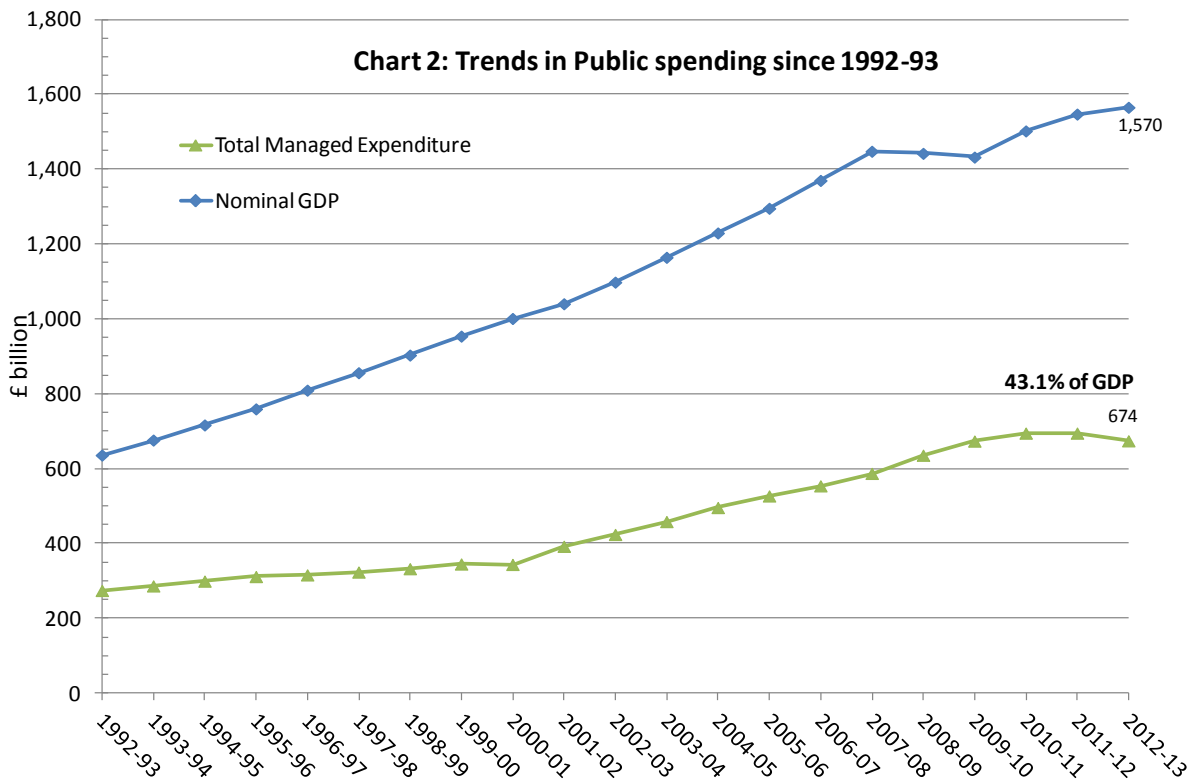


CHART 2 shows trends in overall spending compared with overall nominal GDP. The ratio between TME and GDP is a measure of the size of government relative to the rest of the economy.



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.

Public Spending Statistics April 2014

Table 1 Total Managed Expenditure, 2008-09 to 2012-13

	National Statistics					£ million
	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn	
CURRENT EXPENDITURE						
<i>Resource DEL</i>						
Resource DEL excluding depreciation	304,997	323,901	330,043	326,404	321,819	
Depreciation in resource DEL	12,389	13,843	20,509	19,269	21,507	
Total resource DEL	317,386	337,744	350,553	345,674	343,326	
<i>Resource departmental AME</i>						
Social security benefits	146,343	159,158	164,798	170,787	178,325	
Tax credits ⁽¹⁾	24,171	27,667	28,938	29,976	30,170	
Net public service pensions ⁽²⁾	5,340	1,528	-78,073	6,012	4,958	
National lottery	1,011	1,001	995	1,335	719	
BBC domestic services	3,316	3,464	3,559	3,033	3,291	
Student loans	-976	-256	-301	-642	-763	
Non-cash items	42,788	47,141	55,299	52,443	53,191	
Financial sector interventions	41,551	-27,592	-14,247	-16,143	-18,384	
Other departmental expenditure	2,377	3,740	1,789	-861	3,961	
Total resource departmental AME	265,921	215,851	162,757	245,938	255,468	
<i>Resource other AME</i>						
Net expenditure transfers to the EU	3,060	6,419	8,414	7,702	9,131	
Locally financed expenditure	26,967	25,797	22,969	22,104	23,892	
Central government debt interest	30,852	30,479	45,165	48,375	47,549	
Accounting adjustments ⁽³⁾	-76,253	-11,280	45,410	-25,759	-23,126	
Total resource other AME	-15,374	51,415	121,958	52,422	57,446	
Total resource AME	250,547	267,266	284,715	298,360	312,914	
Public sector current expenditure	567,933	605,010	635,268	644,034	656,240	
CAPITAL EXPENDITURE						
<i>Capital DEL</i>						
Total capital DEL	48,511	56,959	49,772	42,292	38,925	
<i>Capital departmental AME</i>						
National lottery	536	752	597	380	513	
BBC domestic services	81	123	122	172	121	
Student loans	4,475	4,601	4,958	5,857	6,858	
Financial sector interventions	85,525	38,281	-3,015	-4,571	-3,601	
Other departmental expenditure	249	738	1,147	734	-258	
Total capital departmental AME	90,866	44,494	3,809	2,572	3,633	
<i>Capital other AME</i>						
Locally financed expenditure	6,808	5,416	5,318	15,850	6,374	
Public corporations' own-financed capital expenditure	9,331	8,191	9,302	6,958	7,081	
Accounting adjustments ⁽³⁾	-87,823	-46,669	-8,764	-17,000	-38,096	
Total capital other AME	-71,683	-33,062	5,856	5,807	-24,642	
Total capital AME	19,182	11,433	9,665	8,379	-21,009	
Public sector gross investment ⁽⁴⁾	67,693	68,392	59,437	50,671	17,916	
less public sector depreciation	19,146	19,999	20,784	21,625	22,528	
Public sector net investment ⁽⁴⁾	48,547	48,393	38,653	29,046	-4,612	
TOTAL MANAGED EXPENDITURE ⁽⁴⁾	635,626	673,402	694,705	694,705	674,156	
<i>of which:</i>						
Total DEL ⁽⁵⁾	353,507	380,861	379,815	368,696	360,744	
Departmental AME	356,787	260,345	166,566	248,510	259,101	
Other AME	-74,668	32,196	148,324	77,499	54,311	

(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, see Box 1.A PESA 2013 (Cm8663).

(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 2008-09 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2 of PESA 2013 (Cm8663).

(4) This excludes the temporary effects of banks being classified to the public sector. See Box 2.A in Chapter 2 of PESA 2013 (Cm8663).

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

Public Spending Statistics April 2014

Table 2 Resource DEL, 2008-09 to 2012-13

	National Statistics					£ million
	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn	
Resource DEL by departmental group						
Education	46,525	49,277	50,387	50,162	50,816	
NHS (Health)	87,623	94,422	97,469	100,266	102,564	
Personal Social Services (Health) ⁽¹⁾	1,281	1,364	1,471	-	-	
Transport	5,833	6,548	5,806	5,578	5,283	
CLG Communities	4,130	4,334	3,860	1,990	1,496	
CLG Local Government	29,488	30,800	28,587	29,597	27,472	
Business, Innovation and Skills	17,084	18,327	21,271	19,993	19,196	
Home Office	9,193	9,471	12,774	12,122	11,442	
Justice	9,172	9,097	9,078	9,031	8,728	
Law Officers' Departments	722	709	669	621	599	
Defence	32,714	34,917	39,035	37,980	35,874	
Foreign and Commonwealth Office	2,027	2,127	2,200	2,175	2,152	
International Development	4,758	5,250	5,930	6,184	6,129	
Energy and Climate Change	292	1,231	1,157	1,160	1,132	
Environment, Food and Rural Affairs	2,413	2,460	2,374	2,197	2,053	
Culture, Media and Sport	1,531	1,573	1,580	1,610	3,531	
Work and Pensions	7,841	8,770	8,848	7,488	7,366	
Scotland	24,481	25,489	26,151	25,812	26,124	
Wales	13,011	13,753	14,022	13,903	13,893	
Northern Ireland	9,188	9,644	9,975	9,864	10,041	
Chancellor's Departments	4,324	4,244	3,966	3,852	3,468	
Cabinet Office	2,030	2,259	2,354	2,399	2,481	
Small and Independent Bodies	1,723	1,678	1,587	1,690	1,486	
Total resource DEL	317,386	337,744	350,553	345,674	343,326	

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

Public Spending Statistics April 2014

Table 3 Resource departmental AME, 2008-09 to 2012-13

	£ million				
	National Statistics				
	2008-09	2009-10	2010-11	2011-12	2012-13
	outturn	outturn	outturn	outturn	outturn
Resource departmental AME by departmental group					
Education ⁽¹⁾	10,642	10,427	-10,434	11,785	10,722
NHS (Health) ⁽¹⁾	14,984	16,223	-10,976	19,582	18,878
Transport	572	1,143	501	876	590
CLG Communities	613	255	-112	-350	409
CLG Local Government	661	284	1,107	732	144
Business, Innovation and Skills	313	1,336	-824	-1,157	-92
Home Office	714	679	920	1,061	1,260
Justice	449	606	246	-45	934
Law Officers' Departments	11	17	-13	5	5
Defence ⁽¹⁾	6,102	7,895	-878	8,039	7,360
Foreign and Commonwealth Office	-10	86	35	61	88
International Development	213	331	303	104	191
Energy and Climate Change	2,435	756	5,241	3,742	5,388
Environment, Food and Rural Affairs	-56	-73	-437	-53	-29
Culture, Media and Sport	3,893	4,060	4,369	3,793	4,481
Work and Pensions	131,215	141,938	146,544	154,478	160,761
Scotland	2,486	2,323	3,055	3,073	2,760
Wales	138	293	53	72	141
Northern Ireland	6,466	7,222	3,178	7,511	7,764
Chancellor's Departments	77,269	12,789	28,604	24,040	24,390
Cabinet Office ⁽¹⁾	7,172	7,481	-7,466	8,739	9,431
Small and Independent Bodies	-363	-221	-259	-147	-109
Total resource departmental AME	265,921	215,851	162,757	245,938	255,468

(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.

Public Spending Statistics April 2014

Table 4 Capital DEL, 2008-09 to 2012-13

	National Statistics					£ million
	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn	
Capital DEL by departmental group						
Education	5,524	7,442	7,127	5,043	4,260	
NHS (Health)	4,369	5,182	4,159	3,771	3,790	
Transport	7,252	8,253	7,299	7,686	7,828	
CLG Communities	7,167	8,992	6,459	3,821	2,472	
CLG Local Government	122	260	-67	-8	1	
Business, Innovation and Skills	2,133	3,027	2,103	1,153	1,240	
Home Office	836	999	739	493	442	
Justice	899	848	530	344	281	
Law Officers' Departments	9	12	8	3	2	
Defence	8,918	9,148	9,265	9,014	7,843	
Foreign and Commonwealth Office	227	201	155	115	37	
International Development	875	1,353	1,559	1,646	1,653	
Energy and Climate Change	1,666	1,806	2,014	1,454	2,038	
Environment, Food and Rural Affairs	610	693	568	385	414	
Culture, Media and Sport	824	519	580	1,257	342	
Work and Pensions	85	272	323	280	375	
Scotland	3,333	3,927	3,284	2,732	2,939	
Wales	1,627	1,932	1,751	1,386	1,362	
Northern Ireland	1,307	1,277	1,192	1,000	969	
Chancellor's Departments	281	285	211	257	212	
Cabinet Office	396	454	432	403	363	
Small and Independent Bodies	51	79	78	56	61	
Total capital DEL	48,511	56,959	49,772	42,292	38,925	

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Table 5 Capital departmental AME, 2008-09 to 2012-13

	£ million				
	National Statistics				
	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn
Capital departmental AME by departmental group					
NHS (Health)	14	6	8	-	-
Transport	-	-	-	-33	-61
CLG Communities	516	171	843	153	4
CLG Local Government	-	-	-	-	-4
Business, Innovation and Skills	3,463	4,306	4,158	5,469	6,129
Defence	76	5	-	-10	-35
International Development	-	-	-	-	-6
Energy and Climate Change	-279	-337	-78	-58	-20
Environment, Food and Rural Affairs	1	1	1	-	-1
Culture, Media and Sport	572	875	719	552	448
Work and Pensions	136	171	177	35	27
Scotland	180	160	151	167	188
Wales	168	202	209	244	252
Northern Ireland	407	430	396	588	344
Chancellor's Departments ⁽¹⁾	85,822	38,668	-2,675	-4,483	-3,591
Small and Independent Bodies	-210	-162	-100	-52	-40
Total capital departmental AME	90,866	44,494	3,809	2,572	3,633

(1) Transactions from 2008-09 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2 of PESA 2013 (Cm8663).

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Table 6 Resource DEL excluding depreciation, 2008-09 to 2012-13

	National Statistics					£ million
	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn	
Resource DEL excluding depreciation by departmental group						
Education	46,506	49,251	50,353	50,130	49,984	
NHS (Health)	86,671	93,237	96,260	99,073	101,433	
Personal Social Services (Health) ⁽¹⁾	1,261	1,362	1,471	-	-	
Transport	5,436	5,652	5,176	4,679	4,315	
CLG Communities	4,084	4,299	3,799	1,914	1,455	
CLG Local Government	29,487	30,798	28,585	29,595	27,472	
Business, Innovation and Skills	16,319	17,296	17,011	16,208	15,444	
Home Office	9,009	9,268	12,288	11,904	11,199	
Justice	8,765	8,663	8,723	8,588	8,201	
Law Officers' Departments	712	697	658	611	591	
Defence	25,410	27,587	28,090	28,142	26,415	
Foreign and Commonwealth Office	1,946	2,022	2,097	2,052	1,989	
International Development	4,742	5,234	5,909	6,167	6,105	
Energy and Climate Change	288	1,219	1,149	1,147	1,120	
Environment, Food and Rural Affairs	2,220	2,259	2,173	1,986	1,864	
Culture, Media and Sport	1,502	1,457	1,471	1,496	2,087	
Work and Pensions	7,689	8,549	8,685	7,286	7,117	
Scotland	23,901	24,852	25,587	25,189	25,341	
Wales	12,610	13,289	13,615	13,475	13,487	
Northern Ireland	8,894	9,302	9,605	9,443	9,464	
Chancellor's Departments	4,117	4,035	3,745	3,628	3,235	
Cabinet Office	1,772	1,962	2,025	2,045	2,081	
Small and Independent Bodies	1,656	1,610	1,568	1,644	1,421	
Total Resource DEL less depreciation	304,997	323,901	330,043	326,404	321,819	

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

Public Spending Statistics April 2014

Table 7: Total Managed Expenditure by departmental group and other expenditure, 2008-09 to 2012-13
£ million

	National Statistics				
	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn
Total Managed Expenditure by departmental group					
Education ⁽¹⁾	62,671	67,120	47,046	66,958	64,966
NHS (Health) ⁽¹⁾	106,037	114,649	89,450	122,426	124,101
Personal Social Services (Health) ⁽²⁾	1,261	1,362	1,471	-	-
Transport	13,259	15,049	12,975	13,208	12,672
CLG Communities	12,381	13,717	10,990	5,538	4,341
CLG Local Government	30,270	31,343	29,625	30,320	27,613
Business, Innovation and Skills	22,229	25,966	22,448	21,672	22,721
Home Office	10,559	10,947	13,948	13,458	12,901
Justice	10,113	10,117	9,499	8,887	9,416
Law Officers' Departments	731	725	654	618	598
Defence ⁽¹⁾	40,506	44,634	36,477	45,185	41,584
Foreign and Commonwealth Office	2,163	2,308	2,287	2,228	2,114
International Development	5,830	6,918	7,770	7,917	7,943
Energy and Climate Change	4,110	3,444	8,327	6,286	8,526
Environment, Food and Rural Affairs	2,775	2,880	2,305	2,318	2,248
Culture, Media and Sport	6,790	6,911	7,139	7,098	7,358
Work and Pensions	139,126	150,930	155,730	162,079	168,280
Scotland	29,900	31,262	32,076	31,161	31,228
Wales	14,543	15,715	15,628	15,177	15,242
Northern Ireland	17,074	18,230	14,372	18,543	18,541
Chancellor's Departments ⁽³⁾	167,489	55,777	29,885	23,441	24,245
Cabinet Office ⁽¹⁾	9,340	9,897	-5,009	11,187	11,875
Small and Independent Bodies	1,135	1,305	1,288	1,501	1,333
Total departmental expenditure ⁽⁴⁾	710,294	641,206	546,381	617,206	619,845
Central government gross debt interest	30,852	30,479	45,165	48,375	47,549
Locally financed expenditure	33,775	31,213	28,287	37,953	30,265
Public sector depreciation	19,146	19,999	20,784	21,625	22,528
Net expenditure transfers to the EU	3,060	6,419	8,414	7,702	9,131
Public corporations' own-financed capital expenditure	9,331	8,191	9,302	6,958	7,081
Accounting adjustments	-170,832	-64,105	36,372	-45,115	-62,243
Total other expenditure ⁽⁵⁾	-74,668	32,196	148,324	77,499	54,311
TOTAL MANAGED EXPENDITURE ⁽⁶⁾	635,626	673,402	694,705	694,705	674,156

(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 2008-09 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2 of PESA 2013 (Cm8663).

(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 2013 (Cm8663).

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Table 8a Accounting adjustments⁽¹⁾, 2008-09 to 2012-13

	£ billion				
	2008-09	2009-10	2010-11	2011-12	2012-13
	outturn	outturn	outturn	outturn	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)	-10.6	-13.1	-8.5	-15.0	-14.9
NHS capital consumption	-1.8	-1.8	-1.8	-1.7	-1.8
Interest	0.1	-0.1	-0.1	-0.2	-0.2
Public corporation subsidies	-1.3	-1.0	-1.2	-1.1	-1.7
Other	0.0	0.0	-0.1	0.0	0.0
Total resource DEL	-13.5	-16.0	-11.7	-18.0	-18.5
Resource departmental AME					
Capital consumption	-1.7	-2.5	-1.8	-1.6	-1.5
Interest	2.4	2.2	1.0	2.2	2.7
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	-0.6	-0.3	-1.1	-0.7	-0.1
Public corporation subsidies	-0.6	-0.7	-0.4	-7.3	0.0
Other	0.1	0.1	0.1	2.4	0.0
Total resource departmental AME	-0.4	-1.2	-2.2	-5.1	1.0
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	-13.8	-17.3	-13.9	-23.0	-17.6
Remove data in budgets which do not form part of public sector current expenditure					
Resource DEL					
Impairments	-1.0	0.4	-7.8	-0.4	-2.7
Receipts treated as negative DEL but revenue in National Account	0.6	0.6	0.7	0.6	0.8
Fees, levies and charges	0.2	0.2	0.2	0.2	0.4
Grant equivalent element of student lending	-0.7	-0.9	-4.2	-3.8	-3.9
Stock write-offs	0.5	-1.0	0.0	0.0	0.0
Change in pension scheme liabilities	-0.2	-0.2	-0.1	0.0	0.0
Miscellaneous current transfers	0.6	1.0	1.6	1.8	2.3
Northern Ireland Executive transfers between DEL and AME ⁽²⁾	0.6	0.5	0.6	0.6	0.6
Profit or loss - sale of company securities	0.0	0.1	0.0	0.0	0.0
Profit or loss - sale of other assets (capital in National Accounts)	0.3	0.1	0.0	-0.1	0.0
Green Investment Bank	0.0	0.0	0.0	0.0	0.0
EU funded expenditure	-0.7	-0.4	-0.3	-0.5	-0.3
Other	0.0	0.3	0.0	-0.5	0.1
Total resource DEL	0.2	0.7	-9.4	-2.1	-2.8
Resource departmental AME					
Impairments	-19.3	-3.5	3.0	12.4	14.8
Bad debts	-0.5	-0.5	-0.6	-0.5	-0.5
Grant equivalent element of student lending	0.0	-0.5	0.0	1.6	0.1
Provisions	-29.0	23.5	-7.2	-5.4	-10.2
Change in pension scheme liabilities	-24.8	-22.1	56.8	-27.1	-26.9
Unwinding of discount rate on pension scheme liabilities	-36.5	-39.2	-37.6	-44.0	-40.3
Release of provisions covering payments of pension benefits	22.5	24.3	25.9	27.7	30.6
Fees, levies and charges	0.5	0.2	0.2	0.5	1.2
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	-5.6	-4.6	-2.8
Other	0.1	-0.5	1.1	-0.6	-0.8
Total resource departmental AME	-92.7	-24.0	36.1	-39.9	-34.8
Total resource budget data not in public sector current expen	-92.5	-23.3	26.7	-42.0	-37.6

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Table 8b Accounting adjustments, 2008-09 to 2012-13 (continued)

	£ billion				
	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn
Central government adjustments in National Accounts					
Expenditure on goods and services	16.6	14.7	18.5	22.2	15.8
<i>of which: VAT refunds</i>	3.9	3.8	4.8	5.0	5.1
<i>of which: Single Use Military Equipment</i>	5.7	5.3	5.4	5.5	4.7
<i>of which: payment from EU for tax collection costs</i>	-0.7	-0.7	-0.8	-0.7	-0.7
<i>of which: capital consumption</i>	7.0	7.3	7.7	8.0	8.3
<i>of which: other</i>	0.8	-1.2	1.4	4.5	-1.5
Net social benefits	1.8	1.6	0.4	0.5	-0.1
<i>of which: switch between benefits and other current grants</i>	6.9	6.9	0.4	0.6	0.3
<i>of which: public service pensions contributions uprate</i>	0.0	0.0	0.0	0.0	0.0
<i>of which: other</i>	-5.1	-5.3	0.0	-0.1	-0.4
Net current grants abroad	-0.3	0.1	0.1	0.8	0.6
<i>of which: attributed aid</i>	-0.8	-0.9	-0.8	-0.9	0.0
<i>of which: DfID funding for capital projects scored in resource</i>	-0.5	0.0	0.0	0.0	0.0
<i>of which: EU receipts</i>	3.9	5.0	4.8	4.9	0.0
<i>of which: other</i>	-2.8	-3.9	-3.8	-3.2	0.6
Other current grants	-3.3	-2.5	-2.5	-7.0	0.8
<i>of which: switch between other current grants and benefits</i>	-6.9	-6.9	-0.4	-0.6	-0.3
<i>of which: other</i>	3.5	4.4	-2.1	-6.4	1.1
Subsidies	4.9	5.1	4.4	11.5	4.8
<i>of which: Renewable Obligation Certificates</i>	0.5	0.5	1.3	0.5	1.7
<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>	0.9	1.1	1.3	1.3	1.4
<i>of which: other</i>	3.5	3.5	1.9	9.7	1.7
Total central government resource adjustments	19.7	19.0	21.0	28.0	21.9
Local government adjustments in National Accounts					
Remove data which do not form part of public sector current exp	-5.0	-4.6	-5.2	-5.6	-3.8
<i>of which: Northern Ireland regional rates</i>	-0.6	-0.5	-0.5	-0.6	-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>	-3.2	-2.9	-3.0	-4.4	-2.8
<i>of which: other</i>	-1.2	-1.2	-1.7	-0.6	-0.3
Adjustments to reconcile use of different data sources	-0.6	-0.1	0.0	1.2	-1.3
<i>of which: central government support</i>	-1.4	-0.5	-0.4	-0.4	-2.2
<i>of which: debt interest</i>	0.0	-0.4	-0.7	0.1	-0.7
<i>of which: police and fire top up grants</i>	0.8	0.9	1.1	1.4	1.6
<i>of which: other</i>	0.0	-0.1	0.0	0.0	-0.1
Expenditure on goods and services	13.7	14.0	15.3	15.9	15.7
<i>of which: VAT refunds</i>	6.1	5.6	6.4	6.8	6.5
<i>of which: capital consumption</i>	7.2	7.6	8.0	8.5	9.0
<i>of which: rates</i>	-1.2	-1.2	-1.2	-1.4	-1.4
<i>of which: other</i>	1.6	2.0	2.1	2.0	1.6
Subsidies	1.6	1.4	1.5	0.9	0.2
<i>of which: equity injection into Housing Revenue Account</i>	1.6	1.4	1.5	1.1	0.2
<i>of which: other</i>	0.0	0.0	0.0	-0.2	0.0
Net social benefits	-0.5	-0.5	-0.5	-0.9	-1.0
<i>of which: housing benefits and rent rebates</i>	0.4	0.4	0.4	0.1	0.0
<i>of which: other</i>	-0.8	-0.9	-0.9	-1.0	-1.0
Other current grants and current grants abroad	-0.1	-0.1	-0.1	-0.1	0.0
Total local government resource adjustments	9.2	10.1	11.1	11.4	9.8
Other resource adjustments					
Public corporations	1.2	0.3	0.5	0.3	0.2
Other	0.0	-0.1	0.0	-0.4	0.1
Total other resource adjustments	1.2	0.2	0.5	-0.1	0.3
Total resource adjustments	-76.3	-11.3	45.4	-25.8	-23.1
<i>of which:</i>					
Timing adjustments ⁽³⁾					
Central government	-1.2	-0.6	-2.3	5.7	0.8
Local government	0.6	0.9	0.6	0.4	0.3

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Table 8c Accounting adjustments, 2008-09 to 2012-13 (continued)

	£ billion				
	2008-09	2009-10	2010-11	2011-12	2012-13
	outturn	outturn	outturn	outturn	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	-0.4	0.0	0.1	0.0	0.0
Acquisitions less disposals of valuables	-0.2	0.0	0.0	-0.1	-0.1
Total capital DEL	-0.6	-0.1	0.0	-0.2	-0.1
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	-0.6	-0.1	0.0	-0.2	-0.1
Remove data in budgets which do not form part of public sector gross investment					
Capital DEL					
Single Use Military Equipment	-5.7	-5.3	-5.4	-5.3	-4.8
Net lending to private sector	-0.6	-1.2	-1.0	-2.1	-1.5
Capital support for public corporations	-0.1	-0.1	0.2	0.1	0.0
Local government supported capital expenditure	0.0	0.0	0.0	0.0	0.0
Northern Ireland Executive transfers between DEL and AME	0.3	0.0	0.2	0.4	0.2
Green Investment Bank	0.0	0.0	0.0	0.0	0.0
Other	0.1	0.1	0.1	0.0	-0.2
Total Capital DEL	-6.1	-6.5	-5.9	-6.9	-6.3
Capital departmental AME					
Net lending to private sector	-90.0	-53.0	-2.1	-1.3	-3.3
Capital support for public corporations	0.9	0.1	0.4	-0.1	0.2
Purchase of company securities	0.0	0.0	0.0	0.0	0.0
Sale of company securities	0.0	6.9	0.0	0.0	0.0
Northern Ireland Executive transfers between DEL and AME	-0.3	-0.3	-0.2	-0.4	-0.1
Other	-0.1	3.0	-0.2	0.1	0.2
Total capital departmental AME	-89.5	-43.3	-2.1	-1.8	-3.0
Total capital budget data not in public sector gross investmer	-95.5	-49.8	-8.0	-8.7	-9.3
Central government adjustments in National Accounts					
Gross fixed capital formation	-0.4	0.5	-0.1	0.0	-2.7
<i>of which: profit or loss - sale of other assets (from resource bu</i>	-0.3	-0.1	0.0	0.1	0.0
<i>of which: 4G Spectrum receipts</i>	0.0	0.0	0.0	0.0	-2.3
<i>of which: other</i>	-0.1	0.5	-0.1	0.0	-0.3
Capital grants to and from the private sector	9.7	4.9	1.0	0.8	-27.9
<i>of which: VAT refunds</i>	0.1	0.1	0.1	0.1	0.1
<i>of which: transfer of Royal Mail Pension Plan assets</i>	0.0	0.0	0.0	0.0	-28.6
<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</i>	0.5	0.0	0.0	0.0	0.0
<i>of which: other</i>	9.1	4.8	1.0	0.7	0.6
Total central government capital adjustments	9.3	5.3	1.0	0.8	-30.6
Local government adjustments in National Accounts					
Adjustments to reconcile use of different data sources	-3.9	-4.8	-3.5	-3.8	-1.6
<i>of which: overhanging debt</i>	-0.5	-0.2	-0.8	-0.2	0.0
<i>of which: central government support</i>	-1.2	-2.2	-0.5	-1.3	1.0
<i>of which: financial transactions</i>	-1.3	-1.6	-1.4	-1.8	-2.1
<i>of which: capital grants from private sector</i>	-0.8	-0.9	-0.8	-0.7	-0.4
Gross fixed capital formation	3.2	2.0	2.1	2.0	1.8
<i>of which: VAT refunds</i>	1.9	1.7	2.0	2.2	2.1
<i>of which: roads de-trunking</i>	1.0	0.0	0.1	0.0	0.0
<i>of which: other</i>	0.2	0.3	0.0	-0.2	-0.2
Capital grants	0.4	0.4	0.2	0.5	1.8
<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	0.4	0.2	0.5	1.8
Total local government capital adjustments	-0.3	-2.4	-1.3	-1.3	2.0

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Table 8c Accounting adjustments, 2008-09 to 2012-13 (continued)

	£ billion				
	2008-09	2009-10	2010-11	2011-12	2012-13
	outturn	outturn	outturn	outturn	outturn
Other capital adjustments					
Public corporations	0.0	0.2	-0.5	0.1	-0.2
Housing Revenue Account reform receipts	0.0	0.0	0.0	-8.1	0.0
Other	-0.7	0.0	0.1	0.3	0.0
Total other capital adjustments	-0.7	0.3	-0.5	-7.6	-0.1
Total capital adjustments	-87.8	-46.7	-8.8	-17.0	-38.1
<i>of which:</i>					
Timing adjustments ⁽³⁾					
Central government	9.8	5.6	1.2	0.5	0.2
Local government	-0.2	0.3	-0.3	-0.1	0.0

(1) The accounting adjustments are described in Annex D of PESA 2013

(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 9 Public sector expenditure on services by function, 1992-93 to 2012-13

	cash						accruals															£ billion
	National Statistics						National Statistics															
	1992-93 outturn	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	
1. General public services	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	52.9	51.8	66.8	68.7	67.4	
<i>of which: public and common services</i>	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	13.8	12.9	11.7	11.3	
<i>of which: international services</i>	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	6.4	7.1	8.0	8.0	7.9	
<i>of which: public sector debt interest</i>	19.0	20.8	23.5	26.8	28.1	29.6	29.3	25.4	26.5	22.6	21.1	22.7	24.9	26.4	28.6	31.4	32.5	31.0	45.9	49.0	48.1	
2. Defence	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	38.7	36.4	
3. Public order and safety	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	34.1	33.0	32.0	31.0	
4. Economic affairs	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	49.7	48.7	39.9	37.5	35.7	
<i>of which: enterprise and economic development⁽¹⁾</i>	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	16.2	12.2	4.8	4.9	4.9	
<i>of which: science and technology</i>	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	3.6	3.4	3.6	3.6	
<i>of which: employment policies</i>	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	3.5	4.1	4.7	3.3	3.1	
<i>of which: agriculture, fisheries and forestry</i>	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	5.8	5.5	5.8	5.3	
<i>of which: transport</i>	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	20.0	18.8	
5. Environment protection	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	9.2	10.4	10.9	10.5	10.6	
6. Housing and community amenities	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	15.3	16.3	13.0	9.9	10.1	
7. Health	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	116.9	119.8	121.2	124.3	
8. Recreation, culture and religion	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	13.2	13.0	12.5	12.7	
9. Education	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	88.5	91.5	86.9	87.3	
10. Social protection	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	203.4	223.0	230.4	240.0	250.8	
EU transactions	-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	0.0	2.7	1.2	3.5	
Public sector expenditure on services	260.5	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	640.6	660.2	659.0	669.6	
Accounting adjustments ⁽²⁾	13.7	14.7	15.1	15.6	13.3	15.0	14.0	13.7	-9.2	16.1	21.1	19.1	25.0	25.8	30.8	32.5	33.4	32.8	34.5	35.7	4.5	
Total Managed Expenditure⁽³⁾	274.2	286.3	299.2	311.4	315.8	323.4	332.4	344.9	343.8	392.2	423.9	458.3	495.8	526.8	553.8	587.1	635.6	673.4	694.7	694.7	674.2	

(1) Transactions in 2008-09 onwards have been affected by financial sector interventions. Details are provided in Box 5.A in PESA 2013.

(2) In 2012-13 this includes a £28 billion adjustment in respect of Royal Mail pension assets.

(3) This excludes the temporary effects of banks being classified to the public sector. See Box 5.A in PESA 2013 for details.

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Table 9a Public sector expenditure on services by function in real terms⁽¹⁾, 1992-93 to 2012-13

	cash						accruals															£ billion
	National Statistics						National Statistics															
	1992-93 outturn	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	
1. General public services	43.0	44.9	48.8	52.7	53.0	53.8	54.1	49.5	51.2	46.5	45.2	48.1	51.3	53.8	55.1	57.0	57.7	55.0	69.1	69.5	67.4	
<i>of which: public and common services</i>	8.9	8.7	8.8	8.9	8.8	8.6	9.8	10.7	10.5	11.9	12.4	13.5	14.6	15.1	14.6	14.0	15.3	14.6	13.4	11.9	11.3	
<i>of which: international services</i>	4.8	4.8	4.9	4.9	4.4	4.3	4.4	4.9	5.6	5.6	5.7	6.3	6.6	7.3	7.2	7.5	7.0	7.6	8.3	8.0	7.9	
<i>of which: public sector debt interest</i>	29.2	31.3	35.0	38.9	39.7	41.1	39.9	33.9	35.1	29.2	26.6	28.1	30.0	31.2	32.9	35.2	35.4	32.9	47.5	49.5	48.1	
2. Defence	36.6	35.4	34.7	32.7	31.2	30.1	33.4	33.5	34.1	32.8	34.1	35.6	35.9	36.7	37.0	37.8	40.2	40.0	40.6	39.1	36.4	
3. Public order and safety	22.1	22.6	23.2	23.2	23.2	23.7	24.5	24.6	27.0	29.8	30.8	32.7	34.3	34.6	34.9	35.5	36.7	36.2	34.2	32.4	31.0	
4. Economic affairs	35.8	35.9	35.6	34.0	32.9	29.8	26.7	28.7	31.6	35.9	38.9	41.0	40.6	41.9	43.3	41.9	54.2	51.7	41.3	37.9	35.7	
<i>of which: enterprise and economic development⁽²⁾</i>	8.3	8.3	7.0	6.5	6.1	6.0	4.2	5.9	6.5	6.6	7.4	7.4	7.8	7.6	7.2	8.0	17.7	13.0	5.0	4.9	4.9	
<i>of which: science and technology</i>	2.2	2.3	1.6	1.7	2.0	1.9	1.9	1.9	1.9	2.2	2.6	2.8	3.0	3.5	3.3	3.7	3.5	3.8	3.5	3.6	3.6	
<i>of which: employment policies</i>	4.5	4.7	4.8	4.5	4.0	3.5	3.9	4.7	5.0	4.3	3.8	4.0	3.9	3.9	3.8	2.4	3.9	4.3	4.9	3.3	3.1	
<i>of which: agriculture, fisheries and forestry</i>	4.5	5.7	5.1	5.7	7.6	6.5	6.0	5.7	6.2	8.1	6.2	6.6	6.5	6.6	5.9	4.8	6.3	6.2	5.7	5.9	5.3	
<i>of which: transport</i>	16.6	15.1	17.1	15.8	13.4	12.1	10.6	10.5	11.9	14.6	18.7	20.2	19.3	20.1	22.9	23.1	22.9	24.4	22.2	20.3	18.8	
5. Environment protection	5.5	5.1	5.7	6.0	5.2	5.6	5.9	6.5	6.8	7.0	7.6	7.7	8.4	10.1	10.8	10.8	10.1	11.0	11.3	10.6	10.6	
6. Housing and community amenities	10.9	9.3	9.2	8.7	8.1	6.8	7.5	6.3	7.3	8.0	6.8	8.3	9.6	12.7	13.2	14.6	16.6	17.3	13.4	10.0	10.1	
7. Health	52.5	55.1	58.6	60.1	60.5	61.7	63.9	66.0	71.9	77.2	83.5	92.7	99.8	106.2	108.9	113.4	118.6	124.1	123.9	122.6	124.3	
8. Recreation, culture and religion	7.8	7.7	7.7	8.0	8.1	8.9	9.8	10.3	10.3	11.1	11.7	12.0	12.0	12.8	13.1	13.3	13.6	14.0	13.4	12.7	12.7	
9. Education	51.0	52.3	53.9	53.7	53.4	53.6	54.5	56.3	60.9	66.1	69.0	75.5	78.4	82.5	83.9	88.2	90.5	93.9	94.6	87.9	87.3	
10. Social protection	139.9	148.1	151.8	156.2	159.3	158.9	156.8	164.2	170.4	177.3	183.3	192.5	197.6	202.2	203.5	211.5	221.8	236.7	238.3	242.8	250.8	
EU transactions	-5.2	-7.1	-6.4	-6.0	-7.3	-5.1	-3.5	-3.6	-3.4	-6.2	-2.4	-2.6	-1.1	-0.7	-2.1	-1.7	-3.2	0.0	2.8	1.2	3.5	
Public sector expenditure on services	400.1	409.2	422.8	429.4	427.3	427.9	433.5	442.2	468.0	485.4	508.1	543.5	566.9	592.5	601.2	621.9	656.7	680.0	683.0	666.6	669.6	
Accounting adjustments ⁽³⁾	21.0	22.1	22.5	22.6	18.8	20.8	19.1	18.3	-12.2	20.8	26.6	23.6	30.1	30.5	35.4	36.4	36.4	34.8	35.6	36.1	4.5	
Total Managed Expenditure⁽⁴⁾	421.1	431.3	445.3	452.1	446.1	448.7	452.6	460.5	455.8	506.2	534.7	567.1	597.0	623.0	636.6	658.3	693.2	714.8	718.6	702.7	674.2	

(1) Real terms figures are the nominal figures adjusted to 2012-13 price levels using GDP deflators from the Office for National Statistics (released 28 March 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 2013

(3) In 2012-13 this includes a £28 billion adjustment in respect of Royal Mail pension assets.

(4) This excludes the temporary effects of banks being classified to the public sector. See Box 5.A in PESA 2013

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Table 9b Public sector expenditure on services by function as a per cent of GDP⁽¹⁾, 1992-93 to 2012-13

	cash						accruals															per cent
	National Statistics						National Statistics															
	1992-93 outturn	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	
1. General public services	4.4	4.4	4.6	4.8	4.6	4.5	4.4	3.9	3.9	3.5	3.3	3.3	3.5	3.5	3.5	3.5	3.7	3.6	4.4	4.4	4.3	
<i>of which: public and common services</i>	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	0.9	0.8	0.7	
<i>of which: international services</i>	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	
<i>of which: public sector debt interest</i>	3.0	3.1	3.3	3.5	3.5	3.5	3.2	2.7	2.6	2.2	1.9	1.9	2.0	2.0	2.1	2.2	2.3	2.2	3.1	3.2	3.1	
2. Defence	3.7	3.5	3.3	3.0	2.7	2.5	2.7	2.6	2.6	2.4	2.5	2.5	2.4	2.4	2.4	2.3	2.6	2.6	2.6	2.5	2.3	
3. Public order and safety	2.3	2.2	2.2	2.1	2.0	2.0	2.0	1.9	2.0	2.2	2.2	2.3	2.3	2.3	2.2	2.2	2.3	2.4	2.2	2.1	2.0	
4. Economic affairs	3.7	3.5	3.3	3.1	2.9	2.5	2.2	2.3	2.4	2.7	2.8	2.8	2.7	2.7	2.8	2.6	3.4	3.4	2.7	2.4	2.3	
<i>of which: enterprise and economic development⁽²⁾</i>	0.8	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	0.9	0.3	0.3	0.3	
<i>of which: science and technology</i>	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	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	
<i>of which: employment policies</i>	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.2	0.1	0.2	0.3	0.3	0.2	0.2	
<i>of which: agriculture, fisheries and forestry</i>	0.5	0.6	0.5	0.5	0.7	0.5	0.5	0.5	0.5	0.6	0.4	0.5	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.3	
<i>of which: transport</i>	1.7	1.5	1.6	1.4	1.2	1.0	0.9	0.8	0.9	1.1	1.3	1.4	1.3	1.3	1.5	1.4	1.5	1.6	1.4	1.3	1.2	
5. Environment protection	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.7	
6. Housing and community amenities	1.1	0.9	0.9	0.8	0.7	0.6	0.6	0.5	0.5	0.6	0.5	0.6	0.7	0.8	0.8	0.9	1.1	1.1	0.9	0.6	0.6	
7. Health	5.4	5.4	5.5	5.5	5.3	5.2	5.2	5.2	5.4	5.7	6.0	6.4	6.7	6.9	6.9	7.0	7.5	8.2	8.0	7.8	7.9	
8. Recreation, culture and religion	0.8	0.8	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	0.9	0.9	0.9	0.8	0.8	
9. Education	5.2	5.1	5.1	4.9	4.7	4.5	4.4	4.4	4.6	4.9	5.0	5.2	5.3	5.4	5.3	5.4	5.8	6.2	6.1	5.6	5.6	
10. Social protection	14.3	14.5	14.2	14.2	13.9	13.4	12.8	12.9	12.8	13.2	13.2	13.4	13.3	13.2	12.9	13.0	14.1	15.6	15.3	15.5	16.0	
EU transactions	-0.5	-0.7	-0.6	-0.5	-0.6	-0.4	-0.3	-0.3	-0.3	-0.5	-0.2	-0.2	-0.1	0.0	-0.1	-0.1	-0.2	0.0	0.2	0.1	0.2	
Public sector expenditure on services	41.0	40.2	39.7	39.0	37.4	36.0	35.3	34.7	35.3	36.2	36.7	37.7	38.3	38.7	38.2	38.3	41.8	44.7	44.0	42.6	42.8	
Accounting adjustments ⁽³⁾	2.2	2.2	2.1	2.1	1.6	1.8	1.6	1.4	-0.9	1.5	1.9	1.6	2.0	2.0	2.2	2.2	2.3	2.3	2.3	2.3	0.3	
Total Managed Expenditure⁽⁴⁾	43.1	42.4	41.8	41.0	39.0	37.8	36.8	36.2	34.3	37.7	38.6	39.4	40.3	40.7	40.4	40.5	44.1	47.0	46.2	44.9	43.1	

(1) GDP is consistent with the latest figures from the Office for National Statistics (published 28 March 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 2013.

(3) In 2012-13 this includes a £28 billion adjustment in respect of Royal Mail pension assets.

(4) This excludes the temporary effects of banks being classified to the public sector. See Box 5.A in PESA 2013.

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Table 10 Public sector expenditure on services by economic category, 2008-09 to 2012-13

	National Statistics					£million
	2008-09 outturn	2009-10 outturn	2010-11 outturn	2011-12 outturn	2012-13 outturn	
Public sector current expenditure on services						
Pay	160,322	165,153	169,345	166,162	164,979	
Gross current procurement	185,664	193,746	188,661	189,329	193,443	
Income from sales of goods and services	-52,892	-51,863	-47,463	-44,963	-46,021	
Current grants to persons and non-profit bodies	198,598	218,049	222,635	229,094	234,627	
Current grants abroad	1,592	5,057	8,461	6,768	9,131	
Subsidies to private sector companies	7,211	8,287	7,941	8,246	7,802	
Subsidies to public corporations	1,058	1,016	706	476	1,728	
Net public service pensions	3,052	3,611	4,627	6,678	8,627	
Grant equivalent element of student lending	757	1,445	4,242	2,215	3,809	
Public sector debt interest	32,497	30,956	45,891	48,983	48,087	
Other	63	65	59	82	238	
Total public sector current expenditure on services	537,922	575,523	605,103	613,071	626,450	
Accounting adjustments	30,011	29,487	30,165	30,963	29,790	
Total public sector current expenditure	567,933	605,010	635,268	644,034	656,240	
Public sector capital expenditure on services						
Capital grants ⁽¹⁾	24,944	22,961	15,566	12,061	10,974	
Gross capital procurement	42,447	45,113	42,832	38,022	35,391	
Income from sales of capital assets	-3,108	-2,952	-3,258	-4,108	-3,183	
Other	-	-	-	-	-	
Total public sector capital expenditure on services	64,283	65,123	55,139	45,975	43,182	
Accounting adjustments	3,410	3,269	4,298	4,696	-25,266	
Total public sector capital expenditure	67,693	68,392	59,437	50,671	17,916	
Total public sector expenditure on services	602,205	640,646	660,242	659,046	669,632	
Accounting adjustments ⁽²⁾	33,421	32,756	34,463	35,659	4,524	
Total Managed Expenditure⁽³⁾	635,626	673,402	694,705	694,705	674,156	

(1) Transactions from 2008-09 onwards have been affected by financial sector interventions. See Box 5.A in PESA 2013 for details.

(2) In 2012-13 this includes a £28 billion adjustment in respect of Royal Mail pension assets.

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