



# Public Expenditure

## Statistical Analyses 2024

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Presented to Parliament by  
the Chief Secretary to the Treasury  
by Command of His Majesty

July 2024



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# How to use PESA

This document is designed to help users understand the information contained within the Public Expenditure Statistical Analyses (PESA) National Statistics release.

## What is PESA?

PESA provides a range of information about public spending, using two Treasury-defined frameworks. Thus, PESA contains different presentations of two data sets. The key elements of these frameworks are shown in **Table i.1**, with detailed explanations provided in **Annex C** and **Annex E** respectively.

**Table i.1 Spending frameworks used in PESA**

Budgeting	Expenditure on services
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.	This framework is used in PESA 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.

**Table i.2** shows which framework each chapter or table is presented under. A short summary of each section is then provided below. The chapter text contains further details.

**Table i.2 Frameworks against which chapters/tables are presented**

Section	Chapter	Budgeting framework	Expenditure on services framework
Budgets	1. Departmental budgets	All tables	–
	2. Economic analyses of budgets	All tables	–
	3. Changes in departmental budgets	All tables	–
Public sector spending	4. Trends in public sector expenditure	–	All tables
	5. Public sector expenditure by function, sub-function and economic category	–	All tables
Sectoral analyses	6. Central government own expenditure	Tables 6.1-6.3	Tables 6.4-6.6
	7. Local government financing and expenditure	Tables 7.1-7.3 (financing)	Tables 7.4-7.8 (expenditure)
	8. Public corporations	Tables 8.1-8.2 (CG support)	Tables 8.3-8.5 (expenditure)
Country and regional analysis	9. Public sector expenditure by country, region and function	–	All tables
	10. Public sector expenditure by country, function and sub-function	–	All tables

## Budgets

There are two main presentations within this section:

- **departmental budgets** – the key central government departmental budgets that the government uses to control spending. Departments have separate resource and capital budgets. Each of these is divided into Departmental Expenditure Limits (DEL) and Annually Managed Expenditure (AME). Resource DEL is further divided into administration and programme; and
- **budgets by economic category** – this shows spending in budgets against categories such as pay, procurement and grants.

## Public sector

This section uses the expenditure on services framework to show spending by the whole of the public sector. There are two main presentations of public sector spending in this section (but also see the country and regional analysis section below):

- **by function/sub-function** – public spending is shown against ten functions (e.g. education, health, defence, etc.) that are then further divided into more detailed sub-functions (education is split into primary, secondary, etc.). These classifications are based on the UN's Classification Of the Functions Of Government (COFOG), which is explained further in the FAQ section below and in **Annex A**; and
- **by economic category** – as in the budgets section, spending by the public sector is divided into pay, procurement, etc. The main difference between this and the budgeting breakdown is that the latter shows the grants paid to local authorities whereas this analysis shows how local authorities subsequently spend this funding.

## Sectoral analysis

This analysis splits the data from the above sections by sector of government (central government, local government and public corporations). Specifically:

- budgeting data is presented as central government own spending, plus support to the local government and public corporation sectors; and
- for the public sector data, the sectoral breakdown shows the spending of each sector.

## Country and regional analysis

The country and regional analysis (CRA) show identifiable public sector expenditure by country and region. The CRA is presented in **Chapters 9 and 10** of PESA and the information for these tables was gathered in a separate data collection exercise during the summer of 2023. Therefore, the figures in these chapters are not entirely consistent with the figures in other PESA chapters. **Chapter 9** contains more detail on the analysis process.

- **Chapter 9** shows spending by function, country and English region; and
- tables in **Chapter 10** show more detailed sub-functional analyses mainly at country level.

## Period covered by PESA tables

All data series in PESA are annual and for financial years. Tables in PESA 2024 normally cover the years 2019-20 to 2024-25, although some show only the latest year of outturn (2023-24) and some are presented over a longer historical period.

## Public Spending Statistics (National Statistics) updates

Key outturn series are updated three times a year. These are:

- Total Managed Expenditure, by budgetary category (PESA 2024, **Table 1.1**);
- resource and capital elements of Departmental Expenditure Limits and Annually Managed Expenditure by departmental group (PESA 2024, **Tables 1.3 and 1.8**);
- public sector expenditure on services by function (PESA 2024, **Table 4.2**); and
- public sector expenditure on services by economic category (PESA 2024, **Table 5.3**).

Further updates will take place in November, February and May. Most series in PESA are only published annually.

We would be interested in readers' views on how PESA might be developed to increase its value to users. Please write to:

The Editor, PESA  
Government Financial Reporting  
Floor 2 Red Zone  
HM Treasury  
1 Horse Guards Road  
London  
SW1A 2HQ  
e-mail: [pesa@hmtreasury.gsi.gov.uk](mailto:pesa@hmtreasury.gsi.gov.uk)

## Frequently asked questions

### How much did the government spend on x?

The answer varies depending upon which levels of government you are interested in, and what sort of spending.

The list of tables below takes transport as an example. The chapter text gives a more precise definition of the contents of each table:

- **Table 4.2** shows the total UK public sector spending on transport for a long run of years. This includes spending by devolved administrations, local government and public corporations, as well as by the Transport departmental group (details of the departments included in this group are given in **Annex B**). **Tables 4.3 and 4.4** show spending in real terms and as a percentage of GDP;
- **Table 5.2** shows the total UK public sector spending on more detailed categories of transport, such as national and local roads;
- **Table 5.4** shows the total UK public sector current and capital spending on transport, and **Tables 6.6, 7.4 and 8.4** provide a breakdown according to whether it is central government, local government or public corporations responsible for the spending;
- **Table 1.10** shows the total DEL spending of the Transport departmental group. **Tables 1.3 and 1.8** show the resource and capital spending respectively of the Transport group;
- **Table 9.8e** presents spending on transport by country and region. **Chapter 10** tables present country spending on the more detailed categories such as national and local roads.

The second list of tables takes pay as an example:

- **Table 5.3** shows the total UK public sector spending on pay;
- **Tables 6.5** shows pay for central government and **Table 7.8** shows local government pay by country. All public corporation current spending (except debt interest) is included as part of the gross operating surplus calculation, which scores on the revenue side of the National Accounts and is not therefore included as spending within the expenditure on services framework;
- **Table 2.1** shows central government pay (as in **Table 6.5**), but split between departments' DEL and AME budgets.

## How can I compare spending on x to previous years?

**Chapter 4** contains long-run series (from 2001-02) for public sector expenditure on services by function. Expenditure on services by function are better suited to presentation in long-run series than budgeting aggregates as they are less affected by restructuring of government departments and the movement of spending programmes between departments.

Users are strongly advised against simply splicing data together from different editions of PESA, as data is unlikely to be directly consistent due to changes in coverage and classification. Departments and the devolved administrations maintain five years of live outturn data. For years prior to the latest five years of outturn, the PESA team maintain a summarised version of historical data on a consistent basis for the production of the long-run series.

## What are departmental groups?

Departmental groups are listed in **Annex B**. The departments are broadly grouped in line with ministerial responsibility.

## How are the functions defined?

The functions are based on the United Nations' Classification Of the Functions Of Government (UN COFOG). Tables that show spending by function are consistent with UN COFOG level 1, but additionally show some HM Treasury-defined functions as 'of which' lines (see below). Tables that show spending by sub-function are broadly consistent with UN COFOG level 2. Definitions of the UN COFOG classifications are available on their website<sup>1</sup>. The mapping between the HM Treasury functions and UN COFOG level 2 is as follows:

HM Treasury functions	UN COFOG level 2
1. General public services, <b>of which: public and common services</b>	1.1 Executive and legislative organs, financial and fiscal affairs, external affairs (excluding external affairs) 1.3 General services 1.4 Basic research 1.5 R&D general public services 1.6 General public services n.e.c.
1. General public services, <b>of which: international services</b>	1.1 Executive and legislative organs, financial and fiscal affairs, external affairs (external affairs part only) 1.2 Foreign economic aid
1. General public services, <b>of which: public sector debt interest</b>	1.7 Public sector debt interest
4. Economic affairs, <b>of which: enterprise and economic development</b>	4.1 General economic, commercial and labour affairs (excluding labour affairs) 4.3 Fuel and energy 4.4 Mining, manufacturing and construction 4.6 Communication 4.7 Other industries 4.9 Economic affairs n.e.c.
4. Economic affairs, <b>of which: science and technology</b>	4.8 R&D economic affairs
4. Economic affairs, <b>of which: employment policies</b>	4.1 General economic, commercial and labour affairs (labour affairs part only)
4. Economic affairs, <b>of which: agriculture, fisheries and forestry</b>	4.2 Agriculture, forestry, fishing and hunting
4. Economic affairs, <b>of which: transport</b>	4.5 Transport

<sup>1</sup> <https://unstats.un.org/unsd/classifications/Econ/Structure> then from the 'Classification' drop down box on the left select 'COFOG'



## How do I get real terms numbers/proportion of GDP?

A number of the tables in this publication give figures in real terms. Real terms figures are the actual (known as nominal) spend adjusted to exclude the effect of general inflation, as measured by the GDP deflator at market prices. The real terms figures in this publication are given in 2023-24 prices. The GDP deflators and GDP actuals used in this publication are those given in **Annex F**. The most up-to-date deflators and GDP numbers are available on the gov.uk website<sup>2</sup>

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<sup>2</sup><https://www.gov.uk/government/collections/gdp-deflators-at-market-prices-and-money-gdp>





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# 1

## Departmental budgets

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**1.1** This chapter brings together information on public expenditure within the current budgeting and control framework. This comprises departmental budgets, including all control totals, as well as reconciling from the budgetary framework to the fiscal aggregates in the National Accounts.

### What's new

**1.2** Following the 2024 General Election, the Department for Levelling Up, Housing and Communities (DLUHC) has been renamed the Ministry of Housing, Communities and Local Government (MHCLG).

**1.3** As announced at Spring Budget 2024, business rates reliefs have been reclassified from DEL to AME, due to volatility and uncertainty in cost estimates. This affects the figures for MHCLG Local Government, with £5.1 billion reclassified in 2024-25. The reclassification has been backdated across all outturn years.

**1.4** Not all departments had produced their Annual Report and Accounts for 2023-24 as at publication of PESA 2024. Outturn data may therefore be subject to revisions. The public spending statistics (PSS) release, published on a quarterly basis, will reflect any later revisions made by departments to their 2023-24 outturn.

**1.5** Departmental DEL plans in PESA may not match those presented in the Spring Budget 2024 document. PESA takes on any subsequent changes to budgets agreed, for example, during the following Main Estimates round, at which some of the reserve was assigned to departments.

### The budgeting and reporting framework

**1.6** **Table 1.1** summarises public expenditure both in terms of the Treasury's budgeting and control framework<sup>1</sup>, and in terms of the National Accounts aggregate Total Managed Expenditure (TME) and its components. **Table 1.2** presents the same information in real terms.

**1.7** There is a fuller description of the budgeting and control framework in **Annex C**. This chapter gives a brief overview.

**1.8** A clear distinction is made for budgeting between current and capital spending, with departments having separate resource and capital budgets largely based on International Financial Reporting Standards (IFRS). For part of their resource and capital budgets, departments are given firm multi-year spending limits called Departmental Expenditure Limits (DELs), within which they prioritise resources and plan ahead.

**1.9** Spending that cannot reasonably be subject to firm multi-year limits, or that relates to certain non-cash transactions, is included in Annually Managed Expenditure (AME). **Table 1.1** sets out the main elements of AME. Departmental AME (which is contained in departments'

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<sup>1</sup> <https://www.gov.uk/government/publications/consolidated-budgeting-guidance-2021-to-2022>

budgets) includes social security spending. Outside departments' budgets, other AME consists of net expenditure transfers to the EU, locally financed expenditure, debt interest, public corporations' own-financed capital expenditure, and accounting adjustments.

**1.10** At Spending Review 2020, the Resource DEL excluding depreciation budgetary control was redefined to exclude the Scottish Block Grant Adjustments. These now form part of the depreciation ringfence within Resource DEL. Total Resource DEL is left unchanged. The reclassification is fiscally neutral and does not affect the spending power of the Scottish Government.

## Reconciliation of budgeting and National Accounts aggregates

**1.11** DEL and AME together make up TME, an aggregate that is drawn from the National Accounts, and is defined in National Accounts terms as public sector current expenditure plus public sector gross investment (measured net of sales but gross of depreciation). Note that total public sector depreciation is modelled by the ONS for the National Accounts, while the depreciation referred to in the footnote to **Table 1.1** is depreciation in resource DEL, measured on an IFRS basis.

**1.12** **Table 1.1** shows the reconciliation from the resource and capital budgets to the National Accounts measures of public sector current expenditure and public sector gross investment, respectively. With the deduction of depreciation, the latter reconciles to public sector net investment. **Table 1.2** presents the same information in real terms.

**1.13** A breakdown of the accounting adjustments used for this reconciliation is shown in **Table 1.14** and **Annex D** resource and capital budgets.

**1.14** **Table 1.3** shows the resource budget for each departmental group, with **Table 1.4** presenting the same information in real terms. Resource DEL is a control total, which means that departments must manage spending to keep within this total.

**1.15** **Table 1.5** shows resource DEL excluding depreciation as presented in Spending Reviews. The depreciation ringfence is a control total that departments must manage. **Table 1.6** presents the same information in real terms.

**1.16** **Table 1.8** shows the capital budget for each departmental group, with **Table 1.8a** showing the splits for financial transactions and general capital in capital DEL. **Table 1.9** presents the same information in **Table 1.8** in real terms. Capital DEL is a control total.

## Administration budgets

**1.17** **Table 1.7** sets out details of administration expenditure in resource DEL for those central government departments that are subject to administration budgets. **Table 1.7a** sets out the same detail for administration budgets excluding depreciation. Administration budgets are set for most civil service departments and are designed to contain most back-office functions. These budgets therefore help to drive economy and efficiency in the running of government. Around 77 per cent of administration costs are accounted for by civil service pay, with the remainder mainly procurement of goods and services (e.g. accommodation, equipment, travel). An analysis of administration budgets by economic category is shown in **Table 2.1**.



## Total DEL

**1.18 Table 1.10** shows Total DEL by departmental group. Total DEL is made up of resource DEL excluding depreciation plus capital DEL. **Table 1.10** is consistent with **Table 1.5** plus **Table 1.8**. Note that Total DEL is not a control total. **Table 1.11** presents the same information as **Table 1.10** in real terms.

**1.19 Table 1.12** presents total expenditure, i.e. the sum of Total DEL and departmental AME, by departmental group. **Table 1.13** presents the same information as **Table 1.12** in real terms.

## Public expenditure by spending sector

**1.20 Table 1.15** shows a breakdown of TME, and within it DEL and AME, between the National Accounts public spending sectors (central government, local government and public corporations).

**1.21** This breakdown by sector is used in many of the analyses in this publication. In this table, current and capital expenditure are added together (net of depreciation).

**1.22** To reflect new budgeting arrangements, expenditure by the Scottish Government is presented as AME rather than DEL in **Table 1.15**. This treatment is explained in more detail in **Chapter 2**.

**1.23** TME is a consolidated measure of public expenditure (payments from one sector that are used to finance the expenditure of another sector are excluded from TME, as are the corresponding receipts of the counterparty sector). The split by sector of TME presented in PESA records only the 'own' expenditure components that relate to an individual sector.

### Central government own expenditure

**1.24** Central government own expenditure excludes central government spending in support of local government. Loans and capital grants in support of public corporations are also excluded.

**1.25** However, subsidies to public corporations are included here, as exceptionally these intra-public sector flows are not consolidated out in the calculation of TME. Central government expenditure includes:

- departments' own spending;
- spending of agencies and arm's length bodies (ALBs) classified to central government;
- spending of the devolved administrations in Scotland, Wales and Northern Ireland.

**1.26** Central government own expenditure is shown split into DEL, departmental AME, and other AME, including locally financed central government expenditure. This latter category at present only includes expenditure of the Northern Ireland departments financed from regional rates. Further analyses of central government own expenditure are presented in **Chapter 6**.

### Local government expenditure

**1.27** Local government expenditure is split according to how it is financed:

- central government support (which can be in either DEL or AME);
- locally financed support in Scotland and Wales (the proceeds of non-domestic rates that are collected and distributed to local authorities by the devolved administrations);
- self-financed expenditure. Further analyses of local government expenditure are presented in **Chapter 7**.

## Public corporations' expenditure

**1.28** The impact of public corporations on the parent department can be either in DEL or departmental AME. For most public corporations, DEL includes:

- subsidies and capital grants paid;
- interest and dividends received;
- loans and public dividend capital invested.

**1.29** For self-financing public corporations, grants and subsidies score in DEL and the other items are contained in departmental AME.

**1.30** Subsidies to public corporations are included in central government own expenditure as they impact on central government current expenditure in TME. The total public corporations' expenditure line in this table shows their contribution to TME, which is capital expenditure plus interest and dividends paid to the private sector. Further analyses for public corporations, including information on subsidies, are presented in **Chapter 8**.

## NHS England Expenditure

**1.31** This data is presented in terms of Total Departmental Expenditure Limits (TDEL) and Resource Departmental Expenditure Limits excluding depreciation, as set out since Spending Review 2015. The data is also presented in real terms and for both outturn and plan years for the periods covered in each Spending Review and Spending Round.

**1.32** For further information please see the Department of Health and Social Care (DHSC) annual report and accounts.

### NHS England - Departmental Expenditure Limits, 2019-20 to 2024-25

		National Statistics					£ million
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 <sup>(5)</sup>
		outturn	outturn	outturn	outturn	outturn	plans
<b>Total DEL</b> <sup>(1) (4)</sup>	NHS England <sup>(2)</sup>	126,813	146,429	152,711	161,323	171,389	177,347
	NHS England <sup>(2)</sup> - real terms <sup>(3)</sup>	150,380	164,674	173,156	171,376	171,389	175,932
<b>Resource DEL (exc depreciation)</b> <sup>(4)</sup>	NHS England <sup>(2)</sup>	126,442	146,018	152,317	160,939	170,999	176,915
	NHS England <sup>(2)</sup> - real terms <sup>(3)</sup>	149,940	164,212	172,710	170,969	170,999	175,504

<sup>(1)</sup> Total DEL is given by Resource DEL excluding depreciation plus Capital DEL.

<sup>(2)</sup> For further information on NHS England expenditure please refer to the Department of Health and Social Care Annual Report and Accounts.

<sup>(3)</sup> Real-terms figures are the cash figures adjusted to 2023-24 price levels using GDP deflators. The deflators are calculated from data published by the Office for National Statistics and the Office for Budget Responsibility. See annex F for more detail.

<sup>(4)</sup> Figures in this timeseries reflect the NHS England RDEL spending outturn but adjusted for NHS Providers' spending that scores outside of the Resource DEL, excluding depreciation control limit. Previous years' spending outturn figures have also been adjusted to reflect spending in entities that were merged with NHS England during 2022-23 and from 2023-24, to allow for consistency across all years.

<sup>(5)</sup> Planned expenditure for 2024-25 includes circa £2 billion for the change in NHS Pensions valuations for setting employer contributions in unfunded public service pension schemes.

**Table 1.1 Total Managed Expenditure, 2019-20 to 2024-25**

	£ million					
	National Statistics					
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>CURRENT EXPENDITURE</b>						
<b>Resource DEL</b>						
Resource DEL excluding depreciation <sup>(1)</sup>	339,859	457,914	442,089	441,058	452,165	458,782
Depreciation in resource DEL <sup>(1)</sup>	28,096	26,124	20,055	8,816	27,596	29,969
<b>Total resource DEL</b>	<b>367,956</b>	<b>484,038</b>	<b>462,144</b>	<b>449,874</b>	<b>479,760</b>	<b>488,752</b>
<b>Resource departmental AME</b>						
Social security benefits	208,789	229,535	233,022	246,311	280,271	315,215
Tax credits <sup>(2)</sup>	18,396	15,390	11,021	8,915	7,456	2,000
Net public service pensions	31,380	41,938	57,408	51,746	-6,780	-11,290
National lottery	982	1,232	1,544	1,300	1,061	910
BBC domestic services	3,487	3,191	3,607	4,201	3,471	4,549
Student loans	-5,887	-4,851	-5,127	-9,358	-16,611	-19,940
Non-cash items	61,847	38,971	203,983	-161,293	30,489	126,792
Financial sector interventions	-36,270	44,548	47,220	137,220	39,774	51,300
Other departmental expenditure	96,170	138,535	72,899	74,639	80,732	82,225
<b>Total resource departmental AME</b>	<b>378,894</b>	<b>508,490</b>	<b>625,576</b>	<b>353,681</b>	<b>419,863</b>	<b>551,761</b>
<b>Resource other AME</b>						
Net expenditure transfers to the EU <sup>(3)</sup>	11,549	10,930	315	-383	906	-1,204
Locally financed expenditure	37,701	26,995	39,080	48,576	48,008	59,868
Central government gross debt interest	49,606	40,969	73,059	107,591	78,238	73,457
Accounting adjustments	-52,401	-89,796	-262,584	91,689	53,987	-82,245
<b>Total resource other AME</b>	<b>46,456</b>	<b>-10,902</b>	<b>-150,130</b>	<b>247,474</b>	<b>181,139</b>	<b>49,877</b>
<b>Total resource AME</b>	<b>425,350</b>	<b>497,588</b>	<b>475,446</b>	<b>601,155</b>	<b>601,002</b>	<b>601,638</b>
<b>Public sector current expenditure</b>	<b>793,306</b>	<b>981,626</b>	<b>937,590</b>	<b>1,051,029</b>	<b>1,080,762</b>	<b>1,090,389</b>
<b>CAPITAL EXPENDITURE</b>						
<b>Capital DEL</b>						
<b>Total capital DEL</b>	<b>70,157</b>	<b>94,916</b>	<b>93,143</b>	<b>100,326</b>	<b>106,764</b>	<b>110,771</b>
<b>Capital departmental AME</b>						
National lottery	269	198	164	201	347	150
BBC domestic services	927	20	90	755	458	760
Student loans	22,476	22,612	23,464	26,679	33,448	38,271
Financial sector interventions	-1,618	-2,742	-3,779	2,863	41,065	54,000
Other departmental expenditure	1,949	17,309	-1,974	3,789	1,012	9,489
<b>Total capital departmental AME</b>	<b>24,002</b>	<b>37,397</b>	<b>17,966</b>	<b>34,287</b>	<b>76,330</b>	<b>102,671</b>
<b>Capital other AME</b>						
Locally financed expenditure	14,395	11,560	9,839	8,335	11,410	8,275
Public corporations' own-financed capital expenditure	9,282	8,574	7,678	7,920	11,195	10,857
Accounting adjustments	-22,712	-26,827	-18,979	-44,545	-69,689	-96,615
<b>Total capital other AME</b>	<b>965</b>	<b>-6,692</b>	<b>-1,461</b>	<b>-28,290</b>	<b>-47,083</b>	<b>-77,483</b>
<b>Total capital AME</b>	<b>24,968</b>	<b>30,705</b>	<b>16,504</b>	<b>5,997</b>	<b>29,247</b>	<b>25,188</b>
<b>Public sector gross investment<sup>(4)</sup></b>	<b>95,125</b>	<b>125,621</b>	<b>109,647</b>	<b>106,323</b>	<b>136,011</b>	<b>135,959</b>
<i>less public sector depreciation</i>	<i>52,569</i>	<i>53,644</i>	<i>55,273</i>	<i>60,410</i>	<i>65,143</i>	<i>69,392</i>
<b>Public sector net investment<sup>(4)</sup></b>	<b>42,556</b>	<b>71,977</b>	<b>54,374</b>	<b>45,913</b>	<b>70,868</b>	<b>66,566</b>
<b>TOTAL MANAGED EXPENDITURE<sup>(5)</sup></b>	<b>888,431</b>	<b>1,107,247</b>	<b>1,047,237</b>	<b>1,157,352</b>	<b>1,216,773</b>	<b>1,226,348</b>
<i>of which:</i>						
Total DEL <sup>(6)</sup>	410,016	552,830	535,232	541,384	558,929	569,553
Departmental AME	402,897	545,887	643,542	387,968	496,193	654,432
Other AME	75,518	8,530	-131,537	228,000	161,651	2,363

<sup>(1)</sup> At Spending Review 2020, the Resource DEL excluding depreciation budgetary control was redefined to exclude the Scottish Block Grant Adjustments. These now form part of the depreciation ringfence within Resource DEL. Total Resource DEL is left unchanged. The reclassification is fiscally neutral and does not affect the spending power of the Scottish Government.

<sup>(2)</sup> 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.

<sup>(3)</sup> European Union Financial Settlement payments and European Investment Bank receipts form part of HM Treasury's departmental AME from 2021-22. Please see Annex C for more details.

<sup>(4)</sup> Transactions have been affected by financial sector interventions and Covid-19 measures.

<sup>(5)</sup> This excludes the temporary effects of banks being classified to the public sector.

<sup>(6)</sup> Total DEL is given by resource DEL excluding depreciation plus capital DEL.

**Table 1.2 Total Managed Expenditure in real terms<sup>(1)</sup>, 2019-20 to 2024-25**

	National Statistics						£ million
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
	outturn	outturn	outturn	outturn	outturn	plans	
<b>CURRENT EXPENDITURE</b>							
<b>Resource DEL</b>							
Resource DEL excluding depreciation <sup>(2)</sup>	403,017	514,968	501,278	468,544	452,165	455,124	
Depreciation in resource DEL <sup>(2)</sup>	33,318	29,379	22,740	9,365	27,596	29,730	
<b>Total resource DEL</b>	<b>436,335</b>	<b>544,347</b>	<b>524,018</b>	<b>477,909</b>	<b>479,760</b>	<b>484,854</b>	
<b>Resource departmental AME</b>							
Social security benefits	247,590	258,134	264,221	261,660	280,271	312,702	
Tax credits <sup>(3)</sup>	21,814	17,308	12,497	9,471	7,456	1,984	
Net public service pensions	37,212	47,164	65,094	54,971	-6,780	-11,200	
National lottery	1,164	1,386	1,750	1,381	1,061	903	
BBC domestic services	4,135	3,589	4,090	4,463	3,471	4,513	
Student loans	-6,981	-5,456	-5,813	-9,941	-16,611	-19,781	
Non-cash items	73,340	43,827	231,293	-171,344	30,489	125,780	
Financial sector interventions	-43,010	50,099	53,542	145,772	39,774	50,891	
Other departmental expenditure	114,042	155,796	82,659	79,290	80,732	81,569	
<b>Total resource departmental AME</b>	<b>449,307</b>	<b>571,846</b>	<b>709,332</b>	<b>375,722</b>	<b>419,863</b>	<b>547,361</b>	
<b>Resource other AME</b>							
Net expenditure transfers to the EU <sup>(4)</sup>	13,696	12,292	357	-406	906	-1,195	
Locally financed expenditure	44,708	30,358	44,312	51,603	48,008	59,391	
Central government gross debt interest	58,825	46,074	82,841	114,296	78,238	72,871	
Accounting adjustments	-62,139	-100,984	-297,740	97,403	53,987	-81,589	
<b>Total resource other AME</b>	<b>55,089</b>	<b>-12,260</b>	<b>-170,230</b>	<b>262,896</b>	<b>181,139</b>	<b>49,479</b>	
<b>Total resource AME</b>	<b>504,395</b>	<b>559,586</b>	<b>539,102</b>	<b>638,618</b>	<b>601,002</b>	<b>596,840</b>	
<b>Public sector current expenditure</b>	<b>940,731</b>	<b>1,103,933</b>	<b>1,063,120</b>	<b>1,116,527</b>	<b>1,080,762</b>	<b>1,081,694</b>	
<b>CAPITAL EXPENDITURE</b>							
<b>Capital DEL</b>							
<b>Total capital DEL</b>	<b>83,195</b>	<b>106,742</b>	<b>105,613</b>	<b>106,578</b>	<b>106,764</b>	<b>109,888</b>	
<b>Capital departmental AME</b>							
National lottery	319	222	186	214	347	149	
BBC domestic services	1,099	23	102	802	458	754	
Student loans	26,653	25,430	26,605	28,341	33,448	37,966	
Financial sector interventions	-1,919	-3,083	-4,285	3,042	41,065	53,569	
Other departmental expenditure	2,311	19,465	-2,238	4,025	1,012	9,414	
<b>Total capital departmental AME</b>	<b>28,463</b>	<b>42,056</b>	<b>20,371</b>	<b>36,424</b>	<b>76,330</b>	<b>101,852</b>	
<b>Capital other AME</b>							
Locally financed expenditure	17,070	13,001	11,156	8,854	11,410	8,209	
Public corporations' own-financed capital expenditure	11,007	9,643	8,706	8,414	11,195	10,771	
Accounting adjustments	-26,932	-30,169	-21,519	-47,321	-69,689	-95,845	
<b>Total capital other AME</b>	<b>1,145</b>	<b>-7,526</b>	<b>-1,657</b>	<b>-30,053</b>	<b>-47,083</b>	<b>-76,865</b>	
<b>Total capital AME</b>	<b>29,608</b>	<b>34,531</b>	<b>18,714</b>	<b>6,371</b>	<b>29,247</b>	<b>24,987</b>	
<b>Public sector gross investment<sup>(5)</sup></b>	<b>112,803</b>	<b>141,273</b>	<b>124,327</b>	<b>112,949</b>	<b>136,011</b>	<b>134,875</b>	
<i>less public sector depreciation</i>	<i>62,338</i>	<i>60,328</i>	<i>62,673</i>	<i>64,175</i>	<i>65,143</i>	<i>68,839</i>	
<b>Public sector net investment<sup>(5)</sup></b>	<b>50,464</b>	<b>80,945</b>	<b>61,654</b>	<b>48,774</b>	<b>70,868</b>	<b>66,036</b>	
<b>TOTAL MANAGED EXPENDITURE<sup>(6)</sup></b>	<b>1,053,533</b>	<b>1,245,206</b>	<b>1,187,447</b>	<b>1,229,475</b>	<b>1,216,773</b>	<b>1,216,569</b>	
<i>of which:</i>							
Total DEL <sup>(7)</sup>	486,212	621,711	606,892	575,122	558,929	565,012	
Departmental AME	477,770	613,902	729,703	412,145	496,193	649,213	
Other AME	89,552	9,593	-149,147	242,208	161,651	2,344	

<sup>(1)</sup> Real terms figures are the nominal figures adjusted to 2023-24 price levels using GDP deflators from the Office for National Statistics (released 28 June 2024) and deflator forecasts from the Office for Budget Responsibility (Economic and fiscal outlook - 6 March 2024).

<sup>(2)</sup> At Spending Review 2020, the Resource DEL excluding depreciation budgetary control was redefined to exclude the Scottish Block Grant Adjustments. These now form part of the depreciation ringfence within Resource DEL. Total Resource DEL is left unchanged. The reclassification is fiscally neutral and does not affect the spending power of the Scottish Government.

<sup>(3)</sup> 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.

<sup>(4)</sup> European Union Financial Settlement payments and European Investment Bank receipts form part of HM Treasury's departmental AME from 2021-22. Please see Annex C for more details.

<sup>(5)</sup> Transactions have been affected by financial sector interventions and Covid-19 measures.

<sup>(6)</sup> This excludes the temporary effects of banks being classified to the public sector.

<sup>(7)</sup> Total DEL is given by resource DEL excluding depreciation plus capital DEL.

**Table 1.3 Resource budgets, 2019-20 to 2024-25**

	£ million					
	National Statistics					
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Resource DEL by departmental group</b>						
Health and Social Care	134,184	181,441	183,548	177,095	182,634	187,636
Education	80,861	76,822	74,605	68,891	89,717	96,800
Home Office	11,870	15,061	14,959	17,602	19,644	16,723
Justice	8,302	9,164	9,376	10,100	11,345	11,076
Law Officers' Departments	621	625	694	765	870	825
Defence	36,707	40,178	39,740	39,847	42,738	43,410
Single Intelligence Account	2,779	2,717	2,926	3,263	3,497	4,011
Foreign, Commonwealth and Development Office	10,585	9,914	7,599	7,426	8,022	8,172
MHCLG - Local Government	4,977	10,168	13,768	7,694	9,580	11,337
MHCLG - Housing and Communities	2,801	2,711	2,769	3,866	3,286	3,569
Culture, Media and Sport	1,674	2,956	1,829	1,945	1,692	1,611
Science, Innovation and Technology	484	506	517	564	634	606
Transport	11,439	23,671	18,584	16,886	18,520	17,399
Energy Security and Net Zero	1,221	1,395	2,483	13,228	1,376	1,614
Environment, Food and Rural Affairs	2,245	4,621	4,289	4,633	5,207	4,633
Business and Trade	1,755	21,255	6,418	1,395	1,711	1,593
Work and Pensions	5,883	6,661	8,972	8,696	8,957	8,502
HM Revenue and Customs	4,257	4,809	5,698	6,329	6,502	5,559
HM Treasury	352	316	397	307	364	331
Cabinet Office	684	1,415	1,237	829	1,052	961
Scotland <sup>(1)</sup>	17,736	31,037	28,557	25,814	27,597	25,772
Wales <sup>(2)</sup>	12,859	18,623	16,252	15,907	16,762	17,428
Northern Ireland	11,945	15,525	14,438	14,322	15,507	15,923
Small and Independent Bodies	1,735	2,448	2,485	2,470	2,546	2,818
Reserves	-	-	-	-	-	2,505
Reserve excluding retained Budget Exchanges <sup>(6)</sup>	-	-	-	-	-	2,342
SCAPE funding <sup>(7)</sup>	-	-	-	-	-	1,070
OBR allowance for shortfall	-	-	-	-	-	-2,930
Adjustment for Budget Exchange <sup>(3)</sup>	-	-	-	-	-	-204
<b>Total resource DEL</b>	<b>367,956</b>	<b>484,038</b>	<b>462,144</b>	<b>449,874</b>	<b>479,760</b>	<b>488,752</b>
<b>Resource departmental AME by departmental group</b>						
Health and Social Care	30,384	34,221	80,646	-17,272	7,911	25,308
Education	23,753	24,099	20,806	-5,198	7,966	14,352
Home Office	2,624	2,328	2,420	2,089	2,989	2,768
Justice	374	405	578	213	463	972
Law Officers' Departments	3	-1	1	4	14	8
Defence	6,908	8,617	17,498	-5,354	3,703	7,168
Single Intelligence Account	21	-4	111	11	8	39
Foreign, Commonwealth and Development Office	-141	629	-116	497	222	544
MHCLG - Local Government	21,964	27,443	16,020	15,179	20,893	23,090
MHCLG - Housing and Communities	-176	-76	-862	-299	1,450	1,134
Culture, Media and Sport	5,292	4,758	5,262	5,710	4,741	6,086
Science, Innovation and Technology	535	298	471	455	580	475
Transport	1,827	1,439	3,454	3,726	2,268	4,961
Energy Security and Net Zero <sup>(4)</sup>	8,483	2,164	114,878	-95,616	-20,246	40,399
Environment, Food and Rural Affairs	698	-612	433	-450	1,396	-523
Business and Trade	372	-10,395	-1	305	1,540	472
Work and Pensions	190,782	212,378	216,030	230,471	265,923	291,566
HM Revenue and Customs	40,622	116,524	52,123	33,930	33,443	28,264
HM Treasury <sup>(5)</sup>	2,516	41,129	51,955	132,480	38,910	51,176
Cabinet Office	11,928	12,556	12,225	16,858	10,851	11,645
Scotland	18,318	16,794	18,585	22,347	20,233	24,865
Wales	2,521	2,552	2,546	2,303	3,141	507
Northern Ireland	9,477	10,469	10,753	11,545	11,504	14,725
Small and Independent Bodies	-190	776	-240	-254	-42	1,761
<b>Total resource departmental AME</b>	<b>378,894</b>	<b>508,490</b>	<b>625,576</b>	<b>353,681</b>	<b>419,863</b>	<b>551,761</b>
<b>Total resource budget</b>	<b>746,850</b>	<b>992,528</b>	<b>1,087,720</b>	<b>803,555</b>	<b>899,623</b>	<b>1,040,513</b>

<sup>(1)</sup> As agreed in the Scottish Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax and welfare powers. For detailed information on the devolution of tax and welfare powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(2)</sup> As agreed in the Welsh Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax powers. For detailed information on the devolution of tax powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(3)</sup> Departmental budgets include amounts carried forward through Budget Exchange. These increases will be offset by any deposits at Supplementary Estimates in future years so are excluded from spending totals.

<sup>(4)</sup> Figures reflect a change to the long-term discount rate used each year for provisions to maintain compliance with International Financial Reporting Standards.

<sup>(5)</sup> Transactions have been affected by financial sector interventions.

<sup>(6)</sup> The 'Reserve excluding retained Budget Exchanges' row presents the total Reserve less budget exchanges surrendered at Supplementary Estimates 2023-24 (a proportion of which will be returned to departments at Supplementary Estimates 2024-25).

<sup>(7)</sup> Spring Budget 24 included a forecast aggregate cost of uplifting DEL budgets for higher centrally funded employer contributions to unfunded public service pensions schemes as a result of valuations made in 2020. The majority of the DEL funding was allocated to individual departments at Main Estimates 2024-25. The remaining amount shown here will be allocated at Supplementary Estimates 2024-25.

**Table 1.4 Resource budgets in real terms<sup>(1)</sup>, 2019-20 to 2024-25**

	£ million					
	National Statistics					
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Resource DEL by departmental group</b>						
Health and Social Care	159,120	204,047	208,123	188,131	182,634	186,140
Education	95,888	86,394	84,593	73,184	89,717	96,028
Home Office	14,076	16,938	16,961	18,699	19,644	16,590
Justice	9,845	10,306	10,632	10,730	11,345	10,988
Law Officers' Departments	736	702	787	813	870	819
Defence	43,529	45,184	45,061	42,331	42,738	43,064
Single Intelligence Account	3,296	3,056	3,318	3,467	3,497	3,979
Foreign, Commonwealth and Development Office	12,553	11,149	8,617	7,888	8,022	8,107
MHCLG - Local Government	5,902	11,435	15,611	8,173	9,580	11,247
MHCLG - Housing and Communities	3,321	3,048	3,140	4,107	3,286	3,540
Culture, Media and Sport	1,985	3,324	2,074	2,067	1,692	1,598
Science, Innovation and Technology	573	569	587	599	634	601
Transport	13,564	26,620	21,072	17,939	18,520	17,260
Energy Security and Net Zero	1,448	1,568	2,816	14,052	1,376	1,601
Environment, Food and Rural Affairs	2,662	5,197	4,863	4,922	5,207	4,596
Business and Trade	2,082	23,903	7,277	1,482	1,711	1,580
Work and Pensions	6,976	7,491	10,173	9,238	8,957	8,434
HM Revenue and Customs	5,049	5,408	6,461	6,723	6,502	5,515
HM Treasury	417	355	450	326	364	329
Cabinet Office	811	1,591	1,402	881	1,052	954
Scotland <sup>(2)</sup>	21,032	34,904	32,381	27,423	27,597	25,567
Wales <sup>(3)</sup>	15,248	20,944	18,428	16,898	16,762	17,289
Northern Ireland	14,165	17,460	16,372	15,214	15,507	15,796
Small and Independent Bodies	2,058	2,753	2,818	2,624	2,546	2,796
Reserves	-	-	-	-	-	2,485
Reserve excluding retained Budget Exchanges <sup>(7)</sup>	-	-	-	-	-	2,323
SCAPE funding <sup>(8)</sup>	-	-	-	-	-	1,061
OBR allowance for shortfall	-	-	-	-	-	-2,907
Adjustment for Budget Exchange <sup>(4)</sup>	-	-	-	-	-	-202
<b>Total resource DEL</b>	<b>436,335</b>	<b>544,347</b>	<b>524,018</b>	<b>477,909</b>	<b>479,760</b>	<b>484,854</b>
<b>Resource departmental AME by departmental group</b>						
Health and Social Care	36,030	38,484	91,444	-18,349	7,911	25,106
Education	28,167	27,101	23,592	-5,522	7,966	14,237
Home Office	3,112	2,618	2,744	2,219	2,989	2,746
Justice	444	456	656	226	463	964
Law Officers' Departments	4	-1	1	4	14	8
Defence	8,191	9,690	19,841	-5,687	3,703	7,111
Single Intelligence Account	25	-4	126	11	8	38
Foreign, Commonwealth and Development Office	-167	707	-131	528	222	539
MHCLG - Local Government	26,046	30,862	18,165	16,125	20,893	22,906
MHCLG - Housing and Communities	-209	-86	-977	-317	1,450	1,125
Culture, Media and Sport	6,276	5,350	5,966	6,066	4,741	6,038
Science, Innovation and Technology	634	335	535	483	580	472
Transport	2,167	1,619	3,917	3,958	2,268	4,922
Energy Security and Net Zero <sup>(5)</sup>	10,059	2,434	130,258	-101,574	-20,246	40,077
Environment, Food and Rural Affairs	828	-688	491	-478	1,396	-519
Business and Trade	441	-11,690	-1	324	1,540	468
Work and Pensions	226,236	238,839	244,953	244,833	265,923	289,241
HM Revenue and Customs	48,171	131,043	59,102	36,045	33,443	28,039
HM Treasury <sup>(6)</sup>	2,983	46,254	58,911	140,736	38,910	50,768
Cabinet Office	14,145	14,120	13,862	17,909	10,851	11,552
Scotland	21,722	18,886	21,073	23,739	20,233	24,667
Wales	2,989	2,870	2,887	2,447	3,141	503
Northern Ireland	11,239	11,773	12,193	12,264	11,504	14,608
Small and Independent Bodies	-225	873	-272	-270	-42	1,747
<b>Total resource departmental AME</b>	<b>449,307</b>	<b>571,846</b>	<b>709,332</b>	<b>375,722</b>	<b>419,863</b>	<b>547,361</b>
<b>Total resource budget</b>	<b>885,642</b>	<b>1,116,193</b>	<b>1,233,350</b>	<b>853,631</b>	<b>899,623</b>	<b>1,032,215</b>

<sup>(1)</sup> Real terms figures are the nominal figures adjusted to 2023-24 price levels using GDP deflators from the Office for National Statistics (released 28 June 2024) and deflator forecasts from the Office for Budget Responsibility (Economic and fiscal outlook - 6 March 2024).

<sup>(2)</sup> As agreed in the Scottish Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax and welfare powers. For detailed information on the devolution of tax and welfare powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(3)</sup> As agreed in the Welsh Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax powers. For detailed information on the devolution of tax powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(4)</sup> Departmental budgets include amounts carried forward through Budget Exchange. These increases will be offset by any deposits at Supplementary Estimates in future years so are excluded from spending totals.

<sup>(5)</sup> Figures reflect a change to the long-term discount rate used each year for provisions to maintain compliance with International Financial Reporting Standards.

<sup>(6)</sup> Transactions have been affected by financial sector interventions.

<sup>(7)</sup> The 'Reserve excluding retained Budget Exchanges' row presents the total Reserve less budget exchanges surrendered at Supplementary Estimates 2023-24 (a proportion of which will be returned to departments at Supplementary Estimates 2024-25).

<sup>(8)</sup> Spring Budget 24 included a forecast aggregate cost of uplifting DEL budgets for higher centrally funded employer contributions to unfunded public service pensions schemes as a result of valuations made in 2020. The majority of the DEL funding was allocated to individual departments at Main Estimates 2024-25. The remaining amount shown here will be allocated at Supplementary Estimates 2024-25.

**Table 1.5 Resource DEL excluding depreciation, 2019-20 to 2024-25**

	£ million					
	National Statistics					
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Resource DEL excluding depreciation by departmental group</b>						
Health and Social Care	131,440	177,906	178,155	172,283	177,927	182,446
Education	63,520	68,256	71,223	76,522	81,787	86,679
Home Office	11,507	14,565	14,435	16,822	19,013	15,840
Justice	7,832	8,575	8,667	9,325	10,440	10,150
Law Officers' Departments	610	613	674	741	837	786
Defence	29,520	30,655	31,749	32,493	34,775	34,625
Single Intelligence Account	2,338	2,268	2,451	2,638	2,810	3,014
Foreign, Commonwealth and Development Office	10,398	9,715	7,392	7,170	7,678	7,758
MHCLG - Local Government	4,977	10,168	13,768	7,694	9,580	11,337
MHCLG - Housing and Communities	2,779	2,720	2,760	3,837	3,255	3,524
Culture, Media and Sport	1,444	2,806	1,696	1,815	1,538	1,448
Science, Innovation and Technology	233	263	242	289	291	301
Transport	4,103	16,258	10,455	8,374	7,895	6,931
Energy Security and Net Zero	1,199	1,373	2,447	13,181	1,298	1,558
Environment, Food and Rural Affairs	2,036	4,418	4,042	4,394	4,741	4,228
Business and Trade	1,678	21,230	6,345	1,346	1,648	1,522
Work and Pensions	5,695	6,476	8,708	8,131	8,399	8,017
HM Revenue and Customs	3,961	4,501	5,523	5,851	5,969	4,712
HM Treasury	348	310	393	293	356	320
Cabinet Office	639	1,358	1,160	706	908	881
Scotland <sup>(1) (2)</sup>	28,621	38,852	36,939	35,760	37,447	38,346
Wales <sup>(3)</sup>	12,090	17,566	16,427	15,398	16,421	16,379
Northern Ireland	11,361	14,885	14,119	13,725	14,803	14,926
Small and Independent Bodies	1,532	2,180	2,319	2,272	2,348	2,615
Reserves	-	-	-	-	-	2,505
Reserve excluding retained Budget Exchanges <sup>(5)</sup>	-	-	-	-	-	2,342
SCAPE funding <sup>(6)</sup>	-	-	-	-	-	1,070
OBR allowance for shortfall	-	-	-	-	-	-2,930
Adjustment for Budget Exchange <sup>(4)</sup>	-	-	-	-	-	-204
<b>Total Resource DEL excluding depreciation<sup>(2)</sup></b>	<b>339,859</b>	<b>457,914</b>	<b>442,089</b>	<b>441,058</b>	<b>452,165</b>	<b>458,782</b>

<sup>(1)</sup> As agreed in the Scottish Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax and welfare powers. For detailed information on the devolution of tax and welfare powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(2)</sup> At Spending Review 2020, the Resource DEL excluding depreciation budgetary control was redefined to exclude the Scottish Block Grant Adjustments. These now form part of the depreciation ringfence within Resource DEL. Total Resource DEL is left unchanged. The reclassification is fiscally neutral and does not affect the spending power of the Scottish Government.

<sup>(3)</sup> As agreed in the Welsh Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax powers. For detailed information on the devolution of tax powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(4)</sup> Departmental budgets include amounts carried forward through Budget Exchange. These increases will be offset by any deposits at Supplementary Estimates in future years so are excluded from spending totals.

<sup>(5)</sup> The 'Reserve excluding retained Budget Exchanges' row presents the total Reserve less budget exchanges surrendered at Supplementary Estimates 2023-24 (a proportion of which will be returned to departments at Supplementary Estimates 2024-25).

<sup>(6)</sup> Spring Budget 24 included a forecast aggregate cost of uplifting DEL budgets for higher centrally funded employer contributions to unfunded public service pensions schemes as a result of valuations made in 2020. The majority of the DEL funding was allocated to individual departments at Main Estimates 2024-25. The remaining amount shown here will be allocated at Supplementary Estimates 2024-25.

**Table 1.6 Resource DEL excluding depreciation in real terms<sup>(1)</sup>, 2019-20 to 2024-25**

	National Statistics					£ million
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	outturn	outturn	outturn	outturn	outturn	plans
<b>Resource DEL excluding depreciation by departmental group</b>						
Health and Social Care	155,867	200,072	202,007	183,019	177,927	180,991
Education	75,324	76,760	80,759	81,290	81,787	85,988
Home Office	13,645	16,379	16,367	17,870	19,013	15,714
Justice	9,288	9,643	9,828	9,906	10,440	10,069
Law Officers' Departments	723	690	764	788	837	780
Defence	35,005	34,474	36,000	34,517	34,775	34,349
Single Intelligence Account	2,772	2,550	2,779	2,803	2,810	2,990
Foreign, Commonwealth and Development Office	12,331	10,926	8,382	7,617	7,678	7,696
MHCLG - Local Government	5,902	11,435	15,611	8,173	9,580	11,247
MHCLG - Housing and Communities	3,295	3,059	3,130	4,076	3,255	3,496
Culture, Media and Sport	1,712	3,155	1,923	1,928	1,538	1,437
Science, Innovation and Technology	276	295	274	307	291	298
Transport <sup>(2)</sup>	4,865	18,284	11,855	8,896	7,895	6,875
Energy Security and Net Zero	1,422	1,544	2,775	14,003	1,298	1,545
Environment, Food and Rural Affairs	2,414	4,969	4,583	4,668	4,741	4,194
Business and Trade	1,989	23,875	7,195	1,430	1,648	1,509
Work and Pensions	6,753	7,282	9,874	8,638	8,399	7,953
HM Revenue and Customs	4,697	5,062	6,263	6,215	5,969	4,675
HM Treasury	412	349	445	312	356	317
Cabinet Office	757	1,527	1,315	750	908	874
Scotland <sup>(2) (3)</sup>	33,940	43,693	41,884	37,988	37,447	38,041
Wales <sup>(4)</sup>	14,337	19,755	18,626	16,357	16,421	16,248
Northern Ireland	13,472	16,739	16,010	14,580	14,803	14,807
Small and Independent Bodies	1,817	2,452	2,630	2,413	2,348	2,594
Reserves	-	-	-	-	-	2,485
<i>Reserve excluding retained Budget Exchanges<sup>(6)</sup></i>	-	-	-	-	-	2,323
SCAPE funding <sup>(7)</sup>	-	-	-	-	-	1,061
OBR allowance for shortfall	-	-	-	-	-	-2,907
Adjustment for Budget Exchange <sup>(5)</sup>	-	-	-	-	-	-202
<b>Total Resource DEL excluding depreciation<sup>(9)</sup></b>	<b>403,017</b>	<b>514,968</b>	<b>501,278</b>	<b>468,544</b>	<b>452,165</b>	<b>455,124</b>

<sup>(1)</sup> Real terms figures are the nominal figures adjusted to 2023-24 price levels using GDP deflators from the Office for National Statistics (released 28 June 2024) and deflator forecasts from the Office for Budget Responsibility (Economic and fiscal outlook - 6 March 2024).

<sup>(2)</sup> As agreed in the Scottish Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax and welfare powers. For detailed information on the devolution of tax and welfare powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(3)</sup> At Spending Review 2020, the Resource DEL excluding depreciation budgetary control was redefined to exclude the Scottish Block Grant Adjustments. These now form part of the depreciation ringfence within Resource DEL. Total Resource DEL is left unchanged. The reclassification is fiscally neutral and does not affect the spending power of the Scottish Government.

<sup>(4)</sup> As agreed in the Welsh Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax powers. For detailed information on the devolution of tax powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(5)</sup> Departmental budgets include amounts carried forward through Budget Exchange. These increases will be offset by any deposits at Supplementary Estimates in future years so are excluded from spending totals.

<sup>(6)</sup> The 'Reserve excluding retained Budget Exchanges' row presents the total Reserve less budget exchanges surrendered at Supplementary Estimates 2023-24 (a proportion of which will be returned to departments at Supplementary Estimates 2024-25).

<sup>(7)</sup> Spring Budget 24 included a forecast aggregate cost of uplifting DEL budgets for higher centrally funded employer contributions to unfunded public service pensions schemes as a result of valuations made in 2020. The majority of the DEL funding was allocated to individual departments at Main Estimates 2024-25. The remaining amount shown here will be allocated at Supplementary Estimates 2024-25.



**Table 1.7 Administration budgets, 2019-20 to 2024-25**

	£ million					
	National Statistics					
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
Health and Social Care	2,301	2,493	2,675	2,808	2,601	3,126
Education	505	525	555	562	544	578
Home Office	359	350	318	413	475	404
Justice	400	424	444	481	521	521
Law Officers' Departments	56	40	37	50	62	68
Defence	1,908	1,874	1,753	1,758	1,928	2,042
Single Intelligence Account	79	71	79	62	67	766
Foreign, Commonwealth and Development Office	231	243	259	302	315	353
MHCLG - Housing and Communities	251	272	277	227	184	334
Culture, Media and Sport	143	136	144	202	191	203
Science, Innovation and Technology	183	175	152	233	224	174
Transport	295	295	329	336	362	371
Energy Security and Net Zero	278	315	296	345	397	343
Environment, Food and Rural Affairs	708	732	832	939	995	962
Business and Trade	263	291	332	356	389	355
Work and Pensions	797	911	920	874	980	936
HM Revenue and Customs	821	945	879	1,001	979	1,085
HM Treasury	204	258	286	309	330	330
Cabinet Office	325	355	610	443	619	554
Small and Independent Bodies	279	331	458	483	494	510
<b>Total administration budgets</b>	<b>10,385</b>	<b>11,033</b>	<b>11,635</b>	<b>12,185</b>	<b>12,657</b>	<b>14,016</b>
of which: administration costs paybill	8,043	8,579	9,161	9,980	9,619	9,431
<b>Administration budgets as a percentage of Total Managed Expenditure<sup>(1)</sup></b>	<b>1.2</b>	<b>1.0</b>	<b>1.1</b>	<b>1.1</b>	<b>1.0</b>	<b>1.1</b>

<sup>(1)</sup> TME excludes the temporary effects of banks being classified to the public sector.

**Table 1.7a Administration budgets excluding depreciation, 2019-20 to 2024-25**

	£ million					
	National Statistics					
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
Health and Social Care	2,212	2,405	2,575	2,665	2,458	2,748
Education	468	490	522	515	494	507
Home Office	335	345	315	394	441	380
Justice	369	397	413	444	485	464
Law Officers' Departments	53	36	33	39	50	55
Defence	1,908	1,874	1,753	1,758	1,928	2,042
Single Intelligence Account	79	71	79	62	67	96
Foreign, Commonwealth and Development Office	201	211	231	277	315	312
MHCLG - Housing and Communities	234	272	260	195	153	297
Culture, Media and Sport	119	122	130	185	175	186
Science, Innovation and Technology	161	154	133	211	208	145
Transport	284	281	313	319	345	345
Energy Security and Net Zero	267	300	277	319	343	317
Environment, Food and Rural Affairs	641	664	772	848	901	779
Business and Trade	258	287	323	340	375	345
Work and Pensions	767	876	879	831	947	875
HM Revenue and Customs	757	892	848	914	928	938
HM Treasury	200	252	281	296	322	318
Cabinet Office	306	337	566	368	524	513
Small and Independent Bodies	268	319	445	453	463	469
<b>Total administration budgets</b>	<b>9,885</b>	<b>10,586</b>	<b>11,151</b>	<b>11,433</b>	<b>11,920</b>	<b>12,133</b>
of which: administration costs paybill	8,043	8,579	9,161	9,980	9,619	9,431
<b>Administration budgets as a percentage of Total Managed Expenditure<sup>(1)</sup></b>	<b>1.1</b>	<b>1.0</b>	<b>1.1</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

<sup>(1)</sup> TME excludes the temporary effects of banks being classified to the public sector.

**Table 1.8 Capital budgets, 2019-20 to 2024-25**

	£ million					
	National Statistics					
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Capital DEL by departmental group</b>						
Health and Social Care	7,015	12,704	9,119	9,848	10,542	12,656
Education	4,851	4,728	4,717	5,271	6,155	6,098
Home Office	781	788	861	1,090	1,298	1,040
Justice	492	1,068	1,421	1,360	1,453	1,504
Law Officers' Departments	8	5	8	29	38	48
Defence	10,314	11,707	14,180	20,304	19,127	21,754
Single Intelligence Account	637	580	906	1,157	1,372	1,370
Foreign, Commonwealth and Development Office	2,184	2,871	1,750	2,152	3,435	2,759
MHCLG - Housing and Communities	8,273	9,096	6,142	6,818	6,848	7,158
Levelling Up Fund	-	-	-	-	-	1,337
Culture, Media and Sport	383	769	488	454	530	631
Science, Innovation and Technology	8,850	10,324	9,843	10,816	12,364	13,847
Transport	14,242	17,134	19,151	20,538	22,143	19,949
Energy Security and Net Zero	2,379	8,995	10,712	6,200	5,127	8,299
Environment, Food and Rural Affairs	726	891	1,334	1,464	2,055	2,759
Business and Trade	292	1,487	759	124	964	1,239
Work and Pensions	81	468	626	450	632	579
HM Revenue and Customs	335	542	662	756	725	508
HM Treasury	139	8	12	7	1	17
Cabinet Office	36	232	153	424	431	395
Scotland	4,260	5,230	5,224	6,176	5,967	5,630
Wales	2,131	3,297	2,939	2,674	3,125	3,157
Northern Ireland	1,346	1,716	1,821	1,896	2,109	1,961
Small and Independent Bodies	400	274	316	318	322	411
Reserves	-	-	-	-	-	3,232
Reserve excluding retained Budget Exchanges <sup>(3)</sup>	-	-	-	-	-	1,623
OBR allowance for shortfall	-	-	-	-	-	-6,390
Adjustment for Budget Exchange <sup>(1)</sup>	-	-	-	-	-	-1,176
<b>Total capital DEL</b>	<b>70,157</b>	<b>94,916</b>	<b>93,143</b>	<b>100,326</b>	<b>106,764</b>	<b>110,771</b>
<b>Capital departmental AME by departmental group</b>						
Health and Social Care	-6	-7	-	20	33	943
Education	20,982	21,144	21,863	24,828	30,913	35,951
Home Office	-	-	-	0	64	1
Justice	-	-	11	6	20	23
Law Officers' Departments	-	-	-2	2	6	3
Single Intelligence Account	-	-	-	-	2	2
Foreign, Commonwealth and Development Office	956	650	661	290	433	420
Culture, Media and Sport	1,326	278	250	961	815	1,344
Science, Innovation and Technology	-53	-57	-67	-68	-105	0
Transport	10	54	78	-112	-127	-101
Energy Security and Net Zero	-118	-117	-122	-144	-60	110
Environment, Food and Rural Affairs	3	4	3	9	3	57
Business and Trade	34	19,718	-3,598	2,435	-1,024	796
Work and Pensions	309	146	30	70	157	567
HM Revenue and Customs	0	0	0	0	0	0
HM Treasury <sup>(2)</sup>	-2,064	-7,470	-3,779	3,084	41,432	58,189
Cabinet Office	-	-	-	-	-	30
Scotland	1,171	777	893	1,001	1,260	1,325
Wales	803	889	954	1,251	1,476	1,432
Northern Ireland	340	280	333	524	601	571
Small and Independent Bodies	308	1,109	457	131	433	1,009
<b>Total capital departmental AME</b>	<b>24,002</b>	<b>37,397</b>	<b>17,966</b>	<b>34,287</b>	<b>76,330</b>	<b>102,671</b>
<b>Total capital budget</b>	<b>94,160</b>	<b>132,313</b>	<b>111,108</b>	<b>134,613</b>	<b>183,094</b>	<b>213,442</b>

<sup>(1)</sup> Departmental budgets include amounts carried forward through Budget Exchange. These increases will be offset by any deposits at Supplementary Estimates in future years so are excluded from spending totals.

<sup>(2)</sup> Transactions have been affected by financial sector interventions.

<sup>(3)</sup> The 'Reserve excluding retained Budget Exchanges' row presents the total Reserve less budget exchanges surrendered at Supplementary Estimates 2023-24 (a proportion of which will be returned to departments at Supplementary Estimates 2024-25).

**Table 1.8a Financial transactions and general capital in Capital DEL, 2019-20 to 2024-25**

	£ million					
	National Statistics					2024-25 plans
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	
<b>Financial transactions in CDEL</b>						
Health and Social Care	23	46	-30	29	8	-
Education	-31	-46	-57	-63	44	-100
Justice	-	-	-	-	0	-
Defence	-	-	-	-	120	88
Foreign, Commonwealth and Development Office	74	153	205	111	178	225
MHCLG - Housing and Communities	3,784	4,136	2,342	2,127	-169	562
Culture, Media and Sport	-	370	99	-7	-25	-
Science, Innovation and Technology	56	101	131	50	-14	63
Transport	881	611	362	119	-121	-
Energy Security and Net Zero	0	54	1,149	1,996	-400	426
Environment, Food and Rural Affairs	30	-8	-1	14	22	-
Business and Trade	82	1,533	631	-90	430	498
Work and Pensions	106	170	158	184	113	144
HM Treasury	137	4	7	-	-	-
Cabinet Office	-	-	-	-	-29	-
Scotland	247	401	-21	304	333	123
Wales	239	822	169	45	83	165
Northern Ireland	-44	91	3	31	-7	62
Small and Independent Bodies	0	0	0	0	-	0
<b>Total financial transactions</b>	<b>5,586</b>	<b>8,436</b>	<b>5,148</b>	<b>4,850</b>	<b>565</b>	<b>2,258</b>
<b>General capital</b>						
Health and Social Care	6,993	12,658	9,149	9,819	10,534	12,656
Education	4,882	4,774	4,774	5,334	6,112	6,198
Home Office	781	788	861	1,090	1,298	1,040
Justice	492	1,068	1,421	1,360	1,453	1,504
Law Officers' Departments	8	5	8	29	38	48
Defence <sup>(1)</sup>	10,314	11,707	14,180	20,304	19,007	21,666
Single Intelligence Account	637	580	906	1,157	1,372	1,370
Foreign, Commonwealth and Development Office	2,110	2,719	1,544	2,041	3,258	2,533
MHCLG - Housing and Communities	4,489	4,961	3,800	4,691	7,017	6,596
Culture, Media and Sport	383	399	389	461	555	631
Science, Innovation and Technology	8,793	10,223	9,712	10,766	12,378	13,784
Transport	13,361	16,522	18,789	20,419	22,264	19,949
Energy Security and Net Zero	2,379	8,941	9,563	4,204	5,527	7,873
Environment, Food and Rural Affairs	696	899	1,335	1,450	2,033	2,759
Business and Trade	210	-47	128	214	534	740
Work and Pensions	-25	298	468	266	520	435
HM Revenue and Customs	335	542	662	756	725	508
HM Treasury	2	5	4	7	1	17
Cabinet Office	36	232	153	424	461	395
Scotland	4,013	4,830	5,245	5,871	5,633	5,507
Wales	1,892	2,475	2,770	2,629	3,042	2,992
Northern Ireland	1,390	1,625	1,818	1,865	2,116	1,899
Small and Independent Bodies	400	274	316	318	322	411
<b>Total general capital</b>	<b>64,571</b>	<b>86,480</b>	<b>87,995</b>	<b>95,476</b>	<b>106,199</b>	<b>111,511</b>
Levelling Up Fund	-	-	-	-	-	1,337
Reserves	-	-	-	-	-	3,232
Reserve excluding retained Budget Exchanges <sup>(3)</sup>	-	-	-	-	-	1,623
OBR allowance for shortfall	-	-	-	-	-	-6,390
Adjustment for Budget Exchange <sup>(2)</sup>	-	-	-	-	-	-1,176
<b>Total capital DEL</b>	<b>70,157</b>	<b>94,916</b>	<b>93,143</b>	<b>100,326</b>	<b>106,764</b>	<b>110,771</b>

<sup>(1)</sup> General capital figures for Defence also include figures from the single use military expenditure (SUME) ringfence.

<sup>(2)</sup> Departmental budgets include amounts carried forward through Budget Exchange. These increases will be offset by any deposits at Supplementary Estimates in future years so are excluded from spending totals.

<sup>(3)</sup> The 'Reserve excluding retained Budget Exchanges' row presents the total Reserve less budget exchanges surrendered at Supplementary Estimates 2023-24 (a proportion of which will be returned to departments at Supplementary Estimates 2024-25).

**Table 1.9 Capital budgets in real terms<sup>(1)</sup>, 2019-20 to 2024-25**

	£ million					
	National Statistics					2024-25 plans
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	
<b>Capital DEL by departmental group</b>						
Health and Social Care	8,319	14,287	10,340	10,462	10,542	12,555
Education	5,753	5,317	5,349	5,600	6,155	6,050
Home Office	926	886	976	1,158	1,298	1,032
Justice	583	1,202	1,611	1,445	1,453	1,492
Law Officers' Departments	10	6	9	31	38	48
Defence	12,231	13,165	16,078	21,570	19,127	21,580
Single Intelligence Account	755	653	1,027	1,230	1,372	1,359
Foreign, Commonwealth and Development Office	2,590	3,229	1,984	2,286	3,435	2,737
MHCLG - Housing and Communities	9,811	10,230	6,965	7,243	6,848	7,101
Levelling Up Fund	-	-	-	-	-	1,326
Culture, Media and Sport	454	865	554	483	530	626
Science, Innovation and Technology	10,494	11,611	11,160	11,490	12,364	13,736
Transport	16,889	19,268	21,715	21,818	22,143	19,790
Energy Security and Net Zero	2,821	10,115	12,146	6,586	5,127	8,233
Environment, Food and Rural Affairs	861	1,002	1,512	1,555	2,055	2,737
Business and Trade	347	1,672	861	132	964	1,229
Work and Pensions	96	526	710	478	632	575
HM Revenue and Customs	397	610	751	804	725	503
HM Treasury	165	10	13	8	1	17
Cabinet Office	43	261	173	451	431	392
Scotland	5,052	5,882	5,924	6,560	5,967	5,585
Wales	2,527	3,708	3,332	2,840	3,125	3,132
Northern Ireland	1,596	1,930	2,064	2,014	2,109	1,945
Small and Independent Bodies	474	308	358	338	322	408
Reserves	-	-	-	-	-	3,206
Reserve excluding retained Budget Exchanges <sup>(4)</sup>	-	-	-	-	-	1,610
OBR allowance for shortfall	-	-	-	-	-	-6,339
Adjustment for Budget Exchange <sup>(2)</sup>	-	-	-	-	-	-1,167
<b>Total capital DEL</b>	<b>83,195</b>	<b>106,742</b>	<b>105,613</b>	<b>106,578</b>	<b>106,764</b>	<b>109,888</b>
<b>Capital departmental AME by departmental group</b>						
Health and Social Care	-7	-8	-	22	33	935
Education	24,881	23,779	24,791	26,375	30,913	35,664
Home Office	-	-	-	0	64	0
Justice	-	-	12	6	20	23
Law Officers' Departments	-	-	-2	2	6	3
Single Intelligence Account	-	-	-	-	2	2
Foreign, Commonwealth and Development Office	1,134	731	749	308	433	417
Culture, Media and Sport	1,573	312	283	1,021	815	1,333
Science, Innovation and Technology	-63	-65	-76	-73	-105	0
Transport	12	61	89	-119	-127	-101
Energy Security and Net Zero	-140	-132	-138	-153	-60	109
Environment, Food and Rural Affairs	4	4	3	10	3	56
Business and Trade	40	22,175	-4,080	2,586	-1,024	790
Work and Pensions	367	164	34	74	157	563
HM Revenue and Customs	0	0	0	0	0	0
HM Treasury <sup>(3)</sup>	-2,447	-8,401	-4,285	3,276	41,432	57,725
Cabinet Office	-	-	-	-	-	30
Scotland	1,388	873	1,013	1,064	1,260	1,315
Wales	952	1,000	1,081	1,329	1,476	1,420
Northern Ireland	403	315	378	557	601	567
Small and Independent Bodies	365	1,248	518	139	433	1,001
<b>Total capital departmental AME</b>	<b>28,463</b>	<b>42,056</b>	<b>20,371</b>	<b>36,424</b>	<b>76,330</b>	<b>101,852</b>
<b>Total capital budget</b>	<b>111,658</b>	<b>148,799</b>	<b>125,984</b>	<b>143,002</b>	<b>183,094</b>	<b>211,740</b>

<sup>(1)</sup> Real terms figures are the nominal figures adjusted to 2023-24 price levels using GDP deflators from the Office for National Statistics (released 28 June 2024) and deflator forecasts from the Office for Budget Responsibility (Economic and fiscal outlook - 6 March 2024).

<sup>(2)</sup> Departmental budgets include amounts carried forward through Budget Exchange. These increases will be offset by any deposits at Supplementary Estimates in future years so are excluded from spending totals.

<sup>(3)</sup> Transactions have been affected by financial sector interventions.

<sup>(4)</sup> The 'Reserve excluding retained Budget Exchanges' row presents the total Reserve less budget exchanges surrendered at Supplementary Estimates 2023-24 (a proportion of which will be returned to departments at Supplementary Estimates 2024-25).

**Table 1.10 Total Departmental Expenditure Limits<sup>(1)</sup>, 2019-20 to 2024-25**

	National Statistics					£ million
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	outturn	outturn	outturn	outturn	outturn	plans
<b>Total DEL by departmental group</b>						
Health and Social Care	138,456	190,610	187,274	182,131	188,469	195,102
Education	68,371	72,983	75,940	81,793	87,943	92,777
Home Office	12,288	15,352	15,296	17,911	20,311	16,880
Justice	8,324	9,643	10,088	10,684	11,894	11,654
Law Officers' Departments	618	619	682	771	875	835
Defence	39,833	42,362	45,929	52,797	53,903	56,379
Single Intelligence Account	2,974	2,848	3,356	3,796	4,183	4,383
Foreign, Commonwealth and Development Office	12,583	12,586	9,142	9,322	11,113	10,517
MHCLG - Local Government	4,977	10,168	13,768	7,694	9,580	11,337
MHCLG - Housing and Communities	11,052	11,816	8,903	10,655	10,102	10,682
Levelling Up Fund	-	-	-	-	-	1,337
Culture, Media and Sport	1,827	3,575	2,185	2,269	2,068	2,079
Science, Innovation and Technology	9,083	10,587	10,084	11,105	12,655	14,147
Transport	18,345	33,392	29,606	28,912	30,038	26,880
Energy Security and Net Zero	3,579	10,367	13,159	19,381	6,425	9,857
Environment, Food and Rural Affairs	2,762	5,309	5,376	5,858	6,796	6,987
Business and Trade	1,970	22,717	7,105	1,470	2,612	2,760
Work and Pensions	5,776	6,944	9,334	8,581	9,031	8,596
HM Revenue and Customs	4,296	5,043	6,185	6,607	6,694	5,220
HM Treasury	487	318	405	300	357	337
Cabinet Office	675	1,590	1,312	1,130	1,340	1,276
Scotland <sup>(2)</sup>	32,881	44,083	42,163	41,935	43,413	43,976
Wales <sup>(3)</sup>	14,221	20,863	19,366	18,071	19,546	19,536
Northern Ireland	12,707	16,601	15,940	15,621	16,912	16,887
Small and Independent Bodies	1,932	2,454	2,635	2,590	2,670	3,026
Reserves	-	-	-	-	-	5,737
Reserve excluding retained Budget Exchanges <sup>(5)</sup>	-	-	-	-	-	3,965
SCAPE funding <sup>(6)</sup>	-	-	-	-	-	1,070
OBR allowance for shortfall	-	-	-	-	-	-9,320
Adjustment for Budget Exchange <sup>(4)</sup>	-	-	-	-	-	-1,380
<b>Total DEL</b>	<b>410,016</b>	<b>552,830</b>	<b>535,232</b>	<b>541,384</b>	<b>558,929</b>	<b>569,553</b>

<sup>(1)</sup> Total DEL is given by Resource DEL excluding depreciation (Table 1.5) plus Capital DEL (Table 1.8).

<sup>(2)</sup> As agreed in the Scottish Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax and welfare powers. For detailed information on the devolution of tax and welfare powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(3)</sup> As agreed in the Welsh Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax powers. For detailed information on the devolution of tax powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(4)</sup> Departmental budgets include amounts carried forward through Budget Exchange. These increases will be offset by any deposits at Supplementary Estimates in future years so are excluded from spending totals.

<sup>(5)</sup> The 'Reserve excluding retained Budget Exchanges' row presents the total Reserve less budget exchanges surrendered at Supplementary Estimates 2023-24 (a proportion of which will be returned to departments at Supplementary Estimates 2024-25).

<sup>(6)</sup> Spring Budget 24 included a forecast aggregate cost of uplifting DEL budgets for higher centrally funded employer contributions to unfunded public service pensions schemes as a result of valuations made in 2020. The majority of the DEL funding was allocated to individual departments at Main Estimates 2024-25. The remaining amount shown here will be allocated at Supplementary Estimates 2024-25.

**Table 1.11 Total Departmental Expenditure Limits<sup>(1)</sup> in real terms<sup>(2)</sup>, 2019-20 to 2024-25**

	£ million					
	National Statistics					2024-25 plans
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	
<b>Total DEL by departmental group</b>						
Health and Social Care	164,186	214,359	212,347	193,481	188,469	193,546
Education	81,077	82,077	86,107	86,890	87,943	92,038
Home Office	14,571	17,265	17,344	19,027	20,311	16,746
Justice	9,871	10,845	11,439	11,350	11,894	11,561
Law Officers' Departments	733	696	774	819	875	828
Defence	47,236	47,640	52,078	56,087	53,903	55,929
Single Intelligence Account	3,527	3,203	3,806	4,033	4,183	4,348
Foreign, Commonwealth and Development Office	14,921	14,155	10,366	9,903	11,113	10,433
MHCLG - Local Government	5,902	11,435	15,611	8,173	9,580	11,247
MHCLG - Housing and Communities	13,106	13,289	10,095	11,319	10,102	10,597
Levelling Up Fund	-	-	-	-	-	1,326
Culture, Media and Sport	2,167	4,020	2,477	2,410	2,068	2,062
Science, Innovation and Technology	10,770	11,906	11,435	11,797	12,655	14,035
Transport	21,754	37,552	33,570	30,714	30,038	26,665
Energy Security and Net Zero	4,244	11,659	14,920	20,589	6,425	9,778
Environment, Food and Rural Affairs	3,276	5,971	6,095	6,223	6,796	6,931
Business and Trade	2,336	25,547	8,056	1,562	2,612	2,738
Work and Pensions	6,849	7,809	10,584	9,115	9,031	8,528
HM Revenue and Customs	5,095	5,671	7,014	7,019	6,694	5,178
HM Treasury	577	358	459	319	357	334
Cabinet Office	800	1,788	1,488	1,201	1,340	1,266
Scotland <sup>(3)</sup>	38,992	49,575	47,808	44,549	43,413	43,625
Wales <sup>(4)</sup>	16,864	23,463	21,959	19,197	19,546	19,380
Northern Ireland	15,068	18,669	18,074	16,595	16,912	16,752
Small and Independent Bodies	2,291	2,760	2,988	2,751	2,670	3,002
Reserves	-	-	-	-	-	5,691
Reserve excluding retained Budget Exchanges <sup>(6)</sup>	-	-	-	-	-	3,933
SCAPE funding <sup>(7)</sup>	-	-	-	-	-	1,061
OBR allowance for shortfall	-	-	-	-	-	-9,246
Adjustment for Budget Exchange <sup>(5)</sup>	-	-	-	-	-	-1,369
<b>Total DEL</b>	<b>486,212</b>	<b>621,711</b>	<b>606,892</b>	<b>575,122</b>	<b>558,929</b>	<b>565,012</b>

<sup>(1)</sup> Total DEL is given by Resource DEL excluding depreciation (Table 1.5) plus Capital DEL (Table 1.8).

<sup>(2)</sup> Real terms figures are the nominal figures adjusted to 2023-24 price levels using GDP deflators from the Office for National Statistics (released 28 June 2024) and deflator forecasts from the Office for Budget Responsibility (Economic and fiscal outlook - 6 March 2024).

<sup>(3)</sup> As agreed in the Scottish Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax and welfare powers. For detailed information on the devolution of tax and welfare powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(4)</sup> As agreed in the Welsh Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax powers. For detailed information on the devolution of tax powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(5)</sup> Departmental budgets include amounts carried forward through Budget Exchange. These increases will be offset by any deposits at Supplementary Estimates in future years so are excluded from spending totals.

<sup>(6)</sup> The 'Reserve excluding retained Budget Exchanges' row presents the total Reserve less budget exchanges surrendered at Supplementary Estimates 2023-24 (a proportion of which will be returned to departments at Supplementary Estimates 2024-25).

<sup>(7)</sup> Spring Budget 24 included a forecast aggregate cost of uplifting DEL budgets for higher centrally funded employer contributions to unfunded public service pensions schemes as a result of valuations made in 2020. The majority of the DEL funding was allocated to individual departments at Main Estimates 2024-25. The remaining amount shown here will be allocated at Supplementary Estimates 2024-25.

**Table 1.12 Total Managed Expenditure by departmental group and other expenditure, 2019-20 to 2024-25**

	National Statistics						£ million
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
	outturn	outturn	outturn	outturn	outturn	plans	
<b>Total Managed Expenditure by departmental group</b>							
Health and Social Care	168,834	224,823	267,920	164,879	196,413	221,352	
Education	113,106	118,226	118,609	101,422	126,821	143,080	
Home Office	14,912	17,680	17,716	20,000	23,363	19,649	
Justice	8,698	10,049	10,677	10,903	12,376	12,649	
Law Officers' Departments	621	618	682	777	895	845	
Defence	46,741	50,978	63,427	47,443	57,606	63,547	
Single Intelligence Account	2,995	2,844	3,467	3,807	4,193	4,424	
Foreign, Commonwealth and Development Office	13,398	13,865	9,687	10,108	11,769	11,480	
MHCLG - Local Government	26,942	37,611	29,788	22,873	30,472	34,427	
MHCLG - Housing and Communities	10,876	11,740	8,041	10,356	11,552	11,815	
Culture, Media and Sport	8,445	8,610	7,696	8,941	7,624	9,509	
Science, Innovation and Technology	9,565	10,828	10,489	11,492	13,130	14,623	
Transport	20,183	34,885	33,138	32,526	32,179	31,739	
Energy Security and Net Zero <sup>(1)</sup>	11,943	12,414	127,915	-76,378	-13,880	50,366	
Environment, Food and Rural Affairs	3,464	4,701	5,811	5,417	8,195	6,520	
Business and Trade	2,376	32,040	3,506	4,210	3,128	4,028	
Work and Pensions	196,867	219,467	225,394	239,122	275,112	300,729	
HM Revenue and Customs	44,918	121,567	58,309	40,537	40,137	33,485	
HM Treasury <sup>(2)</sup>	939	33,978	48,580	135,864	80,700	109,701	
Cabinet Office	12,603	14,146	13,537	17,989	12,191	12,951	
Scotland <sup>(3)</sup>	52,370	61,653	61,641	65,283	64,906	70,167	
Wales <sup>(4)</sup>	17,546	24,304	22,865	21,626	24,162	21,475	
Northern Ireland	22,524	27,350	27,026	27,690	29,017	32,184	
Small and Independent Bodies	2,050	4,340	2,852	2,467	3,060	5,796	
<b>Total departmental expenditure<sup>(5)</sup></b>	<b>812,913</b>	<b>1,098,717</b>	<b>1,178,774</b>	<b>929,352</b>	<b>1,055,122</b>	<b>1,226,541</b>	
Central government gross debt interest	49,606	40,969	73,059	107,591	78,238	73,457	
Locally financed expenditure	52,096	38,555	48,919	56,911	59,418	68,144	
Public sector depreciation	52,569	53,644	55,273	60,410	65,143	69,392	
Net expenditure transfers to the EU <sup>(6)</sup>	11,549	10,930	315	-383	906	-1,204	
Public corporations' own-financed capital expenditure	9,282	8,574	7,678	7,920	11,195	10,857	
Accounting adjustments	-99,585	-144,142	-316,781	-4,450	-53,249	-218,283	
Levelling Up Fund	-	-	-	-	-	1,337	
Reserves	-	-	-	-	-	5,737	
Reserve excluding retained Budget Exchanges <sup>(10)</sup>	-	-	-	-	-	3,965	
SCAPE funding <sup>(11)</sup>	-	-	-	-	-	1,070	
OBR allowance for shortfall	-	-	-	-	-	-9,320	
Adjustment for Budget Exchange <sup>(7)</sup>	-	-	-	-	-	-1,380	
<b>Total other expenditure<sup>(8)</sup></b>	<b>75,518</b>	<b>8,530</b>	<b>-131,537</b>	<b>228,000</b>	<b>161,651</b>	<b>-193</b>	
<b>Total Managed Expenditure<sup>(9)</sup></b>	<b>888,431</b>	<b>1,107,247</b>	<b>1,047,237</b>	<b>1,157,352</b>	<b>1,216,773</b>	<b>1,226,348</b>	

<sup>(1)</sup> Figures reflect a change to the long-term discount rate used each year for provisions to maintain compliance with International Financial Reporting Standards.

<sup>(2)</sup> Transactions have been affected by financial sector interventions.

<sup>(3)</sup> As agreed in the Scottish Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax and welfare powers. For detailed information on the devolution of tax and welfare powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(4)</sup> As agreed in the Welsh Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax powers. For detailed information on the devolution of tax powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(5)</sup> Total departmental expenditure is given by Resource DEL excluding depreciation plus capital DEL plus resource and capital departmental AME.

<sup>(6)</sup> European Union Financial Settlement payments and European Investment Bank receipts form part of HM Treasury's departmental AME from 2021-22. See Annex C for more details.

<sup>(7)</sup> Departmental budgets include amounts carried forward through Budget Exchange. These increases will be offset by any deposits at Supplementary Estimates in future years so are excluded from spending totals.

<sup>(8)</sup> Total other expenditure is other AME spend within Total Managed Expenditure.

<sup>(9)</sup> This excludes the temporary effects of banks being classified to the public sector.

<sup>(10)</sup> The 'Reserve excluding retained Budget Exchanges' row presents the total Reserve less budget exchanges surrendered at Supplementary Estimates 2023-24 (a proportion of which will be returned to departments at Supplementary Estimates 2024-25).

<sup>(11)</sup> Spring Budget 24 included a forecast aggregate cost of uplifting DEL budgets for higher centrally funded employer contributions to unfunded public service pensions schemes as a result of valuations made in 2020. The majority of the DEL funding was allocated to individual departments at Main Estimates 2024-25. The remaining amount shown here will be allocated at Supplementary Estimates 2024-25.



**Table 1.13 Total Managed Expenditure by departmental group and other expenditure in real terms<sup>(1)</sup>, 2019-20 to 2024-25**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Total Managed Expenditure by departmental group</b>						
Health and Social Care	200,209	252,835	303,791	175,154	196,413	219,587
Education	134,125	132,957	134,489	107,742	126,821	141,939
Home Office	17,683	19,883	20,088	21,247	23,363	19,492
Justice	10,315	11,301	12,107	11,583	12,376	12,548
Law Officers' Departments	736	695	773	825	895	839
Defence	55,427	57,330	71,919	50,400	57,606	63,041
Single Intelligence Account	3,551	3,198	3,931	4,044	4,193	4,389
Foreign, Commonwealth and Development Office	15,888	15,592	10,984	10,738	11,769	11,389
MHCLG - Local Government	31,948	42,297	33,776	24,298	30,472	34,153
MHCLG - Housing and Communities	12,897	13,203	9,117	11,001	11,552	11,721
Culture, Media and Sport	10,015	9,683	8,727	9,498	7,624	9,433
Science, Innovation and Technology	11,342	12,177	11,893	12,208	13,130	14,506
Transport	23,933	39,231	37,575	34,553	32,179	31,486
Energy Security and Net Zero <sup>(2)</sup>	14,163	13,961	145,041	-81,138	-13,880	49,964
Environment, Food and Rural Affairs	4,108	5,286	6,589	5,755	8,195	6,468
Business and Trade	2,817	36,032	3,975	4,472	3,128	3,996
Work and Pensions	233,452	246,812	255,571	254,023	275,112	298,331
HM Revenue and Customs	53,265	136,714	66,115	43,063	40,137	33,218
HM Treasury <sup>(3)</sup>	1,113	38,211	55,084	144,330	80,700	108,827
Cabinet Office	14,945	15,908	15,350	19,110	12,191	12,848
Scotland <sup>(4)</sup>	62,102	69,335	69,894	69,352	64,906	69,607
Wales <sup>(5)</sup>	20,806	27,332	25,926	22,973	24,162	21,303
Northern Ireland	26,710	30,758	30,645	29,416	29,017	31,927
Small and Independent Bodies	2,431	4,881	3,234	2,620	3,060	5,749
<b>Total departmental expenditure<sup>(6)</sup></b>	<b>963,982</b>	<b>1,235,613</b>	<b>1,336,595</b>	<b>987,267</b>	<b>1,055,122</b>	<b>1,216,761</b>
Central government gross debt interest	58,825	46,074	82,841	114,296	78,238	72,871
Locally financed expenditure	61,778	43,359	55,468	60,458	59,418	67,600
Public sector depreciation	62,338	60,328	62,673	64,175	65,143	68,839
Net expenditure transfers to the EU <sup>(7)</sup>	13,696	12,292	357	-406	906	-1,195
Public corporations' own-financed capital expenditure	11,007	9,643	8,706	8,414	11,195	10,771
Accounting adjustments	-118,092	-162,102	-359,193	-4,727	-53,249	-216,542
Levelling Up Fund	-	-	-	-	-	1,326
Reserves	-	-	-	-	-	5,691
Reserve excluding retained Budget Exchanges <sup>(11)</sup>	-	-	-	-	-	3,933
SCAPE funding <sup>(12)</sup>	-	-	-	-	-	1,061
OBR allowance for shortfall	-	-	-	-	-	-9,246
Adjustment for Budget Exchange <sup>(8)</sup>	-	-	-	-	-	-1,369
<b>Total other expenditure<sup>(9)</sup></b>	<b>89,552</b>	<b>9,593</b>	<b>-149,147</b>	<b>242,208</b>	<b>161,651</b>	<b>-192</b>
<b>Total Managed Expenditure<sup>(10)</sup></b>	<b>1,053,533</b>	<b>1,245,206</b>	<b>1,187,447</b>	<b>1,229,475</b>	<b>1,216,773</b>	<b>1,216,569</b>

<sup>(1)</sup> Real terms figures are the nominal figures adjusted to 2023-24 price levels using GDP deflators from the Office for National Statistics (released 28 June 2024) and deflator forecasts from the Office for Budget Responsibility (Economic and fiscal outlook - 6 March 2024).

<sup>(2)</sup> Figures reflect a change to the long-term discount rate used each year for provisions to maintain compliance with International Financial Reporting Standards.

<sup>(3)</sup> Transactions have been affected by financial sector interventions.

<sup>(4)</sup> As agreed in the Scottish Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax and welfare powers. For detailed information on the devolution of tax and welfare powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(5)</sup> As agreed in the Welsh Government's fiscal framework, their Resource DEL block grant is adjusted for the devolution of tax powers. For detailed information on the devolution of tax powers see the Block Grant Transparency publication available on GOV.UK.

<sup>(6)</sup> Total departmental expenditure is given by Resource DEL excluding depreciation plus capital DEL plus resource and capital departmental AME.

<sup>(7)</sup> European Union Financial Settlement payments and European Investment Bank receipts form part of HM Treasury's departmental AME from 2021-22. See Annex C for more details.

<sup>(8)</sup> Departmental budgets include amounts carried forward through Budget Exchange. These increases will be offset by any deposits at Supplementary Estimates in future years so are excluded from spending totals.

<sup>(9)</sup> Total other expenditure is other AME spend within Total Managed Expenditure.

<sup>(10)</sup> This excludes the temporary effects of banks being classified to the public sector.

<sup>(11)</sup> The 'Reserve excluding retained Budget Exchanges' row presents the total Reserve less budget exchanges surrendered at Supplementary Estimates 2023-24 (a proportion of which will be returned to departments at Supplementary Estimates 2024-25).

<sup>(12)</sup> Spring Budget 24 included a forecast aggregate cost of uplifting DEL budgets for higher centrally funded employer contributions to unfunded public service pensions schemes as a result of valuations made in 2020. The majority of the DEL funding was allocated to individual departments at Main Estimates 2024-25. The remaining amount shown here will be allocated at Supplementary Estimates 2024-25.

**Table 1.14 Accounting adjustments<sup>(1)</sup>, 2019-20 to 2024-25**

	National Statistics					£ billion
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Remove data in budgets which form part of public sector current expenditure but where a different source is used for National Accounts</b>						
<b>Resource DEL</b>						
Capital consumption (excluding NHS)	-23.2	-26.7	-27.9	-29.0	-32.7	-35.5
NHS capital consumption	-	-	-0.2	0.0	0.3	0.0
Interest	-0.2	-0.5	-0.5	-0.7	-0.3	0.0
Public corporation subsidies	-0.4	-9.1	-6.2	-2.7	-2.8	-1.7
Other	0.3	0.1	0.2	0.4	0.4	0.2
<b>Total resource DEL</b>	<b>-23.6</b>	<b>-36.2</b>	<b>-34.6</b>	<b>-32.1</b>	<b>-35.0</b>	<b>-37.0</b>
<b>Resource departmental AME</b>						
Capital consumption	-4.8	-4.3	-8.9	-4.0	-3.8	-4.9
Interest	4.2	3.8	3.2	5.7	15.6	17.0
Subsidy element of other environmental levies	-0.7	-0.7	-0.8	-0.9	-1.1	-1.1
NNDR outturn adjustment	0.0	-	-	0.0	-0.4	-
Public corporation subsidies	-0.2	-0.2	-0.5	0.2	-0.2	-0.2
Other	1.2	0.4	0.8	1.5	0.1	0.1
<b>Total resource departmental AME</b>	<b>-0.2</b>	<b>-1.0</b>	<b>-6.2</b>	<b>2.5</b>	<b>10.3</b>	<b>10.8</b>
Adjustment for different data used by OBR in PSCE forecast	-	-	-	-	-	50.1
<i>of which DEL</i>	-	-	-	-	-	30.1
<i>of which AME</i>	-	-	-	-	-	20.0
<b>Total resource budget data replaced by different source data</b>	<b>-23.8</b>	<b>-37.3</b>	<b>-40.9</b>	<b>-29.5</b>	<b>-24.8</b>	<b>24.0</b>
<b>Remove data in budgets which do not form part of public sector current expenditure</b>						
<b>Resource DEL</b>						
Impairments	-0.2	-0.6	-0.9	-0.2	-0.1	0.0
Receipts treated as negative DEL but revenue in National Accounts	0.0	0.0	0.0	0.0	0.0	0.0
Grant equivalent element of student lending	-16.5	-7.6	2.4	9.6	-6.1	-9.5
Stock write-offs	0.1	-0.1	-0.4	-0.9	-1.8	-
Change in pension scheme liabilities	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous current transfers	2.6	2.8	1.6	2.2	2.9	4.3
Northern Ireland Executive transfers between DEL and AME <sup>(2)</sup>	3.0	2.7	2.9	3.5	3.8	3.8
Profit or loss - sale of company securities	0.1	0.1	0.1	0.1	0.0	0.0
Profit or loss - sale of other assets (capital in National Accounts)	0.1	0.0	-0.6	-0.9	-0.1	0.0
EU funded expenditure	-0.3	-0.4	-0.4	-0.1	-0.2	0.0
Other	0.3	-1.1	0.4	0.3	-6.2	-5.1
<b>Total resource DEL</b>	<b>-11.0</b>	<b>-4.3</b>	<b>5.1</b>	<b>13.5</b>	<b>-7.6</b>	<b>-6.5</b>
<b>Resource departmental AME</b>						
Impairments	25.5	-53.9	-55.1	-117.5	-60.2	-97.0
Bad debts	-0.4	-0.4	-1.0	-0.5	-0.4	-0.3
Grant equivalent element of student lending	-0.2	-0.1	0.1	0.5	-0.4	-0.4
Provisions	-46.1	4.5	-160.6	203.1	46.7	-27.8
Change in pension scheme liabilities	-67.9	-80.8	-98.1	-95.7	-40.4	-41.7
Unwinding of discount rate on pension scheme liabilities	-45.9	-34.4	-26.6	-37.0	-54.9	-62.5
Release of provisions covering payments of pension benefits	39.9	40.9	42.1	44.9	49.5	54.3
Profit or loss - sale of other assets (capital in National Accounts)	0.0	0.0	0.0	0.0	0.0	0.0
Other	0.3	0.1	-2.3	-3.4	-3.9	-0.7
<b>Total resource departmental AME</b>	<b>-94.8</b>	<b>-124.1</b>	<b>-301.7</b>	<b>-5.4</b>	<b>-63.9</b>	<b>-176.3</b>
<b>Total resource budget data not in public sector current expenditure</b>	<b>-105.7</b>	<b>-128.3</b>	<b>-296.6</b>	<b>8.1</b>	<b>-71.5</b>	<b>-182.8</b>

**Table 1.14 Accounting adjustments<sup>(1)</sup>, 2019-20 to 2024-25 (continued)**

	£ billion					
	National Statistics					2024-25 plans
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	
<b>Central government adjustments in National Accounts</b>						
Expenditure on goods and services	39.4	40.2	50.6	48.0	58.7	56.1
<i>of which: VAT refunds</i>	9.2	10.8	12.4	13.4	14.4	12.9
<i>of which: payment from EU for tax collection costs</i>	-0.6	-0.4	-	-	-	-
<i>of which: capital consumption</i>	30.8	31.6	32.6	36.0	39.4	42.5
<i>of which: other</i>	0.1	-1.7	5.6	-1.4	4.9	0.7
Net social benefits <sup>(2)</sup>	1.2	1.0	0.1	0.9	0.7	-1.1
<i>of which: other</i>	1.2	1.0	0.1	0.9	0.7	-1.1
Net current grants abroad	1.0	0.8	0.6	-0.1	1.2	-
<i>of which: EU receipts</i>	0.1	0.1	-0.1	0.1	0.0	-
<i>of which: other</i>	0.9	0.7	0.7	-0.2	1.2	-
Other current grants	-0.2	-3.9	-7.8	-15.9	4.3	-0.2
<i>of which: other</i>	-0.2	-3.9	-7.8	-15.9	4.3	-0.2
Subsidies	8.8	7.7	11.1	29.5	16.3	10.8
<i>of which: Renewable Obligation Certificates</i>	7.1	7.3	6.3	6.6	9.5	-
<i>of which: other environmental levies</i>	1.3	1.3	-	-	-	-
<i>of which: other</i>	0.4	-0.9	4.8	22.9	6.8	9.8
VAT and GNI based EU contributions	-1.3	-0.6	-10.9	-0.3	-0.8	-
<i>of which: other</i>	-1.3	-0.6	-10.9	-0.3	-0.8	-
<b>Total central government resource adjustments</b>	<b>48.9</b>	<b>45.3</b>	<b>43.7</b>	<b>62.0</b>	<b>80.4</b>	<b>65.6</b>
<b>Local government adjustments in National Accounts</b>						
Remove data which do not form part of public sector current expenditure	-0.7	-0.5	-0.4	-0.6	-0.7	-3.8
<i>of which: Northern Ireland regional rates</i>	-0.7	-0.3	-0.4	-0.6	-0.7	-0.6
<i>of which: debt interest payments to central government</i>	-	-	-	-	-	-3.2
<i>of which: other</i>	-	-0.2	0.0	0.0	0.0	0.0
Adjustments to reconcile use of different data sources	-3.4	-17.1	-11.7	-6.1	-4.5	-52.4
<i>of which: central government support</i>	-38.2	-61.1	-34.3	-45.4	-54.0	-52.4
<i>of which: debt interest</i>	0.2	0.3	3.1	-	-	-
<i>of which: other</i>	34.6	43.7	19.5	39.3	49.4	-
Expenditure on goods and services	23.1	23.5	25.1	30.1	28.6	32.0
<i>of which: VAT refunds</i>	7.6	7.4	8.1	8.8	10.1	11.5
<i>of which: Local Authority Pension Scheme</i>	0.4	0.3	0.3	0.3	0.2	0.2
<i>of which: capital consumption</i>	14.2	14.6	15.5	17.6	18.8	19.6
<i>of which: rates</i>	-1.4	-1.4	-1.4	-1.4	-1.4	-1.4
<i>of which: other</i>	2.3	2.5	2.5	4.8	0.8	2.0
Subsidies	2.3	21.7	4.5	4.4	4.4	1.9
<i>of which: equity injection into Housing Revenue Account</i>	2.1	1.9	3.1	4.4	4.4	1.9
<i>of which: other</i>	0.2	19.7	1.4	0.0	0.0	-
Net social benefits	0.6	1.4	1.2	0.6	0.1	-1.7
<i>of which: housing benefits and rent rebates</i>	-0.3	0.0	-0.3	-0.3	-0.9	-
<i>of which: other</i>	0.9	1.4	1.5	0.9	0.9	-1.7
<b>Total local government resource adjustments</b>	<b>21.9</b>	<b>28.9</b>	<b>18.6</b>	<b>28.4</b>	<b>27.8</b>	<b>-24.1</b>
<b>Other resource adjustments</b>						
Public corporations	15.5	16.4	16.6	17.5	18.0	19.1
Asset Purchase Facility and Special Liquidity Scheme	-10.7	-15.5	-15.2	4.3	24.2	15.5
Other	1.5	0.7	11.1	1.0	-0.2	0.5
<b>Total other resource adjustments</b>	<b>6.3</b>	<b>1.6</b>	<b>12.5</b>	<b>22.7</b>	<b>42.0</b>	<b>35.1</b>
<b>Total resource adjustments</b>	<b>-52.4</b>	<b>-89.8</b>	<b>-262.6</b>	<b>91.7</b>	<b>54.0</b>	<b>-82.2</b>
<i>of which:</i>						
Timing adjustments <sup>(3)</sup>						
Central government	-1.1	3.7	-2.5	7.7	4.5	-
Local government	3.5	23.9	5.5	5.6	1.6	-

**Table 1.14 Accounting adjustments<sup>(1)</sup>, 2019-20 to 2024-25 (continued)**

	National Statistics					£ billion
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Remove data in budgets which form part of public sector gross investment but where a different source is used for National Accounts</b>						
<b>Capital DEL</b>						
Change in inventories	-0.5	-0.3	0.1	-0.5	-1.0	-0.2
Acquisitions less disposals of valuables	-0.1	0.0	0.0	0.0	-0.2	0.0
<b>Total capital DEL</b>	<b>-0.5</b>	<b>-0.4</b>	<b>0.1</b>	<b>-0.5</b>	<b>-1.2</b>	<b>-0.2</b>
Adjustment for different data used by OBR in PSGI forecast	-	-	-	-	-	29.0
<i>of which DEL</i>	-	-	-	-	-	17.4
<i>of which AME</i>	-	-	-	-	-	11.6
<b>Total capital budget data replaced by different source data</b>	<b>-0.5</b>	<b>-0.4</b>	<b>0.1</b>	<b>-0.5</b>	<b>-1.2</b>	<b>28.8</b>
<b>Remove data in budgets which do not form part of public sector gross investment</b>						
<b>Capital DEL</b>						
Net lending to private sector	-4.4	-7.0	-3.9	-3.1	-1.5	-2.3
Capital support for public corporations	-0.2	-0.3	-1.2	-2.3	0.2	0.8
Local government supported capital expenditure	-0.9	-0.6	-0.5	0.0	0.2	0.0
Northern Ireland Executive transfers between DEL and AME	0.0	0.0	-0.8	0.2	0.2	0.0
Other	0.2	-5.4	-4.5	0.7	-0.5	-2.0
<b>Total Capital DEL</b>	<b>-5.3</b>	<b>-13.3</b>	<b>-11.0</b>	<b>-4.5</b>	<b>-1.5</b>	<b>-3.5</b>
<b>Capital departmental AME</b>						
Net lending to private sector	-22.8	-17.6	-21.4	-25.6	-31.7	-45.2
Capital support for public corporations	-0.4	-0.2	-0.2	-0.2	-0.6	-1.3
Northern Ireland Executive transfers between DEL and AME <sup>(2)</sup>	0.0	0.0	0.0	-0.3	-0.2	-0.2
Other	0.8	0.2	0.3	-1.3	-0.6	-0.7
<b>Total capital departmental AME</b>	<b>-22.4</b>	<b>-17.6</b>	<b>-21.3</b>	<b>-27.4</b>	<b>-33.0</b>	<b>-47.4</b>
<b>Total capital budget data not in public sector gross investment</b>	<b>-27.7</b>	<b>-30.9</b>	<b>-32.3</b>	<b>-31.9</b>	<b>-34.5</b>	<b>-50.9</b>
<b>Central government adjustments in National Accounts</b>						
Gross fixed capital formation	-2.7	-2.9	-0.1	-6.1	-1.1	0.0
<i>of which: profit or loss - sale of other assets (from resource budgets)</i>	-0.1	0.0	0.6	0.9	0.1	0.0
<i>of which: other</i>	-2.5	-2.9	-0.7	-7.0	-1.2	-
Capital grants to and from the private sector	11.1	11.0	12.1	0.3	12.6	-0.2
<i>of which: VAT refunds</i>	0.1	0.1	0.1	0.1	0.1	-
<i>of which: other</i>	11.0	10.9	12.0	0.2	12.5	-0.2
<b>Total central government capital adjustments</b>	<b>8.4</b>	<b>8.0</b>	<b>12.0</b>	<b>-5.9</b>	<b>11.5</b>	<b>-0.2</b>
<b>Local government adjustments in National Accounts</b>						
Adjustments to reconcile use of different data sources	-6.7	-8.1	-2.5	-0.9	-3.3	-21.5
<i>of which: central government support</i>	-1.4	-2.7	0.2	1.5	-1.0	-21.5
<i>of which: financial transactions</i>	-3.6	-3.9	-1.3	-0.9	-0.8	-
<i>of which: capital grants from private sector</i>	-1.7	-1.5	-1.4	-1.5	-1.5	-
Gross fixed capital formation	3.3	3.1	3.3	3.5	2.8	-
<i>of which: VAT refunds</i>	2.3	2.4	2.6	2.9	3.3	-
<i>of which: other</i>	0.9	0.7	0.7	0.6	-0.5	-
Capital grants	-0.7	-0.7	-0.5	-1.5	-1.4	-
<i>of which: other</i>	-0.7	-0.7	-0.5	-1.5	-1.4	-
<b>Total local government capital adjustments</b>	<b>-4.1</b>	<b>-5.6</b>	<b>0.4</b>	<b>1.0</b>	<b>-1.9</b>	<b>-21.5</b>
<b>Other capital adjustments</b>						
Public corporations	0.6	0.5	1.5	2.5	0.4	0.5
Payments to the Bank of England for the APF	-	-	-	-5.0	-44.5	-54.0
Other	0.6	1.5	-0.6	-4.8	0.6	0.7
<b>Total other capital adjustments</b>	<b>1.2</b>	<b>2.0</b>	<b>0.9</b>	<b>-7.3</b>	<b>-43.5</b>	<b>-52.8</b>
<b>Total capital adjustments</b>	<b>-22.7</b>	<b>-26.8</b>	<b>-19.0</b>	<b>-44.5</b>	<b>-69.7</b>	<b>-96.6</b>
<i>of which:</i>						
Timing adjustments <sup>(3)</sup>						
Central government	9.8	11.5	-3.1	-22.0	38.6	-
Local government	-	-0.1	0.9	-	0.0	-

<sup>(1)</sup> The accounting adjustments are described in Annex D.

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

<sup>(3)</sup> 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.

**Table 1.15 Total Managed Expenditure by spending sector, 2019-20 to 2024-25**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Central government own expenditure</b>						
DEL <sup>(1)</sup>	311,241	415,616	400,211	414,612	428,248	443,505
Departmental AME <sup>(1) (2)</sup>	372,430	520,944	631,117	370,273	432,945	578,476
Locally financed support in Northern Ireland	656	312	370	600	662	650
Net expenditure transfers to the EU <sup>(3)</sup>	11,549	10,930	315	-383	906	-1,204
Central government debt interest	49,606	40,969	73,059	107,591	78,238	73,457
Accounting and other adjustments	-58,422	-106,770	-272,564	25,209	-580	-137,950
<b>Total central government own expenditure</b>	<b>687,061</b>	<b>882,001</b>	<b>832,508</b>	<b>917,902</b>	<b>940,419</b>	<b>956,933</b>
<b>Local government expenditure</b>						
Central government support in DEL	65,658	92,521	90,405	81,679	86,631	85,216
Central government support in departmental AME	51,224	59,955	45,634	43,276	50,325	49,977
Locally financed support in Scotland	2,853	1,868	2,090	2,766	3,047	3,068
Locally financed support in Wales	1,061	699	770	1,057	929	1,139
Local authority self-financed expenditure	47,785	33,985	46,040	53,681	55,022	68,144
Accounting and other adjustments	16,875	24,025	17,902	28,294	24,991	14,814
<b>Total local government expenditure</b>	<b>185,457</b>	<b>213,054</b>	<b>202,841</b>	<b>210,753</b>	<b>220,945</b>	<b>222,358</b>
<b>Public corporations' expenditure</b>						
DEL	236	610	2,453	3,158	636	-587
Departmental AME	220	195	40	5,201	45,074	55,278
Public corporations' own-financed capital expenditure	9,282	8,574	7,678	7,920	11,195	10,857
Accounting and other adjustments	16,840	18,222	16,851	8,080	-25,774	-34,053
<b>Total public corporations' expenditure</b>	<b>26,578</b>	<b>27,602</b>	<b>27,022</b>	<b>24,360</b>	<b>31,132</b>	<b>31,496</b>
<b>Bank of England<sup>(4)</sup></b>	<b>-10,665</b>	<b>-15,410</b>	<b>-15,134</b>	<b>4,337</b>	<b>24,277</b>	<b>15,562</b>
<b>Total Managed Expenditure</b>	<b>888,431</b>	<b>1,107,247</b>	<b>1,047,237</b>	<b>1,157,352</b>	<b>1,216,773</b>	<b>1,226,348</b>

<sup>(1)</sup> Full resource budgeting basis, i.e. resource plus capital less depreciation. To reflect new budgeting arrangements, expenditure by the Scottish Government is scored as AME rather than DEL.

<sup>(2)</sup> Transactions have been affected by financial sector interventions.

<sup>(3)</sup> European Union Financial Settlement payments and European Investment Bank receipts form part of HM Treasury's departmental AME from 2021-22. See Annex C for more details.

<sup>(4)</sup> Asset Purchase facility and Special Liquidity Scheme.



# 2

## Economic analyses of budgets

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**2.1** This chapter provides an economic category analysis of the budgeting aggregates presented in **Chapter 1**. All outturn data in this chapter (to 2023-24) fall within the scope of National Statistics.

### What's new

**2.2** As announced at Spring Budget 2024, business rates reliefs have been reclassified from DEL to AME, due to volatility and uncertainty in cost estimates. This affects the figures for MHCLG Local Government, with £5.1 billion reclassified in 2024-25. The reclassification has been backdated across all outturn years.

**2.3** Not all departments had produced their Annual Report and Accounts for 2023-24 as at publication of PESA 2024. Outturn data may therefore be subject to revisions. The public spending statistics (PSS) release, published on a quarterly basis, will reflect any later revisions made by departments to their 2023-24 outturn.

**2.4** Plans information should be used with caution because forecasts are subject to change and improvement. Where departments have been unable to supply full breakdowns of their DEL and AME plans for use in PESA, HM Treasury has imputed functional and economic category splits, using earlier years as a guide.

### Spending by economic category

**2.5** Following the implementation of the Scotland Act 2016 and the associated fiscal Framework, new budgeting arrangements have been agreed with the Scottish government which see its spend scored as AME rather than DEL. The changes affect tables in **Chapter 1 (Table 1.15 only)**, **Chapter 2** and **Chapter 6**. In **Table 2.1** the block grant paid by the UK Government to the Scottish Government is shown against the **Other** economic category in both resource and capital DEL, offset by a corresponding receipt in resource and capital departmental AME. Spending funded by the block grant and the Scottish government itself, is then shown against economic categories within resource and capital departmental AME. Total spending by the Scottish government is not affected.

**2.6** At Spending Review 2020, the Resource DEL excluding depreciation budgetary control was redefined to exclude the Scottish Block Grant Adjustments. These now form part of the depreciation ringfence within Resource DEL. Total Resource DEL is left unchanged. The reclassification is fiscally neutral and does not affect the spending power of the Scottish Government.

**2.7** **Table 2.1** shows analyses of budgets by economic category of spending, consistent with the budgeting aggregates reported in **Chapter 1**. The breakdowns of resource DEL and resource departmental AME are consistent with **Table 1.3**; administration budgets in resource DEL with **Table 1.7**; and capital budgets with **Table 1.8**.

**2.8** Brief descriptions of the largest economic categories are given below, including the main differences from the corresponding economic categories presented against the expenditure on services framework in **Tables 5.3 and 6.5**.

**2.9 Staff costs** includes wages and salaries, employers' social contributions, payments of accruing superannuation liability charges for UK staff and locally engaged staff overseas, and amounts that finance employee contributions to pension schemes. It also includes income from the recovery of secondee costs and payments for contract and agency staff that were formerly treated as procurement expenditure.

**2.10 Gross current procurement** shows expenditure on goods and services, including accommodation and building management, ICT outsourcing, maintenance and support, travel costs and payments for consultancy and audit services. It also includes the purchase of services from GPs.

**2.11 Current grants** include all transfer payments other than subsidies (see 2.12 below) that are not used to fund capital formation. In **Table 2.1** these grants are analysed by recipient: local government; persons and non-profit bodies; and overseas recipients. **Current grants to local government** are intra-public sector payments that consolidate out of Total Managed Expenditure (TME), which is the government's preferred measure of total public spending. Further information on local government finance is given in **Chapter 7**. **Current grants to persons and non-profit bodies** largely comprise social security benefits included in resource departmental AME, as well as funding (usually in DEL) to further and higher education institutions and other non-profit private sector bodies. In **Table 2.1** they include tax credits previously scored as negative tax. **Current grants abroad** are mainly foreign aid, such as programmes to reduce poverty.

**2.12 Subsidies** are current transfer payments to trading businesses (both private sector companies and public corporations) to provide support for current costs, including payments to farmers as well as subsidies to rail and bus operators. They are given with the objective of influencing their levels of production, their prices, or other factors. Unlike other intra-public sector transactions, subsidies to public corporations (PCs) are included within TME as the receipt of this funding, and subsequent spending, is included within the calculation of the PC's gross operating surplus (which scores on the revenue side of the National Accounts).

**2.13 Rentals** shows net expenditure on hire and rentals under PFI and non-PFI operating leases.

**2.14 Depreciation**, also termed capital consumption, represents the amount of capital used up in respect of fixed assets measured using International Financial Reporting Standards (IFRS). The depreciation lines in **Table 2.1** also include releases from the donated assets and government grant reserves, as well as impairments and downward revaluations of fixed assets. As mentioned above, depreciation now also includes the grant equivalent element of student lending. This is the subsidy implied in student loans being issued at the inflation rate rather than the market interest rate.

**2.15 Take-up of provisions** are costs in resource budgets recognising that liabilities have been incurred that will more likely than not lead to a future payment, but where the amount and timing of these future payments are uncertain. Upon settling the liability the payment scores to the resource or capital budget according to the economic category of the transaction, whilst an equal and opposite (negative) **release of provisions** scores as a benefit to the resource budget. These lines do not include pension scheme provisions (see 2.16).

**2.16 Net public service pensions** shows the costs of pensions on a National Accounts basis; that is, payments to pensioners less receipts of contributions by employers and employees. It also includes cash payments and receipts associated with bulk and individual



transfers into and out of the scheme. **Change in pension scheme liabilities** shows increases to the liability as measured on an IFRS basis. This includes changes to current service costs, the non-cash impact of bulk or individual transfers in or out, and purchases of added years. **Release of provisions covering payments of pension benefits** records a reduction equal and opposite to the pension benefits paid, where these are charged to the provision. The **unwinding of the discount rate** on pension scheme liabilities shows the increase in the liability as future payments move one year closer to being paid (so the effects of discounting reduce). More information on pensions is included in **Annex D**, and a reconciliation from IFRS pensions in departmental AME to the National Accounts measure is given in **Table D.1**.

**2.17 Capital grants** are transfer payments that are usually made on the condition that the recipient uses the funds for capital projects. Capital grants in **Table 2.1** are analysed by the nature of the recipient: persons and non-profit bodies; private sector companies; and overseas recipients. Capital grants to local government and public corporations are included as part of the respective capital support rows (see paragraphs 2.18 and 2.19).

**2.18 Capital support for local government** shows central government support for local government capital expenditure, comprising capital grants and Supported Capital Expenditure (Revenue). More information is given in **Chapter 7**.

**2.19 Capital support for public corporations** comprises capital grants, net lending (see paragraph 2.22) and public corporations' market and overseas borrowing where this scores in the parent department's budget.

**2.20 Gross capital procurement** comprises the acquisition of fixed assets (such as land, buildings and machinery) as well as any net increases in stock (where included in budgets). It is measured gross of depreciation. It includes the pay of civil servants engaged in in-house capital formation that is recorded as capital expenditure, rather than as pay.

**2.21 Income from sales of capital assets** records the sale value (book value plus profit/loss) of any assets disposed of, such as land, buildings or machinery.

**2.22 Net lending to private sector** means lending by government net of any repayments of previous lending. It includes transactions in shares of private companies – so for example privatisation receipts count as negative net lending.

**2.23 Other** includes items that are too small or too uncommon to warrant an individual line. These include certain receipts that are usually treated as part of revenue in the National Accounts, write-offs of stock, loans written-off, and certain financial transactions. In **Chapters 5 and 6** they are recorded as capital grants in line with National Accounts.

**2.24 Table 2.2** shows central government gross current procurement expenditure in budgets by departmental group.

**2.25 Table 2.3** shows central government own capital procurement, gross of depreciation and before deduction of sales, broken down by departmental group.

**Table 2.1 Budgets by economic category of spending, 2019-20 to 2024-25**

	£ million					
	National Statistics					2024-25 plans
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	
<b>Resource DEL</b>						
Staff costs	129,612	143,604	151,714	164,473	178,322	182,278
Gross current procurement	120,805	151,207	152,594	153,458	157,280	174,274
Income from sales of goods and services	-19,075	-15,598	-21,189	-24,582	-25,245	-27,345
Current grants to local government	55,343	79,837	78,750	70,487	72,338	73,072
Current grants to persons and non-profit bodies	16,582	21,525	25,945	31,742	14,240	13,447
Current grants abroad	3,545	5,964	3,320	3,771	4,597	4,816
Subsidies to private sector companies	5,273	20,030	6,693	3,367	3,004	2,876
Subsidies to public corporations	404	9,124	6,184	2,677	2,759	1,731
Net public service pensions <sup>(1)</sup>	92	187	100	103	105	88
Rentals	5,404	6,028	5,241	4,093	6,404	2,418
Depreciation	28,096	26,124	20,055	8,816	27,596	29,969
Take up of provisions	79	411	250	108	90	17
Release of provisions	0	-1	0	0	0	254
Change in pension scheme liabilities	36	6	6	6	4	4
Unwinding of the discount rate on pension scheme liabilities	0	0	0	0	0	0
Release of provisions covering payments of pensions benefits	-1	0	0	-	0	0
Other	21,761	35,592	32,481	31,356	38,266	30,411
<i>Plus unallocated funds</i>	-	-	-	-	-	441
<b>Total resource DEL</b>	<b>367,956</b>	<b>484,038</b>	<b>462,144</b>	<b>449,874</b>	<b>479,760</b>	<b>488,752</b>
<b>Of which: administration budgets in resource DEL</b>						
Staff costs	8,043	8,579	9,161	9,980	9,619	9,431
Gross current procurement	3,638	3,893	4,166	3,981	4,815	6,049
Income from sales of goods and services	-1,417	-1,648	-1,654	-1,518	-1,514	-1,774
Rentals	333	360	240	137	37	41
Depreciation	500	448	485	752	737	1,883
Other	-712	-600	-763	-1,147	-1,037	-1,614
<b>Total administration budgets in resource DEL</b>	<b>10,385</b>	<b>11,033</b>	<b>11,635</b>	<b>12,185</b>	<b>12,657</b>	<b>14,016</b>
<b>Resource departmental AME</b>						
Staff costs	12,426	12,804	13,378	14,744	15,217	15,547
Gross current procurement	13,894	16,631	17,338	16,876	19,513	20,105
Income from sales of goods and services	-3,818	-3,553	-3,938	-3,978	-4,200	-4,719
Current grants to local government	49,843	58,850	44,632	42,158	48,980	48,917
Current grants to persons and non-profit bodies	213,832	236,074	237,093	274,870	291,287	314,697
Current grants abroad	-622	-264	8,285	8,933	6,747	1,738
Subsidies to private sector companies	12,049	91,460	31,128	21,951	14,073	13,178
Subsidies to public corporations	166	159	506	-163	217	240
Net public service pensions <sup>(1)</sup>	3,351	2,044	1,407	1,018	2,338	1,245
Rentals	375	411	328	426	419	428
Depreciation	-20,714	58,246	57,201	120,623	64,248	102,658
Take up of provisions	56,916	15,165	178,779	-181,650	-25,800	36,710
Release of provisions	-10,776	-19,615	-18,111	-21,457	-20,931	-8,866
Change in pension scheme liabilities	67,924	80,757	98,107	95,660	40,351	41,731
Unwinding of the discount rate on pension scheme liabilities	45,858	34,379	26,639	37,015	54,870	62,549
Release of provisions covering payments of pensions benefits <sup>(2)</sup>	-39,894	-40,863	-42,107	-44,932	-49,468	-54,266
Other	-21,914	-34,192	-25,090	-28,414	-37,997	-40,130
<b>Total resource departmental AME</b>	<b>378,894</b>	<b>508,490</b>	<b>625,576</b>	<b>353,681</b>	<b>419,863</b>	<b>551,761</b>

**Table 2.1 Budgets by economic category of spending, 2019-20 to 2024-25 (continued)**

	£ million					
	National Statistics					2024-25 plans
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	
<b>Resource budgets</b>						
Staff costs	142,038	156,407	165,092	179,216	193,539	197,825
Gross current procurement	134,699	167,838	169,932	170,334	176,793	194,379
Income from sales of goods and services	-22,893	-19,152	-25,127	-28,560	-29,445	-32,063
Current grants to local government	105,186	138,687	123,382	112,645	121,319	121,989
Current grants to persons and non-profit bodies	230,414	257,599	263,038	306,612	305,527	328,144
Current grants abroad	2,923	5,699	11,605	12,704	11,343	6,554
Subsidies to private sector companies	17,321	111,491	37,821	25,318	17,077	16,054
Subsidies to public corporations	570	9,282	6,691	2,514	2,975	1,971
Net public service pensions <sup>(1)</sup>	3,442	2,231	1,507	1,121	2,443	1,333
Rentals	5,779	6,439	5,569	4,518	6,823	2,847
Depreciation	7,383	81,341	74,266	128,689	91,202	135,401
Take up of provisions	56,995	15,575	179,030	-181,542	-25,710	36,727
Release of provisions	-10,776	-19,616	-18,111	-21,458	-20,931	-8,612
Change in pension scheme liabilities	67,960	80,763	98,113	95,666	40,355	41,735
Unwinding of the discount rate on pension scheme liabilities	45,858	34,379	26,639	37,015	54,870	62,549
Release of provisions covering payments of pensions benefits <sup>(2)</sup>	-39,895	-40,863	-42,107	-44,932	-49,468	-54,266
Other	-153	4,428	10,380	3,693	911	-12,493
<i>Plus unallocated funds</i>	-	-	-	-	-	441
<b>Total resource budgets</b>	<b>746,850</b>	<b>992,528</b>	<b>1,087,720</b>	<b>803,555</b>	<b>899,623</b>	<b>1,040,513</b>
<b>Capital DEL</b>						
Capital support for local government	10,316	12,684	11,655	11,192	14,293	12,144
Capital grants to persons and non-profit bodies	7,965	10,011	9,362	10,298	11,404	11,188
Capital grants to private sector companies	2,298	2,222	2,594	2,411	3,380	4,972
Capital grants abroad	2,395	2,955	1,895	2,306	4,102	5,469
Capital support for public corporations	465	739	2,548	3,296	785	-506
Take up of provisions	-	-	0	0	0	5
Release of provisions	-	-	-	-	0	-
Gross capital procurement	40,073	51,301	55,900	65,497	68,393	74,319
Income from sales of assets	-1,683	-2,400	-4,856	-2,424	-2,750	-3,732
Net lending and investment to the private sector and abroad	4,171	7,097	3,514	2,297	457	2,032
Other	4,158	10,307	10,529	5,452	6,701	7,877
<i>Plus unallocated funds in capital DEL</i>	-	-	-	-	-	-2,997
<b>Total capital DEL</b>	<b>70,157</b>	<b>94,916</b>	<b>93,143</b>	<b>100,326</b>	<b>106,764</b>	<b>110,771</b>
<b>Capital departmental AME</b>						
Capital support for local government	1,381	1,106	1,001	1,118	1,345	1,060
Capital grants to persons and non-profit bodies	542	591	385	453	567	1,444
Capital grants to private sector companies	1,468	21,840	-1,579	3,909	290	1,595
Capital grants abroad	-33	-41	-71	-26	-20	-
Capital support for public corporations	442	258	319	5,321	45,197	55,390
Take up of provisions	2	4	18	79	201	228
Release of provisions	-529	-324	-308	-233	-449	-193
Gross capital procurement	2,553	1,561	2,075	3,200	2,585	2,975
Income from sales of assets	-86	-78	-91	-37	-15	-38
Net lending and investment to the private sector and abroad	22,752	17,593	21,346	25,586	31,689	45,144
Other	-4,490	-5,112	-5,129	-5,082	-5,059	-4,934
<b>Total capital departmental AME</b>	<b>24,002</b>	<b>37,397</b>	<b>17,966</b>	<b>34,287</b>	<b>76,330</b>	<b>102,671</b>

**Table 2.1 Budgets by economic category of spending, 2019-20 to 2024-25 (continued)**

	National Statistics					£ million
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	outturn	outturn	outturn	outturn	outturn	plans
<b>Capital budgets</b>						
Capital support for local government	11,697	13,789	12,657	12,310	15,638	13,204
Capital grants to persons and non-profit bodies	8,507	10,603	9,748	10,751	11,972	12,632
Capital grants to private sector companies	3,766	24,062	1,015	6,320	3,670	6,566
Capital grants abroad	2,362	2,913	1,823	2,280	4,082	5,469
Capital support for public corporations	907	998	2,867	8,617	45,982	54,884
Take up of provisions	2	4	18	79	201	233
Release of provisions	-529	-324	-308	-233	-449	-193
Gross capital procurement	42,625	52,862	57,975	68,696	70,977	77,293
Income from sales of assets	-1,769	-2,478	-4,947	-2,460	-2,765	-3,769
Net lending and investment to the private sector and abroad	26,923	24,690	24,860	27,883	32,146	47,176
Other	-331	5,195	5,400	370	1,642	2,943
<i>Plus unallocated funds in capital DEL</i>	-	-	-	-	-	-2,997
<b>Total capital budgets</b>	<b>94,160</b>	<b>132,313</b>	<b>111,108</b>	<b>134,613</b>	<b>183,094</b>	<b>213,442</b>

<sup>(1)</sup> Figures here are based on payments and receipts that score in TME and incorporate the net effect of bulk and individual transfers. The Resource Accounts based measure of net public service pensions is used in Table 1.1.

<sup>(2)</sup> Payments that release provision include bulk and individual transfers, including the transfer of liabilities within government.

**Table 2.2 Gross current procurement in budgets, 2019-20 to 2024-25**

	£ million					
	National Statistics					2024-25 plans
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	
<b>Gross current procurement in budgets</b>						
Health and Social Care	66,728	94,241	88,765	85,894	87,377	97,203
Education	6,158	5,681	6,507	7,659	6,789	9,912
Home Office	2,950	3,402	4,675	6,762	7,747	6,513
Justice	5,056	4,943	5,129	5,451	5,797	6,011
Law Officers' Departments	331	285	345	379	424	502
Defence	13,134	13,085	14,965	15,527	16,422	17,144
Single Intelligence Account	1,357	1,326	1,559	1,624	1,387	2,118
Foreign, Commonwealth and Development Office	1,953	1,525	1,575	882	897	879
MHCLG - Housing and Communities	495	231	287	278	324	408
Culture, Media and Sport	3,223	2,568	3,319	4,412	3,453	4,826
Science, Innovation and Technology	198	229	245	230	275	234
Transport	5,388	5,207	5,279	6,002	6,592	7,935
Energy Security and Net Zero	1,780	1,688	1,752	1,999	5,364	2,542
Environment, Food and Rural Affairs	1,152	1,256	1,338	1,590	1,458	1,058
Business and Trade	444	603	510	532	727	658
Work and Pensions	1,953	2,237	2,505	2,324	2,528	3,756
HM Revenue and Customs	1,274	1,845	2,703	2,023	2,011	2,156
HM Treasury	391	295	234	494	-163	85
Cabinet Office	252	1,160	1,180	681	925	1,760
Scotland	10,875	14,214	14,330	12,980	13,801	15,345
Wales	4,272	5,250	5,385	5,602	5,622	6,455
Northern Ireland	4,579	5,218	5,650	5,736	5,977	5,395
Small and Independent Bodies	754	1,348	1,695	1,275	1,058	1,484
<b>Total gross current procurement in budgets</b>	<b>134,699</b>	<b>167,838</b>	<b>169,932</b>	<b>170,334</b>	<b>176,793</b>	<b>194,379</b>

**Table 2.3 Gross capital procurement in budgets, 2019-20 to 2024-25**

	£ million					
	National Statistics					2024-25 plans
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	
<b>Gross capital procurement in budgets</b>						
Health and Social Care	6,671	12,341	11,417	10,046	10,454	11,901
Education	1,984	2,704	2,718	3,049	3,166	7,357
Home Office	576	740	666	935	1,280	974
Justice	553	1,069	1,423	1,380	1,466	1,514
Law Officers' Departments	8	5	7	31	44	48
Defence	10,643	12,046	14,470	20,327	19,335	21,826
Single Intelligence Account	674	599	937	1,164	1,394	1,372
Foreign, Commonwealth and Development Office	209	323	169	345	285	348
MHCLG - Housing and Communities	385	344	275	303	310	205
Culture, Media and Sport	1,390	416	347	1,124	965	1,414
Science, Innovation and Technology	1,457	1,661	1,703	1,710	1,937	1,646
Transport	11,840	13,610	15,258	17,191	18,394	16,556
Energy Security and Net Zero	2,076	2,160	2,468	3,512	4,437	4,947
Environment, Food and Rural Affairs	266	342	420	648	803	1,032
Business and Trade	153	75	54	21	-13	170
Work and Pensions	113	324	474	297	629	436
HM Revenue and Customs	420	565	895	848	758	524
HM Treasury	10	9	36	3	5	23
Cabinet Office	38	122	168	824	520	426
Scotland	1,020	1,113	1,578	2,355	1,806	1,872
Wales	632	788	840	759	918	836
Northern Ireland	1,105	1,231	1,337	1,507	1,762	1,448
Small and Independent Bodies	401	275	316	318	322	419
<b>Total gross capital procurement in budgets</b>	<b>42,625</b>	<b>52,862</b>	<b>57,975</b>	<b>68,696</b>	<b>70,977</b>	<b>77,293</b>

# 3

## Changes in departmental budgets

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**3.1** This chapter compares the latest budgeting aggregates in Chapter 1 with those previously published and sets out the main reasons for the changes. Specifically:

- for 2022-23, estimated outturn published in PESA 2023 (CP 905) is compared with the final outturn in **Chapter 1**;
- for 2023-24, the plans published in PESA 2023 are reconciled to final plans and compared to the estimated outturn in **Chapter 1**; and
- for 2024-25, latest plans are compared with the published figures in PESA 2023.

**3.2** The tables in this chapter are consequently split into three sections –

- **Tables 3.1, 3.2, 3.3 and 3.4** show changes for 2022-23;
- **Tables 3.5, 3.6, 3.7 and 3.8** show changes for 2023-24;
- **Tables 3.9-3.11** show plans for 2024-25.

Within the first two sections the four tables show, respectively, resource DEL by departmental group, resource DEL excluding depreciation by departmental group, capital DEL by departmental group, and Total Managed Expenditure (TME) by budgeting category.

### What's new

**3.3** Following the 2024 General Election, the Department for Levelling Up, Housing and Communities (DLUHC) has been renamed the Ministry of Housing, Communities and Local Government (MHCLG).

**3.4** Not all departments had produced their Annual Report and Accounts for 2023-24 as at publication of PESA 2024. Outturn data may therefore be subject to revisions. The public spending statistics (PSS) release, published on a quarterly basis, will reflect any later revisions made by departments to their 2023-24 outturn.

**3.5** Departmental DEL plans in PESA will not match those presented in the Spring Budget 2024 document. PESA takes on any subsequent changes to budgets agreed, for example, during the following Main Estimates round, at which some of the reserve was assigned to departments

### Types of changes

**3.6** The comparisons distinguish between the following types of change:

- Machinery of Government changes, which are implemented in the starting position of all tables so that other changes are not obscured by departmental restructuring;
- changes that result from spending being reclassified or where financing responsibility transfers between departments (i.e. changes in the way public expenditure is measured); and

- changes that reflect policy decisions or are due to the availability of updated outturn or forecasts. This also takes account of any departmental underspends carried forward from 2023-24 to 2024-25 under the Budget Exchange system.

## Machinery of Government and classification changes

**3.7** As announced at Spring Budget 2024, business rates reliefs have been reclassified from DEL to AME, due to volatility and uncertainty in cost estimates. This affects the figures for MHCLG Local Government, with £5.1 billion reclassified in 2024-25. The reclassification has been backdated across all outturn years.

## Policy changes

**3.8** This section sets out the key spending policy decisions taken since PESA 2023. This mainly includes:

- measures announced at the Autumn Statement 2023 and the Spring Budget 2024
- claims on the Reserve
- carry forward of estimated resource and capital DEL underspends (with the agreement of the Treasury) from 2023-24 under the Budget Exchange (BX) system

### Policy changes in 2023-24 Tables 3.5 to 3.7

**3.9** The impact of policy decisions on resource DEL and capital DEL budgets in 2023-24 are set out in **Tables 3.5 and 3.7**, respectively. The main policy decisions are set out below.

The main claims on the resource DEL Reserve in 2023-24 were:

- DHSC was given £2.8 billion, mainly for NHS pay, depreciation and Covid-19 related expenditure
- DfE received £18.6 billion, mainly in respect of the student loan book
- Home Office received £6.0 billion, mainly for asylum support and Afghanistan resettlement schemes
- MoJ received £0.3 billion to cover various programme costs
- MoD was given £1.4 billion to cover the cost of operations and support for Ukraine
- FCDO was given £0.3 billion to cover various programme costs
- MHCLG Comms received £0.8 billion for various programmes including homes for Ukraine, Afghan resettlement and homelessness and rough sleeping
- DCMS received £0.2 billion for various programmes, including the Coronation
- DfT was given £3.3 billion mainly to cover the cost of depreciation and shortfalls in rail revenue
- DEFRA was given £0.3 billion mainly for depreciation
- DBT was given £0.3 billion for funding for the Post Office
- DWP received £0.1 billion for various programmes
- HMRC was given £0.3 billion for various programmes
- Cabinet Office received £0.2 billion to cover various programmes



- Scottish Government received £0.3 billion mainly in respect of Barnett consequentials arising from UK Government departments
- Northern Ireland Executive was given £1.1 billion mainly in respect of Barnett consequentials arising from UK Government departments

The main claims on the capital DEL Reserve in 2023-24 were:

- Home Office was given £0.4 billion mainly for asylum support and immigration enforcement
- MoD received £2.4 billion for operations and support to Ukraine, Dreadnought contingency and munitions resilience
- MHCLG Communities was given £0.6 billion mainly for the Levelling Up Fund
- DfT received £1.4 billion mainly in respect of High Speed Two and Network North and additional support for Transport for London
- DBT was given £0.3 billion for the British Business Bank
- HMRC received £0.1 billion for various programmes
- CO received £0.3 billion mainly for IFRS16 leases
- Scottish Government was given £0.4 billion mainly in respect of Barnett consequentials arising from UK Government departments

The other main policy decisions affecting 2023-24 DELs were:

- DHSC received £1.2 billion of additional RDEL funding from Autumn Statement 2023, switched £0.9 billion from CDEL to RDEL and surrendered £0.2 billion of forecast CDEL underspends
- DfE switched £0.3 billion from CDEL to RDEL and gave up £0.1 billion of forecast RDEL underspends and £0.4 billion of CDEL underspends
- HO switched £0.1 billion from RDEL to CDEL and gave up £0.1 billion of forecast underspends from various programmes
- MoJ switched £0.2 billion from CDEL to RDEL and Budget Exchanged £0.6 billion of CDEL into 2024-25
- MoD switched £1.4 billion from CDEL to RDEL and Budget Exchanged £0.1 billion of CDEL into 2024-25
- FCDO switched £0.2 billion of RDEL into CDEL, surrendered £0.1 billion of forecast CDEL underspends and switched £0.2 billion of CDEL for British International Investment into capital AME
- MHCLG Communities gave up £0.1 billion of RDEL and £0.7 billion of CDEL forecast underspends and Budget Exchanged £0.1 billion of RDEL into 2024-25
- DCMS Budget Exchanged £0.1 billion of CDEL into 2024-25
- DSIT Budget Exchanged £0.3 billion of CDEL into 2024-25 and surrendered £0.2 billion of forecast CDEL underspends
- DESNZ surrendered £0.3 billion of forecast RDEL underspends
- DEFRA switched £0.3 billion from CDEL to RDEL, Budget Exchanged £0.1 billion of CDEL into 2024-25 and surrendered £0.1 billion of forecast CDEL underspends

**3.10** Under the Budget Exchange system departments carried forward £0.2 billion resource DEL and £1.2 billion capital DEL from 2023-24 into 2024-25.

### **Policy changes in 2024-25 Tables 3.9 to 3.11**

**3.11** The impact of policy decisions on resource DEL and capital DEL budgets in 2024-25 are set out in **Tables 3.9 and 3.11 respectively**. The main policy decisions are set out below:

The main claims on the resource DEL Reserve in 2024-25 were:

- DfE received an additional £8.1 billion mainly for student loan impairments within the depreciation ringfence
- Home Office received an additional £1.5 billion mainly to help manage pressures on the asylum system
- MoD was given £1.9 billion mainly for support for Ukraine and to meet wider defence spending commitments
- FCDO received an additional £0.2 billion mainly for drawdown from the sale of the Tokyo Embassy and the European Political Community Summit
- MHCLG Communities was given £1.4 billion mainly for the UK Shared Prosperity Fund
- DfT was given an additional £0.7 billion for Network Rail maintenance costs
- Cabinet Office was given £0.4 billion mainly for the costs of the Covid-19 Inquiry, recognition of the Crown Commercial Service dividend and costs associated with the infected blood inquiry
- Northern Ireland Executive received £0.8 billion mainly for the 2024 Northern Ireland Executive restoration financial package

The main claims on the capital DEL Reserve in 2024-25 were:

- MoD was given an additional £3.0 billion mainly for support for Ukraine and to meet wider defence spending commitments
- MHCLG Communities was given £0.2 billion mainly for the UK Shared Prosperity Fund
- DBT was given £0.1 billion for compensation for sub-postmasters
- Welsh Government received an additional £0.2 billion mainly for City and Growth deals and border facilities
- Northern Ireland Executive was given £0.1 billion for the Stormont House and Fresh Start agreements and the City and Growth deal for Belfast

The other main policy decisions affecting 2024-25 DELs were:

- DHSC was given an additional £4.6 billion of RDEL from measures announced at Autumn Statement 2023 (AS23) and Spring Budget 2024 (SB24). This includes funding for the increased cost of employer contributions for public service pension schemes
- DfE received an additional £3.0 billion of RDEL funding from measures announced at fiscal events This includes funding for the increased cost of employer contributions for public service pension schemes. DfE also surrendered £9.3 billion of RDEL depreciation funding.
- HO received a net increase to RDEL of £0.3 billion from measures announced at fiscal events to cover funding for the increased cost of employer contributions for public service pension schemes

- MoJ Budget Exchanged £0.6 billion of CDEL from 2023-24 into 2024-25 and surrendered £1.0 billion of CDEL
- MoD was given £0.5 billion of additional RDEL from measures announced at fiscal events to cover funding for the increased cost of employer contributions for public service pension schemes
- FCDO switched £0.4 billion of CDEL into capital AME for British International Investment and received a reduction of £0.2 billion of RDEL related to IFRS treatment of leases
- MHCLG Local Government received £3.5 billion of RDEL funding from measures announced at fiscal events. Following the reclassification of Business Rates Reliefs, £5.1 billion of RDEL was switched to resource AME. An additional £1.0 billion was surrendered relating to business rates retention pilots
- MHCLG Communities received an additional £0.1 billion of CDEL funding from measures announced at fiscal events and gave up £0.2 billion of CDEL which had been reprofiled from 2022-23
- DfT switched £0.5 billion from CDEL to RDEL
- DEFRA Budget Exchanged £0.1 billion of CDEL from 2023-24 into 2024-25
- DWP received an additional £0.5 billion of RDEL from measures announced at Autumn Statement 2023 and Spring Budget 2024
- Cabinet Office gave up £2.2 billion of CDEL relating to IFRS16 leases
- Scottish Government received £1.1 billion RDEL through the Barnett formula, as a result of changes to UK Government departments' DEL budgets
- Welsh Government received £0.6 billion RDEL through the Barnett formula, as a result of changes to UK Government departments' DEL budgets
- Northern Ireland Executive was given £0.4 billion RDEL through the Barnett formula, as a result of changes to UK Government departments' DEL budgets

**Table 3.1 Resource DEL 2022-23; changes since PESA 2023**

				£ million	
	Final provision adjusted for MoG	Outturn in PESA 2023 adjusted for MoG	Transfers and classification changes since PESA 2023	Other changes since PESA 2023	Outturn
<b>Resource DEL</b>					
Health and Social Care	176,148	176,631	-	464	177,095
Education	77,731	68,795	-	96	68,891
Home Office	17,743	17,602	-	-	17,602
Justice	10,246	10,100	-	0	10,100
Law Officers' Departments	794	766	-	-1	765
Defence	40,881	39,847	-	-	39,847
Single Intelligence Account	3,314	3,263	-	-	3,263
Foreign, Commonwealth and Development Office	7,611	7,422	-	4	7,426
MHCLG - Local Government	11,852	11,772	-4,078	-	7,694
MHCLG - Housing and Communities	4,388	4,016	-	-150	3,866
Culture, Media and Sport	2,117	1,945	-	-	1,945
Science, Innovation and Technology	604	336	-	228	564
Transport	18,087	17,121	-	-234	16,886
Energy Security and Net Zero	16,056	14,073	-	-845	13,228
Environment, Food and Rural Affairs	4,743	4,708	-	-75	4,633
Business and Trade	1,541	1,395	-	-	1,395
Work and Pensions	8,767	8,696	-	-	8,696
HM Revenue and Customs	6,400	6,329	-	-	6,329
HM Treasury	383	311	-4	-	307
Cabinet Office	975	829	-	-	829
Scotland	26,944	25,780	-	34	25,814
Wales	16,808	16,253	-	-347	15,907
Northern Ireland	14,610	14,339	-	-18	14,322
Small and Independent Bodies	2,569	2,468	-	2	2,470
<b>Total resource DEL</b>	<b>471,312</b>	<b>454,799</b>	<b>-4,083</b>	<b>-843</b>	<b>449,874</b>

**Table 3.2 Resource DEL excluding depreciation 2022-23; changes since PESA 2023**

				£ million
	Final provision adjusted for MoG	Outturn in PESA 2023 adjusted for MoG	Transfers and classification changes since PESA 2023	Other changes since PESA 2023
				Outturn
<b>Resource DEL excluding depreciation</b>				
Health and Social Care	170,637	171,797	-	486
Education	76,987	76,426	-	96
Home Office	16,922	16,822	-	-
Justice	9,380	9,328	-	-4
Law Officers' Departments	758	743	-	-1
Defence	32,631	32,493	-	-
Single Intelligence Account Foreign, Commonwealth and Development Office	2,658	2,638	-	-
MHCLG - Local Government	7,257	7,166	-	4
MHCLG - Housing and Communities	11,852	11,772	-4,078	-
Culture, Media and Sport	4,339	3,987	-	-150
Science, Innovation and Technology	1,937	1,815	-	-
Transport	291	75	-	214
Energy Security and Net Zero	8,737	8,412	-	-39
Environment, Food and Rural Affairs	15,973	14,041	-	-859
Business and Trade	4,464	4,421	-	-27
Work and Pensions	1,493	1,346	-	-
HM Revenue and Customs	8,174	8,131	-	-
HM Treasury	5,859	5,851	-	-
Cabinet Office	371	298	-4	-
Scotland	746	706	-	-
Wales	36,010	35,829	-	-70
Northern Ireland	15,576	15,368	-	30
Small and Independent Bodies	13,784	13,736	-	-11
	2,369	2,272	-	0
<b>Total resource DEL excluding depreciation</b>	<b>449,205</b>	<b>445,472</b>	<b>-4,083</b>	<b>-332</b>
				<b>441,058</b>

**Table 3.3 Capital DEL 2022-23; changes since PESA 2023**

				£ million	
	Final provision adjusted for MoG	Outturn in PESA 2023 adjusted for MoG	Transfers and classification changes since PESA 2023	Other changes since PESA 2023	Outturn
<b>Capital DEL</b>					
Health and Social Care	11,193	9,896	-	-48	9,848
Education	5,888	5,348	-	-77	5,271
Home Office	1,160	1,090	-	-	1,090
Justice	1,458	1,349	-	11	1,360
Law Officers' Departments	59	28	-	1	29
Defence	20,472	20,304	-	-	20,304
Single Intelligence Account	1,172	1,157	-	-	1,157
Foreign, Commonwealth and Development Office	2,306	2,141	-	10	2,152
MHCLG - Housing and Communities	7,155	6,850	-	-32	6,818
Culture, Media and Sport	533	454	-	-	454
Science, Innovation and Technology	11,051	10,545	-	271	10,816
Transport	20,588	20,542	-	-4	20,538
Energy Security and Net Zero	8,288	6,287	-	-88	6,200
Environment, Food and Rural Affairs	1,761	1,556	-	-92	1,464
Business and Trade	805	124	-	-	124
Work and Pensions	576	450	-	-	450
HM Revenue and Customs	661	556	-	200	756
HM Treasury	15	7	-	-	7
Cabinet Office	669	424	-	-	424
Scotland	6,412	6,199	-	-23	6,176
Wales	2,889	2,791	-	-117	2,674
Northern Ireland	2,114	1,895	-	2	1,896
Small and Independent Bodies	404	319	-	-1	318
<b>Total capital DEL</b>	<b>107,630</b>	<b>100,312</b>	<b>-</b>	<b>14</b>	<b>100,326</b>

**Table 3.4 Total Managed Expenditure 2022-23; changes since PESA 2023**

	Outturn in PESA 2023	Transfers and classification changes since PESA 2023	Other changes since PESA 2023	£ million Outturn
<b>CURRENT EXPENDITURE</b>				
<b>Resource DEL</b>				
<b>Total resource DEL</b>	<b>454,799</b>	<b>-4,083</b>	<b>-843</b>	<b>449,874</b>
<b>Resource departmental AME</b>				
Social security benefits	246,311	-	-	246,311
Tax credits	8,915	-	-	8,915
Net public service pensions	53,194	-	-1,447	51,746
National lottery	1,300	-	-	1,300
BBC domestic services	4,201	-	-	4,201
Student loans	-9,012	-	-346	-9,358
Non-cash items	-143,638	-	-17,655	-161,293
Financial sector interventions	137,220	-	-	137,220
Other departmental expenditure	70,665	4,083	-109	74,639
<b>Total resource departmental AME</b>	<b>369,156</b>	<b>4,083</b>	<b>-19,557</b>	<b>353,681</b>
<b>Resource other AME</b>				
Net expenditure transfers to the EU	-383	-	-	-383
Locally financed expenditure	40,507	-	8,070	48,576
Central government gross debt interest	106,837	-	754	107,591
Accounting adjustments	71,418	-	20,271	91,689
<b>Total resource other AME</b>	<b>218,379</b>	<b>-</b>	<b>29,095</b>	<b>247,474</b>
<b>Total resource AME</b>	<b>587,535</b>	<b>4,083</b>	<b>9,538</b>	<b>601,155</b>
<b>Public sector current expenditure</b>	<b>1,042,334</b>	<b>-</b>	<b>8,695</b>	<b>1,051,029</b>
<b>CAPITAL EXPENDITURE</b>				
<b>Capital DEL</b>				
<b>Total capital DEL</b>	<b>100,312</b>	<b>-</b>	<b>14</b>	<b>100,326</b>
<b>Capital departmental AME</b>				
National lottery	201	-	-	201
BBC domestic services	755	-	-	755
Student loans	26,334	-	345	26,679
Financial sector interventions	2,863	-	-	2,863
Other departmental expenditure	3,744	-	45	3,789
<b>Total capital departmental AME</b>	<b>33,896</b>	<b>-</b>	<b>391</b>	<b>34,287</b>
<b>Capital other AME</b>				
Locally financed expenditure	9,877	-	-1,543	8,335
Public corporations' own-financed capital expenditure	8,088	-	-168	7,920
Accounting adjustments	-39,577	-	-4,968	-44,545
<b>Total capital other AME</b>	<b>-21,612</b>	<b>-</b>	<b>-6,678</b>	<b>-28,290</b>
<b>Total capital AME</b>	<b>12,284</b>	<b>-</b>	<b>-6,287</b>	<b>5,997</b>
<b>Public sector gross investment</b>	<b>112,596</b>	<b>-</b>	<b>-6,273</b>	<b>106,323</b>
<i>less public sector depreciation</i>	<i>60,166</i>	<i>-</i>	<i>244</i>	<i>60,410</i>
<b>Public sector net investment</b>	<b>52,430</b>	<b>-</b>	<b>-6,517</b>	<b>45,913</b>
<b>Total Managed Expenditure</b>	<b>1,154,930</b>	<b>-</b>	<b>2,422</b>	<b>1,157,352</b>

**Table 3.5 Resource DEL 2023-24; changes since PESA 2023**

	£ million				
	Plans in PESA 2023 adjusted for MoG	Transfers and classification changes since PESA 2023	Other changes since PESA 2023	Final provision	Outturn
<b>Resource DEL</b>					
Health and Social Care	178,578	443	4,841	183,861	182,634
Education	87,929	-38	18,787	106,678	89,717
Home Office	15,242	-704	5,702	20,239	19,644
Justice	10,879	77	444	11,400	11,345
Law Officers' Departments	844	0	79	923	870
Defence	41,011	-36	2,833	43,807	42,738
Single Intelligence Account	3,518	33	-34	3,518	3,497
Foreign, Commonwealth and Development Office	8,176	4	2	8,182	8,022
MHCLG - Local Government	14,625	-5,012	-7	9,605	9,580
MHCLG - Housing and Communities	3,040	-120	551	3,470	3,286
Culture, Media and Sport	1,686	-4	94	1,776	1,692
Science, Innovation and Technology	563	0	125	688	634
Transport	17,042	-8	3,329	20,363	18,520
Energy Security and Net Zero	2,057	-24	-285	1,748	1,376
Environment, Food and Rural Affairs	4,790	-2	593	5,382	5,207
Business and Trade	1,605	27	334	1,967	1,711
Work and Pensions	9,024	-2	141	9,163	8,957
HM Revenue and Customs	6,375	-1	320	6,694	6,502
HM Treasury	354	0	41	395	364
Cabinet Office	951	-5	149	1,095	1,052
Scotland	28,404	193	273	28,870	27,597
Wales	17,792	108	16	17,915	16,762
Northern Ireland	14,854	66	1,075	15,995	15,507
Small and Independent Bodies	2,690	5	6	2,701	2,546
UK Shared Prosperity Fund	-	-	-	-	-
Budget measures not yet allocated to departments	-	-	-	-	-
Reserves	13,172	-	-13,172	-	-
OBR allowance for shortfall	-3,755	-	3,755	-	-
Adjustment for Budget Exchange	-197	-	197	-	-
<b>Total resource DEL</b>	<b>481,245</b>	<b>-5,001</b>	<b>30,190</b>	<b>506,434</b>	<b>479,760</b>



**Table 3.6 Resource DEL excluding depreciation 2023-24; changes since PESA 2023**

	£ million				
	Plans in PESA 2023 adjusted for MoG	Transfers and classification changes since PESA 2023	Other changes since PESA 2023	Final provision	Outturn
<b>Resource DEL excluding depreciation</b>					
Health and Social Care	173,505	443	4,541	178,488	177,927
Education	81,688	-38	288	81,938	81,787
Home Office	14,518	-704	5,425	19,240	19,013
Justice	9,977	77	429	10,483	10,440
Law Officers' Departments	808	0	75	883	837
Defence	32,205	-36	2,833	35,001	34,775
Single Intelligence Account	2,825	33	-34	2,825	2,810
Foreign, Commonwealth and Development Office	7,842	4	-70	7,776	7,678
MHCLG - Local Government	14,625	-5,012	-7	9,605	9,580
MHCLG - Housing and Communities	2,990	-120	556	3,425	3,255
Culture, Media and Sport	1,524	-4	79	1,598	1,538
Science, Innovation and Technology	251	0	85	336	291
Transport	6,933	-8	1,279	8,204	7,895
Energy Security and Net Zero	1,955	-24	-285	1,646	1,298
Environment, Food and Rural Affairs	4,448	-2	376	4,823	4,741
Business and Trade	1,539	27	334	1,901	1,648
Work and Pensions	8,412	-2	141	8,551	8,399
HM Revenue and Customs	5,674	-1	320	5,993	5,969
HM Treasury	340	0	41	381	356
Cabinet Office	765	-5	153	913	908
Scotland	36,717	193	699	37,609	37,447
Wales	15,988	108	622	16,718	16,421
Northern Ireland	13,680	66	1,101	14,847	14,803
Small and Independent Bodies	2,483	5	-5	2,483	2,348
UK Shared Prosperity Fund	-	-	-	-	-
Budget measures not yet allocated to departments	-	-	-	-	-
Reserves	13,172	-	-13,172	-	-
OBR allowance for shortfall	-3,755	-	3,755	-	-
Adjustment for Budget Exchange	-197	-	197	-	-
<b>Total resource DEL excluding depreciation</b>	<b>450,914</b>	<b>-5,001</b>	<b>9,756</b>	<b>455,669</b>	<b>452,165</b>

**Table 3.7 Capital DEL 2023-24; changes since PESA 2023**

	£ million				
	Plans in PESA 2023 adjusted for MoG	Transfers and classification changes since PESA 2023	Other changes since PESA 2023	Final provision	Outturn
<b>Capital DEL</b>					
Health and Social Care	12,088	37	-1,136	10,989	10,542
Education	7,039	5	-703	6,341	6,155
Home Office	1,037	-1	504	1,540	1,298
Justice	2,308	11	-801	1,518	1,453
Law Officers' Departments	34	-	14	48	38
Defence	18,338	-35	894	19,197	19,127
Single Intelligence Account	1,283	60	35	1,379	1,372
Foreign, Commonwealth and Development Office	3,641	0	-53	3,588	3,435
MHCLG - Housing and Communities	7,194	25	-95	7,124	6,848
Levelling Up Fund	1,387	-	-1,387	-	-
Culture, Media and Sport	662	3	-62	604	530
Science, Innovation and Technology	13,082	-99	-374	12,608	12,364
Transport	20,705	3	1,442	22,149	22,143
Energy Security and Net Zero	5,914	30	-34	5,910	5,127
Environment, Food and Rural Affairs	2,823	-65	-645	2,113	2,055
Business and Trade	1,054	1	342	1,397	964
Work and Pensions	800	-8	-101	691	632
HM Revenue and Customs	627	-4	128	751	725
HM Treasury	8	0	-1	7	1
Cabinet Office	366	10	272	648	431
Scotland	5,950	21	452	6,424	5,967
Wales	3,147	3	54	3,204	3,125
Northern Ireland	2,116	4	19	2,138	2,109
Small and Independent Bodies	357	-1	58	413	322
UK Shared Prosperity Fund	-	-	-	-	-
Funding for leases reclassification exercise (IFRS16)	-	-	-	-	-
Reserves	4,817	-	-4,817	-	-
OBR allowance for shortfall	-8,923	-	8,923	-	-
Adjustment for Budget Exchange	-1,258	-	1,258	-	-
<b>Total capital DEL</b>	<b>106,594</b>	<b>-</b>	<b>4,187</b>	<b>110,781</b>	<b>106,764</b>

**Table 3.8 Total Managed Expenditure 2023-24; changes since PESA 2023**

	Plans in PESA 2023	Transfers and classification changes since PESA 2023	Other changes since PESA 2023	£ million Outturn
<b>CURRENT EXPENDITURE</b>				
<b>Resource DEL</b>				
<b>Total resource DEL</b>	<b>481,245</b>	<b>-5,001</b>	<b>3,516</b>	<b>479,760</b>
<b>Resource departmental AME</b>				
Social security benefits	278,975	-	1,295	280,271
Tax credits	8,917	-	-1,461	7,456
Net public service pensions	3,908	-	-10,688	-6,780
National lottery	1,535	-	-473	1,061
BBC domestic services	3,640	-	-169	3,471
Student loans	-17,972	-	1,361	-16,611
Non-cash items	127,951	-	-97,462	30,489
Financial sector interventions	16,000	-	23,774	39,774
Other departmental expenditure	81,175	5,001	-5,444	80,732
<b>Total resource departmental AME</b>	<b>504,129</b>	<b>5,001</b>	<b>-89,267</b>	<b>419,863</b>
<b>Resource other AME</b>				
Net expenditure transfers to the EU	1,015	-	-109	906
Locally financed expenditure	60,892	-	-12,883	48,008
Central government gross debt interest	76,897	-	1,341	78,238
Accounting adjustments	-68,594	-	122,581	53,987
<b>Total resource other AME</b>	<b>70,209</b>	<b>-</b>	<b>110,930</b>	<b>181,139</b>
<b>Total resource AME</b>	<b>574,338</b>	<b>5,001</b>	<b>21,663</b>	<b>601,002</b>
<b>Public sector current expenditure</b>	<b>1,055,583</b>	<b>-</b>	<b>25,179</b>	<b>1,080,762</b>
<b>CAPITAL EXPENDITURE</b>				
<b>Capital DEL</b>				
<b>Total capital DEL</b>	<b>106,594</b>	<b>-</b>	<b>170</b>	<b>106,764</b>
<b>Capital departmental AME</b>				
National lottery	344	-	3	347
BBC domestic services	2,180	-	-1,722	458
Student loans	36,922	-	-3,474	33,448
Financial sector interventions	49,100	-	-8,035	41,065
Other departmental expenditure	8,178	-	-7,166	1,012
<b>Total capital departmental AME</b>	<b>96,725</b>	<b>-</b>	<b>-20,394</b>	<b>76,330</b>
<b>Capital other AME</b>				
Locally financed expenditure	9,589	-	1,821	11,410
Public corporations' own-financed capital expenditure	12,001	-	-806	11,195
Accounting adjustments	-91,322	-	21,633	-69,689
<b>Total capital other AME</b>	<b>-69,732</b>	<b>-</b>	<b>22,649</b>	<b>-47,083</b>
<b>Total capital AME</b>	<b>26,993</b>	<b>-</b>	<b>2,254</b>	<b>29,247</b>
<b>Public sector gross investment</b>	<b>133,587</b>	<b>-</b>	<b>2,424</b>	<b>136,011</b>
<i>less public sector depreciation</i>	<i>59,937</i>	<i>-</i>	<i>5,206</i>	<i>65,143</i>
<b>Public sector net investment</b>	<b>73,650</b>	<b>-</b>	<b>-2,782</b>	<b>70,868</b>
<b>Total Managed Expenditure</b>	<b>1,189,170</b>	<b>-</b>	<b>27,603</b>	<b>1,216,773</b>

**Table 3.9 Resource DEL 2024-25; changes since PESA 2023**

	£ million			
	2024-25			New Plans
	Plans in PESA 2023 adjusted for MoG	Transfers and classification changes	Reserve allocation and other policy changes	
<b>Resource DEL</b>				
Health and Social Care	182,252	787	4,597	187,636
Education	94,701	287	1,812	96,800
Home Office	16,416	-1,481	1,788	16,723
Justice	10,963	66	47	11,076
Law Officers' Departments	833	3	-11	825
Defence	41,220	-186	2,377	43,410
Single Intelligence Account	3,612	240	158	4,011
Foreign, Commonwealth and Development Office	8,353	-151	-30	8,172
MHCLG - Local Government	13,940	-5,608	3,005	11,337
MHCLG - Housing and Communities	2,007	129	1,432	3,569
Culture, Media and Sport	1,606	2	3	1,611
Science, Innovation and Technology	596	0	9	606
Transport	16,196	-17	1,221	17,399
Energy Security and Net Zero	1,569	45	-	1,614
Environment, Food and Rural Affairs	4,635	-7	5	4,633
Business and Trade	1,564	17	11	1,593
Work and Pensions	8,102	-64	464	8,502
HM Revenue and Customs	5,520	37	3	5,559
HM Treasury	266	-5	70	331
Cabinet Office	473	64	424	961
Scotland	25,766	137	-130	25,772
Wales	17,225	83	120	17,428
Northern Ireland	14,415	44	1,464	15,923
Small and Independent Bodies	2,572	24	223	2,818
UK Shared Prosperity Fund	1,266	-	-1,266	-
Budget measures not yet allocated to departments	4,157	-	-4,157	-
Reserves	12,993	-	-10,488	2,505
<i>Reserve excluding retained Budget Exchanges</i>	-	-	2,342	2,342
SCAPE funding	-	-	1,070	1,070
OBR allowance for shortfall	-3,816	-	886	-2,930
Adjustment for Budget Exchange	-	-	-204	-204
<b>Total resource DEL</b>	<b>489,401</b>	<b>-5,555</b>	<b>4,906</b>	<b>488,752</b>

**Table 3.10 Resource DEL excluding depreciation 2024-25; changes since PESA 2023**

	2024-25			£ million
	Plans in PESA 2023 adjusted for MoG	Transfers and classification changes	Reserve allocation and other policy changes	New Plans
<b>Resource DEL excluding depreciation</b>				
Health and Social Care	177,062	787	4,597	182,446
Education	83,362	287	3,030	86,679
Home Office	15,533	-1,481	1,788	15,840
Justice	10,036	66	47	10,150
Law Officers' Departments	783	3	0	786
Defence	32,422	-174	2,377	34,625
Single Intelligence Account	2,627	228	158	3,014
Foreign, Commonwealth and Development Office	8,018	-151	-109	7,758
MHCLG - Local Government	13,940	-5,608	3,005	11,337
MHCLG - Housing and Communities	1,957	129	1,437	3,524
Culture, Media and Sport	1,444	2	3	1,448
Science, Innovation and Technology	292	0	9	301
Transport	5,727	-17	1,221	6,931
Energy Security and Net Zero	1,513	45	-	1,558
Environment, Food and Rural Affairs	4,230	-7	5	4,228
Business and Trade	1,493	17	11	1,522
Work and Pensions	7,613	-61	464	8,017
HM Revenue and Customs	4,677	33	3	4,712
HM Treasury	255	-5	70	320
Cabinet Office	251	64	566	881
Scotland	36,070	137	2,140	38,346
Wales	15,523	83	773	16,379
Northern Ireland	13,310	44	1,572	14,926
Small and Independent Bodies	2,383	24	208	2,615
UK Shared Prosperity Fund	1,266	-	-1,266	-
Budget measures not yet allocated to departments	4,157	-	-4,157	-
Reserves	12,993	-	-10,488	2,505
<i>Reserve excluding retained Budget Exchanges</i>	-	-	2,342	2,342
SCAPE funding	-	-	1,070	1,070
OBR allowance for shortfall	-3,816	-	886	-2,930
Adjustment for Budget Exchange	-	-	-204	-204
<b>Total resource DEL excluding depreciation</b>	<b>455,120</b>	<b>-5,555</b>	<b>9,217</b>	<b>458,782</b>

**Table 3.11 Capital DEL 2024-25; changes since PESA 2023**

	2024-25			£ million
	Plans in PESA 2023 adjusted for MoG	Transfers and classification changes	Reserve allocation and other policy changes	New Plans
<b>Capital DEL</b>				
Health and Social Care	12,640	6	9	12,656
Education	6,096	-1	2	6,098
Home Office	1,048	-8	-	1,040
Justice	1,844	23	-363	1,504
Law Officers' Departments	48	-	-	48
Defence	18,865	-162	3,051	21,754
Single Intelligence Account	1,208	156	5	1,370
Foreign, Commonwealth and Development Office	4,118	-61	-1,298	2,759
MHCLG - Housing and Communities	7,010	42	106	7,158
Levelling Up Fund	1,369	-	-32	1,337
Culture, Media and Sport	670	0	-39	631
Science, Innovation and Technology	13,878	-29	-2	13,847
Transport	20,452	-3	-500	19,949
Energy Security and Net Zero	8,212	86	-	8,299
Environment, Food and Rural Affairs	2,731	-80	108	2,759
Business and Trade	1,053	-2	188	1,239
Work and Pensions	574	5	0	579
HM Revenue and Customs	501	1	6	508
HM Treasury	5	-	12	17
Cabinet Office	2,525	19	-2,148	395
Scotland	5,615	0	15	5,630
Wales	2,932	0	225	3,157
Northern Ireland	1,837	-	123	1,961
Small and Independent Bodies	660	7	-256	411
UK Shared Prosperity Fund	234	-	-234	-
Reserves	1,508	-	1,724	3,232
<i>Reserve excluding retained Budget Exchanges</i>	-	-	1,623	1,623
OBR allowance for shortfall	-8,283	-	1,893	-6,390
Adjustment for Budget Exchange	-	-	-1,176	-1,176
<b>Total capital DEL</b>	<b>109,353</b>	<b>-</b>	<b>1,418</b>	<b>110,771</b>

# 4

## Trends in public sector expenditure

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

**4.2** Data in this chapter are on an accruals basis only. All outturn data in this chapter are National Statistics.

**4.3** Note that many of the economic categories and functions shown in the tables throughout PESA reflect higher Covid-19 related spend in 2020-21 and 2021-22.

**4.4** In 2022-23 expenditure in 'Economic affairs - of which: enterprise and economic development' shows a significant increase largely due to measures taken to support businesses with the rising cost of living.

**4.5** The GDP deflator used for real terms calculations in PESA has been produced by the ONS for outturn and by the OBR for plans, as per previous years. However, it should be noted that in 2020-21 and 2021-22 particularly, it reflects the impact of Covid-19 on calculations of GDP and shows negative growth between the two years. The effects on UK GDP and difficulties involved in calculating GDP at this time have been highlighted by the ONS and it should be noted that the deflator is still subject to revision.<sup>1</sup>

### What's new

**4.6** Since PESA 2023, expenditure on Broadband has been reclassified from the Recreation, Culture and Religion function to Economic Affairs (enterprise and economic development). This is to improve alignment with the United Nations' Classification of the Functions of Government (COFOG) categories.

**4.7** Not all departments had produced their Annual Report and Accounts for 2023-24 as at publication of PESA 2024. Outturn data may therefore be subject to revisions. The public spending statistics (PSS) release, published on a quarterly basis, will reflect any later revisions made by departments to their 2023-24 outturn.

### Public spending aggregates

**4.8** **Table 4.1** shows trends in public spending since 1981-82 in terms of three spending aggregates: public sector current expenditure; public sector net investment; and Total Managed Expenditure (TME). All aggregates are presented in both nominal and real terms, and as a percentage of Gross Domestic Product (GDP). Data for a fourth aggregate, public sector depreciation, are shown in nominal terms only.

**4.9** Outturn data for these aggregates up to 2023-24 are taken from the public sector accounts compiled by the Office for National Statistics (ONS). The public sector accounts are a part of the National Accounts that are updated on a monthly basis.

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<sup>1</sup> Coronavirus and the effects on UK GDP - Office for National Statistics ([ons.gov.uk](https://ons.gov.uk))

**4.10** Plans data for 2024-25 are taken from the Office for Budget Responsibility, and are consistent with their Economic and Fiscal Outlook forecasts published at the time of Spring Budget 2024.

## Public sector expenditure on services by function

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

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

**4.13** **Table 4.2** shows public sector expenditure on services by United Nations Classification Of the Functions Of Government (COFOG) level 1<sup>2</sup> from 2001-02. **Tables 4.3 and 4.4** present this in real terms and as a percentage of GDP respectively. These tables cover outturn years up to 2023-24. They also show, in italics, additional Treasury-defined functional divisions that were used prior to the introduction of UN COFOG, but which don't correspond to COFOG level 1.

## Methods and data quality for long run TES series

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

**4.15** Data in **Tables 4.2, 4.3 and 4.4** for years before 2019-20 are not taken directly from the 'live' public expenditure database that is maintained by government departments (see **Annex A**). Data that precede the most recent five outturn years cease to be 'live' and are archived in a summarised form.

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

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

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

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<sup>2</sup><https://unstats.un.org/unsd/classifications/Econ/Structure> then from the 'Classification' drop down box on the left select 'COFOG'



**Table 4.1 Public expenditure aggregates, 1981-82 to 2024-25**

	Public sector current expenditure				Depreciation		Public sector net investment			Total Managed Expenditure <sup>(3)</sup>		
	Nominal £ billion	Real terms <sup>(1)</sup> £ billion	Per cent of GDP <sup>(2)</sup>	Nominal £ billion	Nominal £ billion	Real terms <sup>(1)</sup> £ billion	Per cent of GDP <sup>(2)</sup>	Nominal £ billion	Real terms <sup>(1)</sup> £ billion	Per cent of GDP <sup>(2)</sup>		
1981-82	1106	4233	37.1	13.0	4.4	16.7	1.5	127.9	489.7	42.9		
1982-83	1214	4329	37.1	13.6	6.3	22.6	1.9	141.4	504.2	43.2		
1983-84	1310	4459	36.6	14.3	7.8	26.6	2.2	153.2	521.2	42.8		
1984-85	1418	4560	36.7	14.6	7.5	24.0	1.9	163.9	527.0	42.5		
1985-86	1506	4591	35.5	14.4	6.3	19.3	1.5	171.3	522.3	40.4		
1986-87	1589	4656	34.9	15.9	4.2	12.4	0.9	179.0	524.6	39.3		
1987-88	1702	471.2	33.3	18.5	1.5	4.1	0.3	190.1	526.5	37.2		
1988-89	177.1	4590	31.0	19.8	0.3	0.8	0.1	197.2	511.2	34.6		
1989-90	1922	461.2	30.5	21.6	4.9	11.8	0.8	218.8	524.8	34.7		
1990-91	2096	463.9	30.9	21.4	6.7	14.8	1.0	237.7	526.1	35.0		
1991-92	2337	487.8	32.7	20.7	9.1	18.9	1.3	263.4	549.8	36.9		
1992-93	2546	517.1	34.5	20.8	7.8	15.9	1.1	283.3	575.4	38.3		
1993-94	2687	530.6	34.4	21.2	6.2	12.2	0.8	296.1	584.7	37.9		
1994-95	2804	544.7	34.2	21.4	6.7	13.1	0.8	308.5	599.3	37.6		
1995-96	2943	554.2	34.1	21.9	6.6	12.4	0.8	322.8	607.9	37.4		
1996-97	3035	552.7	32.9	21.7	3.3	6.0	0.4	328.4	598.2	35.6		
1997-98	3174	578.2	32.9	22.3	4.8	8.8	0.5	344.5	627.6	35.7		
1998-99	327.1	587.8	32.4	23.0	5.2	9.3	0.5	355.3	638.5	35.2		
1999-00	3388	600.8	32.0	24.2	4.9	8.7	0.5	367.9	652.4	34.8		
2000-01	361.2	634.2	32.4	25.2	4.5	7.9	0.4	390.9	686.3	35.1		
2001-02	3799	655.8	33.0	26.3	12.6	21.8	1.1	418.8	723.0	36.3		
2002-03	408.3	689.2	33.8	28.2	17.5	29.5	1.4	454.0	766.3	37.6		
2003-04	445.5	735.3	35.0	28.4	21.5	35.5	1.7	495.4	817.7	38.9		
2004-05	478.7	767.1	35.7	29.8	27.5	44.0	2.0	536.0	858.9	39.9		
2005-06	508.1	792.4	35.8	32.2	26.3	41.0	1.9	566.5	863.6	39.9		
2006-07	532.2	808.4	35.8	34.2	27.0	41.0	1.8	593.4	901.4	39.9		
2007-08	565.8	839.1	36.1	36.5	28.1	41.6	1.8	630.3	934.9	40.3		
2008-09	600.4	859.5	37.9	39.9	47.6	68.1	3.0	687.9	984.8	43.5		
2009-10	634.8	896.6	40.8	41.8	46.8	66.0	3.0	723.3	1,021.6	46.5		
2010-11	662.6	918.5	40.7	42.2	39.8	55.2	2.4	744.5	1,032.2	45.7		
2011-12	671.5	914.8	40.1	43.5	30.8	42.0	1.8	745.8	1,016.0	44.6		
2012-13	683.2	914.0	39.6	44.7	32.4	43.4	1.9	760.4	1,017.2	44.1		
2013-14	694.9	912.1	38.5	45.9	26.2	34.4	1.5	767.1	1,006.8	42.5		
2014-15	705.5	914.8	37.6	47.1	36.2	46.9	1.9	788.7	1,022.8	42.1		
2015-16	716.3	922.2	37.1	48.1	32.3	41.5	1.7	796.6	1,025.6	41.2		
2016-17	727.8	916.2	36.1	49.6	36.5	45.9	1.8	813.8	1,024.5	40.4		
2017-18	744.8	923.1	35.5	50.4	46.4	57.5	2.2	841.5	1,043.0	40.1		
2018-19	761.5	924.4	35.0	51.0	45.7	55.4	2.1	858.2	1,041.7	39.5		
2019-20	793.3	940.7	35.3	52.6	42.6	50.5	1.9	888.4	1,053.5	39.6		
2020-21	981.6	1,103.9	47.1	53.6	72.0	80.9	3.5	1,107.2	1,245.2	53.1		
2021-22	937.6	1,063.1	39.7	55.3	54.4	61.7	2.3	1,047.2	1,187.4	44.3		
2022-23	1,051.0	1,116.5	41.2	60.4	45.9	48.8	1.8	1,157.4	1,229.5	45.3		
2023-24	1,080.8	1,080.8	39.7	65.1	70.9	70.9	2.6	1,216.8	1,216.8	44.7		
2024-25	1,090.4	1,081.7	39.1	69.4	66.6	66.0	2.4	1,226.3	1,216.6	44.0		

<sup>(1)</sup> Real terms figures are the nominal figures adjusted to 2023-24 price levels using GDP deflators from the Office for National Statistics (released 28 June 2024) and deflator forecasts from the Office for Budget Responsibility (Economic and fiscal outlook - 6 March 2024).

<sup>(2)</sup> GDP until 2023-24 is consistent with the latest figures from the Office for National Statistics (published 28 June 2024). GDP forecasts for 2024-25 are from the Office for Budget Responsibility (Economic and fiscal outlook - 6 March 2024).

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

**Table 4.2 Public sector expenditure on services by function, 2001-02 to 2023-24**

		National Statistics																						£ billion		
		outturn																								
		2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024		
1.	General public services of which: public and common services of which: international services	45.0	9.8	10.9	12.1	12.8	12.7	12.5	14.0	13.8	12.8	11.5	11.2	11.2	11.5	14.3	12.5	12.4	12.7	14.4	18.4	28.1	111.5	165.6	157.9	
	of which: public sector debt interest	4.3	4.5	5.1	5.5	6.2	6.3	6.7	6.4	7.1	7.8	7.7	7.7	9.8	10.5	7.2	10.8	10.4	11.9	11.7	11.2	8.4	8.5	10.4		
	2. Defence <sup>(1)</sup>	31.5	30.7	32.8	36.5	39.1	42.0	45.4	48.6	44.5	57.7	60.4	56.4	56.4	54.2	55.5	57.5	62.8	56.9	54.8	42.4	75.1	129.9	121.1		
	3. Public order and safety	25.4	27.0	28.8	29.8	31.0	32.2	33.7	36.8	37.7	39.3	38.7	36.3	36.4	36.7	36.6	37.1	38.7	40.2	42.2	44.6	48.7	55.5	56.8		
	4. Economic affairs of which: enterprise and economic development <sup>(2)</sup> of which: science and technology	23.1	24.4	26.4	28.5	29.3	30.4	31.7	33.7	34.1	33.1	32.1	31.3	29.6	30.2	30.1	31.5	32.4	34.5	38.9	39.8	44.2	47.7			
	of which: enterprise and economic development <sup>(2)</sup> of which: science and technology	27.7	30.7	33.1	33.6	35.3	37.5	37.4	49.7	48.7	40.0	37.8	36.7	40.9	41.1	47.0	49.2	53.1	60.8	66.7	196.4	97.8	125.3	91.8		
	of which: enterprise and economic development <sup>(2)</sup> of which: science and technology	5.1	5.9	6.0	6.5	6.4	6.3	7.1	16.2	12.2	4.9	4.8	5.0	6.7	6.6	7.5	8.3	10.7	14.1	18.3	131.4	36.3	63.3	24.5		
	of which: employment policies	1.7	2.1	2.3	2.5	3.0	2.9	3.3	3.2	3.6	3.4	3.6	3.3	4.2	4.4	4.7	4.5	4.9	5.6	6.0	6.6	6.6	7.3	9.6		
	of which: agriculture, fisheries and forestry of which: transport <sup>(3)</sup> , <sup>(4)</sup>	3.3	3.0	3.2	3.2	3.3	3.3	2.1	3.5	4.1	4.7	3.2	2.9	3.8	2.9	2.4	2.4	2.6	2.7	2.3	2.6	4.2	3.8	4.8		
	5. Environment protection	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	5.2	4.5	5.2	4.6	5.7	5.8	6.3	6.0	6.3	6.7		
	6. Housing and community amenities	11.3	14.8	16.3	16.0	17.0	19.9	20.6	21.0	23.0	21.5	20.4	20.2	20.8	22.0	27.9	28.8	30.3	32.7	34.4	49.4	44.7	44.6	46.2		
	7. Health	5.4	6.0	6.2	7.0	8.5	9.4	9.6	9.2	10.4	10.9	10.5	10.7	11.2	11.6	11.6	11.1	11.8	11.1	11.8	13.0	13.8	14.3	15.3		
	8. Recreation, culture and religion	6.2	5.4	6.7	8.0	10.7	11.5	13.0	15.3	16.3	13.3	10.2	10.0	9.9	10.3	9.8	10.3	11.4	12.1	14.2	13.7	15.2	17.3	19.9		
	9. Education <sup>(5)</sup>	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	134.1	138.5	142.6	147.3	152.9	164.1	218.6	216.2	212.7	221.0		
	10. Social protection EU transactions <sup>(6)</sup>	8.6	9.3	9.7	10.0	10.8	11.4	11.9	12.4	13.2	13.0	12.5	12.7	11.6	12.4	11.4	11.6	11.5	11.4	12.3	12.6	12.8	14.5	13.0		
	Public sector expenditure on services	51.2	54.7	61.0	65.1	69.8	73.0	78.7	83.0	88.5	91.5	86.5	84.1	84.7	85.1	84.9	86.1	88.1	90.6	95.5	100.1	107.3	111.5			
	Accounting adjustments	137.4	145.3	155.6	164.1	171.0	177.0	188.6	203.4	223.0	230.4	244.8	253.4	254.2	261.1	264.9	265.4	268.7	274.8	275.8	299.3	300.0	321.9	360.9		
	Total Managed Expenditure <sup>(7)</sup>	-4.8	-1.9	-2.1	-0.9	-0.6	-1.8	-1.5	-2.9	0.9	5.9	4.3	6.7	7.2	6.2	7.7	4.7	5.4	7.8	5.8	7.0	-2.0	-2.5	-0.3		
	Public sector expenditure on services	385.0	412.1	449.1	482.2	513.7	536.3	568.8	618.3	655.1	675.6	678.3	681.5	692.5	705.0	719.6	727.8	751.1	773.2	799.1	1,011.5	953.9	1,076.2	1,095.4		
	Accounting adjustments	33.9	41.9	46.3	53.8	52.9	57.1	61.5	69.7	68.2	68.9	67.5	78.9	74.5	83.7	77.0	86.1	90.4	85.0	89.3	95.7	93.3	81.1	121.3		
	Total Managed Expenditure <sup>(7)</sup>	418.8	454.0	495.4	536.0	566.5	593.4	630.3	687.9	723.3	744.5	745.8	760.4	767.1	788.7	796.6	813.8	841.5	858.2	888.4	1,107.2	1,047.2	1,157.4	1,216.8		

<sup>(1)</sup> Spending Review 2021 continued the commitment to meet the NATO investment pledge to spend 2% of GDP on Defence. This is evaluated using the NATO definitions of Defence spending rather than the UN COFOG definitions that are used in this table. The UN COFOG and NATO measures of Defence use different definitions and are therefore not comparable. For example, the NATO Defence figures include pensions whereas in COFOG these are included in Social Protection. Details and figures on NATO Defence expenditures can be found at the following link: [http://www.nato.int/cps/online/nato/hq/topics\\_49198.htm](http://www.nato.int/cps/online/nato/hq/topics_49198.htm)

<sup>(2)</sup> Transactions in 2008-09 onwards have been affected by financial sector interventions. Increases in spending from 2020-21 have been affected by measures taken in response to Covid-19 and increases in the cost of living.

<sup>(3)</sup> Following implementation of ESA2010, Network Rail is now classified to Central Government. Consequently Total Managed Expenditure (TME) includes Network Rail spending in all years shown, however the actual expenditure of Network Rail only appears in the Department for Transport budget from 2015-16. The functional analysis shown includes Network Rail spending from 2015-16 and is therefore only included within 'Total Expenditure on services' from that year.

<sup>(4)</sup> In order to align with ONS data, the transport function now includes expenditure relating to the local government part of the TfL subsidiary, 'Transport Trading Limited'. This data has been obtained from the Office for National Statistics and currently includes expenditure of bodies such as Crossrail and Rail for London from 2011-12 onwards.

<sup>(5)</sup> From 2011-12 onwards the grant-equivalent element of student loans is no longer part of the TES framework and has therefore been removed from the Education function. Therefore figures are not directly comparable between 2010-11 and 2011-12. A full explanation of this decision can be found in PESA 2016 Annex E.

<sup>(6)</sup> From 2010-11 onwards VAT-based payments are no longer deducted from EU transactions thus bringing these totals in-line with ESA10.

<sup>(7)</sup> This excludes the temporary effects of banks being classified to the public sector.

**Table 4.3 Public sector expenditure on services by function in real terms<sup>(1)</sup>, 2001-02 to 2023-24**

		National Statistics																						£ billion
		outturn																						
		2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
1. General public services of which: public and common services of which: international services of which: public sector debt interest		77.6	75.9	80.6	86.7	90.5	92.7	95.9	98.7	92.4	108.5	108.5	100.7	101.6	98.8	99.1	101.7	106.1	98.9	96.0	81.0	126.5	175.9	157.9
		15.9	16.5	18.0	19.4	20.0	19.3	18.5	20.0	19.5	17.7	15.7	15.0	14.7	14.9	18.4	15.7	15.4	15.4	17.0	20.7	31.9	29.0	26.4
		7.4	7.6	8.4	8.8	9.7	9.6	9.9	9.2	10.0	10.8	10.5	10.3	12.9	13.6	9.3	13.6	12.9	14.4	13.9	12.6	9.5	9.0	10.4
		54.3	51.8	54.2	58.5	60.9	63.8	67.4	69.5	62.9	80.0	82.3	75.4	74.1	70.3	71.5	72.3	77.8	69.1	65.0	47.7	85.1	137.9	121.1
2. Defence <sup>(2)</sup>		43.8	45.6	47.5	47.7	48.3	48.9	50.0	52.7	53.2	54.5	52.7	48.6	47.8	47.6	47.1	46.7	48.0	48.8	50.1	50.1	55.2	59.0	56.8
3. Public order and safety		39.9	41.2	43.6	45.7	45.7	46.2	47.0	48.2	48.2	45.9	43.7	41.9	38.9	39.2	38.9	37.9	39.0	39.3	40.9	43.7	45.1	47.0	47.7
4. Economic affairs of which: enterprise and economic development <sup>(3)</sup> of which: science and technology of which: employment policies of which: agriculture, fisheries and forestry of which: transport <sup>(4)</sup> / <sup>(5)</sup>		47.8	51.8	54.6	53.8	55.1	57.0	55.5	71.1	68.8	55.5	51.5	49.1	53.7	53.3	60.5	61.9	65.8	73.8	79.1	220.8	110.9	133.1	91.8
		8.8	10.0	9.9	10.4	10.0	9.6	10.5	23.2	17.2	6.8	6.5	6.7	8.8	8.6	9.7	10.4	13.3	17.1	21.7	147.8	41.2	67.2	24.5
		2.9	3.5	3.8	4.0	4.7	4.4	4.9	4.6	5.1	4.7	4.9	4.4	5.5	5.7	6.1	5.7	6.1	6.8	7.1	7.4	7.5	7.7	9.6
		5.7	5.1	5.3	5.1	5.1	5.0	3.1	5.0	5.8	6.5	4.4	3.9	5.0	3.8	3.1	3.0	3.2	3.3	2.7	2.9	4.8	4.1	4.8
		10.9	8.3	8.7	8.7	8.7	7.7	6.4	8.3	8.2	7.6	7.9	7.1	7.1	6.7	5.8	6.5	5.7	7.0	6.9	7.1	6.8	6.6	6.7
		19.5	25.0	26.9	25.6	26.5	30.2	30.6	30.1	32.5	29.8	27.8	27.0	27.3	28.5	35.9	36.3	37.6	39.7	40.7	55.5	50.7	47.4	46.2
5. Environment protection		9.3	10.1	10.2	11.2	13.3	14.3	14.2	13.2	14.7	15.1	14.3	14.3	14.7	15.0	14.9	14.0	14.6	13.4	14.0	14.6	15.6	15.2	15.3
6. Housing and community amenities		10.7	9.1	11.1	12.8	16.7	17.5	19.3	21.9	23.0	18.4	13.9	13.4	13.0	13.4	12.6	13.0	14.1	14.7	16.9	15.4	17.3	18.4	19.9
7. Health		103.2	111.7	123.6	132.8	140.1	143.8	149.9	155.6	165.1	166.2	165.2	166.3	169.8	173.9	178.3	179.5	182.6	185.6	194.6	245.8	245.2	225.9	221.0
8. Recreation, culture and religion		14.8	15.7	16.0	16.0	16.8	17.3	17.6	17.8	18.6	18.0	17.0	17.0	15.2	16.1	14.7	14.6	14.3	13.8	14.6	14.2	14.5	15.4	13.0
9. Education <sup>(6)</sup>		88.4	92.3	100.7	104.3	108.9	110.9	116.7	118.8	125.0	126.8	117.8	112.5	111.2	110.4	109.3	106.9	106.7	106.9	107.5	107.4	113.5	114.0	111.5
10. Social protection		237.2	245.3	256.8	262.9	266.7	268.9	279.7	291.2	315.0	319.4	333.5	339.0	333.6	338.6	341.1	334.1	333.0	333.6	327.0	336.6	340.2	342.0	360.9
EU transactions <sup>(7)</sup>		-8.3	-3.2	-3.5	-1.4	-0.9	-2.7	-2.2	-4.2	1.3	8.2	5.9	9.0	9.5	8.0	9.9	5.9	6.7	9.5	6.9	7.9	-2.3	-2.6	-0.3
<b>Public sector expenditure on services</b>		<b>664.5</b>	<b>695.6</b>	<b>741.2</b>	<b>772.7</b>	<b>801.1</b>	<b>814.6</b>	<b>843.6</b>	<b>885.1</b>	<b>925.3</b>	<b>936.6</b>	<b>924.1</b>	<b>911.6</b>	<b>909.0</b>	<b>914.2</b>	<b>926.5</b>	<b>916.1</b>	<b>930.9</b>	<b>938.5</b>	<b>947.6</b>	<b>1,137.5</b>	<b>1,081.6</b>	<b>1,143.3</b>	<b>1,095.4</b>
Accounting adjustments		58.5	70.7	76.4	86.2	82.5	86.8	91.2	99.7	96.3	95.6	91.9	105.6	97.8	108.5	99.1	108.3	112.1	103.2	105.9	107.7	105.8	86.2	121.3
<b>Total Managed Expenditure<sup>(8)</sup></b>		<b>723.0</b>	<b>766.3</b>	<b>817.7</b>	<b>858.9</b>	<b>883.6</b>	<b>901.4</b>	<b>934.9</b>	<b>984.8</b>	<b>1,021.6</b>	<b>1,032.2</b>	<b>1,016.0</b>	<b>1,017.2</b>	<b>1,006.8</b>	<b>1,022.8</b>	<b>1,025.6</b>	<b>1,024.5</b>	<b>1,043.0</b>	<b>1,041.7</b>	<b>1,053.5</b>	<b>1,245.2</b>	<b>1,187.4</b>	<b>1,229.5</b>	<b>1,216.8</b>

<sup>(1)</sup> Real terms figures are the nominal figures adjusted to 2023-24 price levels using GDP deflators from the Office for National Statistics (released 28 June 2024).

<sup>(2)</sup> Spending Review 2021 continued the commitment to meet the NATO investment pledge to spend 2% of GDP on Defence. This is evaluated using the NATO definitions of Defence spending rather than the UN COFOG definitions that are used in this table. The UN COFOG and NATO measures of Defence use different definitions and are therefore not comparable. For example, the NATO Defence figures include pensions whereas in COFOG these are included in Social Protection. Details and figures on NATO Defence expenditures can be found at the following link: [http://www.nato.int/cps/orn/nato/hq/topics\\_49198.htm](http://www.nato.int/cps/orn/nato/hq/topics_49198.htm)

<sup>(3)</sup> Transactions in 2008-09 onwards have been affected by financial sector interventions. Increases in spending from 2020-21 have been affected by measures taken in response to Covid-19 and increases in the cost of living.

<sup>(4)</sup> Following implementation of ESA2010, Network Rail is now classified to Central Government. Consequently Total Managed Expenditure (TME) includes Network Rail spending in all years shown, however the actual expenditure of Network Rail only appears in the Department for Transport budget from 2015-16. The functional analysis shown includes Network Rail spending from 2015-16 and is therefore only included within 'Total Expenditure on services' from that year.

<sup>(5)</sup> In order to align with ONS data, the transport function now includes expenditure relating to the local government part of the TfL subsidiary, 'Transport Trading Limited'. This data has been obtained from the Office for National Statistics and currently includes expenditure of bodies such as Crossrail and Rail for London from 2011-12 onwards.

<sup>(6)</sup> From 2011-12 onwards the grant-equivalent element of student loans is no longer part of the TES framework and has therefore been removed from the Education function. Therefore figures are not directly comparable between 2010-11 and 2011-12. A full explanation of this decision can be found in PESA 2016 Annex E.

<sup>(7)</sup> From 2010-11 onwards VAT-based payments are no longer deducted from EU transactions thus bringing these totals in-line with ESA10.

<sup>(8)</sup> This excludes the temporary effects of banks being classified to the public sector.

**Table 4.4 Public sector expenditure on services by function as a per cent of GDP<sup>(1)</sup>, 2001-02 to 2023-24**

		National Statistics																						per cent
		outturn																						
		2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
1. General public services of which: public and common services of which: international services of which: public sector debt interest		3.9	3.7	3.8	4.0	4.1	4.1	4.1	4.4	4.2	4.8	4.8	4.4	4.3	4.1	4.0	4.0	4.1	3.7	3.6	3.5	4.7	6.5	5.8
		0.8	0.8	0.9	0.9	0.9	0.9	0.8	0.9	0.9	0.8	0.7	0.6	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.9	1.2	1.1	1.0
		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	0.6	0.4	0.5	0.5	0.5	0.5	0.5	0.4	0.3	0.4
		2.7	2.5	2.6	2.7	2.8	2.8	2.9	3.1	2.9	3.5	3.6	3.3	3.1	2.9	2.9	2.9	3.0	2.6	2.4	2.0	3.2	5.1	4.5
2. Defence <sup>(2)</sup>		2.2	2.2	2.3	2.2	2.2	2.2	2.2	2.3	2.4	2.4	2.3	2.1	2.0	2.0	1.9	1.8	1.8	1.9	1.9	2.1	2.1	2.2	2.1
3. Public order and safety		2.0	2.0	2.1	2.1	2.1	2.0	2.0	2.1	2.2	2.0	1.9	1.8	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.9	1.7	1.7	1.8
4. Economic affairs of which: enterprise and economic development <sup>(3)</sup> of which: science and technology of which: employment policies		2.4	2.5	2.6	2.5	2.5	2.4	3.1	3.1	3.1	2.5	2.3	2.1	2.3	2.2	2.4	2.4	2.5	2.8	3.0	9.4	4.1	4.9	3.4
		0.4	0.5	0.5	0.5	0.5	0.4	0.5	1.0	0.8	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.5	0.6	0.8	6.3	1.5	2.5	0.9
		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	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4
		0.3	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.2
		0.5	0.4	0.4	0.4	0.4	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.2	0.3	0.3	0.3	0.3	0.2	0.2
		1.0	1.2	1.3	1.2	1.2	1.3	1.3	1.3	1.5	1.3	1.2	1.2	1.2	1.2	1.4	1.4	1.4	1.5	1.5	2.4	1.9	1.7	1.7
5. Environment protection		0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.6	0.6
6. Housing and community amenities		0.5	0.4	0.5	0.6	0.8	0.8	0.8	1.0	1.0	0.8	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.6	0.7	0.7
7. Health		5.2	5.5	5.9	6.2	6.3	6.4	6.5	6.9	7.5	7.4	7.2	7.2	7.2	7.2	7.2	7.1	7.0	7.0	7.3	10.5	9.2	8.3	8.1
8. Recreation, culture and religion		0.7	0.8	0.8	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.6	0.7	0.6	0.6	0.5	0.5	0.6	0.6	0.5	0.6	0.5
9. Education <sup>(6)</sup>		4.4	4.5	4.8	4.9	4.9	4.9	5.0	5.2	5.7	5.6	5.2	4.9	4.7	4.5	4.4	4.2	4.1	4.1	4.0	4.6	4.2	4.2	4.1
10. Social protection		11.9	12.0	12.2	12.2	12.1	11.9	12.0	12.8	14.3	14.2	14.6	14.7	14.1	13.9	13.7	13.2	12.8	12.6	12.3	14.4	12.7	12.6	13.3
EU transactions <sup>(7)</sup>		-0.4	-0.2	-0.2	-0.1	0.0	-0.1	-0.1	-0.2	0.1	0.4	0.3	0.4	0.4	0.3	0.4	0.2	0.3	0.4	0.3	0.3	-0.1	-0.1	0.0
<b>Public sector expenditure on services</b>		<b>33.4</b>	<b>34.1</b>	<b>35.3</b>	<b>35.9</b>	<b>36.2</b>	<b>36.1</b>	<b>36.3</b>	<b>39.1</b>	<b>42.1</b>	<b>41.5</b>	<b>40.5</b>	<b>39.5</b>	<b>38.4</b>	<b>37.6</b>	<b>37.2</b>	<b>36.1</b>	<b>35.8</b>	<b>35.6</b>	<b>35.6</b>	<b>48.5</b>	<b>40.4</b>	<b>42.2</b>	<b>40.3</b>
Accounting adjustments		2.9	3.5	3.6	4.0	3.7	3.8	3.9	4.4	4.4	4.2	4.0	4.6	4.1	4.5	4.0	4.3	4.3	3.9	4.0	4.6	4.0	3.2	4.5
<b>Total Managed Expenditure<sup>(8)</sup></b>		<b>36.3</b>	<b>37.6</b>	<b>38.9</b>	<b>39.9</b>	<b>39.9</b>	<b>39.9</b>	<b>40.3</b>	<b>43.5</b>	<b>46.5</b>	<b>45.7</b>	<b>44.6</b>	<b>44.1</b>	<b>42.5</b>	<b>42.1</b>	<b>41.2</b>	<b>40.4</b>	<b>40.1</b>	<b>39.5</b>	<b>39.6</b>	<b>53.1</b>	<b>44.3</b>	<b>45.3</b>	<b>44.7</b>

<sup>(1)</sup> GDP for all years are consistent with the latest figures from the Office for National Statistics (published 28 June 2024).

<sup>(2)</sup> Spending Review 2021 continued the commitment to meet the NATO investment pledge to spend 2% of GDP on Defence. This is evaluated using the NATO definitions of Defence spending rather than the UN COFOG definitions that are used in this table. The UN COFOG and NATO measures of Defence use different definitions and are therefore not comparable. For example, the NATO Defence figures include pensions whereas in COFOG these are included in Social Protection. Details and figures on NATO Defence expenditures can be found at the following link: [http://www.nato.int/cps/on/natohq/topics\\_49198.htm](http://www.nato.int/cps/on/natohq/topics_49198.htm)

<sup>(3)</sup> Transactions in 2008-09 onwards have been affected by financial sector interventions. Increases in spending from 2020-21 have been affected by measures taken in response to Covid-19 and increases in the cost of living.

<sup>(4)</sup> Following implementation of ESA2010, Network Rail is now classified to Central Government. Consequently Total Managed Expenditure (TME) includes Network Rail spending in all years shown, however the actual expenditure of Network Rail only appears in the Department for Transport budget from 2015-16. The functional analysis shown includes Network Rail spending from 2015-16 and is therefore only included within 'Total Expenditure on services' from that year.

<sup>(5)</sup> In order to align with ONS data, the transport function now includes expenditure relating to the local government part of the TfL subsidiary, 'Transport Trading Limited'. This data has been obtained from the Office for National Statistics and currently includes expenditure of bodies such as Crossrail and Rail for London from 2011-12 onwards.

<sup>(6)</sup> From 2011-12 onwards the 'grant-equivalent element of student loans' is no longer part of the TES framework and has therefore been removed from the Education function. Therefore figures are not directly comparable between 2010-11 and 2011-12. A full explanation of this decision can be found in PESA 2016 Annex E.

<sup>(7)</sup> From 2010-11 onwards VAT-based payments are no longer deducted from EU transactions thus bringing these totals in-line with ESA10.

<sup>(8)</sup> This excludes the temporary effects of banks being classified to the public sector.

# 5

## Public sector expenditure by function, sub-function and economic category

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**5.1** The analyses in this chapter present public sector expenditure for the years 2019-20 onwards, adjusted so that figures for all years are based on current definitions. All data are National Statistics and are based on the expenditure on services framework (explained in **Annex E**).

**5.2** Note that many of the economic categories and functions shown in the tables throughout PESA reflect higher Covid-19 related spend in 2020-21 and 2021-22.

### What's new

**5.3** Following the 2024 General Election, the Department for Levelling Up, Housing and Communities (DLUHC) has been renamed the Ministry of Housing, Communities and Local Government (MHCLG).

**5.4** Since PESA 2023, expenditure on Broadband has been reclassified from the Recreation, Culture and Religion function to Economic Affairs (enterprise and economic development). This is to improve alignment with the United Nations' Classification of the Functions of Government (COFOG) categories.

**5.5** Not all departments had produced their Annual Report and Accounts for 2022-23 as at publication of PESA 2023. Outturn data may therefore be subject to revisions. The public spending statistics (PSS) release, published on a quarterly basis, will reflect any later revisions made by departments to their 2023-24 outturn.

### Relationship between functional series and departments

**5.6** **Tables 5.1, 5.1a** and **5.1b** show public sector expenditure on services by function split across the different government departmental groups for 2023-24. Departmental spending can be spread across a variety of functions, particularly in the case of the devolved administrations.

### Public sector expenditure on services by sub-function

**5.7** **Table 5.2** provides the most detailed functional analysis of public sector expenditure on services. The tables are presented in a format generally consistent with the level 2 breakdown of the United Nations' Classification Of the Functions Of Government (UN COFOG). The table also shows, in italics, additional Treasury-defined sub-functional divisions that were used prior to the introduction of UN COFOG, but which do not map directly to COFOG level 2. Definitions of the UN COFOG classifications are available on their website<sup>1</sup>.

**5.8** The sub-function analysis of health is presented against HM Treasury's own sub-functional classification. This is because the NHS in England and Wales (not applicable to Scotland or Northern Ireland) is neither financed nor organised along the lines of COFOG level 2, so capturing the required additional information is not currently possible.

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<sup>1</sup> <https://unstats.un.org/unsd/classifications/Econ/Structure> then from the 'Classification' drop down box on the left select 'COFOG'

## Public sector expenditure on services by economic category

**5.9** The economic significance of public spending, such as its impact on GDP, depends on its nature; firstly whether it is current or capital, but also whether it is, for example, a transfer payment or expenditure on goods and services. **Table 5.3** breaks down expenditure on services into its component economic categories.

**5.10** The presentation of economic categories in **Table 5.3** is broadly consistent with the economic categories used by the Office for National Statistics for the National Accounts. Brief descriptions of each category within expenditure on services are given below. Except where specifically stated, these categories are consistent with the definitions of the corresponding economic categories presented against the budgeting framework in **Table 2.1**:

- **pay** includes wages and salaries, employers' social contributions, payments of accruing superannuation liability charges for UK staff and locally engaged staff overseas, and amounts that finance employee contributions to pension schemes. It also includes income from the recovery of secondee costs. Unlike **Chapter 2**, it does not include payments for contract and agency staff which are treated as procurement instead;
- **gross current procurement** includes expenditure on goods and services, including payments for contract and agency staff, and payments for consultancy and audit services. Expenditure on hire and rentals under PFI and non-PFI operating leases, shown as **Rentals** in **Chapter 2**, are included here. **Income from the sales of goods and services** is now shown separately;
- **current grants to persons and non-profit bodies** are payments to these recipients that do not fund capital formation. They are mainly social security payments but also comprise grants to further and higher education institutions and other non-profit private sector bodies;
- **current grants abroad** are mainly foreign aid, such as programmes to reduce poverty. They also include the EU transactions set out in **Table 5.2**;
- **subsidies** are payments by government to trading businesses (both private sector and public corporations) to provide support for current costs, including payments to farmers as well as subsidies to rail and bus operators. They are given with the objective of influencing their levels of production, their prices, or other factors;
- **net public service pensions** are the costs of pensions on a National Accounts basis; that is, payments to pensioners less receipts of contributions by employers and employees. More information on pensions is included in **Annex D**;
- **public sector debt interest** reflects the debt interest payments to the private sector, so it excludes intra-public sector payments. These payments do not form part of departmental budgets so are not included within **Table 2.1**;
- **capital grants** are transfer payments to the private sector that are usually made on the condition that the recipient uses the funds for capital projects;
- **gross capital procurement** comprises the acquisition of fixed assets (such as land, buildings and machinery) as well as any increases in stock. It is measured gross of depreciation; and
- **income from sales of capital assets** is the sale value of any assets, such as land, buildings and machinery, disposed of.

## Public sector expenditure on services split by current and capital spending

**5.11 Table 5.4** gives a functional (COFOG level 1) breakdown of the current and capital expenditure of the public sector for the years from 2019–20. A functional split by sector is available in **Chapter 6** (central government), **Chapter 7** (local government) and **Chapter 8** (public corporations). Totals in **Chapter 5** in addition include expenditure by the Bank of England. The split between capital and current follows the National Accounts definition.

## Public sector gross procurement by function

**5.12 Table 5.5** shows public sector gross current procurement by COFOG level 1 function. This is a breakdown of the figure shown in **Table 5.3** and is defined on a National Accounts basis, as described above. Procurement of goods and services by one public sector body from another are included in this table.

**5.13 Table 5.6** shows public sector gross capital procurement by COFOG level 1 function, and receipts from sales of fixed assets. These are defined on a National Accounts basis, as described above. Figures for asset sales are shown separately for central government, local government and public corporations, as well as for general government, which comprises central government and local government. Receipts, which are at sales value (i.e. book value plus profit or loss), are split between fixed and intangible asset classes, and exclude receipts from sales of financial assets, which are not included within expenditure on services. Sales of assets between public sector bodies are included in this table.

**Table 5.1 Public sector expenditure on services by departmental group and function, 2023-24**

Departmental Grouping	Function	National Statistics										Public sector expenditure on services for each department									
		1. General public services	of which: public and common services	of which: international services	of which: public sector debt interest	2. Defence	3. Public order and safety	4. Economic affairs and economic development	of which: science and technology	of which: employment policies	of which: agriculture, fisheries and forestry		of which: transport	5. Environment protection	6. Housing and community amenities	7. Health	8. Recreation, culture and religion	9. Education	10. Social protection	EU transactions	
Health and Social Care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	177,244
Education		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,097
Home Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,538
Justice		5	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,896
Law Officers' Departments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	915
Defence		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54,749
Single Intelligence Account		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,186
Foreign, Commonwealth and Development Office		10,671	316	10,355	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,709
Housing, Communities and Local Government		409	409	-	-	-	23	23	-	-	23	23	-	-	-	-	-	-	-	-	8,271
Culture, Media and Sport		-	-	-	-	-	52	52	-	-	52	52	-	-	-	-	-	-	-	-	7,871
Science, Innovation and Technology		186	186	-	-	-	9,434	703	8,731	0	-	176	-	-	-	-	-	-	-	-	13,335
Transport		4	4	-	-	-	31,535	6	27	-	31,502	2	-	-	-	-	-	-	-	-	31,925
Energy Security and Net Zero		37	-	37	-	-	7,245	7,245	0	-	-	4,313	-	-	-	-	-	-	-	-	11,595
Environment, Food and Rural Affairs		-	-	-	-	-	4,286	-	-	-	4,286	1,852	8	-	-	-	-	-	-	-	6,147
Business and Trade		42	42	-	-	-	1,262	492	709	60	0	-	-	-	-	-	-	-	-	-	1,862
Work and Pensions		12	12	-	-	-	4,688	3	4,682	-	-	-	-	-	-	-	-	-	-	-	259,973
HM Revenue and Customs		4,749	4,749	-	-	-	12,770	12,770	-	-	-	56	212	-	-	-	-	-	-	-	39,887
HM Treasury		127,280	7,140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	126,881
Cabinet Office		1,968	1,968	-	-	-	18	-	-	18	-	-	-	-	-	-	-	-	-	-	4,728
Scotland		1,267	1,266	1	-	-	3,519	3,224	659	2	738	1,825	301	2,485	18,044	281	2,981	5,679	-	-	37,781
Wales		445	445	-	-	-	2	1,043	88	16	471	468	135	1,069	10,697	113	1,068	221	-	-	14,792
Northern Ireland		453	453	-	-	-	1,519	1,973	234	115	77	628	919	86	925	6,725	185	3,729	10,947	-	26,542
Small and Independent Bodies		2,251	2,251	-	-	-	8	320	165	8	113	34	-	-	-	-	200	-	-	-	2,780
Local Government		8,092	7,157	-	935	63	19,936	14,056	2,158	-	486	11,412	8,382	7,172	3,831	5,163	52,984	62,049	-	-	181,729
<b>Public sector expenditure on services for each function</b>		<b>157,871</b>	<b>26,403</b>	<b>10,393</b>	<b>121,075</b>	<b>56,751</b>	<b>47,746</b>	<b>91,802</b>	<b>24,471</b>	<b>9,611</b>	<b>4,838</b>	<b>6,722</b>	<b>46,159</b>	<b>15,333</b>	<b>19,890</b>	<b>220,971</b>	<b>12,962</b>	<b>111,478</b>	<b>360,905</b>	<b>-276</b>	<b>1,095,433</b>

£ million



**Table 5.1a Public sector current expenditure on services by departmental group and function, 2023-24**

Departmental Grouping	Function	National Statistics										Public sector current expenditure on services for each department										
		1. General public services	of which: public and common services	of which: international services	of which: public sector debt interest	2. Defence	3. Public order and safety	4. Economic affairs	of which: enterprise and economic development	of which: science and technology	of which: employment policies		of which: agriculture, fisheries and forestry	of which: transport	5. Environment protection	6. Housing and community amenities	7. Health	8. Recreation, culture and religion	9. Education	10. Social protection	EU transactions	
Health and Social Care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	167,033
Education		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,354
Home Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,608
Justice		5	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,446
Law Officers' Departments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	893
Defence		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,423
Single Intelligence Account		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,784
Foreign, Commonwealth and Development Office		7,394	-	7,394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,433
Housing, Communities and Local Government		325	325	-	-	18	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	805
Culture, Media and Sport		-	-	-	-	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,522
Science, Innovation and Technology		62	62	-	-	423	295	128	0	-	-	-	-	-	-	-	-	-	-	-	-	1,057
Transport		-	-	-	-	11,411	0	12	-	359	11,411	0	11,399	-	-	-	-	-	-	-	-	11,781
Energy Security and Net Zero		32	-	32	-	5,856	5,856	-	-	0	5,856	-	-	-	-	-	-	-	-	-	-	6,757
Environment, Food and Rural Affairs		-	-	-	-	3,653	-	-	-	-	3,653	-	-	-	-	-	-	-	-	-	-	4,696
Business and Trade		39	39	-	-	1,969	1,655	254	60	-	1,969	1,655	0	-	-	-	-	-	-	-	-	2,567
Work and Pensions		12	12	-	-	4,442	3	-3	4,443	-	4,442	3	-	-	-	-	-	-	-	-	-	259,461
HM Revenue and Customs		4,349	4,349	-	-	12,460	12,460	-	-	-	12,460	12,460	-	-	-	-	-	-	-	-	-	39,137
HM Treasury		127,275	7,135	-	-	-240	-240	-	-	-	-240	-240	-	-	-	-	-	-	-	-	-	126,764
Cabinet Office		1,481	1,481	-	-	18	-	-	18	-	18	-	-	-	-	-	-	-	-	-	-	4,241
Scotland		1,169	1,168	1	-	3,334	2,263	290	2	3,334	2,263	290	1,308	663	1,308	262	2,533	5,592	-	-	-	32,577
Wales		432	432	-	-	539	178	2	2	539	178	2	384	35	384	63	993	204	-	-	-	12,590
Northern Ireland		402	402	-	-	1,403	1,221	171	-	1,403	1,221	171	412	564	412	166	3,406	10,940	-	-	-	24,209
Small and Independent Bodies		1,968	1,968	-	-	5	296	153	-	5	296	153	34	109	34	-	194	-	-	-	-	2,463
Local Government		6,289	5,354	-	935	63	18,967	5,224	-	63	18,967	5,224	986	117	4,122	7,199	3,337	49,152	61,588	-	-	158,662
<b>Public sector current expenditure on services for each function</b>		<b>151,235</b>	<b>22,733</b>	<b>7,427</b>	<b>121,075</b>	<b>37,024</b>	<b>44,056</b>	<b>49,605</b>	<b>21,816</b>	<b>396</b>	<b>4,595</b>	<b>5,489</b>	<b>17,309</b>	<b>9,504</b>	<b>4,266</b>	<b>208,836</b>	<b>9,660</b>	<b>99,300</b>	<b>360,055</b>	<b>-276</b>	<b>-</b>	<b>973,263</b>

£ million

**Table 5.1b Public sector capital expenditure on services by departmental group and function, 2023-24**

Departmental Grouping	Function	National Statistics										Public sector capital expenditure on services for each department														
		1. General public services	of which: public and common services	of which: international services	of which: public sector debt interest	2. Defence	3. Public order and safety	4. Economic affairs	of which: enterprise and economic development	of which: science and technology	of which: employment policies		of which: agriculture, fisheries and forestry	of which: transport	5. Environment protection	6. Housing and community amenities	7. Health	8. Recreation, culture and religion	9. Education	10. Social protection	EU transactions					
Health and Social Care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,211	10,211	-			
Education		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,743		
Home Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	930	
Justice		0	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,450	
Law Officers' Departments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	
Defence		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,326	
Single Intelligence Account		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,402	
Foreign, Commonwealth and Development Office		3,276	316	2,961	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,276
Housing, Communities and Local Government		84	84	-	-	-	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,466
Culture, Media and Sport		-	-	-	-	-	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,349
Science, Innovation and Technology		123	123	-	-	9,010	408	8,603	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,279
Transport		4	4	-	-	20,124	6	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,143
Energy Security and Net Zero		5	-	5	-	1,389	1,389	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,838
Environment, Food and Rural Affairs		-	-	-	-	634	-	-	-	634	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,451
Business and Trade		3	3	-	-	-708	-1,163	455	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-705
Work and Pensions		-	-	-	-	245	-	5	240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	512
HM Revenue and Customs		400	400	-	-	309	309	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	750
HM Treasury		5	5	-	-	112	112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	117
Cabinet Office		487	487	-	-	0	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	487
Scotland		98	98	-	-	185	961	369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,204
Wales		13	13	-	-	504	-30	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,202
Northern Ireland		51	51	-	-	116	753	63	115	2	2	65	507	18	607	440	19	323	7	-	-	-	-	-	-	2,333
Small and Independent Bodies		283	283	-	-	4	24	12	8	-	-	4	0	-	-	-	-	-	-	-	-	-	-	-	-	316
Local Government		1,803	1,803	-	-	969	8,832	1,173	-	-	-	370	7,290	1,183	4,134	26	1,826	3,832	461	-	-	-	-	-	-	23,067
<b>Public sector capital expenditure on services for each function</b>		<b>6,636</b>	<b>3,670</b>	<b>2,966</b>	<b>-</b>	<b>19,728</b>	<b>3,691</b>	<b>42,197</b>	<b>2,655</b>	<b>9,215</b>	<b>243</b>	<b>1,234</b>	<b>28,850</b>	<b>5,829</b>	<b>15,624</b>	<b>12,136</b>	<b>3,302</b>	<b>12,178</b>	<b>850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,170</b>

£ million

**Table 5.2 Public sector expenditure on services by sub-function, 2019-20 to 2023-24**

	£ million				
	National Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
<b>1. General public services</b>					
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	11,911	13,456	22,867	24,674	22,390
1.2 Foreign economic aid <sup>(1)</sup>	9,134	8,546	5,720	5,084	7,192
1.3 General services	1,494	2,732	3,444	2,630	2,093
1.4 Basic research	-	-	-	-	-
1.5 R&D general public services	376	676	41	331	342
1.6 General public services n.e.c.	3,168	4,249	4,397	3,026	4,779
1.7 Public debt transactions <sup>(2), (3)</sup>	54,830	42,371	75,077	129,856	121,075
<i>of which: central government debt interest</i>	49,606	40,969	73,059	107,591	78,238
<i>of which: local government debt interest</i>	667	772	877	847	935
<i>of which: public corporation debt interest</i>	571	655	526	543	536
<i>of which: Bank of England</i>	-10,969	-15,728	-15,465	3,955	23,926
<i>of which: public sector pensions</i>	14,955	15,703	16,080	16,920	17,440
<b>Total general public services</b>	<b>80,913</b>	<b>72,030</b>	<b>111,546</b>	<b>165,600</b>	<b>157,871</b>
<b>2. Defence<sup>(4)</sup></b>					
2.1 Military defence	40,257	42,432	45,751	50,358	51,505
2.2 Civil defence	54	143	125	90	63
2.3 Foreign military aid	476	478	509	2,618	2,522
2.4 R&D defence	1,233	1,318	2,061	2,253	2,439
2.5 Defence n.e.c.	226	211	221	215	222
<b>Total defence</b>	<b>42,246</b>	<b>44,582</b>	<b>48,667</b>	<b>55,532</b>	<b>56,751</b>
<b>3. Public order and safety</b>					
3.1 Police services	18,685	21,620	22,513	25,514	27,336
<i>of which: immigration and citizenship</i>	510	2,417	1,845	3,550	4,758
<i>of which: other police services</i>	18,176	19,204	20,669	21,964	22,578
3.2 Fire-protection services	2,971	3,012	3,103	3,375	3,602
3.3 Law courts	6,888	6,936	7,838	8,053	8,613
3.4 Prisons	4,361	5,512	5,388	6,115	6,847
3.5 R&D public order and safety	1	1	1	1	1
3.6 Public order and safety n.e.c.	1,619	1,809	924	1,167	1,347
<b>Total public order and safety</b>	<b>34,526</b>	<b>38,890</b>	<b>39,769</b>	<b>44,226</b>	<b>47,746</b>
<b>4. Economic affairs</b>					
4.1 General economic, commercial and labour affairs	15,810	130,300	35,434	23,138	19,505
4.2 Agriculture, forestry, fishing and hunting	5,803	6,317	6,021	6,250	6,722
<i>of which: market support</i>	3,062	2,789	2,613	2,589	2,806
<i>of which: other agriculture, food and fisheries policy</i>	2,649	3,371	3,281	3,487	3,682
<i>of which: forestry</i>	92	157	127	174	234
4.3 Fuel and energy <sup>(5)</sup>	1,273	1,290	2,697	41,715	7,072
4.4 Mining, manufacturing and construction	2,385	1,100	965	652	848
4.5 Transport	34,351	49,387	44,685	44,639	46,159
<i>of which: national roads</i>	5,574	6,153	5,438	5,667	6,117
<i>of which: local roads</i>	5,619	6,797	5,867	6,160	6,052
<i>of which: local public transport</i>	2,403	7,199	4,983	4,161	4,902
<i>of which: railway</i>	18,217	27,052	25,862	26,497	26,807
<i>of which: other transport</i>	2,539	2,185	2,536	2,155	2,280
4.6 Communication	232	335	412	500	749
4.7 Other industries	272	340	351	318	302
4.8 R&D economic affairs	5,961	6,599	6,578	7,287	9,611
4.9 Economic affairs n.e.c.	592	695	674	768	833
<b>Total economic affairs</b>	<b>66,679</b>	<b>196,362</b>	<b>97,817</b>	<b>125,266</b>	<b>91,802</b>
<b>5. Environment protection</b>					
5.1 Waste management	8,773	9,136	9,532	10,117	10,877
5.2 Waste water management	-	-	-	-	-
5.3 Pollution abatement	197	284	815	430	656
5.4 Protection of biodiversity and landscape	329	369	442	510	583
5.5 R&D environment protection	168	179	166	313	440
5.6 Environment protection n.e.c.	2,352	2,986	2,807	2,920	2,778
<b>Total environment protection</b>	<b>11,819</b>	<b>12,955</b>	<b>13,762</b>	<b>14,290</b>	<b>15,333</b>
<b>6. Housing and community amenities</b>					
6.1 Housing development	8,753	8,124	9,412	11,294	12,568
<i>of which: local authority housing</i>	6,415	5,962	7,449	9,067	9,700
<i>of which: other social housing</i>	2,338	2,162	1,963	2,227	2,868
6.2 Community development	3,440	3,584	3,473	3,516	4,377
6.3 Water supply	798	797	970	1,127	1,230
6.4 Street lighting	752	762	821	932	1,070
6.5 R&D housing and community amenities	1	1	2	3	8
6.6 Housing and community amenities n.e.c.	469	419	542	469	637
<b>Total housing and community amenities</b>	<b>14,212</b>	<b>13,687</b>	<b>15,219</b>	<b>17,341</b>	<b>19,890</b>

**Table 5.2 Public sector expenditure on services by sub-function, 2018-19 to 2022-23 (continued)**

	£ million				
	National Statistics				
	2019-20	2020-21	2021-22	2022-23	2023-24
	outturn	outturn	outturn	outturn	outturn
<b>7. Health<sup>(6)</sup></b>					
Medical services	158,893	187,280	193,314	199,101	213,681
Medical research	1,638	1,678	1,829	1,918	1,616
Central and other health services	3,609	29,609	21,093	11,656	5,675
<b>Total health</b>	<b>164,140</b>	<b>218,567</b>	<b>216,237</b>	<b>212,676</b>	<b>220,971</b>
<b>8. Recreation, culture and religion</b>					
8.1 Recreational and sporting services	3,050	3,566	3,987	4,110	3,571
8.2 Cultural services	4,272	5,176	4,533	4,519	4,700
8.3 Broadcasting and publishing services	4,755	3,564	4,008	5,444	4,310
8.4 Religious and other community services	71	60	73	191	146
8.5 R&D recreation, culture and religion	89	123	74	97	70
8.6 Recreation, culture and religion n.e.c.	112	114	88	169	165
<b>Total recreation, culture and religion</b>	<b>12,349</b>	<b>12,602</b>	<b>12,762</b>	<b>14,529</b>	<b>12,962</b>
<b>9. Education</b>					
9.1 Pre-primary and primary education	31,194	32,015	33,327	35,212	36,608
<i>of which: under fives</i>	4,236	4,653	4,623	4,756	4,976
<i>of which: primary education</i>	26,958	27,362	28,704	30,456	31,632
9.2 Secondary education <sup>(7)</sup>	45,050	47,512	50,715	54,050	55,457
9.3 Post-secondary non-tertiary education	529	571	634	730	911
9.4 Tertiary education	4,372	4,898	4,720	4,558	7,157
9.5 Education not definable by level	972	1,120	944	1,268	1,138
9.6 Subsidiary services to education	4,074	4,643	5,017	5,628	5,428
9.7 R&D education	2,324	2,692	2,608	2,972	2,754
9.8 Education n.e.c.	2,107	2,075	2,163	2,918	2,026
<b>Total education</b>	<b>90,622</b>	<b>95,526</b>	<b>100,129</b>	<b>107,336</b>	<b>111,478</b>
<b>10. Social protection</b>					
<i>of which: personal social services</i>	35,674	38,816	40,126	44,204	46,329
10.1 Sickness and disability	58,065	60,774	61,498	65,775	75,102
<i>of which: personal social services</i>	11,320	12,500	12,705	13,767	14,874
<i>of which: incapacity, disability and injury benefits</i>	46,745	48,274	48,793	52,008	60,228
10.2 Old age	123,973	125,720	128,443	137,357	155,595
<i>of which: personal social services</i>	11,551	12,510	12,749	13,677	14,955
<i>of which: pensions</i>	112,422	113,210	115,694	123,680	140,641
10.3 Survivors	1,162	1,169	1,213	1,343	1,363
10.4 Family and children	26,136	26,815	27,605	29,643	31,128
<i>of which: personal social services</i>	11,752	12,461	13,276	15,013	15,036
<i>of which: family benefits, income support and tax credits</i>	14,384	14,354	14,330	14,631	16,092
10.5 Unemployment	1,189	1,860	1,219	1,003	1,212
<i>of which: personal social services</i>	-	-	-	-	-
<i>of which: other unemployment benefits</i>	1,189	1,860	1,219	1,003	1,212
10.6 Housing	19,786	18,850	17,649	17,149	17,176
10.7 Social exclusion n.e.c. <sup>(8)</sup>	40,786	58,359	56,114	57,705	65,541
<i>of which: personal social services</i>	1,052	1,345	1,397	1,748	1,464
<i>of which: family benefits, income support, Universal Credit and tax credits</i>	39,734	57,014	54,717	55,957	64,077
10.8 R&D social protection	-	-	-	-	-
10.9 Social protection n.e.c.	4,698	5,765	6,289	11,932	13,787
<b>Total social protection</b>	<b>275,795</b>	<b>299,312</b>	<b>300,030</b>	<b>321,907</b>	<b>360,905</b>

**Table 5.2 Public sector expenditure on services by sub-function, 2018-19 to 2022-23 (continued)**

	£ million				
	National Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
<b>EU transactions<sup>(9)</sup></b>					
VAT-based and GNI-based contributions (net of abatement and collection costs)	10,886	10,395	303	-397	897
<i>derived as:</i>					
<i>EU gross contribution pre-abatement and after deduction of collection costs</i>	18,355	16,875	170	80	918
<i>Traditional Own Resources (without deduction of collection costs)</i>	-3,320	-2,695	-49	-50	-31
<i>UK abatement</i>	-4,149	-3,785	181	-428	10
EU receipts	-5,059	-3,406	-2,338	-2,086	-1,174
Other attributed costs and repayments	-	-	-	-	-
<b>Total EU transactions</b>	<b>5,828</b>	<b>6,988</b>	<b>-2,035</b>	<b>-2,484</b>	<b>-276</b>
<b>Public sector expenditure on services</b>	<b>799,128</b>	<b>1,011,501</b>	<b>953,903</b>	<b>1,076,221</b>	<b>1,095,433</b>
Accounting adjustments	89,303	95,746	93,334	81,131	121,340
<b>Total Managed Expenditure<sup>(10)</sup></b>	<b>888,431</b>	<b>1,107,247</b>	<b>1,047,237</b>	<b>1,157,352</b>	<b>1,216,773</b>

<sup>(1)</sup> Official Development Assistance (ODA) is the internationally-agreed classification of foreign aid financing and is measured in accordance with international standards agreed by the Organisation for Economic Co-operation and Development (OECD). The UN COFOG measure of Foreign economic aid presented in this table is quite different from the UK ODA measure and therefore not comparable. For example the UK ODA measure includes financial transactions such as loans, whereas the UN COFOG measure does not. Also, the UK ODA analysis is on a calendar year rather than financial year basis. A link to the latest ODA release is provided here: <https://www.gov.uk/government/collections/statistics-on-international-development>

<sup>(2)</sup> Debt interest figures show gross payments to the private sector and overseas.

<sup>(3)</sup> Bank of England public debt transactions shows data in respect of the Asset Purchase Facility and Special Liquidity Scheme.

<sup>(4)</sup> Spending Review 2021 continued the commitment to meet the NATO investment pledge to spend 2% of GDP on Defence. This is evaluated using the NATO definitions of Defence spending rather than the UN COFOG definitions that are used in this table. The UN COFOG and NATO measures of Defence use different definitions and are therefore not comparable. For example, the NATO Defence figures include pensions whereas in COFOG these are included in Social Protection. Details and figures on NATO Defence expenditures can be found at the following link: [http://www.nato.int/cps/on/natohq/topics\\_49198.htm](http://www.nato.int/cps/on/natohq/topics_49198.htm)

<sup>(5)</sup> Spending in 2022-23 has been affected by measures taken in response to increases in the cost of living.

<sup>(6)</sup> The level of detail required for COFOG level 2 is not yet available in England and Wales. Health spending is therefore presented using HM Treasury's own sub-functional classification.

<sup>(7)</sup> The Department for Education is currently recording all central government academy expenditure as 'Secondary Education', across all years presented. While secondary schools currently account for the largest population in the academy sector, it is recognised that this will also cover some schools in primary and other functional categories. In future editions of PESA the Department for Education will look to improve apportionment of spending across the education categories.

<sup>(8)</sup> Social exclusion n.e.c. includes Child and Working Tax Credits. Also included here are Universal Credit additional costs that were previously scored in 10.9 Social protection n.e.c.

<sup>(9)</sup> An explanation of why the EU transactions are defined in TES in this way is given in Annex E. Complete transactions with the institutions of the EU are shown in Table C.1.

<sup>(10)</sup> This excludes the temporary effects of banks being classified to the public sector.

**Table 5.3 Public sector expenditure on services by economic category, 2019-20 to 2023-24**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	
<b>Public sector current expenditure on services</b>						
Pay	203,577	219,372	230,310	245,852	262,330	
Gross current procurement	232,110	274,000	279,609	290,251	305,174	
Income from sales of goods and services	-59,837	-54,880	-65,541	-71,462	-74,882	
Current grants to persons and non-profit bodies	248,607	274,797	278,991	322,015	320,908	
Current grants abroad	13,159	14,040	11,145	11,882	12,546	
Subsidies to private sector companies	18,293	116,076	40,689	27,474	19,374	
Subsidies to public corporations	691	9,414	6,822	2,645	3,093	
Net public service pensions	3,442	2,231	1,507	1,121	2,443	
Public sector debt interest	54,830	42,371	75,077	129,856	121,075	
Other	1,187	1,203	1,188	1,102	1,204	
<b>Total public sector current expenditure on services</b>	<b>716,059</b>	<b>898,625</b>	<b>859,796</b>	<b>960,735</b>	<b>973,263</b>	
Accounting adjustments	77,247	83,001	77,794	90,294	107,499	
<b>Total public sector current expenditure</b>	<b>793,306</b>	<b>981,626</b>	<b>937,590</b>	<b>1,051,029</b>	<b>1,080,762</b>	
<b>Public sector capital expenditure on services</b>						
Capital grants	15,440	37,764	13,819	22,370	24,929	
Gross capital procurement	72,796	79,981	87,457	98,013	101,983	
Income from sales of capital assets	-5,167	-4,869	-7,169	-4,897	-4,743	
<b>Total public sector capital expenditure on services</b>	<b>83,069</b>	<b>112,877</b>	<b>94,107</b>	<b>115,486</b>	<b>122,170</b>	
Accounting adjustments	12,056	12,744	15,540	-9,163	13,841	
<b>Total public sector capital expenditure</b>	<b>95,125</b>	<b>125,621</b>	<b>109,647</b>	<b>106,323</b>	<b>136,011</b>	
<b>Total public sector expenditure on services</b>	<b>799,128</b>	<b>1,011,501</b>	<b>953,903</b>	<b>1,076,221</b>	<b>1,095,433</b>	
Accounting adjustments	89,303	95,746	93,334	81,131	121,340	
<b>Total Managed Expenditure</b>	<b>888,431</b>	<b>1,107,247</b>	<b>1,047,237</b>	<b>1,157,352</b>	<b>1,216,773</b>	

**Table 5.4 Public sector current and capital expenditure on services by function<sup>(1)</sup>, 2019-20 to 2023-24**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	
<b>Public sector current expenditure on services</b>						
1. General public services	76,573	66,619	106,444	160,969	151,235	
<i>of which: public and common services</i>	11,789	15,193	24,570	24,370	22,733	
<i>of which: international services</i>	9,954	9,055	6,797	6,743	7,427	
<i>of which: public sector debt interest<sup>(2)</sup></i>	54,830	42,371	75,077	129,856	121,075	
2. Defence <sup>(3)</sup>	31,358	32,247	32,959	33,512	37,024	
3. Public order and safety	32,253	35,893	36,733	40,744	44,056	
4. Economic affairs	35,717	144,104	65,993	83,843	49,605	
<i>of which: enterprise and economic development<sup>(4)</sup></i>	14,856	109,079	37,210	57,816	21,816	
<i>of which: science and technology</i>	174	204	354	382	396	
<i>of which: employment policies</i>	2,253	2,543	4,098	3,745	4,595	
<i>of which: agriculture, fisheries and forestry</i>	5,405	5,800	5,261	5,230	5,489	
<i>of which: transport</i>	13,030	26,478	19,070	16,671	17,309	
5. Environment protection	7,909	8,519	9,040	9,002	9,504	
6. Housing and community amenities	3,311	3,807	3,474	3,936	4,266	
7. Health	156,509	204,991	206,623	201,339	208,836	
8. Recreation, culture and religion	9,018	10,565	10,468	11,525	9,660	
9. Education	82,255	86,217	90,927	97,209	99,300	
10. Social protection	275,327	298,674	299,169	321,138	360,055	
EU transactions	5,828	6,988	-2,035	-2,484	-276	
<b>Total public sector current expenditure on services</b>	<b>716,059</b>	<b>898,625</b>	<b>859,796</b>	<b>960,735</b>	<b>973,263</b>	
Accounting adjustments	77,247	83,001	77,794	90,294	107,499	
<b>Public sector current expenditure</b>	<b>793,306</b>	<b>981,626</b>	<b>937,590</b>	<b>1,051,029</b>	<b>1,080,762</b>	
<b>Public sector capital expenditure on services</b>						
1. General public services	4,340	5,411	5,102	4,631	6,636	
<i>of which: public and common services</i>	2,581	3,244	3,543	2,891	3,670	
<i>of which: international services</i>	1,759	2,167	1,560	1,740	2,966	
2. Defence <sup>(3)</sup>	10,887	12,335	15,707	22,020	19,728	
3. Public order and safety	2,273	2,997	3,035	3,482	3,691	
4. Economic affairs	30,962	52,258	31,824	41,423	42,197	
<i>of which: enterprise and economic development<sup>(5)</sup></i>	3,454	22,362	-899	5,454	2,655	
<i>of which: science and technology</i>	5,787	6,395	6,223	6,904	9,215	
<i>of which: employment policies</i>	2	77	124	75	243	
<i>of which: agriculture, fisheries and forestry</i>	398	517	760	1,020	1,234	
<i>of which: transport</i>	21,322	22,909	25,616	27,969	28,850	
5. Environment protection	3,910	4,436	4,722	5,288	5,829	
6. Housing and community amenities	10,902	9,880	11,745	13,405	15,624	
7. Health	7,630	13,576	9,613	11,337	12,136	
8. Recreation, culture and religion	3,330	2,037	2,294	3,004	3,302	
9. Education	8,366	9,309	9,201	10,127	12,178	
10. Social protection	468	638	861	770	850	
<b>Total public sector capital expenditure on services</b>	<b>83,069</b>	<b>112,877</b>	<b>94,107</b>	<b>115,486</b>	<b>122,170</b>	
Accounting adjustments	12,056	12,744	15,540	-9,163	13,841	
<b>Public sector capital expenditure</b>	<b>95,125</b>	<b>125,621</b>	<b>109,647</b>	<b>106,323</b>	<b>136,011</b>	
<b>Total public sector expenditure on services</b>	<b>799,128</b>	<b>1,011,501</b>	<b>953,903</b>	<b>1,076,221</b>	<b>1,095,433</b>	
Accounting adjustments	89,303	95,746	93,334	81,131	121,340	
<b>Total Managed Expenditure<sup>(6)</sup></b>	<b>888,431</b>	<b>1,107,247</b>	<b>1,047,237</b>	<b>1,157,352</b>	<b>1,216,773</b>	

<sup>(1)</sup> Expenditure on services by function and sector is available in the appropriate sectoral chapter: for central government see Table 6.6; for local government see Table 7.4; for public corporations see Table 8.4.

<sup>(2)</sup> Debt interest figures include Bank of England public debt transactions in respect of the Asset Purchase Facility and Special Liquidity Scheme.

<sup>(3)</sup> Spending Review 2021 continued the commitment to meet the NATO investment pledge to spend 2% of GDP on Defence. This is evaluated using the NATO definitions of Defence spending rather than the UN COFOG definitions that are used in this table. The UN COFOG and NATO measures of Defence use different definitions and are therefore not comparable. For example, the NATO Defence figures include pensions whereas in COFOG these are included in Social Protection. Details and figures on NATO Defence expenditures can be found at the following link: [http://www.nato.int/cps/on/natohq/topics\\_49198.htm](http://www.nato.int/cps/on/natohq/topics_49198.htm)

<sup>(4)</sup> Increases in spending from 2020-21 have been affected by measures taken in response to Covid-19 and increases in the cost of living.

<sup>(5)</sup> Figures in 2020-21 and 2021-22 reflect expenditure on various Covid-19 related loan guarantee schemes and subsequent revaluations.

<sup>(6)</sup> This excludes the temporary effects of banks being classified to the public sector.

**Table 5.5 Public sector gross current procurement expenditure on services by function, 2019-20 to 2023-24**

	£ million				
	National Statistics				
	2019-20	2020-21	2021-22	2022-23	2023-24
	outturn	outturn	outturn	outturn	outturn
<b>Public sector gross current procurement expenditure on services</b>					
1. General public services	12,220	14,092	15,199	14,148	14,390
<i>of which: public and common services</i>	10,244	12,533	13,605	13,228	13,383
<i>of which: international services</i>	1,976	1,559	1,594	920	1,007
2. Defence	18,053	18,382	19,833	20,257	21,508
3. Public order and safety	14,134	14,455	16,345	19,328	21,322
4. Economic affairs	14,116	15,721	16,587	17,914	22,159
<i>of which: enterprise and economic development</i>	2,549	3,848	3,988	3,754	6,239
<i>of which: science and technology</i>	37	40	110	142	159
<i>of which: employment policies</i>	682	878	1,037	868	1,394
<i>of which: agriculture, fisheries and forestry</i>	1,071	1,213	1,131	1,224	1,707
<i>of which: transport</i>	9,777	9,742	10,321	11,926	12,660
5. Environment protection	7,847	8,038	8,283	9,064	9,404
6. Housing and community amenities	2,682	2,639	2,862	3,296	3,554
7. Health	91,522	125,637	119,684	117,338	120,095
8. Recreation, culture and religion	6,410	5,760	6,671	8,130	6,909
9. Education	27,112	27,032	30,305	33,428	36,561
10. Social protection	38,014	42,242	43,839	47,348	49,271
<b>Total public sector gross current procurement expenditure on services</b>	<b>232,110</b>	<b>274,000</b>	<b>279,609</b>	<b>290,251</b>	<b>305,174</b>



**Table 5.6 Public sector capital procurement expenditure on services by function, 2019-20 to 2023-24**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	
<b>Public sector gross capital procurement expenditure on services</b>						
1. General public services	2,899	3,311	3,625	3,708	3,892	
<i>of which: public and common services</i>	2,725	3,032	3,447	3,350	3,607	
<i>of which: international services</i>	174	278	178	358	285	
2. Defence	11,317	12,645	15,407	21,491	20,185	
3. Public order and safety	2,345	3,160	3,315	3,675	3,957	
4. Economic affairs	24,971	25,532	27,716	31,660	33,890	
<i>of which: enterprise and economic development</i>	3,157	1,943	1,961	2,458	3,203	
<i>of which: science and technology</i>	1,251	1,318	1,278	1,359	1,556	
<i>of which: employment policies</i>	30	81	125	75	253	
<i>of which: agriculture, fisheries and forestry</i>	339	416	516	630	813	
<i>of which: transport</i>	20,194	21,775	23,837	27,138	28,064	
5. Environment protection	3,258	3,167	3,660	4,325	4,761	
6. Housing and community amenities	8,854	8,225	9,853	11,047	11,395	
7. Health	7,602	13,285	12,680	10,934	11,719	
8. Recreation, culture and religion	3,404	1,712	1,924	2,759	2,761	
9. Education	7,676	8,352	8,485	7,772	8,686	
10. Social protection	471	594	792	642	736	
<b>Total public sector gross capital procurement expenditure on services</b>	<b>72,796</b>	<b>79,981</b>	<b>87,457</b>	<b>98,013</b>	<b>101,983</b>	
<b>Plus public sector receipts from sales of assets</b>						
<b>Central government</b>						
Fixed assets	-1,806	-2,305	-5,063	-1,792	-2,427	
Intangible assets	-159	-161	720	897	-26	
<b>Total central government receipts</b>	<b>-1,965</b>	<b>-2,466</b>	<b>-4,343</b>	<b>-895</b>	<b>-2,453</b>	
<b>Local government</b>						
Fixed assets	-1,830	-1,247	-1,317	-2,129	-1,336	
Intangible assets	-	-	-	-	-	
<b>Total local government receipts</b>	<b>-1,830</b>	<b>-1,247</b>	<b>-1,317</b>	<b>-2,129</b>	<b>-1,336</b>	
<b>Total general government receipts</b>	<b>-3,795</b>	<b>-3,713</b>	<b>-5,659</b>	<b>-3,024</b>	<b>-3,790</b>	
<b>Public corporations</b>						
Fixed assets	-1,372	-1,155	-1,510	-1,874	-953	
Intangible assets	-	-	-	-	-	
<b>Total public corporations receipts</b>	<b>-1,372</b>	<b>-1,155</b>	<b>-1,510</b>	<b>-1,874</b>	<b>-953</b>	
<b>Total public sector income from sales of capital assets</b>	<b>-5,167</b>	<b>-4,869</b>	<b>-7,169</b>	<b>-4,897</b>	<b>-4,743</b>	



# 6

## Central government own expenditure

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**6.1** This section provides summary analyses of central government own expenditure, which comprises the expenditure of government departments and other central government bodies on their own activities. Central government, as defined by the Office for National Statistics (ONS) for the National Accounts, includes the devolved administrations, executive agencies and Arms Length Bodies (ALBs), health trusts and academies.

**6.2** In addition to staff pay and procurement, central government own expenditure includes grants and subsidies paid to individuals and enterprises in the private sector and subsidies to public corporations. It excludes central government support for local government and support for the capital expenditure of public corporations. These data are shown in **Chapters 7 and 8** respectively.

**6.3** Central government own expenditure accounts for about 83 per cent of Departmental Expenditure Limits (DEL) and about 89 per cent of departmental Annually Managed Expenditure (AME).

**6.4** **Tables 6.1 to 6.3** are presented against the budgeting framework, whereas **Tables 6.4 to 6.6** are presented against the expenditure on services framework.

**6.5** Note that many of the economic categories and functions shown in the tables throughout PESA reflect higher Covid-19 related spend in 2020-21 and 2021-22.

### What's new

**6.6** Following the 2024 General Election, the Department for Levelling Up, Housing and Communities (DLUHC) has been renamed the Ministry of Housing, Communities and Local Government (MHCLG).

**6.7** Since PESA 2023, expenditure on Broadband has been reclassified from the Recreation, Culture and Religion function to Economic Affairs (enterprise and economic development). This is to improve alignment with the United Nations' Classification of the Functions of Government (COFOG) categories.

**6.8** Not all departments had produced their Annual Report and Accounts for 2023-24 as at publication of PESA 2024. Outturn data may therefore be subject to revisions. The public spending statistics (PSS) release, published on a quarterly basis, will reflect any later revisions made by departments to their 2023-24 outturn.

**6.9** Plans information should be used with caution because forecasts are subject to change and improvement. Where departments have been unable to supply full breakdowns of their DEL and AME plans for use in PESA, HM Treasury has imputed functional and economic category splits, using earlier years as a guide.

## Central government own resource and capital expenditure by department

**6.10 Table 6.1** gives a departmental breakdown of central government own expenditure. Expenditure in DEL is shown separately from expenditure in departmental AME. DEL expenditure in this table is shown on a full resource budgeting basis, which is given by resource DEL plus capital DEL less depreciation (including impairments) in DEL. In a number of areas, for example education, transport, and law and order, a relatively large proportion of expenditure is by local government, with only a relatively small proportion spent directly by central government – some of which will be recorded by Scotland, Wales or Northern Ireland. Other AME includes locally financed expenditure in Northern Ireland that by convention is classified as central government spending.

**6.11 Tables 6.2 and 6.3** show the resource and capital elements of **Table 6.1**, respectively. Expenditure for each departmental group is therefore shown on a budgeting basis, while the final line in each table shows total central government own expenditure on a National Accounts basis. The lower section of each table shows the adjustments required to move from the budgeting framework to the National Accounts framework.

## Central government own expenditure on services by sub-function

**6.12 Table 6.4** shows central government own expenditure by sub-function, within the expenditure on services framework. Expenditure on services is an overall measure of public spending that is close to TME, and so broadly represents total current and capital expenditure as in the National Accounts. Full details are available in **Annex E**.

## Central government own expenditure on services by economic category

**6.13 Table 6.5** shows central government own expenditure by economic category, set within the framework of expenditure on services. An explanation of the different economic categories is available in **Chapter 5**.

## Central government own current and capital expenditure on services by function

**6.14 Table 6.6** shows central government own current and capital expenditure on services by function. This shows the capital and current split on a National Accounts basis.

**Table 6.1 Central government own expenditure in budgets by departmental group<sup>(1)</sup>, 2019-20 to 2024-25**

	National Statistics						£ million
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
	outturn	outturn	outturn	outturn	outturn	plans	
<b>Within DEL</b>							
Health and Social Care	134,630	183,224	180,718	178,443	184,416	191,683	
Education	36,893	40,131	41,872	45,064	51,624	55,664	
Home Office	2,661	4,710	4,305	5,713	7,318	4,751	
Justice	8,182	9,461	9,891	10,451	11,640	11,654	
Law Officers' Departments	618	619	682	771	875	835	
Defence	39,878	42,394	45,893	52,807	53,917	56,379	
Single Intelligence Account	2,974	2,848	3,356	3,796	4,183	4,383	
Foreign, Commonwealth and Development Office	12,585	12,536	9,138	9,244	11,058	10,517	
MHCLG - Local Government	-1	-	-	-	-	-	
MHCLG - Housing and Communities	5,162	4,702	2,867	2,815	1,227	3,379	
Culture, Media and Sport	1,817	3,457	2,160	2,230	2,023	2,044	
Science, Innovation and Technology	9,007	10,463	9,964	11,093	12,709	14,190	
Transport	14,888	26,245	23,328	23,908	24,902	22,502	
Energy Security and Net Zero	3,568	9,207	11,160	17,026	6,062	8,630	
Environment, Food and Rural Affairs	2,433	4,971	4,932	5,408	6,073	6,308	
Business and Trade	1,758	14,578	3,013	1,360	2,541	3,481	
Work and Pensions	5,312	6,234	8,148	7,234	7,780	8,291	
HM Revenue and Customs	4,296	5,043	6,185	6,607	6,694	5,220	
HM Treasury	487	318	405	300	357	337	
Cabinet Office	673	1,585	1,316	1,166	1,339	1,272	
Scotland <sup>(2)</sup>	-	-	-	-	-	-	
Wales	9,017	14,237	12,739	11,375	12,386	12,401	
Northern Ireland	12,471	16,197	15,502	15,211	16,456	16,559	
Small and Independent Bodies	1,932	2,454	2,635	2,590	2,670	3,026	
<b>Total CG own expenditure within DEL</b>	<b>311,241</b>	<b>415,616</b>	<b>400,211</b>	<b>414,612</b>	<b>428,248</b>	<b>443,505</b>	
<b>Within departmental AME</b>							
Health and Social Care	30,378	34,213	80,646	-17,252	7,945	26,250	
Education	44,735	45,243	42,669	19,629	38,879	50,303	
Home Office	230	-1	169	-8	79	51	
Justice	374	405	589	219	483	995	
Law Officers' Departments	3	-1	-1	6	20	11	
Defence	6,908	8,617	17,498	-5,354	3,703	7,168	
Single Intelligence Account	21	-4	111	11	10	41	
Foreign, Commonwealth and Development Office	815	1,279	545	787	655	964	
MHCLG - Housing and Communities	-176	-76	-862	-299	1,450	1,134	
Culture, Media and Sport	6,567	4,863	5,567	6,603	5,556	7,230	
Science, Innovation and Technology	482	241	404	386	475	476	
Transport	1,838	1,493	3,533	3,614	2,140	4,860	
Energy Security and Net Zero	8,365	2,047	114,756	-95,759	-20,306	40,304	
Environment, Food and Rural Affairs	701	-608	435	-441	1,399	-467	
Business and Trade	376	9,389	-3,524	2,691	305	374	
Work and Pensions	173,279	195,496	200,515	215,665	250,919	278,305	
HM Revenue and Customs	40,622	116,524	52,123	33,930	33,443	28,265	
HM Treasury <sup>(3)</sup>	501	33,657	48,181	130,560	35,793	55,365	
Cabinet Office	11,928	12,556	12,225	16,858	10,851	11,675	
Scotland <sup>(2)</sup>	31,257	39,559	40,761	42,951	42,065	44,888	
Wales	3,293	3,417	3,472	3,528	4,585	1,939	
Northern Ireland	9,817	10,749	11,087	12,069	12,105	15,296	
Small and Independent Bodies	118	1,886	217	-123	391	3,050	
<b>Total CG own expenditure within dept AME</b>	<b>372,430</b>	<b>520,944</b>	<b>631,117</b>	<b>370,273</b>	<b>432,945</b>	<b>578,476</b>	
Locally financed expenditure in Northern Ireland	656	312	370	600	662	650	
Net expenditure transfers to the EU	11,549	10,930	315	-383	906	-1,204	
Central government debt interest	49,606	40,969	73,059	107,591	78,238	73,457	
Accounting and other adjustments	-58,422	-106,770	-272,564	25,209	-580	-137,950	
<b>Total CG own expenditure<sup>(4)</sup></b>	<b>687,061</b>	<b>882,001</b>	<b>832,508</b>	<b>917,902</b>	<b>940,419</b>	<b>956,933</b>	

<sup>(1)</sup> Shown on a full resource budgeting basis, i.e. resource DEL less depreciation plus Capital DEL.

<sup>(2)</sup> To reflect new budgeting arrangements, all expenditure by the Scottish Government is now scored within AME.

<sup>(3)</sup> Transactions have been affected by financial sector interventions.

<sup>(4)</sup> This excludes the temporary effects of banks being classified to the public sector.

**Table 6.2 Central government own resource expenditure in budgets by departmental group, 2019-20 to 2024-25**

	National Statistics					£ million
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	outturn	outturn	outturn	outturn	outturn	plans
<b>Within resource DEL</b>						
Health and Social Care	128,446	171,474	172,452	168,652	173,896	179,077
Education	33,972	36,692	39,152	42,440	48,056	50,873
Home Office	2,033	4,012	3,564	4,744	6,134	3,711
Justice	7,690	8,392	8,470	9,091	10,186	10,150
Law Officers' Departments	610	613	674	741	837	786
Defence	29,564	30,687	31,776	32,507	34,794	34,625
Single Intelligence Account	2,338	2,268	2,451	2,638	2,810	3,014
Foreign, Commonwealth and Development Office	10,401	9,717	7,394	7,174	7,681	7,758
MHCLG - Local Government	-1	-	-	-	-	-
MHCLG - Housing and Communities	552	143	204	111	341	778
Culture, Media and Sport	1,441	2,697	1,674	1,786	1,491	1,413
Science, Innovation and Technology	264	296	256	319	364	341
Transport	3,663	12,899	8,018	6,934	6,814	5,875
Energy Security and Net Zero	1,190	1,355	2,429	13,157	1,227	1,540
Environment, Food and Rural Affairs	1,804	4,150	3,828	4,147	4,550	3,935
Business and Trade	1,509	13,126	2,429	1,318	1,651	1,501
Work and Pensions	5,303	5,874	7,632	6,922	7,209	7,713
HM Revenue and Customs	3,961	4,501	5,523	5,851	5,969	4,712
HM Treasury	348	310	393	293	356	320
Cabinet Office	637	1,353	1,163	742	908	876
Scotland <sup>(1)</sup>	-	-	-	-	-	-
Wales	7,652	11,989	10,766	9,548	10,274	10,637
Northern Ireland	11,213	14,623	13,928	13,561	14,632	14,753
Small and Independent Bodies	1,532	2,180	2,319	2,272	2,348	2,615
<b>Total within resource DEL</b>	<b>256,120</b>	<b>339,353</b>	<b>326,496</b>	<b>334,949</b>	<b>342,528</b>	<b>347,004</b>
<b>Within resource departmental AME</b>						
Health and Social Care	30,384	34,221	80,646	-17,272	7,911	25,308
Education	23,753	24,099	20,806	-5,198	7,966	14,352
Home Office	230	-1	169	-8	15	50
Justice	374	405	578	213	463	972
Law Officers' Departments	3	-1	1	4	14	8
Defence	6,908	8,617	17,498	-5,354	3,703	7,168
Single Intelligence Account	21	-4	111	11	8	39
Foreign, Commonwealth and Development Office	-141	629	-116	497	222	544
MHCLG - Housing and Communities	-176	-76	-862	-299	1,450	1,134
Culture, Media and Sport	5,317	4,661	5,354	5,680	4,741	6,086
Science, Innovation and Technology	535	298	471	455	580	475
Transport	1,827	1,439	3,454	3,726	2,268	4,961
Energy Security and Net Zero	8,483	2,164	114,878	-95,616	-20,246	40,399
Environment, Food and Rural Affairs	698	-612	433	-450	1,396	-523
Business and Trade	379	-10,392	3	311	1,548	478
Work and Pensions	172,969	195,351	200,485	215,595	250,762	277,738
HM Revenue and Customs	40,622	116,524	52,123	33,930	33,443	28,264
HM Treasury <sup>(2)</sup>	2,565	41,127	51,960	132,486	38,909	51,176
Cabinet Office	11,928	12,556	12,225	16,858	10,851	11,645
Scotland <sup>(1)</sup>	27,535	34,903	35,998	37,111	36,612	39,359
Wales	2,490	2,528	2,519	2,277	3,110	507
Northern Ireland	9,477	10,469	10,753	11,545	11,504	14,725
Small and Independent Bodies	-190	776	-240	-254	-42	1,761
<b>Total within resource departmental AME</b>	<b>345,990</b>	<b>479,681</b>	<b>609,248</b>	<b>336,249</b>	<b>397,190</b>	<b>526,625</b>
<b>Within resource other AME</b>						
Locally financed expenditure in Northern Ireland	656	312	370	600	662	650
Net expenditure transfers to the EU	11,549	10,930	315	-383	906	-1,204
Central government debt interest	49,606	40,969	73,059	107,591	78,238	73,457
Accounting and other adjustments	-40,245	-84,955	-254,559	60,642	22,785	-91,229
<b>Total CG own current expenditure</b>	<b>623,677</b>	<b>786,290</b>	<b>754,929</b>	<b>839,649</b>	<b>842,309</b>	<b>855,302</b>

<sup>(1)</sup> To reflect new budgeting arrangements, all expenditure by the Scottish Government is now scored within AME.

<sup>(2)</sup> Transactions have been affected by financial sector interventions.

**Table 6.3 Central government own capital expenditure by departmental group, 2019-20 to 2024-25**

	£ million					
	National Statistics					
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Within capital DEL</b>						
Health and Social Care	6,183	11,749	8,266	9,791	10,520	12,606
Education	2,921	3,439	2,720	2,624	3,568	4,790
Home Office	628	699	741	969	1,184	1,040
Justice	492	1,068	1,421	1,360	1,453	1,504
Law Officers' Departments	8	5	8	29	38	48
Defence	10,314	11,707	14,117	20,300	19,124	21,754
Single Intelligence Account	637	580	906	1,157	1,372	1,370
Foreign, Commonwealth and Development Office	2,184	2,819	1,745	2,070	3,377	2,759
MHCLG - Housing and Communities	4,610	4,559	2,663	2,704	885	2,601
Culture, Media and Sport	377	760	486	444	532	631
Science, Innovation and Technology	8,743	10,167	9,708	10,775	12,344	13,849
Transport	11,225	13,345	15,310	16,974	18,088	16,627
Energy Security and Net Zero	2,379	7,852	8,731	3,869	4,835	7,090
Environment, Food and Rural Affairs	629	821	1,104	1,261	1,524	2,373
Business and Trade	249	1,452	584	42	889	1,980
Work and Pensions	9	360	516	311	571	578
HM Revenue and Customs	335	542	662	756	725	508
HM Treasury	139	8	12	7	1	17
Cabinet Office	36	232	153	424	431	395
Scotland <sup>(1)</sup>	-	-	-	-	-	-
Wales	1,365	2,248	1,973	1,827	2,112	1,764
Northern Ireland	1,258	1,575	1,575	1,650	1,824	1,806
Small and Independent Bodies	400	274	316	318	322	411
<b>Total within capital DEL</b>	<b>55,121</b>	<b>76,263</b>	<b>73,715</b>	<b>79,663</b>	<b>85,720</b>	<b>96,501</b>
<b>Within capital departmental AME</b>						
Health and Social Care	-6	-7	-	20	33	943
Education	20,982	21,144	21,863	24,828	30,913	35,951
Home Office	-	-	-	0	64	1
Justice	-	-	11	6	20	23
Law Officers' Departments	-	-	-2	2	6	3
Single Intelligence Account	-	-	-	-	2	2
Foreign, Commonwealth and Development Office	956	650	661	290	433	420
MHCLG - Housing and Communities	-	-	-	-	-	-
Culture, Media and Sport	1,250	202	212	924	815	1,144
Science, Innovation and Technology	-53	-57	-67	-68	-105	0
Transport	10	54	78	-112	-127	-101
Energy Security and Net Zero	-118	-117	-122	-144	-60	-95
Environment, Food and Rural Affairs	3	4	3	9	3	57
Business and Trade	-3	19,781	-3,526	2,380	-1,243	-104
Work and Pensions	309	146	30	70	157	567
HM Revenue and Customs	0	-	-	-	-	0
HM Treasury <sup>(2)</sup>	-2,064	-7,470	-3,779	-1,926	-3,117	4,189
Cabinet Office	-	-	-	-	-	30
Scotland <sup>(1)</sup>	3,722	4,656	4,763	5,840	5,453	5,530
Wales	803	889	954	1,251	1,476	1,432
Northern Ireland	340	280	333	524	601	571
Small and Independent Bodies	308	1,109	457	131	433	1,290
<b>Total within capital departmental AME</b>	<b>26,440</b>	<b>41,263</b>	<b>21,870</b>	<b>34,023</b>	<b>35,756</b>	<b>51,851</b>
<b>Within capital other AME</b>						
Accounting and other adjustments	-18,177	-21,815	-18,005	-35,433	-23,365	-46,722
<b>Total CG own capital expenditure<sup>(3)</sup></b>	<b>63,384</b>	<b>95,711</b>	<b>77,579</b>	<b>78,253</b>	<b>98,110</b>	<b>101,630</b>

<sup>(1)</sup> To reflect new budgeting arrangements, all expenditure by the Scottish Government is now scored within AME.

<sup>(2)</sup> Transactions have been affected by financial sector interventions.

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

**Table 6.4 Central government own expenditure on services by sub-function, 2019-20 to 2024-25**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>1. General public services</b>						
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	9,962	11,318	20,670	22,026	19,754	14,884
1.2 Foreign economic aid <sup>(1)</sup>	9,134	8,546	5,720	5,084	7,192	6,459
1.3 General services	852	1,349	2,235	1,465	1,734	1,994
1.4 Basic research	-	-	-	-	-	-
1.5 R&D general public services	376	676	41	331	342	507
1.6 General public services n.e.c.	451	831	1,280	505	617	815
1.7 Public sector debt interest	49,606	40,969	73,059	107,591	78,238	73,457
<i>of which: central government debt interest<sup>(2)</sup></i>	49,606	40,969	73,059	107,591	78,238	73,457
<b>Total general public services</b>	<b>70,382</b>	<b>63,689</b>	<b>103,006</b>	<b>137,002</b>	<b>107,877</b>	<b>98,116</b>
<b>2. Defence<sup>(3)</sup></b>						
2.1 Military defence	40,257	42,432	45,751	50,358	51,505	52,909
2.2 Civil defence	-	-	-	-	-	-
2.3 Foreign military aid	476	478	509	2,618	2,522	3,302
2.4 R&D defence	1,233	1,318	2,061	2,253	2,439	3,267
2.5 Defence n.e.c.	226	211	221	215	222	215
<b>Total defence</b>	<b>42,192</b>	<b>44,439</b>	<b>48,542</b>	<b>55,443</b>	<b>56,688</b>	<b>59,693</b>
<b>3. Public order and safety</b>						
3.1 Police services	4,964	7,044	7,314	9,338	10,562	9,055
<i>of which: immigration and citizenship</i>	510	2,417	1,845	3,550	4,758	3,196
<i>of which: other police services</i>	4,455	4,628	5,469	5,787	5,803	5,859
3.2 Fire-protection services	490	514	536	580	583	584
3.3 Law courts	6,774	6,804	7,704	7,904	8,470	7,620
3.4 Prisons	4,361	5,512	5,388	6,115	6,847	7,803
3.5 R&D public order and safety	1	1	1	1	1	1
3.6 Public order and safety n.e.c.	1,619	1,809	924	1,167	1,347	1,702
<b>Total public order and safety</b>	<b>18,210</b>	<b>21,683</b>	<b>21,868</b>	<b>25,104</b>	<b>27,810</b>	<b>26,765</b>
<b>4. Economic affairs</b>						
4.1 General economic, commercial and labour affairs	14,924	128,877	34,077	21,526	18,309	17,957
4.2 Agriculture, forestry, fishing and hunting	5,538	5,999	5,677	5,744	6,216	6,314
<i>of which: market support</i>	3,062	2,789	2,613	2,589	2,806	3,327
<i>of which: other agriculture, food and fisheries policy</i>	2,386	3,062	2,944	3,008	3,193	2,766
<i>of which: forestry</i>	90	149	120	146	217	222
4.3 Fuel and energy <sup>(4)</sup>	1,273	1,290	2,697	41,715	7,072	4,019
4.4 Mining, manufacturing and construction	38	24	8	9	8	-7
4.5 Transport	23,390	34,729	31,816	31,481	32,788	31,426
<i>of which: national roads</i>	5,570	6,145	5,426	5,650	6,112	6,230
<i>of which: local roads</i>	382	379	384	352	377	524
<i>of which: local public transport</i>	546	1,850	1,142	792	1,086	572
<i>of which: railway</i>	14,837	24,608	22,826	23,106	23,585	22,421
<i>of which: other transport</i>	2,056	1,747	2,038	1,582	1,628	1,680
4.6 Communication	232	335	412	500	749	1,038
4.7 Other industries	174	229	237	192	180	172
4.8 R&D economic affairs	5,961	6,599	6,578	7,287	9,611	9,379
4.9 Economic affairs n.e.c.	592	695	674	768	833	628
<b>Total economic affairs</b>	<b>52,121</b>	<b>178,777</b>	<b>82,176</b>	<b>109,220</b>	<b>75,765</b>	<b>70,926</b>
<b>5. Environment protection</b>						
5.1 Waste management	2,695	2,798	3,014	3,074	3,334	3,336
5.2 Waste water management	-	-	-	-	-	-
5.3 Pollution abatement	197	284	815	430	656	1,519
5.4 Protection of biodiversity and landscape	324	364	438	505	578	554
5.5 R&D environment protection	168	179	166	313	440	461
5.6 Environment protection n.e.c.	1,701	2,315	2,151	2,136	1,943	2,492
<b>Total environment protection</b>	<b>5,085</b>	<b>5,940</b>	<b>6,583</b>	<b>6,458</b>	<b>6,951</b>	<b>8,362</b>
<b>6. Housing and community amenities</b>						
6.1 Housing development	2,673	2,480	2,387	2,768	3,499	3,276
<i>of which: local authority housing</i>	325	310	415	544	629	431
<i>of which: other social housing</i>	2,348	2,170	1,972	2,223	2,870	2,846
6.2 Community development	560	931	493	510	724	690
6.3 Water supply	285	350	381	474	527	352
6.4 Street lighting	28	38	51	45	44	34
6.5 R&D housing and community amenities	1	1	2	3	8	39
6.6 Housing and community amenities n.e.c.	232	208	292	216	363	328
<b>Total housing and community amenities</b>	<b>3,778</b>	<b>4,009</b>	<b>3,607</b>	<b>4,015</b>	<b>5,164</b>	<b>4,720</b>



**Table 6.4 Central government own expenditure on services by sub-function, 2019-20 to 2024-25 (continued)**

	£ million					
	National Statistics					
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>7. Health<sup>(5)</sup></b>						
Medical services	155,645	183,473	189,072	195,212	209,901	215,140
Medical research	1,638	1,678	1,829	1,918	1,616	2,096
Central and other health services	3,555	29,564	21,040	11,595	5,623	9,654
<b>Total health</b>	<b>160,837</b>	<b>214,716</b>	<b>211,942</b>	<b>208,726</b>	<b>217,140</b>	<b>226,891</b>
<b>8. Recreation, culture and religion</b>						
8.1 Recreational and sporting services	427	703	1,100	1,040	563	734
8.2 Cultural services	2,393	3,285	2,609	2,673	2,505	2,522
8.3 Broadcasting and publishing services	4,755	3,564	4,008	5,444	4,310	5,600
8.4 Religious and other community services	120	106	115	209	186	79
8.5 R&D recreation, culture and religion	89	123	74	97	70	233
8.6 Recreation, culture and religion n.e.c	111	114	88	169	165	200
<b>Total recreation, culture and religion</b>	<b>7,895</b>	<b>7,894</b>	<b>7,993</b>	<b>9,630</b>	<b>7,800</b>	<b>9,368</b>
<b>9. Education</b>						
9.1 Pre-primary and primary education	953	1,080	1,054	1,044	1,420	1,350
<i>of which: under fives</i>	110	197	130	114	235	361
<i>of which: primary education</i>	843	883	924	929	1,185	989
9.2 Secondary education <sup>(6)</sup>	34,880	37,115	39,912	42,918	43,647	45,652
9.3 Post-secondary non-tertiary education	-	-	-	-	-	-
9.4 Tertiary education	4,372	4,898	4,720	4,558	7,157	5,950
9.5 Education not definable by level	807	967	779	1,088	978	899
9.6 Subsidiary services to education	652	858	849	864	564	806
9.7 R&D education	2,324	2,692	2,608	2,972	2,754	3,316
9.8 Education n.e.c	2,071	2,031	2,124	2,875	1,974	2,901
<b>Total education</b>	<b>46,059</b>	<b>49,640</b>	<b>52,046</b>	<b>56,320</b>	<b>58,494</b>	<b>60,876</b>
<b>10. Social protection</b>						
<i>of which: personal social services</i>	1,476	1,606	1,613	1,815	1,942	1,805
10.1 Sickness and disability	47,170	48,695	49,264	52,533	60,766	67,720
<i>of which: personal social services</i>	425	421	471	525	538	499
<i>of which: incapacity, disability and injury benefits</i>	46,745	48,274	48,793	52,008	60,228	67,221
10.2 Old age	112,242	113,246	115,803	123,863	140,812	151,489
<i>of which: personal social services</i>	579	622	626	715	754	680
<i>of which: pensions</i>	111,663	112,625	115,177	123,148	140,058	150,809
10.3 Survivors	1,162	1,169	1,213	1,343	1,363	1,370
10.4 Family and children	14,798	14,805	14,763	15,118	16,656	17,814
<i>of which: personal social services</i>	414	451	434	487	564	558
<i>of which: family benefits, income support and tax credits</i>	14,384	14,354	14,330	14,631	16,092	17,256
10.5 Unemployment	1,189	1,860	1,219	1,003	1,212	1,169
<i>of which: personal social services</i>	-	-	-	-	-	-
<i>of which: other unemployment benefits</i>	1,189	1,860	1,219	1,003	1,212	1,169
10.6 Housing	483	467	447	426	445	331
10.7 Social exclusion n.e.c. <sup>(7)</sup>	39,792	57,127	54,799	56,045	64,162	75,084
<i>of which: personal social services</i>	58	113	83	87	85	68
<i>of which: family benefits, income support, Universal Credit and tax credits</i>	39,734	57,014	54,717	55,957	64,077	75,017
10.8 R&D Social protection	-	-	-	-	-	-
10.9 Social protection n.e.c.	4,377	5,482	5,933	11,593	13,439	7,297
<b>Total social protection</b>	<b>221,213</b>	<b>242,852</b>	<b>243,441</b>	<b>261,924</b>	<b>298,856</b>	<b>322,274</b>

**Table 6.4 Central government own expenditure on services by sub-function, 2019-20 to 2024-25 (continued)**

	National Statistics						£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans	
<b>EU transactions<sup>(8)</sup></b>							
VAT-based and GNI-based contributions (net of abatement and collection costs)	10,886	10,395	303	-397	897	-1,212	
<i>derived as:</i>							
<i>EU gross contribution pre-abatement and after deduction of collection costs</i>	18,355	16,875	170	80	918	-1,206	
<i>Traditional Own Resources (without deduction of collection costs)</i>	-3,320	-2,695	-49	-50	-31	-6	
<i>UK abatement</i>	-4,149	-3,785	181	-428	10	-	
EU receipts	-5,059	-3,406	-2,338	-2,086	-1,174	-263	
Other attributed costs and repayments	-	-	-	-	-	-	
<b>Total EU transactions</b>	<b>5,828</b>	<b>6,988</b>	<b>-2,035</b>	<b>-2,484</b>	<b>-276</b>	<b>-1,475</b>	
<b>Total central government own expenditure on services</b>	<b>633,602</b>	<b>840,627</b>	<b>779,168</b>	<b>871,358</b>	<b>862,268</b>	<b>886,516</b>	
Accounting adjustments	53,459	41,374	53,340	46,544	78,151	70,417	
<b>Total central government own expenditure<sup>(9)</sup></b>	<b>687,061</b>	<b>882,001</b>	<b>832,508</b>	<b>917,902</b>	<b>940,419</b>	<b>956,933</b>	

<sup>(1)</sup> Official Development Assistance (ODA) is the internationally-agreed classification of foreign aid financing and is measured in accordance with international standards agreed by the Organisation for Economic Co-operation and Development (OECD). The UN COFOG measure of Foreign economic aid presented in this table is quite different from the UK ODA measure and therefore not comparable. For example the UK ODA measure includes financial transactions such as loans, whereas the UN COFOG measure does not. Also, the UK ODA analysis is on a calendar year rather than financial year basis. A link to the latest ODA release is provided here: <https://www.gov.uk/government/collections/statistics-on-international-development>

<sup>(2)</sup> Central government debt interest figures show gross payments to the private sector and overseas.

<sup>(3)</sup> Spending Review 2021 continued the commitment to meet the NATO investment pledge to spend 2% of GDP on Defence. This is evaluated using the NATO definitions of Defence spending rather than the UN COFOG definitions that are used in this table. The UN COFOG and NATO measures of Defence use different definitions and are therefore not comparable. For example, the NATO Defence figures include pensions whereas in COFOG these are included in Social Protection. Details and figures on NATO Defence expenditures can be found at the following link: [http://www.nato.int/cps/on/natohq/topics\\_49198.htm](http://www.nato.int/cps/on/natohq/topics_49198.htm)

<sup>(4)</sup> Spending in 2022-23 has been affected by measures taken in response to increases in the cost of living.

<sup>(5)</sup> The level of detail required for COFOG level 2 is not yet available in England and Wales. Health spending is therefore presented using HM Treasury's own sub-functional classification.

<sup>(6)</sup> The Department for Education is currently recording all central government academy expenditure as 'Secondary Education', across all years presented. While secondary schools currently account for the largest population in the academy sector, it is recognised that this will also cover some schools in primary and other functional categories. In future editions of PESA the Department for Education will look to improve apportionment of spending across the education categories.

<sup>(7)</sup> Social exclusion n.e.c. includes Child and Working Tax Credits. Also included here are Universal Credit additional costs that were previously scored in 10.9 Social protection n.e.c.

<sup>(8)</sup> An explanation of how the EU transactions are defined in TES is given in Annex E. From 2021-22 onwards, EU Withdrawal Agreement financial settlement payments form part of HM Treasury's departmental expenditure (departmental AME) and are therefore scored against the available United Nations' Classification Of the Functions Of Government categories. As a result, these payments are scored against 'General Public Services'. However please note, a complete picture of transactions with the institutions of the EU is shown in Table C.1.

<sup>(9)</sup> This excludes the temporary effects of banks being classified to the public sector.

**Table 6.5 Central government own expenditure on services by economic category, 2019-20 to 2024-25**

	National Statistics						£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans	
<b>Central government current expenditure on services</b>							
Pay	138,635	152,605	161,295	172,651	187,245	197,800	
Gross current procurement	147,788	183,157	183,520	185,960	196,727	196,342	
Income from sales of goods and services	-23,953	-20,164	-26,292	-29,576	-31,176	-32,710	
Current grants to persons and non-profit bodies	230,228	257,463	262,865	306,435	305,420	327,937	
Current grants abroad	13,159	14,040	11,145	11,882	12,546	6,271	
Subsidies to private sector companies	17,321	111,491	37,821	25,318	17,077	16,054	
Subsidies to public corporations	570	9,282	6,691	2,514	2,975	1,971	
Net public service pensions	3,442	2,231	1,507	1,121	2,443	1,333	
Central government debt interest	49,606	40,969	73,059	107,591	78,238	73,457	
Other	1,187	1,203	1,188	1,102	1,204	44	
<b>Total central government own current expenditure on services</b>	<b>577,982</b>	<b>752,278</b>	<b>712,798</b>	<b>784,998</b>	<b>772,699</b>	<b>788,498</b>	
Accounting adjustments	45,695	34,012	42,131	54,651	69,610	66,805	
<b>Total central government own current expenditure</b>	<b>623,677</b>	<b>786,290</b>	<b>754,929</b>	<b>839,649</b>	<b>842,309</b>	<b>855,302</b>	
<b>Central government capital expenditure on services</b>							
Capital grants to persons and non-profit bodies	8,501	10,671	9,789	10,734	13,950	12,633	
Capital grants to private sector companies	1,867	21,909	-995	5,370	2,484	6,491	
Capital grants abroad	2,520	3,238	2,039	2,537	4,795	5,474	
Gross capital procurement	44,696	54,997	59,878	68,613	70,792	77,198	
Income from sales of capital assets	-1,965	-2,466	-4,343	-895	-2,453	-3,777	
<b>Total central government own capital expenditure on services</b>	<b>55,619</b>	<b>88,349</b>	<b>66,369</b>	<b>86,359</b>	<b>89,569</b>	<b>98,018</b>	
Accounting adjustments	7,765	7,362	11,210	-8,106	8,541	3,612	
<b>Total central government own capital expenditure</b>	<b>63,384</b>	<b>95,711</b>	<b>77,579</b>	<b>78,253</b>	<b>98,110</b>	<b>101,630</b>	
<b>Total central government own expenditure on services</b>	<b>633,602</b>	<b>840,627</b>	<b>779,168</b>	<b>871,358</b>	<b>862,268</b>	<b>886,516</b>	
Accounting adjustments	53,459	41,374	53,340	46,544	78,151	70,417	
<b>Total central government own expenditure<sup>(1)</sup></b>	<b>687,061</b>	<b>882,001</b>	<b>832,508</b>	<b>917,902</b>	<b>940,419</b>	<b>956,933</b>	

<sup>(1)</sup> This excludes the temporary effects of banks being classified to the public sector.

**Table 6.6 Central government own current and capital expenditure on services by function, 2019-20 to 2024-25**

	National Statistics						£ million
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
	outturn	outturn	outturn	outturn	outturn	plans	
<b>Central government own current expenditure on services</b>							
1. General public services	67,393	60,057	99,561	133,604	103,044	94,015	
<i>of which: public and common services</i>	7,834	10,033	19,705	19,270	17,379	13,136	
<i>of which: international services</i>	9,954	9,055	6,797	6,743	7,427	7,422	
<i>of which: public sector debt interest</i>	49,606	40,969	73,059	107,591	78,238	73,457	
2. Defence <sup>(1)</sup>	31,305	32,104	32,834	33,423	36,960	36,731	
3. Public order and safety	16,903	19,582	19,774	22,522	25,089	23,781	
4. Economic affairs	32,065	135,632	60,187	78,145	44,381	37,943	
<i>of which: enterprise and economic development<sup>(2)</sup></i>	14,165	107,748	36,039	56,281	20,831	15,804	
<i>of which: science and technology</i>	174	204	354	382	396	204	
<i>of which: employment policies</i>	2,253	2,543	4,098	3,745	4,595	3,263	
<i>of which: agriculture, fisheries and forestry</i>	5,304	5,694	5,156	5,100	5,372	5,066	
<i>of which: transport</i>	10,169	19,442	14,538	12,636	13,187	13,608	
5. Environment protection	2,008	2,208	2,743	2,283	2,305	2,370	
6. Housing and community amenities	991	1,475	1,025	1,040	1,228	1,115	
7. Health	153,229	201,164	202,354	197,434	205,031	212,397	
8. Recreation, culture and religion	6,051	7,103	7,228	8,007	6,323	7,435	
9. Education	41,042	43,425	46,151	49,415	50,148	52,341	
10. Social protection	221,169	242,540	242,976	261,610	298,467	321,843	
EU transactions	5,828	6,988	-2,035	-2,484	-276	-1,475	
<b>Total central government own current expenditure on services</b>	<b>577,982</b>	<b>752,278</b>	<b>712,798</b>	<b>784,998</b>	<b>772,699</b>	<b>788,498</b>	
Accounting adjustments	45,695	34,012	42,131	54,651	69,610	66,805	
<b>Total central government own current expenditure</b>	<b>623,677</b>	<b>786,290</b>	<b>754,929</b>	<b>839,649</b>	<b>842,309</b>	<b>855,302</b>	
<b>Central government own capital expenditure on services</b>							
1. General public services	2,989	3,632	3,444	3,398	4,833	4,100	
<i>of which: public and common services</i>	1,241	1,476	1,893	1,658	1,867	2,051	
<i>of which: international services</i>	1,747	2,156	1,551	1,740	2,966	2,050	
2. Defence <sup>(1)</sup>	10,887	12,335	15,707	22,020	19,728	22,962	
3. Public order and safety	1,307	2,101	2,094	2,582	2,721	2,984	
4. Economic affairs	20,057	43,145	21,989	31,076	31,384	32,983	
<i>of which: enterprise and economic development<sup>(3)</sup></i>	813	21,083	-2,157	4,609	1,482	4,616	
<i>of which: science and technology</i>	5,787	6,395	6,223	6,904	9,215	9,176	
<i>of which: employment policies</i>	2	77	124	75	243	124	
<i>of which: agriculture, fisheries and forestry</i>	234	305	521	643	843	1,249	
<i>of which: transport</i>	13,221	15,286	17,278	18,845	19,601	17,818	
5. Environment protection	3,078	3,732	3,840	4,175	4,645	5,992	
6. Housing and community amenities	2,787	2,534	2,582	2,975	3,936	3,604	
7. Health	7,608	13,552	9,587	11,292	12,109	14,493	
8. Recreation, culture and religion	1,845	791	765	1,623	1,476	1,933	
9. Education	5,017	6,214	5,895	6,905	8,346	8,535	
10. Social protection	45	312	465	314	389	430	
<b>Total central government own capital expenditure on services</b>	<b>55,619</b>	<b>88,349</b>	<b>66,369</b>	<b>86,359</b>	<b>89,569</b>	<b>98,018</b>	
Accounting adjustments	7,765	7,362	11,210	-8,106	8,541	3,612	
<b>Total central government own capital expenditure<sup>(4)</sup></b>	<b>63,384</b>	<b>95,711</b>	<b>77,579</b>	<b>78,253</b>	<b>98,110</b>	<b>101,630</b>	

<sup>(1)</sup> Spending Review 2021 continued the commitment to meet the NATO investment pledge to spend 2% of GDP on Defence. This is evaluated using the NATO definitions of Defence spending rather than the UN COFOG definitions that are used in this table. The UN COFOG and NATO measures of Defence use different definitions and are therefore not comparable. For example, the NATO Defence figures include pensions whereas in COFOG these are included in Social Protection. Details and figures on NATO Defence expenditures can be found at the following link: [http://www.nato.int/cps/on/natohq/topics\\_49198.htm](http://www.nato.int/cps/on/natohq/topics_49198.htm)

<sup>(2)</sup> Increases in spending from 2020-21 have been affected by measures taken in response to Covid-19 and increases in the cost of living.

<sup>(3)</sup> Figures in 2020-21 and 2021-22 reflect expenditure on various Covid-19 related loan guarantee schemes and subsequent revaluations.

<sup>(4)</sup> This excludes the temporary effects of banks being classified to the public sector.

# 7

## Local government financing and expenditure

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**7.1** This chapter describes central government support for local government within budgets (**Tables 7.1 to 7.3**) and local government expenditure on services (**Tables 7.4 to 7.8**). It deals primarily with Great Britain - most equivalent spending in Northern Ireland is central government spending carried out by Northern Ireland departments. Where relevant, district council spending in Northern Ireland is included in this chapter.

**7.2** Data for outturn years (to 2023-24) are covered by National Statistics protocols.

**7.3** Central government support data (**Tables 7.1 to 7.3**) for all years up to 2023-24 are final outturn figures and data for 2024-25 are latest plans.

**7.4** Local government spending data (**Tables 7.4 to 7.8**) for all years up to 2022-23 are final outturn, while data for 2023-24 are based on budget plans and provisional outturns, where the latter are available.

**7.5** Not all departments had produced their Annual Report and Accounts for 2023-24 as at publication of PESA 2024. Outturn data may therefore be subject to revisions. The public spending statistics (PSS) release, published on a quarterly basis, will reflect any later revisions made by departments to their 2023-24 outturn.

**7.6** Note that many of the economic categories and functions shown in the tables throughout PESA reflect higher Covid-19 related spend in 2020-21 and 2021-22.

### What's new

**7.7** Following the 2024 General Election, the Department for Levelling Up, Housing and Communities (DLUHC) has been renamed the Ministry of Housing, Communities and Local Government (MHCLG).

**7.8** As announced at Spring Budget 2024, business rates reliefs have been reclassified from DEL to AME, due to volatility and uncertainty in cost estimates. This affects the figures for MHCLG Local Government, with £5.1 billion reclassified in 2024-25. The reclassification has been backdated across all outturn years.

### The financing of local government expenditure

**7.9** Central government support for local government expenditure is provided in two main forms: capital and current grants and the redistribution of non-domestic rate payments. Grant support may be non-specific (e.g. Revenue Support Grant), or related to specific services (e.g. Dedicated Schools Grant). A non-domestic rates retention scheme was introduced in England from April 2013, which allows local authorities to keep a proportion of the rates they collect, along with growth in the revenue that is generated in their area. Local government expenditure can also be financed by Supported Capital Expenditure (Revenue), equivalent to supported borrowing in Scotland. However, this was discontinued in England as of 31 March 2011.

**7.10** Local authorities also raise finance locally, largely through council tax; receipts from sales of assets; contributions from developers; sales, fees and charges; and borrowing. By convention, Scottish Non-Domestic Rates Income (NDRI) is shown in PESA as locally financed central government support in other AME, as it is raised in Scotland rather than funded by Whitehall.

**7.11** Funding provided to local government by the EU was channelled through departmental budgets but was not treated as central government support in PESA. This was because the receipts from the EU offset in budgets against the subsequent payment to local government, so this funding formed part of the accounting and other adjustments that were required to reconcile the departmental budgeting data to an aggregate drawn from the National Accounts.

**7.12** **Table 7.1** shows current and capital support provided to local government within each country in the UK, according to whether support is in DEL or AME. As noted above, further adjustments are made to these budgeting aggregates to reconcile with total local government expenditure in the National Accounts.

### **Support for local government current spending**

**7.13** Central government support for current expenditure on local services is largely provided through:

- Revenue Support Grant (RSG) – a non-ring-fenced grant paid to local government in England, Scotland and Wales;
- non-domestic (business) rate payments – the proceeds of National Non-Domestic Rates (NNDR) were originally pooled separately in England and Wales, and then redistributed. As noted above, equivalent payments in Scotland are considered to be locally financed rather than central government support. From 1 April 2013 local authorities in England retain a proportion of this income. Also, from 2015-16 Welsh non-domestic rates move from central government DEL support to locally raised finance, and;
- other specific and special grants such as the schools grant and police grant, which fund part of the current expenditure on a specific service or activity.

**7.14** **Table 7.2** shows the above support by country, departmental group and grant.

### **Support for local government capital programmes**

**7.15** Central government support for local government capital expenditure comprises capital grants and Supported Capital Expenditure (Revenue) in Wales, equivalent to supported borrowing in Scotland. The latter enables local authorities to borrow or use other forms of credit to finance capital expenditure, with central government providing a revenue stream to support repayment of principal and interest. This is distinct from prudential borrowing where local authorities finance any additional borrowing from their own available resources. **Table 7.3** shows the components of central government capital support within the United Kingdom by country and department.

### **Data sources and data quality**

**7.16** The central government support for local government shown in **Tables 7.1 to 7.3** is taken from finance data loaded onto the HM Treasury spending database by departments, consistent with their resource accounts.

**7.17 Tables 7.1 to 7.3** show central government support for local government allocated by territory. There are several instances where support or grant payments cover more than one territory, for example Home Office grants that cover England and Wales. In these circumstances the grant or support has been allocated entirely to the majority territory, namely England.

## Local government expenditure

**7.18** Total local government expenditure is defined as the contribution of local government to Total Managed Expenditure (TME). TME is a consolidated measure in the sense that most transactions between parts of the public sector are excluded. For example, total local government expenditure defined here excludes capital grants paid to public corporations and interest paid to central government. Local government expenditure accounts for around one quarter of TME.

**7.19** Local government have considerable discretion to determine the level, pattern, and standard of the main services - subject to the financial resources available, including the implications for local taxation, and in some cases subject also to central government regulation and inspection of the service provided.

### Local government expenditure on services

**7.20** The measure of local government spending that is analysed by function and economic category in PESA is local government expenditure on services. It is largely equivalent to the National Accounts measure of local government expenditure, which is also shown in the tables. **Annex E** gives more information on expenditure on services.

**7.21** The functional categories in **Tables 7.4 to 7.7** are based on the UN Classification Of the Functions Of Government (COFOG)<sup>1</sup> and are consistent with the functional categories used in other PESA chapters:

- **Table 7.4** presents total local government expenditure by function;
- **Table 7.5** shows local government current expenditure by country and function;
- **Table 7.6** shows gross capital expenditure, split by country and function. Gross indicates that it is before sales of capital assets and depreciation; and
- **Table 7.7** shows local government capital receipts within the United Kingdom, again by country and function.

**7.22 Table 7.8** shows local government expenditure by country and economic category. The economic categories are broadly consistent with those used by the ONS for the National Accounts. These are described in **Chapter 5**.

### Data sources and data quality

**7.23** The local government expenditure shown in **Tables 7.4 to 7.8** is based on revenue (current) and capital data collections completed by local authorities and sent to the Ministry of Housing, Communities and Local Government (MHCLG) and the devolved administrations (Scottish Government, Welsh Government and Northern Ireland Executive). These departments carry out quality assurance on the data received, produce aggregate results for publication, and supply this information to the Treasury.

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<sup>1</sup><https://unstats.un.org/unsd/classifications/Econ/Structure> then from the 'Classification' drop down box on the left select 'COFOG'

**7.24** Information is sought from all local authorities, who derive the material from the accounting records used to produce audited accounts. However, detailed expenditure breakdowns may be of lower quality because of inconsistencies of classification by respondents and resource constraints on quality assurance.

**7.25** Spending information received from local government is described in terms of local authority services (e.g. education, roads, etc.). The Treasury assign spending to the COFOG functional categories used in PESA. In general the link from service categories to COFOG categories is relatively clear, but in some cases it is less straightforward and assumptions are applied.

**7.26** Although the quality of the local government expenditure data in PESA is good enough to provide a broad picture of local government spending, the quality is likely to be lower than the quality of the central government data in PESA. Figures are shown to the nearest £1m so that users performing calculations on the numbers do not introduce errors due to working on rounded numbers.

**7.27** The Treasury are working with MHCLG and the ONS to improve the quality and timeliness of local government spending data.

**7.28** More information on local government finance and spending is available from the following sources:

#### **England – Ministry of Housing, Communities and Local Government**

- [<https://www.gov.uk/government/collections/local-authority-revenue-expenditure-and-financing>]
- [<https://www.gov.uk/government/collections/local-authority-capital-expenditure-receipts-and-financing>]

#### **Scotland – Scottish Government**

- [<http://www.gov.scot/Topics/Statistics/Browse/Local-Government-Finance>]

#### **Wales – Welsh Government**

- [<https://statswales.gov.wales/Catalogue/Local-Government/Finance>]



**Table 7.1 Financing of local government in the United Kingdom by country, 2019-20 to 2024-25**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Current finance in DEL</b>						
England	50,726	73,967	72,869	64,442	65,993	67,139
Scotland	19	21	18	19	18	11
Wales	4,448	5,587	5,671	5,859	6,156	5,747
Northern Ireland	150	262	192	167	171	176
<b>Total current finance in DEL</b>	<b>55,343</b>	<b>79,837</b>	<b>78,750</b>	<b>70,487</b>	<b>72,338</b>	<b>73,072</b>
<b>Capital support in DEL</b>						
England	9,649	11,774	10,672	10,362	13,296	10,787
Scotland	0	0	0	0	-24	-
Wales	655	909	983	827	998	1,342
Northern Ireland	11	1	0	2	23	14
<b>Total capital support in DEL</b>	<b>10,316</b>	<b>12,684</b>	<b>11,655</b>	<b>11,192</b>	<b>14,293</b>	<b>12,144</b>
<b>Total central government support in DEL<sup>(1)</sup></b>	<b>65,658</b>	<b>92,521</b>	<b>90,405</b>	<b>81,679</b>	<b>86,631</b>	<b>85,216</b>
<b>Current finance in departmental AME</b>						
England	39,894	44,733	31,923	30,322	37,155	37,907
Scotland	9,039	13,309	11,960	11,126	11,099	10,328
Wales	911	808	749	710	726	681
Northern Ireland	-	-	-	-	-	-
<b>Total current finance in departmental AME</b>	<b>49,843</b>	<b>58,850</b>	<b>44,632</b>	<b>42,158</b>	<b>48,980</b>	<b>48,917</b>
<b>Capital support in departmental AME</b>						
England	-	74	33	37	-	-
Scotland	1,381	1,031	969	1,081	1,345	1,060
Wales	-	-	-	-	-	-
Northern Ireland	-	-	-	-	-	-
<b>Total capital support in departmental AME</b>	<b>1,381</b>	<b>1,106</b>	<b>1,001</b>	<b>1,118</b>	<b>1,345</b>	<b>1,060</b>
<b>Total central government support in departmental AME<sup>(2)</sup></b>	<b>51,224</b>	<b>59,955</b>	<b>45,634</b>	<b>43,276</b>	<b>50,325</b>	<b>49,977</b>
<b>Locally financed expenditure</b>						
Local authority self-financed expenditure	47,785	33,985	46,040	53,681	55,022	68,144
Locally financed support in Scotland <sup>(3)</sup>	2,853	1,868	2,090	2,766	3,047	3,068
Locally financed support in Wales	1,061	699	770	1,057	929	1,139
<b>Total locally financed expenditure</b>	<b>51,699</b>	<b>36,552</b>	<b>48,900</b>	<b>57,504</b>	<b>58,998</b>	<b>72,351</b>
<b>Total financing of local government expenditure</b>	<b>168,582</b>	<b>189,029</b>	<b>184,939</b>	<b>182,459</b>	<b>195,954</b>	<b>207,543</b>
Accounting and other adjustments	16,875	24,025	17,902	28,294	24,991	14,814
<b>Total local government expenditure</b>	<b>185,457</b>	<b>213,054</b>	<b>202,841</b>	<b>210,753</b>	<b>220,945</b>	<b>222,358</b>

<sup>(1)</sup> Receipts from the EU offset in budgets against the subsequent payment to local government.

<sup>(2)</sup> Includes lottery grants.

<sup>(3)</sup> By convention, non-domestic rates income (NDRI) in Scotland (equivalent to non-domestic rate payments in England and Wales) is shown in PESA as locally raised central government support, as it is finance raised in Scotland rather than funding from Whitehall.

**Table 7.2 Central government current grants for local government in the United Kingdom by departmental group, 2019-20 to 2024-25**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>England</b>						
<b>Health and Social Care</b>						
Public Health	2,932	4,206	4,217	3,196	3,301	3,369
Other	62	2,225	1,485	436	729	-
<b>Total Health and Social Care</b>	<b>2,994</b>	<b>6,431</b>	<b>5,703</b>	<b>3,631</b>	<b>4,031</b>	<b>3,369</b>
<b>Education<sup>(1)</sup></b>						
Schools Grant	22,812	23,723	25,307	26,970	27,887	28,681
Pupil Premium	1,273	1,233	1,211	1,268	1,311	1,359
Private finance initiative grant	751	738	752	752	753	737
Other	4,709	5,870	4,801	5,092	3,781	5,029
<b>Total Education</b>	<b>29,545</b>	<b>31,563</b>	<b>32,071</b>	<b>34,082</b>	<b>33,731</b>	<b>35,806</b>
<b>Home Office</b>						
Police	11,346	11,804	11,992	12,763	13,801	14,093
Other	522	1,078	1,130	1,412	2,053	754
<b>Total Home Office</b>	<b>11,868</b>	<b>12,882</b>	<b>13,122</b>	<b>14,175</b>	<b>15,853</b>	<b>14,847</b>
<b>MHCLG Housing and Communities</b>						
New Homes Bonus	918	907	622	556	291	291
PFI special grant (Housing)	187	185	185	173	168	168
Troubled Families	155	160	168	207	224	-
City Deals	130	175	167	168	167	168
Other	840	1,149	1,414	2,622	2,062	2,120
<b>Total MHCLG Housing and Communities</b>	<b>2,229</b>	<b>2,577</b>	<b>2,556</b>	<b>3,726</b>	<b>2,913</b>	<b>2,746</b>
<b>MHCLG Local Government</b>						
Non-domestic rate payments/Revenue Support Grant	22,421	28,956	17,600	16,753	20,903	24,496
Social Care and Better Care Fund	2,398	3,389	3,689	4,386	5,891	8,133
Covid grants	-	4,336	4,728	3	100	-
Independent Living Fund	161	161	161	161	-	-
PFI special grant	26	25	25	25	24	26
Other	1,936	744	3,585	1,546	3,554	1,773
<b>Total MHCLG Local Government</b>	<b>26,942</b>	<b>37,611</b>	<b>29,788</b>	<b>22,873</b>	<b>30,472</b>	<b>34,427</b>
<b>Transport</b>						
GLA transport	28	2,457	1,718	442	183	2
Strategic rail authority	0	151	84	104	4	5
PFI special grant	322	322	322	322	322	322
Other	177	438	317	591	588	752
<b>Total Transport</b>	<b>527</b>	<b>3,369</b>	<b>2,441</b>	<b>1,460</b>	<b>1,098</b>	<b>1,080</b>
<b>Business and Trade</b>						
Covid Business Support grants	-	8,051	3,852	-1	-24	-
Other	173	53	66	31	24	23
<b>Total Business and Trade</b>	<b>173</b>	<b>8,104</b>	<b>3,918</b>	<b>30</b>	<b>0</b>	<b>23</b>
<b>Environment, Food and Rural Affairs</b>						
Environment, Food and Rural Affairs	232	269	214	247	192	292
<b>Total Environment, Food and Rural Affairs</b>	<b>232</b>	<b>269</b>	<b>214</b>	<b>247</b>	<b>192</b>	<b>292</b>
<b>Work and Pensions</b>						
Housing benefits <sup>(2)</sup>	15,499	14,908	13,580	13,015	13,289	12,100
Other	402	609	1,078	1,207	1,196	298
<b>Total Work and Pensions</b>	<b>15,901</b>	<b>15,516</b>	<b>14,658</b>	<b>14,222</b>	<b>14,485</b>	<b>12,397</b>
<b>Other government departments</b>	208	379	321	319	372	57
<b>Total England</b>	<b>90,620</b>	<b>118,700</b>	<b>104,791</b>	<b>94,765</b>	<b>103,148</b>	<b>105,046</b>

**Table 7.2 Central government current grants for local government in the United Kingdom by departmental group, 2019-20 to 2024-25 (continued)**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Scotland</b>						
<b>Work and Pensions</b>						
Housing benefits <sup>(2)</sup>	1,434	1,335	1,242	1,177	1,177	1,047
Other	19	21	18	19	18	11
<b>Total Work and Pensions</b>	<b>1,453</b>	<b>1,356</b>	<b>1,261</b>	<b>1,196</b>	<b>1,196</b>	<b>1,057</b>
<b>Scottish Government</b>						
Revenue Support Grant	6,937	10,355	9,167	8,993	8,947	8,548
Non-domestic rate income <sup>(3)</sup>	2,853	1,868	2,090	2,766	3,047	3,068
Other	668	1,618	1,551	956	974	733
<b>Total Scottish Government</b>	<b>10,458</b>	<b>13,842</b>	<b>12,808</b>	<b>12,715</b>	<b>12,968</b>	<b>12,349</b>
<b>Other government departments</b>	-	-	-	-	-	-
<b>Total Scotland</b>	<b>11,911</b>	<b>15,198</b>	<b>14,069</b>	<b>13,911</b>	<b>14,164</b>	<b>13,407</b>
<b>Wales</b>						
<b>Home Office</b>						
Police	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Home Office</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Work and Pensions</b>						
Housing benefits <sup>(2)</sup>	880	784	722	684	695	681
Other	10	11	10	10	10	6
<b>Total Work and Pensions</b>	<b>889</b>	<b>795</b>	<b>732</b>	<b>694</b>	<b>705</b>	<b>687</b>
<b>Welsh Assembly Government</b>						
Non-domestic rate payments/Revenue Support Grant	4,488	4,959	4,983	5,403	5,675	5,572
Other	1,043	1,341	1,475	1,530	1,432	1,308
<b>Total Welsh Assembly Government</b>	<b>5,531</b>	<b>6,300</b>	<b>6,458</b>	<b>6,933</b>	<b>7,107</b>	<b>6,881</b>
<b>Other government departments</b>	-	-	-	-	-	-
<b>Total Wales</b>	<b>6,420</b>	<b>7,094</b>	<b>7,190</b>	<b>7,626</b>	<b>7,811</b>	<b>7,567</b>
<b>Northern Ireland</b>						
Northern Ireland Executive	150	262	192	167	171	176
<b>Total Northern Ireland</b>	<b>150</b>	<b>262</b>	<b>192</b>	<b>167</b>	<b>171</b>	<b>176</b>
<b>Total current finance</b>	<b>109,100</b>	<b>141,254</b>	<b>126,242</b>	<b>116,468</b>	<b>125,295</b>	<b>126,196</b>

<sup>(1)</sup> Academies are now treated as part of central government, and so their expenditure falls within pay and procurement and is no longer recorded within grants for local government.

<sup>(2)</sup> Housing Benefit figures reflect the switch of payments from Housing Benefit to Universal Credit, which is funded directly from central government.

<sup>(3)</sup> By convention, non-domestic rates income (NDR) in Scotland (equivalent to non-domestic rate payments in England and Wales) is shown in PESA as locally raised central government support, i.e. it is finance raised in Scotland rather than funding from Whitehall.

**Table 7.3 Central government capital support for local government in the United Kingdom by country and departmental group, 2019-20 to 2024-25**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>England</b>						
<b>Capital grants</b>						
Health and Social Care	810	939	811	30	13	50
Education	1,930	1,289	1,997	2,648	2,587	1,296
Home Office	153	89	120	120	114	-
MHCLG - Housing and Communities	3,594	4,485	3,486	4,118	5,955	4,553
Culture, Media and Sport	7	84	36	48	0	0
Science, Innovation and Technology	55	111	50	5	17	-
Transport	3,007	3,635	3,327	3,371	3,965	3,322
Energy Security and Net Zero	0	1,143	641	-154	135	1,181
Environment, Food and Rural Affairs	93	68	226	194	509	386
Business and Trade	1	6	12	20	0	0
<b>Total capital grants</b>	<b>9,649</b>	<b>11,849</b>	<b>10,705</b>	<b>10,400</b>	<b>13,296</b>	<b>10,787</b>
<b>Total England</b>	<b>9,649</b>	<b>11,849</b>	<b>10,705</b>	<b>10,400</b>	<b>13,296</b>	<b>10,787</b>
<b>Scotland</b>						
<b>Supported borrowing</b>						
Scottish Government	-	-	-	-	-	-
<b>Total supported borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital grants</b>						
Scottish Government	1,381	1,031	968	1,080	1,321	1,060
<b>Total capital grants</b>	<b>1,381</b>	<b>1,031</b>	<b>968</b>	<b>1,080</b>	<b>1,321</b>	<b>1,060</b>
<b>Total Scotland</b>	<b>1,381</b>	<b>1,031</b>	<b>968</b>	<b>1,080</b>	<b>1,321</b>	<b>1,060</b>
<b>Wales</b>						
<b>Supported Capital Expenditure (Revenue)<sup>(1)</sup></b>						
Welsh Assembly Government	89	89	89	89	178	117
<b>Total Supported Capital Expenditure (Revenue)</b>	<b>89</b>	<b>89</b>	<b>89</b>	<b>89</b>	<b>178</b>	<b>117</b>
<b>Capital grants</b>						
Welsh Assembly Government	566	820	895	738	820	1,225
<b>Total capital grants</b>	<b>566</b>	<b>820</b>	<b>895</b>	<b>738</b>	<b>820</b>	<b>1,225</b>
<b>Total Wales</b>	<b>655</b>	<b>909</b>	<b>983</b>	<b>827</b>	<b>998</b>	<b>1,342</b>
<b>Northern Ireland capital grants</b>						
Northern Ireland Executive	11	1	0	2	23	14
<b>Total Northern Ireland</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>23</b>	<b>14</b>
<b>Total United Kingdom</b>	<b>11,697</b>	<b>13,789</b>	<b>12,657</b>	<b>12,310</b>	<b>15,638</b>	<b>13,204</b>

<sup>(1)</sup> A full definition of Supported Capital expenditure (SCE) is given in Annex G.

**Table 7.4 Local government current and capital expenditure on services in the United Kingdom by function, 2019-20 to 2023-24**

	National Statistics				£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 plans
<b>Current</b>					
1. General public services	4,623	5,931	5,742	5,947	6,289
<i>of which: public and common services</i>	3,956	5,159	4,865	5,100	5,354
<i>of which: public sector debt interest<sup>(1)</sup></i>	667	772	877	847	935
2. Defence	54	143	125	90	63
3. Public order and safety	15,350	16,311	16,959	18,222	18,967
4. Economic affairs	3,653	8,472	5,807	5,699	5,224
<i>of which: enterprise and economic development</i>	690	1,331	1,171	1,535	986
<i>of which: agriculture, fisheries and forestry</i>	101	105	104	130	117
<i>of which: transport</i>	2,861	7,035	4,531	4,034	4,122
5. Environment protection	5,901	6,311	6,297	6,719	7,199
6. Housing and community amenities	2,319	2,332	2,449	2,897	3,038
7. Health	3,281	3,827	4,269	3,905	3,805
8. Recreation, culture and religion	2,968	3,462	3,240	3,518	3,337
9. Education	41,213	42,792	44,776	47,794	49,152
10. Social protection	54,159	56,134	56,193	59,528	61,588
<b>Total local government current expenditure on services</b>	<b>133,520</b>	<b>145,717</b>	<b>145,857</b>	<b>154,318</b>	<b>158,662</b>
Accounting adjustments	31,065	48,640	34,936	35,043	37,619
<b>Total local government current expenditure</b>	<b>164,585</b>	<b>194,357</b>	<b>180,793</b>	<b>189,361</b>	<b>196,281</b>
<b>Capital</b>					
1. General public services	1,340	1,769	1,650	1,233	1,803
<i>of which: public and common services</i>	1,340	1,769	1,650	1,233	1,803
3. Public order and safety	966	896	941	900	969
4. Economic affairs	9,308	7,826	8,324	8,486	8,832
<i>of which: enterprise and economic development</i>	2,641	1,279	1,258	846	1,173
<i>of which: agriculture, fisheries and forestry</i>	158	203	225	346	370
<i>of which: transport</i>	6,510	6,343	6,841	7,294	7,290
5. Environment protection	832	704	882	1,113	1,183
6. Housing and community amenities	3,041	2,468	3,262	3,735	4,134
7. Health	22	24	26	45	26
8. Recreation, culture and religion	1,485	1,246	1,529	1,380	1,826
9. Education	3,349	3,094	3,306	3,222	3,832
10. Social protection	424	326	396	456	461
<b>Total local government capital expenditure on services</b>	<b>20,767</b>	<b>18,351</b>	<b>20,317</b>	<b>20,571</b>	<b>23,067</b>
Accounting adjustments	105	346	1,731	821	1,597
<b>Total local government capital expenditure</b>	<b>20,872</b>	<b>18,697</b>	<b>22,048</b>	<b>21,392</b>	<b>24,664</b>
<b>Total local government expenditure</b>	<b>185,457</b>	<b>213,054</b>	<b>202,841</b>	<b>210,753</b>	<b>220,945</b>

<sup>(1)</sup> This excludes all intra-public sector payments of debt interest.

**Table 7.5 Local government current expenditure on services in the United Kingdom by country and function, 2019-20 to 2023-24**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 plans	
<b>England</b>						
1. General public services	2,985	4,564	4,270	4,526	4,616	
<i>of which: public and common services</i>	2,985	4,564	4,270	4,526	4,616	
2. Defence	48	134	119	80	52	
3. Public order and safety	14,468	15,401	16,002	17,182	17,883	
4. Economic affairs	2,684	7,426	4,753	4,537	4,154	
<i>of which: enterprise and economic development</i>	414	1,024	799	1,106	588	
<i>of which: agriculture, fisheries and forestry</i>	82	86	85	107	95	
<i>of which: transport</i>	2,188	6,317	3,869	3,323	3,471	
5. Environment protection	4,671	4,987	4,970	5,324	5,738	
6. Housing and community amenities	1,876	1,902	1,963	2,343	2,408	
7. Health	3,228	3,784	4,218	3,851	3,766	
8. Recreation, culture and religion	2,039	2,442	2,229	2,430	2,260	
9. Education	32,603	33,422	34,830	37,125	38,763	
10. Social protection	46,192	47,762	47,604	50,243	51,830	
<b>Total England</b>	<b>110,793</b>	<b>121,826</b>	<b>120,957</b>	<b>127,641</b>	<b>131,471</b>	
<b>Scotland</b>						
1. General public services	783	392	394	341	460	
<i>of which: public and common services</i>	783	392	394	341	460	
2. Defence	3	6	3	3	4	
3. Public order and safety	-	-	-	-	-	
4. Economic affairs	710	741	746	810	719	
<i>of which: enterprise and economic development</i>	196	223	267	296	269	
<i>of which: agriculture, fisheries and forestry</i>	10	9	9	10	11	
<i>of which: transport</i>	504	509	470	503	439	
5. Environment protection	656	699	696	719	774	
6. Housing and community amenities	75	91	94	106	225	
8. Recreation, culture and religion	519	560	564	627	643	
9. Education	5,791	6,273	6,645	7,232	6,968	
10. Social protection	4,830	4,948	5,029	5,526	5,964	
<b>Total Scotland</b>	<b>13,368</b>	<b>13,709</b>	<b>14,173</b>	<b>15,364</b>	<b>15,758</b>	
<b>Wales</b>						
1. General public services	188	203	201	233	278	
<i>of which: public and common services</i>	188	203	201	233	278	
2. Defence	3	3	3	6	7	
3. Public order and safety	882	910	958	1,040	1,084	
4. Economic affairs	228	279	271	315	323	
<i>of which: enterprise and economic development</i>	50	59	68	95	100	
<i>of which: agriculture, fisheries and forestry</i>	9	11	10	12	11	
<i>of which: transport</i>	169	210	192	208	212	
5. Environment protection	354	404	411	435	453	
6. Housing and community amenities	115	120	122	137	148	
8. Recreation, culture and religion	197	243	242	239	232	
9. Education	2,819	3,097	3,301	3,437	3,420	
10. Social protection	3,136	3,425	3,560	3,759	3,794	
<b>Total Wales</b>	<b>7,921</b>	<b>8,684</b>	<b>9,067</b>	<b>9,601</b>	<b>9,739</b>	
<b>Total Great Britain</b>	<b>132,082</b>	<b>144,219</b>	<b>144,197</b>	<b>152,606</b>	<b>156,968</b>	
<b>Northern Ireland</b>						
4. Economic affairs	31	26	37	38	28	
<i>of which: enterprise and economic development</i>	31	26	37	38	28	
5. Environment protection	220	220	220	241	234	
6. Housing and community amenities	254	219	270	310	256	
7. Health	53	43	51	54	39	
8. Recreation, culture and religion	212	217	205	222	202	
<b>Total Northern Ireland</b>	<b>771</b>	<b>725</b>	<b>783</b>	<b>865</b>	<b>759</b>	
Debt interest <sup>(1)</sup>	667	772	877	847	935	
<b>Total local government current expenditure on services</b>	<b>133,520</b>	<b>145,717</b>	<b>145,857</b>	<b>154,318</b>	<b>158,662</b>	
Accounting adjustments	51,937	67,337	56,984	56,435	62,283	
<b>Total local government current expenditure</b>	<b>185,457</b>	<b>213,054</b>	<b>202,841</b>	<b>210,753</b>	<b>220,945</b>	

<sup>(1)</sup> Debt interest is not allocated to individual countries, so is only included in the total UK figures. It excludes all intra-public sector debt interest payments.

**Table 7.6 Local government gross<sup>(1)</sup> capital expenditure on services in the United Kingdom by country and function, 2019-20 to 2023-24**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 plans	
<b>England</b>						
1. General public services	1,677	1,945	1,951	1,542	1,893	
<i>of which: public and common services</i>	1,677	1,945	1,951	1,542	1,893	
3. Public order and safety	923	990	902	973	979	
4. Economic affairs	8,721	7,116	7,430	7,404	7,536	
<i>of which: enterprise and economic development</i>	2,593	1,217	1,163	818	927	
<i>of which: agriculture, fisheries and forestry</i>	171	180	191	276	258	
<i>of which: transport</i>	5,958	5,720	6,076	6,310	6,351	
5. Environment protection	490	518	669	963	823	
6. Housing and community amenities	2,781	2,355	3,073	3,794	3,813	
7. Health	21	23	24	38	14	
8. Recreation, culture and religion	1,216	1,099	1,250	1,301	1,443	
9. Education	2,445	2,209	2,326	2,249	2,632	
10. Social protection	367	285	350	383	398	
<b>Total England</b>	<b>18,643</b>	<b>16,542</b>	<b>17,976</b>	<b>18,648</b>	<b>19,532</b>	
<b>Scotland</b>						
1. General public services	140	160	167	455	319	
<i>of which: public and common services</i>	140	160	167	455	319	
3. Public order and safety	-	-	-	-	-	
4. Economic affairs	829	652	889	981	1,078	
<i>of which: enterprise and economic development</i>	299	185	269	203	240	
<i>of which: agriculture, fisheries and forestry</i>	38	57	70	60	88	
<i>of which: transport</i>	491	411	551	718	749	
5. Environment protection	292	155	175	105	151	
6. Housing and community amenities	224	183	217	236	197	
8. Recreation, culture and religion	613	127	219	239	230	
9. Education	749	606	670	652	720	
10. Social protection	58	37	54	44	33	
<b>Total Scotland</b>	<b>2,904</b>	<b>1,920</b>	<b>2,392</b>	<b>2,713</b>	<b>2,727</b>	
<b>Wales</b>						
1. General public services	58	75	81	74	91	
<i>of which: public and common services</i>	58	75	81	74	91	
3. Public order and safety	51	70	72	75	117	
4. Economic affairs	217	304	316	357	355	
<i>of which: enterprise and economic development</i>	32	56	52	43	88	
<i>of which: agriculture, fisheries and forestry</i>	7	21	24	35	42	
<i>of which: transport</i>	179	227	239	280	224	
5. Environment protection	45	36	40	41	193	
6. Housing and community amenities	217	141	190	196	351	
8. Recreation, culture and religion	48	65	79	69	127	
9. Education	246	319	345	387	544	
10. Social protection	22	36	32	37	35	
<b>Total Wales</b>	<b>904</b>	<b>1,047</b>	<b>1,154</b>	<b>1,237</b>	<b>1,813</b>	
<b>Total Great Britain</b>	<b>22,452</b>	<b>19,509</b>	<b>21,521</b>	<b>22,598</b>	<b>24,072</b>	
<b>Northern Ireland</b>						
4. Economic affairs	3	6	10	13	87	
<i>of which: enterprise and economic development</i>	3	6	10	13	87	
5. Environment protection	18	6	14	14	26	
6. Housing and community amenities	31	33	21	23	58	
7. Health	1	1	2	7	12	
8. Recreation, culture and religion	92	43	65	46	148	
<b>Total Northern Ireland</b>	<b>145</b>	<b>90</b>	<b>112</b>	<b>102</b>	<b>331</b>	
<b>Total United Kingdom</b>	<b>22,597</b>	<b>19,598</b>	<b>21,634</b>	<b>22,700</b>	<b>24,403</b>	
<b>Memorandum</b>						
United Kingdom gross capital expenditure, from above	22,597	19,598	21,634	22,700	24,403	
United Kingdom capital receipts (see table 7.7)	-1,830	-1,247	-1,317	-2,129	-1,336	
<b>Total local government net capital expenditure on services</b>	<b>20,767</b>	<b>18,351</b>	<b>20,317</b>	<b>20,571</b>	<b>23,067</b>	
Accounting adjustments	105	346	1,731	821	1,597	
<b>Total local government net capital expenditure</b>	<b>20,872</b>	<b>18,697</b>	<b>22,048</b>	<b>21,392</b>	<b>24,664</b>	

<sup>(1)</sup>'Gross' - before sales of capital assets and depreciation.

**Table 7.7 Local government capital receipts within expenditure on services in the United Kingdom by country and function, 2019-20 to 2023-24**

	National Statistics				£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 plans
<b>England</b>					
1. General public services	-495	-370	-517	-797	-479
<i>of which: public and common services</i>	-495	-370	-517	-797	-479
3. Public order and safety	-6	-163	-30	-145	-124
4. Economic affairs	-429	-226	-296	-224	-143
<i>of which: enterprise and economic development</i>	-255	-159	-216	-189	-113
<i>of which: agriculture, fisheries and forestry</i>	-58	-54	-60	-24	-19
<i>of which: transport</i>	-115	-13	-20	-12	-11
5. Environment protection	-5	-7	-8	-6	-2
6. Housing and community amenities	-177	-198	-219	-433	-260
8. Recreation, culture and religion	-12	-59	-40	-35	-47
9. Education	-71	-34	-30	-57	-39
10. Social protection	-19	-28	-38	-7	-4
<b>Total England</b>	<b>-1,214</b>	<b>-1,086</b>	<b>-1,177</b>	<b>-1,705</b>	<b>-1,097</b>
<b>Scotland</b>					
1. General public services	-41	-41	-33	-41	-22
<i>of which: public and common services</i>	-41	-41	-33	-41	-22
3. Public order and safety	-	-	-	-	-
4. Economic affairs	-23	-12	-10	-22	-30
<i>of which: enterprise and economic development</i>	-20	-11	-8	-20	-7
<i>of which: agriculture, fisheries and forestry</i>	-	-	-	-	-
<i>of which: transport</i>	-2	-1	-2	-2	-23
5. Environment protection	-1	-2	-3	-1	-7
6. Housing and community amenities	-11	-18	-2	-13	-1
8. Recreation, culture and religion	-454	-1	-1	-219	-7
9. Education	-16	-4	-4	-5	-23
10. Social protection	0	-2	-1	-2	-1
<b>Total Scotland</b>	<b>-545</b>	<b>-80</b>	<b>-53</b>	<b>-303</b>	<b>-91</b>
<b>Wales</b>					
1. General public services	-	-	-	-	-
<i>of which: public and common services</i>	-	-	-	-	-
3. Public order and safety	-3	-2	-2	-3	-3
4. Economic affairs	-11	-15	-15	-23	-50
<i>of which: enterprise and economic development</i>	-11	-15	-12	-23	-50
<i>of which: agriculture, fisheries and forestry</i>	-	-	-	-	-
<i>of which: transport</i>	0	0	-3	0	-1
5. Environment protection	0	0	0	0	0
6. Housing and community amenities	-11	-16	-6	-18	-20
8. Recreation, culture and religion	-1	0	-3	0	0
9. Education	-5	-2	-2	-4	-3
10. Social protection	-4	-1	-1	-1	0
<b>Total Wales</b>	<b>-35</b>	<b>-37</b>	<b>-29</b>	<b>-49</b>	<b>-76</b>
<b>Total Great Britain</b>	<b>-1,794</b>	<b>-1,203</b>	<b>-1,260</b>	<b>-2,057</b>	<b>-1,264</b>
<b>Northern Ireland</b>					
4. Economic affairs	-	-	-	-	-
<i>of which: enterprise and economic development</i>	-	-	-	-	-
5. Environment protection	-5	-3	-5	-3	-
6. Housing and community amenities	-14	-13	-12	-49	-4
7. Health	0	0	0	-1	0
8. Recreation, culture and religion	-17	-28	-40	-20	-68
<b>Total Northern Ireland</b>	<b>-36</b>	<b>-44</b>	<b>-57</b>	<b>-72</b>	<b>-73</b>
<b>Total United Kingdom capital receipts</b>	<b>-1,830</b>	<b>-1,247</b>	<b>-1,317</b>	<b>-2,129</b>	<b>-1,336</b>



**Table 7.8 Local government expenditure on services in the United Kingdom by country and economic category, 2019-20 to 2023-24**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 plans	
<b>England</b>						
Pay	52,378	53,918	55,303	58,355	59,768	
Gross current procurement	73,416	79,252	83,849	91,011	94,592	
Income from sales of goods and services	-32,078	-31,127	-35,180	-37,528	-38,766	
Subsidies to private sector companies	972	4,585	2,868	2,156	2,297	
Subsidies to public corporations	11	15	16	18	18	
Current grants to persons and non-profit bodies	16,095	15,183	14,101	13,629	13,560	
Gross capital procurement	16,467	14,940	15,403	15,327	16,241	
Income from sales of capital assets	-1,214	-1,086	-1,177	-1,705	-1,097	
Capital grants	2,175	1,602	2,573	3,321	3,291	
<b>Total England</b>	<b>128,221</b>	<b>137,281</b>	<b>137,755</b>	<b>144,584</b>	<b>149,905</b>	
<b>Scotland</b>						
Pay	7,915	7,803	8,258	8,896	9,176	
Gross current procurement	6,172	6,656	6,988	7,644	8,195	
Income from sales of goods and services	-2,265	-2,225	-2,461	-2,504	-2,895	
Subsidies to public corporations	111	117	115	112	99	
Current grants to persons and non-profit bodies	1,435	1,357	1,273	1,216	1,183	
Gross capital procurement	2,605	1,648	2,078	2,394	2,451	
Income from sales of capital assets	-537	-68	-44	-292	-79	
Capital grants	299	272	313	319	276	
<b>Total Scotland</b>	<b>15,735</b>	<b>15,561</b>	<b>16,520</b>	<b>17,785</b>	<b>18,406</b>	
<b>Wales</b>						
Pay	4,246	4,654	5,046	5,488	5,629	
Gross current procurement	4,163	4,381	4,654	5,003	5,165	
Income from sales of goods and services	-1,336	-1,144	-1,385	-1,624	-1,799	
Current grants to persons and non-profit bodies	849	794	752	734	744	
Gross capital procurement	833	979	1,058	1,152	1,685	
Income from sales of capital assets	-40	-43	-29	-48	-51	
Capital grants	72	68	96	85	128	
<b>Total Wales</b>	<b>8,786</b>	<b>9,688</b>	<b>10,192</b>	<b>10,789</b>	<b>11,501</b>	
<b>Great Britain</b>						
Pay	64,539	66,375	68,607	72,739	74,573	
Gross current procurement	83,750	90,289	95,491	103,658	107,953	
Income from sales of goods and services	-35,679	-34,496	-39,025	-41,656	-43,460	
Subsidies to private sector companies	972	4,585	2,868	2,156	2,297	
Subsidies to public corporations	122	132	131	130	117	
Current grants to persons and non-profit bodies	18,379	17,334	16,126	15,579	15,488	
Gross capital procurement	19,905	17,567	18,540	18,873	20,377	
Income from sales of capital assets	-1,791	-1,198	-1,250	-2,045	-1,227	
Capital grants	2,546	1,942	2,982	3,724	3,695	
<b>Total Great Britain</b>	<b>152,743</b>	<b>162,530</b>	<b>164,468</b>	<b>173,159</b>	<b>179,812</b>	
<b>Northern Ireland</b>						
Pay	403	392	408	462	512	
Gross current procurement	572	553	599	633	493	
Income from sales of goods and services	-205	-220	-224	-230	-246	
Gross capital procurement	145	90	112	102	331	
Income from sales of capital assets	-39	-49	-66	-83	-109	
<b>Total Northern Ireland</b>	<b>877</b>	<b>766</b>	<b>829</b>	<b>884</b>	<b>981</b>	
<b>United Kingdom</b>						
Pay	64,942	66,767	69,015	73,201	75,085	
Gross current procurement	84,322	90,843	96,090	104,291	108,447	
Income from sales of goods and services	-35,884	-34,716	-39,249	-41,887	-43,706	
Subsidies to private sector companies	972	4,585	2,868	2,156	2,297	
Subsidies to public corporations	122	132	131	130	117	
Current grants to persons and non-profit bodies	18,379	17,334	16,126	15,579	15,488	
Local government debt interest <sup>(1)</sup>	667	772	877	847	935	
Gross capital procurement	20,051	17,656	18,652	18,976	20,708	
Income from sales of capital assets	-1,830	-1,247	-1,317	-2,129	-1,336	
Capital grants	2,546	1,942	2,982	3,724	3,695	
<b>Total local government expenditure on services</b>	<b>154,286</b>	<b>164,068</b>	<b>166,174</b>	<b>174,889</b>	<b>181,729</b>	
Accounting adjustments	31,171	48,986	36,667	35,864	39,216	
<b>Total local government expenditure</b>	<b>185,457</b>	<b>213,054</b>	<b>202,841</b>	<b>210,753</b>	<b>220,945</b>	

<sup>(1)</sup> Debt interest is not allocated to individual countries, so is only included in the total UK figures. It excludes all intra-public sector debt interest payments.



# 8

## Public Corporations

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**8.1** This chapter sets out what public corporations are, recent developments affecting them, how they are controlled, and how they are scored in public expenditure.

**8.2** Outturn data in this chapter up to 2023-24 are National Statistics.

### What's new

**8.3** Not all departments had produced their Annual Report and Accounts for 2023-24 as at publication of PESA 2024. Outturn data may therefore be subject to revisions. The public spending statistics (PSS) release, published on a quarterly basis, will reflect any later revisions made by departments to their 2023-24 outturn

**8.4** Plans information should be used with caution because forecasts are subject to change and improvement. Where departments have been unable to supply full breakdowns of their DEL and AME plans for use in PESA, HM Treasury has imputed functional and economic category splits, using earlier years as a guide.

### Definition of public corporations

**8.5** Public corporations is a term from National Accounts, which are based on the European System of Accounts (ESA10). The Office for National Statistics (ONS) determines which bodies are public corporations. ONS will classify a body as a public corporation where:

- it is classified as a *market body* - a body that derives more than 50% of its production cost from the sale of goods or services at economically significant prices. Some charge for regulatory activities, where these provide a significant benefit to the person paying the fee, for example through quality testing;
- it is controlled by central government, local government or other public corporations; and
- it has substantial day to day operating independence so that it should be seen as an institutional unit separate from its parent departments.

### Self financing public corporations (SFPCs)

**8.6** The Treasury has designated some public corporations SFPCs. To be classified as an SFPC, the public corporation must normally trade mainly with non-government customers and not perform regulatory functions. In other words, its income must be from selling goods and services into a competitive market rather than from regulatory fees. It must trade profitably and not require subsidies or other financial support from its parent department.

**8.7** SFPCs normally score in departmental AME rather than in DEL – though any subsidies and grants exceptionally paid to them would score in DEL. They also have greater and more individually tailored financial flexibilities. Some SFPCs are also trading funds.

## Trading funds

**8.8** Where activities of a government department generate income from the supply of goods and services, those parts of the department may be designated trading funds by Parliament on the application of the Government. Trading funds may keep unspent funds from one year to the next without having to surrender surpluses to the Exchequer at the end of each year.

**8.9** Most trading funds are classified by ONS as public corporations in the National Accounts. DVLA is the only trading fund that is treated as a central government body in the National Accounts, and therefore in PESA.

**8.10** Trading funds are not directly subject to central government administration costs controls. The budgeting treatment of trading funds that are public corporations is normally the same as that of other public corporations.

## The budgeting control framework

**8.11** The following transactions with and in respect of public corporations accountable to Ministers are normally included in departmental budgets:

- subsidies paid to the public corporation by the department (in resource DEL);
- capital grants paid to the public corporation by the department (in capital DEL);
- interest and dividends received from the public corporation (resource DEL, or resource AME if an SFPC);
- equity purchase in and withdrawals from public corporations (capital DEL, or capital AME if an SFPC) – included with net lending in **Table 8.1**;
- loans and public dividend capital (PDC) invested in the public corporation (capital DEL, or capital AME if an SFPC) – also included with net lending in **Table 8.1**; and
- public corporations' market and overseas borrowing (PCMOB) where, exceptionally, it is permitted (capital DEL, or capital AME if an SFPC).

**8.12** The **Crown Estate** is an SFPC. Uniquely the routine subsidy that is paid to it to cover administration costs is in AME rather than DEL, and the dividends that the Treasury receives from it are recorded outside budgets.

**8.13** When PCs are government departments in their own right, as is the case for some trading funds, they will normally be assigned a parent department for budgeting purposes, and the budgetary scoring described above will apply.

**8.14 Public corporations controlled by local government** include the businesses reporting to Transport for London and local authority airports such as Manchester. DEL and departmental AME include central government support to local government (in **Chapter 7**), some of which may be used by them to support public corporations. However, this is not identified in PESA as relating to public corporations. Therefore the whole of their capital expenditure is included in the public corporations' ownfinanced capital expenditure line in other AME. They are also included in the bottom line of **Tables 8.1, 8.3, 8.4 and 8.5**, which show the total contribution of all public corporations' own expenditure to Total Managed Expenditure (TME).

**8.15 Table 8.1** shows the impact on departmental budgets (DEL and departmental AME) of public corporations accountable to Ministers. It also shows a reconciliation to the impact of all public corporations, including those accountable to local government, on TME. In this presentation PC gross investment in TME is shown to be the sum of:

- government capital support in budgets (investment grants and net lending to PCs);
- PCMOB in budgets; and
- public corporations' ownfinanced capital expenditure (PCOFCE).

Grants and subsidies in budgets also include those paid to public corporations under schemes that are generally available to the private sector. Any loans between departments and their PCs that are written off by mutual consent will also be shown here.

**8.16** Table 8.2 shows the budgetary information in Table 8.1 split by department group.

## The National Accounts

**8.17** TME measures the current and capital expenditure of the public sector as a whole. It is taken from National Accounts compiled by the ONS. In relation to public corporations, TME includes:

- subsidies paid to public corporations;
- the capital expenditure of public corporations, net of sales of assets;
- changes in public corporations' stocks; and
- interest and dividends paid by public corporations to the private sector and abroad.

**8.18** TME is a consolidated measure of public expenditure and so most transfers between different sectors are excluded. This applies to capital grants and net lending paid by central government to public corporations, and interest and dividend flows between general government and public corporations. However, payments of subsidies to, and purchases of goods and services from, public corporations form part of TME as the use of this funding feeds into the calculation of public corporations' gross trading surplus, which scores as an income (or revenue) item in the public sector accounts.

**8.19** Grants and subsidies given by public corporations to the private sector and overseas, including debt write-offs by mutual consent, are imputed to general government expenditure in National Accounts, as grant-giving is not held to be a normal function of a commercial body.

**8.20** Note that the impact of public corporations on departmental budgets differs from their impact on TME. Accounting adjustments are used to move from DEL plus departmental AME plus ownfinanced capital expenditure (other AME) to TME (see Annex D for a full explanation of the accounting adjustments).

**8.21** Table 8.3 shows the capital expenditure of each major public corporation sponsored by a central government department, and of the biggest public corporations accountable to local government. It also identifies those that are self-financing public corporations or trading funds. The table does not identify separately small public corporations controlled by central government departments nor most public corporations under local authority control – their capital expenditure is included in the accounting adjustments. The figures include the purchase of assets, less sales, plus any capital grants paid by a public corporation net of any received from the private sector or abroad.

**8.22** Tables 8.4 and 8.5 show the capital expenditure from Table 8.3 broken down by function and economic category respectively. They also include the debt interest payments to the private sector, which is the only public corporation current spending that forms part of TME.

## Sources of data and data quality

**8.23** Information in **Tables 8.1** and **8.2** forms part of departments' budgets and so should be of good quality. **Annex A** has more information.

**8.24** Information on public corporations' capital expenditure is largely sourced from public corporations by departments who in turn supply the data to the Treasury. Our aim is to publish capital spending data for all public corporations accountable to Ministers. However, information is provided by departments primarily for PESA and does not form part of a control total. Information in **Tables 8.3 to 8.5** may therefore not be as up to date or accurate as the information in the other tables in this chapter.

## Further Information

**8.25** More information is available in the departmental reports of government departments and in the annual reports and accounts of individual public corporations. A fuller list of public corporations is available on the ONS website in Public Sector Classification Guide<sup>1</sup>.

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<sup>1</sup><https://www.ons.gov.uk/economy/nationalaccounts/uksectoraccounts/datasets/publicsectorclassificationguide>

**Table 8.1 Public corporations' contribution to budgets and Total Managed Expenditure<sup>(1)</sup>, 2019-20 to 2024-25**

	National Statistics						£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans	
<b>Resource DEL</b>							
CG dividends from PCs (-)	-185	-91	-61	-104	-105	-61	
CG interest from PCs (-)	-40	-38	-34	-34	-44	-20	
Subsidies to PCs	404	9,124	6,184	2,677	2,759	1,731	
Loans written off - mutual consent	-	-	-	-	-	-	
<b>Total resource DEL</b>	<b>179</b>	<b>8,994</b>	<b>6,089</b>	<b>2,540</b>	<b>2,610</b>	<b>1,650</b>	
<b>Resource departmental AME</b>							
CG dividends from PCs (-)	-110	2	-144	-6	1	-	
CG interest from PCs (-)	-112	-65	-135	-114	-123	-112	
Subsidies to PCs	166	159	506	-163	217	240	
Loans written off - mutual consent	-	-	-	-	-	-	
<b>Total resource departmental AME</b>	<b>-56</b>	<b>96</b>	<b>227</b>	<b>-283</b>	<b>94</b>	<b>128</b>	
<b>Total public corporations' contribution to resource budget</b>	<b>123</b>	<b>9,090</b>	<b>6,316</b>	<b>2,257</b>	<b>2,704</b>	<b>1,778</b>	
<b>Capital DEL</b>							
CG investment grants to PCs	255	403	1,307	998	944	267	
Net lending to PCs	183	335	1,131	2,286	-153	-786	
Market and overseas borrowing	28	1	111	12	-6	13	
<b>Total capital DEL</b>	<b>465</b>	<b>739</b>	<b>2,548</b>	<b>3,296</b>	<b>785</b>	<b>-506</b>	
<b>Capital departmental AME</b>							
CG investment grants to PCs	397	433	447	5,348	44,968	54,394	
Net lending to PCs	45	-175	-128	-27	229	796	
Market and overseas borrowing	-	-	-	-	-	200	
<b>Total capital departmental AME</b>	<b>442</b>	<b>258</b>	<b>319</b>	<b>5,321</b>	<b>45,197</b>	<b>55,390</b>	
<b>Total public corporations' contribution to capital budget</b>	<b>907</b>	<b>998</b>	<b>2,867</b>	<b>8,617</b>	<b>45,982</b>	<b>54,884</b>	
<b>Other AME</b>							
PC own-financed capital expenditure <sup>(2)</sup>	9,282	8,574	7,678	7,920	11,195	10,857	
Accounting adjustments	5,600	-6,470	-4,974	9,903	-4,473	-20,461	
<b>Total other AME</b>	<b>14,883</b>	<b>2,104</b>	<b>2,705</b>	<b>17,823</b>	<b>6,723</b>	<b>-9,604</b>	
<b>Public corporations' expenditure in TME<sup>(3)</sup></b>	<b>15,913</b>	<b>12,192</b>	<b>11,888</b>	<b>28,697</b>	<b>55,409</b>	<b>47,058</b>	
<i>of which:</i>							
PC current expenditure in TME	5,044	979	1,868	22,019	42,172	34,605	
PC gross investment in TME	10,869	11,213	10,020	6,678	13,237	12,452	

<sup>(1)</sup> Data in this table differ from those shown for public corporations in Table 1.15. Central government subsidies to public corporations are classified as central government own spending in National Accounts, and are shown as such in Table 1.15. In Table 8.1 subsidies are shown as part of public corporations' contribution to the resource budget. Subsidies are removed in the accounting adjustments and do not form part of public corporations' expenditure in TME.

<sup>(2)</sup> Includes capital expenditure by local authority public corporations.

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

**Table 8.2 Public corporations' contribution to budgets by departmental group<sup>(1)</sup>, 2019-20 to 2024-25**

	£ million					
	National Statistics					
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Resource DEL</b>						
Health and Social Care	-	-	-	-	-	-
Education	3	-	-	-	-	-
Home Office	-	-	0	-	-	-
Defence	-44	-32	-27	-15	-18	-
Foreign, Commonwealth and Development Office	189	147	283	161	174	171
Total MHCLG - Housing and Communities and MHCLG - Local Government	-2	0	-	-	-	-
Culture, Media and Sport	12	13	10	1	1	1
Science, Innovation and Technology	-32	-29	-13	-27	-70	-41
Transport	-87	8,484	4,650	2,863	2,416	1,287
Energy Security and Net Zero	-1	-1	894	-629	-267	-
Environment, Food and Rural Affairs	17	28	23	23	17	14
Business and Trade	46	50	55	94	167	101
Work and Pensions	10	10	19	13	1	21
Cabinet Office	-14	-15	-15	-36	-	-
Wales	-	-	-	-	-	-
Northern Ireland	81	339	210	93	190	96
Small and Independent Bodies	-	-	-	-	-	-
<b>Total resource DEL</b>	<b>179</b>	<b>8,994</b>	<b>6,089</b>	<b>2,540</b>	<b>2,610</b>	<b>1,650</b>
<b>Resource departmental AME</b>						
Culture, Media and Sport	-61	43	-164	8	-	-
Energy Security and Net Zero	-	-	346	-346	-	-
Business and Trade	-7	-3	-3	-7	-8	-6
HM Treasury	-49	2	-6	-6	1	-
Scotland	59	51	51	66	99	132
Small and Independent Bodies	2	2	2	2	2	2
<b>Total resource departmental AME</b>	<b>-56</b>	<b>96</b>	<b>227</b>	<b>-283</b>	<b>94</b>	<b>128</b>
<b>Total public corporations' contribution to resource budget</b>	<b>123</b>	<b>9,090</b>	<b>6,316</b>	<b>2,257</b>	<b>2,704</b>	<b>1,778</b>
<b>Capital DEL</b>						
Health and Social Care	23	16	42	27	8	-
Education	-	-	-	-	0	12
Home Office	-	-	-	1	-	-
Defence	-	-	63	5	4	-
Foreign, Commonwealth and Development Office	-	52	5	81	58	0
Total MHCLG - Housing and Communities and MHCLG - Local Government	69	53	-7	-4	7	4
Culture, Media and Sport	-	-	-	-	-1	-
Science, Innovation and Technology	57	46	85	37	2	-2
Transport	10	154	515	194	114	-
Energy Security and Net Zero	0	-	1,339	2,484	158	28
Environment, Food and Rural Affairs	4	1	3	9	22	-
Business and Trade	42	29	164	62	74	-741
Work and Pensions	72	108	110	138	61	1
Wales	111	140	-17	19	16	51
Northern Ireland	77	141	246	244	262	140
<b>Total capital DEL</b>	<b>465</b>	<b>739</b>	<b>2,548</b>	<b>3,296</b>	<b>785</b>	<b>-506</b>
<b>Capital departmental AME</b>						
Culture, Media and Sport	77	1	5	-	-	200
Energy Security and Net Zero	-	-	-	-	-	205
Business and Trade	37	-63	-72	55	219	900
HM Treasury	-	-	-	5,010	44,549	54,000
Scotland	328	320	386	256	429	366
Small and Independent Bodies	-	-	-	-	-	-281
<b>Total capital departmental AME</b>	<b>442</b>	<b>258</b>	<b>319</b>	<b>5,321</b>	<b>45,197</b>	<b>55,390</b>
<b>Total public corporations' contribution to capital budget</b>	<b>907</b>	<b>998</b>	<b>2,867</b>	<b>8,617</b>	<b>45,982</b>	<b>54,884</b>
<b>Total public corporations' contribution to budgets</b>	<b>1,030</b>	<b>10,088</b>	<b>9,183</b>	<b>10,874</b>	<b>48,686</b>	<b>56,662</b>

<sup>(1)</sup>Data in this table differ from those shown for public corporations in Table 1.15. Central government subsidies to public corporations are classified as central government own spending in National Accounts, and are shown as such in Table 1.15. In Table 8.1 subsidies are shown as part of public corporations' contribution to the resource budget. Subsidies are removed in the accounting adjustments and do not form part of public corporations' expenditure in TME.



**Table 8.3 Public corporations' capital expenditure on services, 2019-20 to 2024-25**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Health and Social Care</b>						
NHS Professionals Limited	#	#	#	#	#	#
NHS Blood and Transplant	#	#	#	#	#	#
<b>Total Health and Social Care</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>
<b>Defence</b>						
Defence Support Group	#	#	#	#	#	#
Defence Science and Technology Laboratory <sup>(T)</sup>	#	#	#	#	#	#
Hydrographic Office <sup>(T)</sup>	#	#	#	#	#	#
Navy, Army and Air Force Institute	#	#	#	#	#	#
<b>Total Defence</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>
<b>Foreign, Commonwealth and Development Office</b>						
British Council	12	11	9	#	#	#
CDC Group <sup>(S)</sup>	#	#	#	#	#	#
<b>Total Foreign, Commonwealth and Development Office</b>	<b>12</b>	<b>11</b>	<b>9</b>	<b>#</b>	<b>#</b>	<b>#</b>
<b>Total MHCLG - Housing and Communities and MHCLG - Local Government</b>						
Fire Service College <sup>(T)</sup>	#	#	#	#	#	#
QEII Conference Centre <sup>(T)</sup>	#	#	#	#	#	#
<b>Total MHCLG - Housing and Communities and MHCLG - Local Government</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>
<b>Culture, Media and Sport</b>						
Channel Four Television Corporation <sup>(S)</sup>	#	#	#	#	#	#
Historic Royal Palaces Trust	#	#	#	#	#	#
<b>Total Culture Media and Sport</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>
<b>Science, Innovation and Technology</b>						
Ordnance Survey <sup>(T)</sup>	#	#	#	#	#	#
Meteorological Office <sup>(T)</sup>	#	#	#	#	#	#
<b>Total Science, Innovation and Technology</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>
<b>Transport</b>						
Civil Aviation Authority	#	#	#	#	#	#
<b>Total Transport</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>
<b>Energy Security and Net Zero</b>						
British Nuclear Fuels Limited <sup>(S)</sup>	#	#	#	#	#	#
<b>Total Energy Security and Net Zero</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>
<b>Environment, Food and Rural Affairs</b>						
Covent Garden Market Authority	4	0	7	3	3	4
<b>Total Environment, Food and Rural Affairs</b>	<b>4</b>	<b>0</b>	<b>7</b>	<b>3</b>	<b>3</b>	<b>4</b>
<b>Business and Trade</b>						
UK Intellectual Property Office	#	#	#	#	#	#
Royal Mail Holdings <sup>(S)</sup>	#	#	#	#	#	#
<b>Total Business and Trade</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>
<b>Work and Pensions</b>						
Pension Protection Fund	#	#	#	#	#	#
National Employment Savings Trust	#	#	#	#	#	#
Office for Nuclear Regulation	#	#	#	#	#	#
<b>Total Work and Pensions</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>
<b>HM Treasury</b>						
Crown Estate <sup>(S)</sup>	#	#	#	#	#	#
Royal Mint <sup>(S) (T)</sup>	#	#	#	#	#	#
<b>Total HM Treasury</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>	<b>#</b>
<b>Scotland</b>						
Caledonian MacBrayne	54	30	60	71	#	#
Forest Enterprise	2	8	7	28	17	#
Scottish Water	513	447	589	653	703	339
<b>Total Scotland</b>	<b>570</b>	<b>485</b>	<b>655</b>	<b>751</b>	<b>720</b>	<b>339</b>
<b>Northern Ireland</b>						
Northern Ireland Driver and Vehicle Testing Agency <sup>(T)</sup>	4	8	12	17	5	21
Northern Ireland Housing Executive	-10	-8	-9	4	-2	73
Northern Ireland Public Trust Port Authority	62	49	45	41	60	70
Northern Ireland Transport Holding Company	104	156	242	252	276	369
<b>Total Northern Ireland</b>	<b>160</b>	<b>206</b>	<b>290</b>	<b>314</b>	<b>339</b>	<b>533</b>

**Table 8.3 Public corporations' capital expenditure on services, 2019-20 to 2024-25 (continued)**

	National Statistics					£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Local Government</b>						
Transport Trading Limited	1,367	1,035	1,138	1,450	1,619	*
England Housing Revenue Account	3,384	3,522	4,081	4,673	5,205	4,288
Scotland Housing Revenue Account	884	659	927	1,041	1,180	972
Wales Housing Revenue Account	303	258	313	324	467	385
<b>Total Local Government</b>	<b>5,938</b>	<b>5,474</b>	<b>6,459</b>	<b>7,487</b>	<b>8,471</b>	<b>*</b>
<b>Total public corporations' capital expenditure on services</b>	<b>6,683</b>	<b>6,176</b>	<b>7,420</b>	<b>8,556</b>	<b>9,534</b>	<b>8,492</b>
Accounting Adjustments	4,186	5,037	2,600	-1,878	3,703	3,961
<i>of which: Housing Associations<sup>(1)</sup></i>	216	54	-	-	-	-
<b>Total public corporations' capital expenditure<sup>(2)</sup></b>	<b>10,869</b>	<b>11,213</b>	<b>10,020</b>	<b>6,678</b>	<b>13,237</b>	<b>12,452</b>

# Data unavailable. Capital expenditure by public corporations in years where data are unavailable form part of the accounting adjustments.

<sup>(1)</sup> denotes public corporation with trading fund status.

<sup>(2)</sup> Denotes self-financing public corporation (SFPC). The estimated outturn and plans for capital expenditure SFPCs are not shown individually in this table but are represented by \*. The figures are included in the overall total.

<sup>(1)</sup> The Office for National Statistics has concluded that registered providers of social housing in England are private, market producers and as such were re-classified to the private non-financial corporations sector. This classification took effect from 16 November 2017.

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

**Table 8.4 Public corporations' current and capital expenditure on services by function, 2019-20 to 2024-25**

	National Statistics						£ million
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
	outturn	outturn	outturn	outturn	outturn	plans	
<b>Public corporations' current expenditure on services</b>							
1. General public services	4,557	630	1,141	21,418	41,902	34,605	
<i>of which: public sector debt interest <sup>(1)</sup></i>	4,557	630	1,141	21,418	41,902	34,605	
<b>Total public corporations' current expenditure on services</b>	<b>4,557</b>	<b>630</b>	<b>1,141</b>	<b>21,418</b>	<b>41,902</b>	<b>34,605</b>	
Accounting adjustments	487	349	727	601	270	-	
<b>Total public corporations' current expenditure</b>	<b>5,044</b>	<b>979</b>	<b>1,868</b>	<b>22,019</b>	<b>42,172</b>	<b>34,605</b>	
<b>Public corporations' capital expenditure on services</b>							
1. General public services	12	11	9	-	-	-	
<i>of which: public and common services</i>	-	-	-	-	-	-	
<i>of which: international services</i>	12	11	9	-	-	-	
2. Defence	-	-	-	-	-	-	
3. Public order and safety	-	-	-	-	-	-	
4. Economic affairs	1,597	1,287	1,511	1,861	1,980	2,436	
<i>of which: enterprise and economic development</i>	-	-	-	-	-	-	
<i>of which: employment policies</i>	-	-	-	-	-	-	
<i>of which: agriculture, fisheries and forestry</i>	6	8	14	31	21	4	
<i>of which: transport</i>	1,591	1,279	1,496	1,830	1,960	2,432	
5. Environment protection	-	-	-	-	-	-	
6. Housing and community amenities	5,074	4,878	5,901	6,694	7,554	6,056	
7. Health	-	-	-	-	-	-	
8. Recreation, culture and religion	-	-	-	-	-	-	
10. Social protection	-	-	-	-	-	-	
<b>Total public corporations' capital expenditure on services</b>	<b>6,683</b>	<b>6,176</b>	<b>7,420</b>	<b>8,556</b>	<b>9,534</b>	<b>8,492</b>	
Accounting adjustments	4,186	5,037	2,600	-1,878	3,703	3,961	
<b>Total public corporations' capital expenditure</b>	<b>10,869</b>	<b>11,213</b>	<b>10,020</b>	<b>6,678</b>	<b>13,237</b>	<b>12,452</b>	

<sup>(1)</sup> Includes expenditure by the Public Corporations, Bank of England and Public Sector Pensions sectors in the ONS' Public Sector Finances release.

**Table 8.5 Public corporations' current and capital expenditure by economic category, 2019-20 to 2024-25**

	National Statistics						£ million
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans	
<b>Public corporations' current expenditure on services</b>							
Public corporations' debt interest <sup>(1)</sup>	4,557	630	1,141	21,418	41,902	34,605	
<b>Total public corporations' current expenditure on services</b>	<b>4,557</b>	<b>630</b>	<b>1,141</b>	<b>21,418</b>	<b>41,902</b>	<b>34,605</b>	
Accounting adjustments	487	349	727	601	270	-	
<b>Total public corporations' current expenditure</b>	<b>5,044</b>	<b>979</b>	<b>1,868</b>	<b>22,019</b>	<b>42,172</b>	<b>34,605</b>	
<b>Public corporations' capital expenditure on services</b>							
Gross capital procurement	8,049	7,328	8,927	10,425	10,483	9,272	
Income from sales of assets	-1,372	-1,155	-1,510	-1,874	-953	-784	
Capital grants	5	4	3	5	4	4	
<b>Total public corporations' capital expenditure on services</b>	<b>6,683</b>	<b>6,176</b>	<b>7,420</b>	<b>8,556</b>	<b>9,534</b>	<b>8,492</b>	
Accounting adjustments	4,186	5,037	2,600	-1,878	3,703	3,961	
<b>Total public corporations' capital expenditure</b>	<b>10,869</b>	<b>11,213</b>	<b>10,020</b>	<b>6,678</b>	<b>13,237</b>	<b>12,452</b>	
<b>Total public corporations' expenditure on services</b>	<b>11,240</b>	<b>6,806</b>	<b>8,561</b>	<b>29,974</b>	<b>51,436</b>	<b>43,097</b>	
Accounting adjustments	4,673	5,386	3,327	-1,277	3,973	3,961	
<b>Total public corporations' expenditure<sup>(2)</sup></b>	<b>15,913</b>	<b>12,192</b>	<b>11,888</b>	<b>28,697</b>	<b>55,409</b>	<b>47,058</b>	

<sup>(1)</sup> Includes expenditure by the Public Corporations, Bank of England and Public Sector Pensions sectors in the ONS' Public Sector Finances release.

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

# 9

## Public expenditure by country, region and function

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**9.1** This chapter presents analyses of public expenditure by country, region and function. Data in this Chapter for all years are National Statistics.

**9.2** The information in **Chapters 9 and 10** was gathered in a separate data collection exercise during the summer of 2023. The figures in these chapters are therefore not entirely consistent with the figures in other PESA chapters. Following the practice instituted in PESA 2017, data presented in these chapters are *identical* to that published on GOV.UK in the Country and Regional Analysis (CRA) National Statistics release from December 2023<sup>1</sup>. Therefore:

- TME, debt interest and EU transaction totals that feed into these tables are from data sourced in December 2023.
- Similarly, Census day and mid-year population estimates and GDP deflators used to produce 'per head' and 'real terms' tables respectively are also from the most up-to-date available sources as at December 2023. For clarification, the GDP deflators presented in **Annex F** of PESA are as of 28 June 2024 and are the source for 'real terms' tables seen elsewhere in this publication.

**9.3** Most public spending is planned to benefit categories of individuals and enterprises irrespective of location, or where locations are prioritised using national criteria. The regional analyses presented in this chapter show where the individuals and enterprises that benefited from public spending were located. It does not mean that all such spending was planned to benefit a particular region because only a minority of public spending is planned on a regional basis.

### What's new

**9.4** Public spending undertaken in response to the increase in the cost of living is included in this chapter. The expenditure that can be identified in the underlying CRA data covers the following:

- Department for Energy Security and Net Zero (DESNZ) expenditure on the Energy Bills Relief and Support Schemes and Energy Price Guarantee is shown as a single aggregate, totalling £39.9 billion.
- Expenditure by the department formerly known as DLUHC and the Scottish and Welsh Government on the £150 Council Tax rebate for households in England, Scotland and Wales totalling £3.5 billion.
- Expenditure by DWP on additional benefit payments totalling £5.7 billion.

**9.5** Together this totals around £49.1 billion in 2022-23. The methodology used to assign the spend to England, Scotland, Wales, Northern Ireland and the English regions is set out in full in the separate explanatory note.

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<sup>1</sup><https://www.gov.uk/government/statistics/country-and-regional-analysis-2023>

**9.6** There are no changes to presentation of tables to report since PESA 2023. As per last year, users following the link to the December 2023 publication, will find the inclusion of a methodology document giving a brief overview of how 2022-23 expenditure was assigned to countries and regions by departments and HM Treasury.

## How public expenditure is planned and controlled

**9.7** Public expenditure is planned and controlled on a departmental basis, except where devolved responsibility lies with the Scottish Government, Welsh Government, Northern Ireland Executive, or with local government. This means that in several areas expenditure is planned on a UK-wide or GB-wide basis rather than by reference to a single country. For example, the Department for Work and Pensions (DWP) is responsible for the operation of the social security benefit system throughout Great Britain, but not Northern Ireland.

**9.8** The Country and Regional Analysis (CRA) exercise is a statistical analysis. It plays no direct part in resource allocation.

## The tables

**9.9** Most of the tables in this chapter provide an analysis of spending for the period 2018-19 to 2022-23. Information on methods and data quality is provided in the sections below.

**9.10** **Table 9.1a** shows identifiable public sector expenditure on services by country and region. This spending is also shown in **Table 9.1b** on a per head basis, **Table 9.2a** in real terms and **Table 9.2b** in real terms on a per head basis.

**9.11** **Table 9.3a** shows identifiable public sector expenditure on services by country and region with a breakdown for capital and current expenditure. This spending is shown in **Table 9.3b** on a per head basis, **Table 9.4a** in real terms and **Table 9.4b** in real terms on a per head basis.

**9.12** **Tables 9.5 to 9.14** each focus on a particular function, showing current, capital and total public sector expenditure by country and region.

**9.13** **Table 9.15** shows identifiable public sector spending by function, country and region on a per-head basis. **Table 9.16** shows these per-head figures as percentages of the average UK level.

**9.14** **Tables 9.17 to 9.20** provide a sectoral breakdown of **Tables 9.1 and 9.2**.

**9.15** **Tables 9.17 to 9.20** provide a sector breakdown of **Tables 9.1a and 9.1b**. **Table 9.17** shows the country and regional allocations of local government expenditure, and **Table 9.18** shows this on a per head basis. **Tables 9.19 and 9.20** show the equivalent presentations for total expenditure on services *excluding* local government spending.

**9.16** For Scotland, Wales and Northern Ireland, **Table 9.21** shows the relative contributions of the devolved administrations, Whitehall departments and local government under each functional heading. This table covers 2022-23 only.

**9.17** A supplementary database and tables are available on GOV.UK alongside the December 2023 CRA release. This will include the information in **Table 9.21** for earlier years, while the interactive tables allow users to choose how they view the data.

## Methods

### The process of apportioning expenditure by country and region

**9.18** In order to provide information on the allocation of expenditure by country and region, the Treasury asks the UK government departments and devolved administrations to undertake an annual statistical exercise. This is based on underlying expenditure data from the July 2023 PESA publication.

- The exercise is based on spending by the Devolved Administration and the subset of departmental spending that can be identified as benefiting the population of individual regions. It asks departments and Devolved Administrations to apportion that spending between countries and regions following guidance issued by the Treasury.
- The Treasury then collates departments' returns and combines these with the known spending of local government to produce the analyses of public expenditure by Scotland, Wales, Northern Ireland and the English regions that are published in this release.

**9.19** CRA figures in this chapter includes a wider coverage of expenditure for Scotland, Wales and Northern Ireland than that for which the devolved administrations and the Secretaries of State for Scotland, Wales and Northern Ireland are directly responsible.

### Identifiable expenditure on services

**9.20** The CRA are set within the overall total expenditure on services (TES) framework, which broadly represents total current and capital spending of the public sector. As such, it is similar to the National Accounts measure of Total Managed Expenditure (TME). The main difference from TME is that expenditure on services does not include general government capital consumption (depreciation) and does not reverse the deduction of certain VAT refunds in departments' budget-based expenditure data. See **Annex E** for further information on this framework. For the country and regional analyses, expenditure on services is divided into identifiable and non-identifiable expenditure:

- Around 81 per cent of total expenditure on services is **identifiable** expenditure, which has been incurred for the benefit of individuals, enterprises or communities within particular regions. Examples are health, education, and social protection spending; and
- **non-identifiable** expenditure, constituting the remaining 19 per cent of total expenditure on services, is deemed to be incurred on behalf of the United Kingdom as a whole. Examples include the majority of expenditure on defence, overseas representation, tax collection and debt interest.

**9.21** Where precise accounting data on the recipients' locations are not available, allocation is based on other available information, following rules set down in the Treasury's guidance for departments. For example, administration costs incurred centrally in support of regional spending are attributed to regions in the same proportions as the spending that they support. In other cases, departments approximate regional benefits where the immediate beneficiaries' head office locations mask the final recipients' locations.

**9.22** Expenditure financed by EU receipts can be classified as identifiable or non-identifiable depending on the characteristics of the expenditure itself. Receipts from the EU are treated as non-identifiable within TES. Consequently, regional expenditure includes the expenditure financed by EU receipts. Payments to the EU are attributed to 'outside UK' as these are transfer payments that the EU then spends. In 2018-19 and 2019-20 departments and devolved administrations were provided with funding for the purpose of EU Exit preparation. Although it is not possible to identify this expenditure separately in any of the tables or data published in the CRA, it is included within the spending aggregates. The amounts allocated

to individual departments have been published elsewhere<sup>2</sup>. Following the UK's withdrawal from the EU, European Union Financial Settlement payments and receipts are also treated as 'Outside UK' within the CRA.

## How identifiable expenditure is attributed to Scotland, Wales, Northern Ireland and the English regions

**9.23** Identifiable expenditure is attributed to a specific country or region using the 'for' basis wherever possible, which records the regions that benefited from the spending or whom the spending was for, rather than simply the location where the spending took place (the 'in' basis). Where it is not possible to allocate spending to regions on a 'for' basis, the 'in' basis is used instead. For most spending, the 'for' and the 'in' bases would in practice offer the same result.

**9.24** A number of issues can be identified that limit the ability to offer a complete picture of 'who benefits?':

- **practical difficulties:** for example, schools are not used solely by the residents of the region in which they are located. Definitional and border problems become increasingly significant the smaller the geographical unit considered;
- **conceptual problems:** for example, agricultural support is treated as benefiting the farmers who receive subsidies rather than the final consumers of food; and
- **data collection issues:** departments are encouraged, but not required, to allocate spending on the basis of 'who benefits?'. If spending is not significant (less than £20m annually on capital or current) or relevant information for allocating it to regions is not available, departments may use some statistical proxy instead. This might include using straight population shares, or the same allocation proportions as other related spending. It is neither considered practical nor cost-effective to collect local government spending data on the basis of 'who benefits?'. Instead, local government spending is assumed to benefit the area of the spending authority.

## Data on public expenditure by country and region

**9.25** The tables in this chapter present the spending attributed to the English regions alongside that attributed to Scotland, Wales and Northern Ireland. Although the figures are comparable, care is still needed when making cross-national comparisons because of the different scope of public sector activities in different countries. For example, water supply is a public sector function in Scotland and Northern Ireland, but is in the private sector in England and Wales.

**9.26** The data cover central government, local government and public corporations.

**9.27** Subsequent inconsistencies between the CRA and earlier chapters in PESA reflect updates that have been made by departments and local authorities since the summer of 2023.

**9.28** Information on local government spending in the CRA is based on data supplied by the former Department for Levelling Up, Housing and Communities (DLUHC) and the Department for Work and Pensions (DWP), as well as the devolved administrations. English local government spending is attributed to regions by the Treasury using information supplied by DLUHC.

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<sup>2</sup> <https://www.parliament.uk/business/publications/written-questions-answers-statements/written-statement/Commons/2018-03-13/HCWS540/> and <https://questions-statements.parliament.uk/written-statements/detail/2018-12-18/HCWS1205>



## Non-identifiable expenditure

**9.29** Non-identifiable expenditure, which is deemed to be incurred on behalf of the United Kingdom as a whole, makes up around 19 per cent of total public sector expenditure on services. The main elements are:

- Public sector debt interest payments;
- Defence spending by the Ministry of Defence (MoD) and the Security and Intelligence Agencies. Expenditure by the MoD which is not classed as part of the defence function (e.g. war pension benefits and military museums) is included within identifiable expenditure;
- Receipts from the European Union (see paragraph 9.20 above for treatment of spending financed by EU receipts);
- Expenditure by the BBC (classified as part of the Central Government sector by the Office for National Statistics);
- Expenditure on tax collection by HM Revenue & Customs;
- Home Office expenditure on UK border and migration policy and the Passport Office; and
- Expenditure by the Foreign, Commonwealth and Development Office (FCDO) on UK representation overseas.

**9.30** In CRA 2023 no new significant areas of spend have been classified as non-identifiable.

**9.31** Spending related to the 2022 Commonwealth Games, that was held in Birmingham is being treated as identifiable spend assigned to the West Midlands. The treatment of this spending will be kept under review and updated in future releases if there are any changes.

## Data quality

**9.32** The CRA is intended to give a broad picture of relative spending for the benefit of different regions and countries. Small differences in regional spending should not be treated as significant.

**9.33** In order not to overstate the accuracy of the figures provided, numbers in the CRA are rounded to the nearest £1 million. The CRA will be subject to imprecision because:

- the concept of 'who benefits?' is open to interpretation;
- simplifying assumptions are made in order to reduce the reporting burden for government bodies;
- the robustness of allocation methods varies according to the availability of data. Public service pension spending can be allocated on the basis of the postcodes of recipients, giving a very accurate regional allocation. Other apportionments require a higher degree of estimation; and
- the Treasury asks the largest departments to allocate their spending to Scotland, Wales, Northern Ireland and the English regions, whereas spending for the remaining departments (de minimis) are pro-rated using the total expenditure of the larger departments.

**9.34** Some of the steps that departments and the Treasury undertake to ensure that data is of sufficient quality to be used in the CRA include:

- the issuance of clear guidance by the Treasury to departments in order to obtain consistency where possible;
- meetings between departments and the Treasury to discuss methods of allocation;
- considerable resources devoted by departments to the work, including the involvement of statisticians in preparing their returns to the Treasury. The return is signed off by a statistics Head of Profession, finance director, or a senior accountant in the department as being produced in accordance with the CRA guidance, and where applicable accompanied by a statement on data quality (see below).

**9.35** In their accompanying statements on data quality some departments have identified areas of their CRA return where the methods used have changed from previous years, are provisional, or do not fully meet the methodology set out in the CRA guidance. Specific comments made by departments on data quality for CRA 2023 are:

- **Department for Energy Security and Net Zero (DESNZ):** In 2022-23 DESNZ recorded almost £39.9 billion of expenditure on the various energy related measures announced by the government in response to rising prices. This covers the Energy Price Guarantee, Energy Bills Support Scheme, Energy Bills Relief Scheme and Alternative Fuel Payments. DESNZ allocated the actual amount spent on the Northern Ireland schemes to Northern Ireland and used population estimates to assign the remainder to Scotland, Wales and the English regions. The methodology used will be reviewed ahead of the CRA in 2024.
- **Department of Health and Social Care (DHSC):** In the PESA 2023 data used as the basis for the CRA, DHSC reported the backdated element of the Agenda for Change pay deal in 2022-23. In the National Accounts the backdated element is scored in 2023-24, reflecting the point at which the payment was made. This is also the year in which the Barnett equivalent for the devolved administrations are scored. To align the CRA with the National Accounts and to ensure consistency across countries and regions, the DHSC figures have been adjusted to remove the backdated pay which will be scored in 2023-24 instead.
- **The former Department for Levelling Up, Housing and Communities (DLUHC) plus the Welsh and Scottish Governments:** In 2022-23, as part of its response to rising energy bills, the UK government introduced a £150 council tax rebate for eligible households in England administered by the former DLUHC. Similar rebates were introduced in Scotland and Wales administered by the respective devolved administrations. In total, these rebates amounted to some £3.5 billion. The allocation to English regions by the former DLUHC is based on actual expenditure by individual local authorities.
- **Department for Science, Innovation and Technology (DSIT):** In 2022-23 there has been an increase in DSIT's Outside UK spending allocation compared to earlier years. DSIT have changed the way they have reported official development assistance spending in that year leading to the increase in Outside UK spending seen in table A.8b. The breakdown for earlier years will be reviewed for the CRA in 2024.
- **Department for Transport:** The apportionment of transport expenditure in CRA23 does not reflect the announcement made in October 2023 that High Speed 2 would not be extended beyond Birmingham, with the money saved instead being invested in other transport projects across the country, primarily in the North and Midlands<sup>3</sup>. Spending on HS2 continues to be apportioned based on the economic cases for phases one and two.

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<sup>3</sup><https://www.gov.uk/government/news/pm-redirects-hs2-funding-to-revolutionise-transport-across-the-north-and-midlands>

This will be reassessed in the CRA in 2024, once the HS2 programme has been formally reset in light of these decisions and once the Government has greater certainty on the delivery of Network North commitments.

## Population figures used in the CRA

**9.36** Population figures used in the CRA are based on the most up-to-date data available. For England, Wales and Northern Ireland these are all Census 2021 based mid-year population estimates. For Scotland 2022-23 figures are as at Census Day 2022, with all other years being Census 2011 based mid-year estimates. The lack of a consistent source for all years means there may be some inconsistencies in the population numbers between Scotland and the rest of the United Kingdom. This will have affected the per head numbers presented in this chapter, so again we recommend caution when comparing movements between years.

**Table 9.1a Total identifiable expenditure on services, 2018-19 to 2022-23**

	£ million				as a per cent of identifiable expenditure					
	National Statistics		National Statistics		National Statistics		National Statistics			
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn"	2021-22 outturn	2022-23 outturn
North East	26,531	27,403	35,459	32,005	34,712	4	4	4	4	4
North West	72,271	74,946	99,286	89,887	96,545	11	11	11	11	11
Yorkshire and The Humber	49,807	51,545	68,857	60,747	65,693	7	7	7	7	8
East Midlands	41,200	43,065	58,315	51,028	55,393	6	6	6	6	6
West Midlands	54,934	56,972	75,977	68,271	73,359	8	8	8	8	8
East	54,150	56,815	78,191	67,699	72,359	8	8	9	8	8
London	93,127	98,297	138,051	120,707	128,438	14	14	15	15	15
South East	79,136	82,150	113,203	98,801	105,467	12	12	12	12	12
South West	49,682	51,939	70,608	61,796	66,249	7	8	8	8	8
<b>Total England</b>	<b>520,836</b>	<b>543,132</b>	<b>737,949</b>	<b>650,941</b>	<b>698,215</b>	<b>78</b>	<b>79</b>	<b>80</b>	<b>80</b>	<b>80</b>
Scotland	60,694	63,067	80,773	75,824	78,589	9	9	9	9	9
Wales	33,339	34,328	44,897	41,403	43,739	5	5	5	5	5
Northern Ireland	21,787	22,748	28,990	26,732	27,612	3	3	3	3	3
<b>UK identifiable expenditure</b>	<b>636,656</b>	<b>663,276</b>	<b>892,609</b>	<b>794,900</b>	<b>848,155</b>	<b>96</b>	<b>96</b>	<b>97</b>	<b>97</b>	<b>97</b>
Outside UK	29,988	28,269	27,279	22,118	25,137	4	4	3	3	3
<b>Total identifiable expenditure</b>	<b>666,644</b>	<b>691,545</b>	<b>919,888</b>	<b>817,017</b>	<b>873,293</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
					as a per cent of Total Managed Expenditure					
	National Statistics		National Statistics		National Statistics		National Statistics			
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn
Identifiable expenditure	666,644	691,545	919,888	817,017	873,293	78	78	83	78	76
Non-identifiable expenditure	106,521	107,667	101,153	141,383	203,850	12	12	9	14	18
<b>Public sector expenditure on services</b>	<b>773,165</b>	<b>799,212</b>	<b>1,021,041</b>	<b>958,401</b>	<b>1,077,142</b>	<b>90</b>	<b>90</b>	<b>92</b>	<b>92</b>	<b>94</b>
Accounting adjustments	84,693	88,873	85,863	86,310	74,283	10	10	8	8	6
<b>Total Managed Expenditure</b>	<b>857,858</b>	<b>888,085</b>	<b>1,106,904</b>	<b>1,044,711</b>	<b>1,151,425</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

**Table 9.1b Total UK identifiable expenditure on services, per head 2018-19 to 2022-23<sup>(1)</sup>**

	£ per head						Index (UK identifiable expenditure = 100)									
	National Statistics			National Statistics			2018-19		2019-20		2020-21		2021-22		2022-23	
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
North East	10,090	10,393	13,445	12,089	12,938	105	104	101	102	103	105	104	101	102	103	
North West	9,878	10,178	13,452	12,107	12,845	103	102	101	102	102	103	102	101	102	102	
Yorkshire and The Humber	9,149	9,432	12,592	11,080	11,855	95	95	94	93	94	95	95	94	93	94	
East Midlands	8,556	8,890	12,010	10,453	11,225	89	89	90	88	89	89	89	90	88	89	
West Midlands	9,328	9,622	12,808	11,462	12,182	97	97	96	97	97	97	97	96	97	97	
East	8,681	9,055	12,416	10,662	11,309	90	91	93	90	90	90	91	93	90	90	
London	10,543	11,057	15,569	13,709	14,486	110	111	117	116	115	110	111	117	116	115	
South East	8,649	8,935	12,271	10,629	11,244	90	90	92	90	90	90	90	92	90	90	
South West	8,856	9,204	12,471	10,817	11,492	92	93	93	91	92	92	93	93	91	92	
<b>England</b>	<b>9,313</b>	<b>9,659</b>	<b>13,101</b>	<b>11,510</b>	<b>12,227</b>	<b>97</b>	<b>97</b>	<b>98</b>	<b>97</b>	<b>97</b>	<b>97</b>	<b>97</b>	<b>98</b>	<b>97</b>	<b>97</b>	
Scotland	11,161	11,544	14,777	13,837	14,456	116	116	111	117	115	116	116	111	117	115	
Wales	10,811	11,118	14,462	13,331	13,967	113	112	108	112	111	113	112	108	112	111	
Northern Ireland	11,550	11,982	15,254	14,036	14,453	120	120	114	118	115	120	120	114	118	115	
<b>UK identifiable expenditure</b>	<b>9,598</b>	<b>9,947</b>	<b>13,363</b>	<b>11,856</b>	<b>12,549</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	

<sup>(1)</sup> Per head figures for England, Wales and Northern Ireland calculated using latest mid-year population estimates consistent with Census 2021. Scotland figures for 2022-23 based on Census day 2022. Earlier years for Scotland are based on 2011 Census mid-year estimates. See Annex within CRA 2023 release for details.

**Table 9.2a Real terms<sup>(1)</sup>: Total identifiable expenditure on services, 2018-19 to 2022-23**

	National Statistics					£ million
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
North East	30,304	30,578	37,525	34,142	34,712	
North West	82,549	83,630	105,069	95,887	96,545	
Yorkshire and The Humber	56,890	57,518	72,868	64,802	65,693	
East Midlands	47,059	48,055	61,712	54,434	55,393	
West Midlands	62,746	63,573	80,403	72,829	73,359	
East	61,851	63,399	82,746	72,218	72,359	
London	106,371	109,687	146,092	128,766	128,438	
South East	90,391	91,669	119,796	105,397	105,467	
South West	56,748	57,957	74,721	65,921	66,249	
<b>England</b>	<b>594,908</b>	<b>606,066</b>	<b>780,931</b>	<b>694,397</b>	<b>698,215</b>	
Scotland	69,326	70,375	85,478	80,886	78,589	
Wales	38,081	38,306	47,512	44,166	43,739	
Northern Ireland	24,885	25,384	30,679	28,517	27,612	
<b>UK identifiable expenditure</b>	<b>727,199</b>	<b>740,131</b>	<b>944,599</b>	<b>847,965</b>	<b>848,155</b>	
Outside UK	34,253	31,545	28,868	23,594	25,137	
<b>Total identifiable expenditure</b>	<b>761,452</b>	<b>771,676</b>	<b>973,467</b>	<b>871,560</b>	<b>873,293</b>	
Non-identifiable expenditure	121,670	120,142	107,044	150,822	203,850	
<b>Total Expenditure on Services</b>	<b>883,122</b>	<b>891,818</b>	<b>1,080,511</b>	<b>1,022,381</b>	<b>1,077,142</b>	
Accounting adjustments	96,738	99,171	90,864	92,072	74,283	
<b>Total Managed Expenditure</b>	<b>979,860</b>	<b>990,989</b>	<b>1,171,375</b>	<b>1,114,454</b>	<b>1,151,425</b>	

<sup>(1)</sup> Real terms figures are the nominal figures adjusted to 2022-23 price levels using GDP deflators from the Office for National Statistics (released 29 September 2023).

**Table 9.2b Real terms<sup>(1)</sup>: Total UK identifiable expenditure on services per head<sup>(2)</sup>, 2018-19 to 2022-23**

	National Statistics					£ per head
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
North East	11,525	11,597	14,228	12,896	12,938	
North West	11,283	11,358	14,236	12,916	12,845	
Yorkshire and The Humber	10,450	10,525	13,325	11,820	11,855	
East Midlands	9,773	9,920	12,710	11,151	11,225	
West Midlands	10,654	10,737	13,554	12,227	12,182	
East	9,916	10,105	13,139	11,374	11,309	
London	12,042	12,339	16,476	14,625	14,486	
South East	9,878	9,971	12,986	11,338	11,244	
South West	10,116	10,271	13,197	11,539	11,492	
<b>England</b>	<b>10,638</b>	<b>10,778</b>	<b>13,864</b>	<b>12,278</b>	<b>12,227</b>	
Scotland	12,748	12,881	15,638	14,760	14,456	
Wales	12,348	12,406	15,304	14,221	13,967	
Northern Ireland	13,193	13,371	16,142	14,972	14,453	
<b>UK identifiable expenditure</b>	<b>10,963</b>	<b>11,100</b>	<b>14,141</b>	<b>12,648</b>	<b>12,549</b>	

<sup>(1)</sup> Real terms figures are the nominal figures adjusted to 2022-23 price levels using GDP deflators from the Office for National Statistics (released 29 September 2023).

<sup>(2)</sup> Per head figures for England, Wales and Northern Ireland calculated using latest mid-year population estimates consistent with Census 2021. Scotland figures for 2022-23 based on Census day 2022. Earlier years for Scotland are based on 2011 Census mid-year estimates. See Annex within CRA 2023 release for details.

**Table 9.3a Total current and capital identifiable expenditure, 2018-19 to 2022-23**

	Total expenditure on services						of which: current						of which: capital						£ million
	National Statistics						National Statistics						National Statistics						
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		
North East	26,531	27,403	35,459	32,005	34,712		24,467	25,143	32,306	29,544	31,705		2,064	2,260	3,154	2,461	3,008		
North West	72,271	74,946	99,286	89,887	96,545		65,093	67,686	88,652	81,044	86,045		7,177	7,261	10,634	8,842	10,499		
Yorkshire and The Humber	49,807	51,545	68,857	60,747	65,693		45,855	47,270	62,535	56,367	60,356		3,952	4,275	6,322	4,380	5,337		
East Midlands	41,200	43,065	58,315	51,028	55,393		38,212	39,722	53,073	47,550	51,109		2,988	3,343	5,243	3,478	4,284		
West Midlands	54,934	56,972	75,977	68,271	73,359		49,895	51,322	67,678	61,594	66,051		5,038	5,649	8,299	6,677	7,308		
East	54,150	56,815	78,191	67,699	72,359		48,425	50,690	69,509	61,700	65,028		5,725	6,126	8,682	5,999	7,332		
London	93,127	98,297	138,051	120,707	128,438		80,205	84,788	120,041	106,258	110,619		12,922	13,510	18,010	14,449	17,819		
South East	79,136	82,150	113,203	98,801	105,467		70,108	73,389	100,403	90,169	95,414		9,028	8,760	12,800	8,632	10,053		
South West	49,682	51,939	70,608	61,796	66,249		45,714	47,492	64,003	57,099	60,659		3,968	4,447	6,605	4,697	5,590		
<b>England</b>	<b>520,836</b>	<b>543,132</b>	<b>737,949</b>	<b>650,941</b>	<b>698,215</b>		<b>467,974</b>	<b>487,502</b>	<b>658,200</b>	<b>591,326</b>	<b>626,985</b>		<b>52,862</b>	<b>55,630</b>	<b>79,749</b>	<b>59,615</b>	<b>71,230</b>		
Scotland	60,694	63,067	80,773	75,824	78,589		53,691	55,502	71,459	66,977	68,562		7,003	7,566	9,314	8,847	10,028		
Wales	33,339	34,328	44,897	41,403	43,739		30,384	31,400	40,626	37,919	39,842		2,955	2,928	4,271	3,483	3,897		
Northern Ireland	21,787	22,748	28,990	26,732	27,612		20,126	21,079	26,553	24,758	25,061		1,661	1,670	2,437	1,975	2,551		
<b>UK identifiable expenditure</b>	<b>636,656</b>	<b>663,276</b>	<b>892,609</b>	<b>794,900</b>	<b>848,155</b>		<b>572,175</b>	<b>595,483</b>	<b>796,838</b>	<b>720,979</b>	<b>760,450</b>		<b>64,481</b>	<b>67,793</b>	<b>95,771</b>	<b>73,920</b>	<b>87,706</b>		
Outside the UK	29,988	28,269	27,279	22,118	25,137		26,619	26,004	24,530	20,587	21,046		3,370	2,265	2,750	1,531	4,091		
<b>Total identifiable expenditure</b>	<b>666,644</b>	<b>691,545</b>	<b>919,888</b>	<b>817,017</b>	<b>873,293</b>		<b>598,794</b>	<b>621,487</b>	<b>821,368</b>	<b>741,566</b>	<b>781,496</b>		<b>67,850</b>	<b>70,058</b>	<b>98,521</b>	<b>75,451</b>	<b>91,797</b>		
Non-identifiable expenditure	106,521	107,667	101,153	141,383	203,850		94,418	94,590	86,796	122,864	180,451		12,103	13,077	14,356	18,519	23,398		
<b>Total Expenditure on Services</b>	<b>773,165</b>	<b>799,212</b>	<b>1,021,041</b>	<b>958,401</b>	<b>1,077,142</b>		<b>693,212</b>	<b>716,076</b>	<b>908,164</b>	<b>864,430</b>	<b>961,947</b>		<b>79,953</b>	<b>83,135</b>	<b>112,877</b>	<b>93,970</b>	<b>115,195</b>		
Accounting adjustments	84,693	88,873	85,863	86,310	74,283		67,996	76,884	73,112	71,953	84,556		16,697	11,990	12,751	14,358	-10,273		
<b>Total Managed Expenditure</b>	<b>857,858</b>	<b>888,085</b>	<b>1,106,904</b>	<b>1,044,711</b>	<b>1,151,425</b>		<b>761,208</b>	<b>792,960</b>	<b>981,276</b>	<b>936,383</b>	<b>1,046,503</b>		<b>96,650</b>	<b>95,125</b>	<b>125,628</b>	<b>108,328</b>	<b>104,922</b>		



**Table 9.3b Total current and capital UK identifiable expenditure, per head 2018-19 to 2022-23<sup>(1)</sup>**

	Total expenditure on services						of which: current						of which: capital						£ per head
	National Statistics						National Statistics						National Statistics						
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		
North East	10,090	10,393	13,445	12,089	12,938		9,305	9,536	12,249	11,159	11,817		785	857	1,196	930	1,121		
North West	9,878	10,178	13,452	12,107	12,845		8,897	9,192	12,012	10,916	11,448		981	986	1,441	1,191	1,397		
Yorkshire and The Humber	9,149	9,432	12,592	11,080	11,855		8,423	8,650	11,436	10,281	10,892		726	782	1,156	799	963		
East Midlands	8,556	8,890	12,010	10,453	11,225		7,936	8,200	10,930	9,741	10,357		621	690	1,080	713	868		
West Midlands	9,328	9,622	12,808	11,462	12,182		8,472	8,668	11,409	10,341	10,969		856	954	1,399	1,121	1,214		
East	8,681	9,055	12,416	10,662	11,309		7,764	8,079	11,037	9,717	10,163		918	976	1,379	945	1,146		
London	10,543	11,057	15,569	13,709	14,486		9,080	9,538	13,538	12,068	12,476		1,463	1,520	2,031	1,641	2,010		
South East	8,649	8,935	12,271	10,629	11,244		7,662	7,983	10,884	9,700	10,172		987	953	1,387	929	1,072		
South West	8,856	9,204	12,471	10,817	11,492		8,149	8,416	11,304	9,995	10,522		707	788	1,167	822	970		
<b>England</b>	<b>9,313</b>	<b>9,659</b>	<b>13,101</b>	<b>11,510</b>	<b>12,227</b>		<b>8,368</b>	<b>8,670</b>	<b>11,686</b>	<b>10,456</b>	<b>10,979</b>		<b>945</b>	<b>989</b>	<b>1,416</b>	<b>1,054</b>	<b>1,247</b>		
Scotland	11,161	11,544	14,777	13,837	14,456		9,873	10,159	13,073	12,222	12,611		1,288	1,385	1,704	1,614	1,844		
Wales	10,811	11,118	14,462	13,331	13,967		9,853	10,169	13,086	12,210	12,722		958	948	1,376	1,122	1,244		
Northern Ireland	11,550	11,982	15,254	14,036	14,453		10,670	11,103	13,972	12,999	13,118		880	879	1,282	1,037	1,335		
<b>UK identifiable expenditure</b>	<b>9,598</b>	<b>9,947</b>	<b>13,363</b>	<b>11,856</b>	<b>12,549</b>		<b>8,626</b>	<b>8,931</b>	<b>11,929</b>	<b>10,754</b>	<b>11,252</b>		<b>972</b>	<b>1,017</b>	<b>1,434</b>	<b>1,103</b>	<b>1,298</b>		

<sup>(1)</sup> Per head figures for England, Wales and Northern Ireland calculated using latest mid-year population estimates consistent with Census 2021. Scotland figures for 2022-23 based on Census day 2022. Earlier years for Scotland are based on 2011 Census mid-year estimates. See Annex within CRA 2023 release for details.

**Table 9.4a Real terms<sup>(1)</sup>: Total current and capital identifiable expenditure, 2018-19 to 2022-23**

	Total expenditure on services						of which: current						of which: capital						£ million
	National Statistics			National Statistics			National Statistics			National Statistics			National Statistics						
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn				
North East	30,304	30,578	37,525	34,142	34,712	27,947	28,056	34,187	31,517	31,705	2,357	2,522	3,337	2,625	3,008				
North West	82,549	83,630	105,069	95,887	96,545	74,351	75,529	93,816	86,454	86,045	8,198	8,102	11,254	9,433	10,499				
Yorkshire and The Humber	56,890	57,518	72,868	64,802	65,693	52,376	52,748	66,178	60,130	60,356	4,514	4,770	6,690	4,672	5,337				
East Midlands	47,059	48,055	61,712	54,434	55,393	43,646	44,325	56,164	50,724	51,109	3,413	3,730	5,548	3,710	4,284				
West Midlands	62,746	63,573	80,403	72,829	73,359	56,991	57,269	71,620	65,706	66,051	5,755	6,304	8,783	7,123	7,308				
East	61,851	63,399	82,746	72,218	72,359	55,312	56,563	73,558	65,819	65,028	6,539	6,836	9,188	6,399	7,332				
London	106,371	109,687	146,092	128,766	128,438	91,612	94,612	127,032	113,352	110,619	14,759	15,075	19,059	15,414	17,819				
South East	90,391	91,669	119,796	105,397	105,467	80,078	81,893	106,251	96,188	95,414	10,312	9,775	13,545	9,208	10,053				
South West	56,748	57,957	74,721	65,921	66,249	52,215	52,995	67,731	60,911	60,659	4,533	4,962	6,990	5,010	5,590				
<b>England</b>	<b>594,908</b>	<b>606,066</b>	<b>780,931</b>	<b>694,397</b>	<b>698,215</b>	<b>534,528</b>	<b>543,990</b>	<b>696,537</b>	<b>630,801</b>	<b>626,985</b>	<b>60,380</b>	<b>62,076</b>	<b>84,394</b>	<b>63,595</b>	<b>71,230</b>				
Scotland	69,326	70,375	85,478	80,886	78,589	61,326	61,933	75,622	71,448	68,562	7,999	8,442	9,856	9,437	10,028				
Wales	38,081	38,306	47,512	44,166	43,739	34,706	35,039	42,992	40,450	39,842	3,375	3,267	4,520	3,716	3,897				
Northern Ireland	24,885	25,384	30,679	28,517	27,612	22,988	23,521	28,100	26,410	25,061	1,897	1,863	2,579	2,106	2,551				
<b>UK identifiable expenditure</b>	<b>727,199</b>	<b>740,131</b>	<b>944,599</b>	<b>847,965</b>	<b>848,155</b>	<b>653,548</b>	<b>664,482</b>	<b>843,250</b>	<b>769,110</b>	<b>760,450</b>	<b>73,651</b>	<b>75,649</b>	<b>101,349</b>	<b>78,855</b>	<b>87,706</b>				
Outside the UK	34,253	31,545	28,968	23,594	25,137	30,404	29,017	25,959	21,961	21,046	3,849	2,527	2,910	1,633	4,091				
<b>Total identifiable expenditure</b>	<b>761,452</b>	<b>771,676</b>	<b>973,467</b>	<b>871,560</b>	<b>873,293</b>	<b>683,953</b>	<b>693,500</b>	<b>869,208</b>	<b>791,072</b>	<b>781,496</b>	<b>77,500</b>	<b>78,176</b>	<b>104,259</b>	<b>80,488</b>	<b>91,797</b>				
Non-identifiable expenditure	121,670	120,142	107,044	150,822	203,850	107,846	105,550	91,851	131,066	180,451	13,824	14,592	15,193	19,756	23,398				
<b>Total Expenditure on Services</b>	<b>883,122</b>	<b>891,818</b>	<b>1,080,511</b>	<b>1,022,381</b>	<b>1,077,142</b>	<b>791,799</b>	<b>799,050</b>	<b>961,060</b>	<b>922,138</b>	<b>961,947</b>	<b>91,324</b>	<b>92,768</b>	<b>119,452</b>	<b>100,243</b>	<b>115,195</b>				
Accounting adjustments	96,738	99,171	90,864	92,072	74,283	77,667	85,792	77,371	76,756	84,556	19,071	13,379	13,494	15,316	-10,273				
<b>Total Managed Expenditure</b>	<b>979,860</b>	<b>990,989</b>	<b>1,171,375</b>	<b>1,114,454</b>	<b>1,151,425</b>	<b>869,465</b>	<b>884,842</b>	<b>1,038,430</b>	<b>998,894</b>	<b>1,046,503</b>	<b>110,395</b>	<b>106,147</b>	<b>132,945</b>	<b>115,560</b>	<b>104,922</b>				

<sup>(1)</sup> Real terms figures are the nominal figures adjusted to 2022-23 price levels using GDP deflators from the Office for National Statistics (released 29 September 2023).

**Table 9.4b Real terms<sup>(1)</sup>: Total current and capital UK identifiable expenditure, per head<sup>(2)</sup>, 2018-19 to 2022-23**

	Total expenditure on services												of which: current						of which: capital						£ per head			
	National Statistics						National Statistics						2018-19			2019-20			2020-21			2021-22				2022-23		
	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2018-19	2019-20	2020-21	2021-22	2022-23	2018-19	2019-20	2020-21	2021-22	2022-23	2018-19	2019-20		2020-21	2021-22	2022-23
North East	11,525	11,597	14,228	12,896	12,938	12,938	10,629	10,641	12,962	11,904	11,817	11,817	896	956	1,265	992	1,121	896	956	1,265	992	1,121	896	956	1,265	992	1,121	
North West	11,283	11,358	14,236	12,916	12,845	12,845	10,163	10,257	12,711	11,645	11,448	11,448	1,121	1,100	1,525	1,271	1,397	1,121	1,100	1,525	1,271	1,397	1,121	1,100	1,525	1,271	1,397	
Yorkshire and The Humber	10,450	10,525	13,325	11,820	11,855	11,855	9,621	9,653	12,102	10,968	10,892	10,892	829	873	1,223	852	963	829	873	1,223	852	963	829	873	1,223	852	963	
East Midlands	9,773	9,920	12,710	11,151	11,225	11,225	9,064	9,150	11,567	10,391	10,357	10,357	709	770	1,143	760	868	709	770	1,143	760	868	709	770	1,143	760	868	
West Midlands	10,654	10,737	13,554	12,227	12,182	12,182	9,677	9,672	12,074	11,032	10,969	10,969	977	1,065	1,481	1,196	1,214	977	1,065	1,481	1,196	1,214	977	1,065	1,481	1,196	1,214	
East	9,916	10,105	13,139	11,374	11,309	11,309	8,868	9,015	11,680	10,366	10,163	10,163	1,048	1,089	1,459	1,008	1,146	1,048	1,089	1,459	1,008	1,146	1,048	1,089	1,459	1,008	1,146	
London	12,042	12,339	16,476	14,625	14,486	14,486	10,371	10,643	14,326	12,874	12,476	12,476	1,671	1,696	2,149	1,751	2,010	1,671	1,696	2,149	1,751	2,010	1,671	1,696	2,149	1,751	2,010	
South East	9,878	9,971	12,986	11,338	11,244	11,244	8,752	8,907	11,517	10,347	10,172	10,172	1,127	1,063	1,468	991	1,072	1,127	1,063	1,468	991	1,072	1,127	1,063	1,468	991	1,072	
South West	10,116	10,271	13,197	11,539	11,492	11,492	9,308	9,392	11,962	10,662	10,522	10,522	808	879	1,235	877	970	808	879	1,235	877	970	808	879	1,235	877	970	
<b>England</b>	<b>10,638</b>	<b>10,778</b>	<b>13,864</b>	<b>12,278</b>	<b>12,227</b>	<b>12,227</b>	<b>9,558</b>	<b>9,674</b>	<b>12,366</b>	<b>11,154</b>	<b>10,979</b>	<b>10,979</b>	<b>1,080</b>	<b>1,104</b>	<b>1,498</b>	<b>1,124</b>	<b>1,247</b>	<b>1,080</b>	<b>1,104</b>	<b>1,498</b>	<b>1,124</b>	<b>1,247</b>	<b>1,080</b>	<b>1,104</b>	<b>1,498</b>	<b>1,124</b>	<b>1,247</b>	
Scotland	12,748	12,881	15,638	14,760	14,456	14,456	11,277	11,336	13,835	13,038	12,611	12,611	1,471	1,545	1,803	1,722	1,844	1,471	1,545	1,803	1,722	1,844	1,471	1,545	1,803	1,722	1,844	
Wales	12,348	12,406	15,304	14,221	13,967	13,967	11,254	11,348	13,848	13,025	12,722	12,722	1,094	1,058	1,456	1,197	1,244	1,094	1,058	1,456	1,197	1,244	1,094	1,058	1,456	1,197	1,244	
Northern Ireland	13,193	13,371	16,142	14,972	14,453	14,453	12,187	12,389	14,785	13,867	13,118	13,118	1,006	981	1,357	1,106	1,335	1,006	981	1,357	1,106	1,335	1,006	981	1,357	1,106	1,335	
<b>UK identifiable expenditure</b>	<b>10,963</b>	<b>11,100</b>	<b>14,141</b>	<b>12,648</b>	<b>12,549</b>	<b>12,549</b>	<b>9,853</b>	<b>9,965</b>	<b>12,624</b>	<b>11,472</b>	<b>11,252</b>	<b>11,252</b>	<b>1,110</b>	<b>1,135</b>	<b>1,517</b>	<b>1,176</b>	<b>1,298</b>	<b>1,110</b>	<b>1,135</b>	<b>1,517</b>	<b>1,176</b>	<b>1,298</b>	<b>1,110</b>	<b>1,135</b>	<b>1,517</b>	<b>1,176</b>	<b>1,298</b>	

<sup>(1)</sup> Real terms figures are the nominal figures adjusted to 2022-23 price levels using GDP deflators from the Office for National Statistics (released 29 September 2023).

<sup>(2)</sup> Per head figures for England, Wales and Northern Ireland calculated using latest mid-year population estimates consistent with Census 2021. Scotland figures for 2022-23 based on Census day 2022. Earlier years for Scotland are based on 2011 Census mid-year estimates. See Annex within CRA 2023 release for details.

**Table 9.5 Identifiable expenditure on general public services, 2018-19 to 2022-23**

	General public services												of which: current						of which: capital						£ million			
	National Statistics						National Statistics						2018-19			2019-20			2020-21			2021-22				2022-23		
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn						
North East	272	299	316	427	308	308	204	168	230	249	253	68	132	87	179	56	626	647	899	904	838	838	159	154	173	218	145	
North West	389	480	581	595	616	616	259	295	470	464	469	130	185	111	132	146	369	478	565	593	599	503	50	110	51	99	97	
Yorkshire and The Humber	592	736	979	834	727	727	438	516	722	564	571	154	220	257	270	155	634	695	1,103	865	811	661	169	174	350	215	150	
East Midlands	678	1,006	1,357	1,501	1,213	1,213	560	678	905	1,108	1,124	119	329	451	394	88	1,094	1,009	1,367	1,252	1,246	1,083	392	243	284	190	163	
West Midlands	541	529	789	767	768	768	422	482	707	641	656	119	47	82	126	111	541	529	789	767	768	656	119	47	82	126	111	
East	<b>5,196</b>	<b>5,879</b>	<b>7,956</b>	<b>7,739</b>	<b>7,125</b>	<b>7,125</b>	<b>3,835</b>	<b>4,286</b>	<b>6,110</b>	<b>5,917</b>	<b>6,013</b>	<b>1,361</b>	<b>1,593</b>	<b>1,846</b>	<b>1,822</b>	<b>1,112</b>	1,195	1,662	1,500	1,739	1,946	1,613	216	178	240	263	333	
London	539	578	631	941	633	633	459	498	539	835	539	81	80	91	106	94	396	431	807	602	524	464	73	60	45	60	60	
South East	<b>7,327</b>	<b>8,551</b>	<b>10,894</b>	<b>11,022</b>	<b>10,228</b>	<b>10,228</b>	<b>5,597</b>	<b>6,639</b>	<b>8,671</b>	<b>8,770</b>	<b>8,629</b>	<b>1,730</b>	<b>1,911</b>	<b>2,223</b>	<b>2,252</b>	<b>1,599</b>	10,809	10,563	10,302	14,948	15,648	13,985	3,100	1,996	2,618	1,409	1,763	
South West	<b>18,136</b>	<b>19,113</b>	<b>21,197</b>	<b>25,969</b>	<b>25,876</b>	<b>25,876</b>	<b>13,306</b>	<b>15,206</b>	<b>16,356</b>	<b>22,308</b>	<b>22,515</b>	<b>4,830</b>	<b>3,907</b>	<b>4,841</b>	<b>3,661</b>	<b>3,362</b>	63,357	61,819	50,485	84,723	139,928	138,884	549	433	571	1,442	1,043	
England	<b>81,493</b>	<b>80,932</b>	<b>71,681</b>	<b>110,692</b>	<b>165,804</b>	<b>165,804</b>	<b>76,114</b>	<b>76,592</b>	<b>66,270</b>	<b>105,590</b>	<b>161,399</b>	<b>5,379</b>	<b>4,341</b>	<b>5,411</b>	<b>5,103</b>	<b>4,405</b>	81,493	80,932	71,681	110,692	165,804	161,399	5,379	4,341	5,411	5,103	4,405	
Scotland																												
Wales																												
Northern Ireland																												
<b>UK identifiable expenditure</b>	<b>7,327</b>	<b>8,551</b>	<b>10,894</b>	<b>11,022</b>	<b>10,228</b>	<b>10,228</b>	<b>5,597</b>	<b>6,639</b>	<b>8,671</b>	<b>8,770</b>	<b>8,629</b>	<b>1,730</b>	<b>1,911</b>	<b>2,223</b>	<b>2,252</b>	<b>1,599</b>	10,809	10,563	10,302	14,948	15,648	13,985	3,100	1,996	2,618	1,409	1,763	
Outside the UK																												
<b>Total identifiable expenditure</b>	<b>18,136</b>	<b>19,113</b>	<b>21,197</b>	<b>25,969</b>	<b>25,876</b>	<b>25,876</b>	<b>13,306</b>	<b>15,206</b>	<b>16,356</b>	<b>22,308</b>	<b>22,515</b>	<b>4,830</b>	<b>3,907</b>	<b>4,841</b>	<b>3,661</b>	<b>3,362</b>	63,357	61,819	50,485	84,723	139,928	138,884	549	433	571	1,442	1,043	
Non-identifiable expenditure																												
<b>Total Expenditure on Services</b>	<b>81,493</b>	<b>80,932</b>	<b>71,681</b>	<b>110,692</b>	<b>165,804</b>	<b>165,804</b>	<b>76,114</b>	<b>76,592</b>	<b>66,270</b>	<b>105,590</b>	<b>161,399</b>	<b>5,379</b>	<b>4,341</b>	<b>5,411</b>	<b>5,103</b>	<b>4,405</b>	81,493	80,932	71,681	110,692	165,804	161,399	5,379	4,341	5,411	5,103	4,405	

**Table 9.5a Identifiable expenditure on general public services (of which: public and common services), 2018-19 to 2022-23**

	Total public and common services						of which: current						of which: capital					
	National Statistics						National Statistics						National Statistics					
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
North East	270	297	314	425	306		202	165	228	247	250		68	131	86	178	56	
North West	620	640	893	897	831		461	487	721	680	687		158	153	173	218	144	
Yorkshire and The Humber	384	475	577	590	611		254	290	466	459	465		130	185	110	131	146	
East Midlands	364	473	561	589	595		315	364	510	490	499		50	110	50	99	96	
West Midlands	586	730	974	828	722		433	511	718	559	567		153	219	256	269	155	
East	628	689	1,098	859	805		460	515	748	644	656		169	174	350	215	150	
London	670	998	1,350	1,493	1,205		552	670	899	1,100	1,117		118	328	451	393	88	
South East	1,085	1,000	1,359	1,243	1,238		694	758	1,076	1,054	1,075		392	242	283	189	163	
South West	536	524	785	762	763		417	477	703	636	652		118	47	81	126	111	
<b>England</b>	<b>5,144</b>	<b>5,826</b>	<b>7,911</b>	<b>7,687</b>	<b>7,077</b>		<b>3,789</b>	<b>4,238</b>	<b>6,070</b>	<b>5,869</b>	<b>5,968</b>		<b>1,355</b>	<b>1,588</b>	<b>1,841</b>	<b>1,817</b>	<b>1,108</b>	
Scotland	1,189	1,656	1,494	1,728	1,940		974	1,478	1,255	1,465	1,608		215	178	239	263	332	
Wales	537	575	628	938	630		456	496	537	833	537		80	80	91	106	93	
Northern Ireland	394	430	806	601	523		321	370	761	541	463		73	60	45	60	60	
<b>UK identifiable expenditure</b>	<b>7,264</b>	<b>8,487</b>	<b>10,840</b>	<b>10,954</b>	<b>10,170</b>		<b>5,540</b>	<b>6,582</b>	<b>8,623</b>	<b>8,708</b>	<b>8,576</b>		<b>1,723</b>	<b>1,905</b>	<b>2,217</b>	<b>2,246</b>	<b>1,594</b>	
Outside the UK	353	367	637	8,373	9,700		-	0	71	8,373	9,390		353	367	566	-	309	
<b>Total identifiable expenditure</b>	<b>7,616</b>	<b>8,854</b>	<b>11,477</b>	<b>19,327</b>	<b>19,869</b>		<b>5,540</b>	<b>6,582</b>	<b>8,694</b>	<b>17,081</b>	<b>17,966</b>		<b>2,076</b>	<b>2,272</b>	<b>2,783</b>	<b>2,246</b>	<b>1,903</b>	
Non-identifiable expenditure	5,104	5,544	6,617	8,470	7,153		4,680	5,235	6,155	7,173	6,388		424	309	461	1,297	765	
<b>Total Expenditure on Services</b>	<b>12,720</b>	<b>14,399</b>	<b>18,093</b>	<b>27,796</b>	<b>27,023</b>		<b>10,220</b>	<b>11,817</b>	<b>14,849</b>	<b>24,253</b>	<b>24,354</b>		<b>2,500</b>	<b>2,581</b>	<b>3,244</b>	<b>3,543</b>	<b>2,669</b>	

£ million

**Table 9.5b Identifiable expenditure on general public services (of which: international services), 2018-19 to 2022-23**

	International services						of which: current						of which: capital						£ million
	National Statistics						National Statistics						National Statistics						
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		
North East	2	2	2	2	2		2	2	2	2	2		0	0	0	0	0		
North West	7	7	6	7	6		6	6	5	6	6		1	1	1	1	0		
Yorkshire and The Humber	5	5	4	5	5		5	5	4	5	4		1	0	1	0	0		
East Midlands	5	5	4	5	4		4	4	3	4	4		0	0	0	0	0		
West Midlands	6	6	5	6	5		5	5	4	5	5		1	1	1	1	0		
East	6	6	5	6	5		5	5	4	5	5		1	1	1	1	0		
London	8	8	7	8	8		7	8	6	7	7		1	1	1	1	1		
South East	9	9	7	9	8		8	8	7	8	7		1	1	1	1	1		
South West	5	5	5	5	5		5	5	4	5	5		1	1	1	0	0		
<b>England</b>	<b>52</b>	<b>53</b>	<b>45</b>	<b>53</b>	<b>48</b>		<b>47</b>	<b>48</b>	<b>40</b>	<b>48</b>	<b>45</b>		<b>6</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>4</b>		
Scotland	6	6	5	10	6		6	5	5	10	5		1	0	1	0	0		
Wales	3	3	2	3	3		3	3	2	3	2		0	0	0	0	0		
Northern Ireland	2	2	2	2	2		2	2	1	2	1		0	0	0	0	0		
<b>UK identifiable expenditure</b>	<b>63</b>	<b>63</b>	<b>54</b>	<b>68</b>	<b>58</b>		<b>56</b>	<b>57</b>	<b>48</b>	<b>62</b>	<b>54</b>		<b>7</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>4</b>		
Outside the UK	10,456	10,196	9,665	6,575	5,949		7,709	8,567	7,614	5,165	4,495		2,747	1,629	2,052	1,409	1,454		
<b>Total identifiable expenditure</b>	<b>10,520</b>	<b>10,259</b>	<b>9,720</b>	<b>6,642</b>	<b>6,007</b>		<b>7,766</b>	<b>8,624</b>	<b>7,662</b>	<b>5,227</b>	<b>4,549</b>		<b>2,754</b>	<b>1,635</b>	<b>2,058</b>	<b>1,415</b>	<b>1,458</b>		
Non-identifiable expenditure	1,347	1,444	1,497	1,719	2,471		1,222	1,320	1,388	1,575	2,193		125	124	109	144	278		
<b>Total Expenditure on Services</b>	<b>11,867</b>	<b>11,703</b>	<b>11,217</b>	<b>8,362</b>	<b>8,478</b>		<b>8,988</b>	<b>9,944</b>	<b>9,050</b>	<b>6,802</b>	<b>6,742</b>		<b>2,879</b>	<b>1,759</b>	<b>2,167</b>	<b>1,560</b>	<b>1,736</b>		

**Table 9.5c Identifiable expenditure on general public services (of which: public sector debt interest), 2018-19 to 2022-23**

	Public sector debt interest						of which: current						of which: capital						£ million
	National Statistics						National Statistics						National Statistics						
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		
North East	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
North West	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Yorkshire and The Humber	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
East Midlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
West Midlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
East	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
London	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
South East	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
South West	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>England</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Scotland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Northern Ireland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>UK identifiable expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Outside the UK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total identifiable expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-identifiable expenditure	56,906	54,830	42,371	74,534	130,303		56,906	54,830	42,371	74,534	130,303		-	-	-	-	-	-	
<b>Total Expenditure on Services</b>	<b>56,906</b>	<b>54,830</b>	<b>42,371</b>	<b>74,534</b>	<b>130,303</b>		<b>56,906</b>	<b>54,830</b>	<b>42,371</b>	<b>74,534</b>	<b>130,303</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Table 9.6 Identifiable expenditure on defence, 2018-19 to 2022-23**

	Defence												of which: current						of which: capital						£ million			
	National Statistics						National Statistics						2018-19			2019-20			2020-21			2021-22				2022-23		
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn						
North East	1	2	35	22	17	17	1	4	8	7	5	5	2	4	8	7	7	22	17	17	-	-	-	-	-	-	-	-
North West	4	4	8	7	5	5	4	3	7	5	4	4	3	3	8	5	5	5	4	4	-	-	-	-	-	-	-	-
Yorkshire and The Humber	3	3	7	5	4	4	3	3	8	16	12	12	4	3	11	13	10	3	3	10	-	-	-	-	-	-	-	-
East Midlands	3	3	8	16	12	12	3	3	11	13	10	10	3	3	19	5	4	5	4	4	-	-	-	-	-	-	-	-
West Midlands	3	3	11	13	10	10	3	3	19	5	4	4	4	6	12	22	17	17	13	13	-	-	-	-	-	-	-	-
East	4	5	19	5	4	4	4	7	22	17	13	13	7	8	22	17	17	17	13	13	-	-	-	-	-	-	-	-
London	6	12	17	22	17	17	6	7	9	11	9	9	3	5	11	11	11	11	9	9	-	-	-	-	-	-	-	-
South East	7	8	22	17	13	13	7	3	134	119	90	90	35	48	134	119	119	119	90	90	-	-	-	-	-	-	-	-
South West	3	5	9	11	9	9	3	3	6	3	4	4	3	3	6	3	3	3	3	3	-	-	-	-	-	-	-	-
<b>England</b>	<b>35</b>	<b>48</b>	<b>134</b>	<b>119</b>	<b>90</b>	<b>90</b>	<b>35</b>	<b>48</b>	<b>134</b>	<b>119</b>	<b>119</b>	<b>119</b>	<b>35</b>	<b>48</b>	<b>134</b>	<b>119</b>	<b>119</b>	<b>119</b>	<b>90</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Scotland	3	3	6	3	4	4	3	2	3	3	6	6	2	3	3	3	3	3	3	3	-	-	-	-	-	-	-	-
Wales	2	3	3	3	6	6	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Ireland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>UK identifiable expenditure</b>	<b>41</b>	<b>54</b>	<b>143</b>	<b>125</b>	<b>100</b>	<b>100</b>	<b>41</b>	<b>54</b>	<b>143</b>	<b>125</b>	<b>125</b>	<b>125</b>	<b>41</b>	<b>54</b>	<b>143</b>	<b>125</b>	<b>125</b>	<b>125</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Outside the UK	696	476	478	509	2,618	2,618	602	451	449	507	842	842	602	451	449	507	507	507	842	842	1	1,776	1,776	94	25	29	29	1
<b>Total identifiable expenditure</b>	<b>736</b>	<b>529</b>	<b>621</b>	<b>633</b>	<b>2,717</b>	<b>2,717</b>	<b>643</b>	<b>505</b>	<b>592</b>	<b>632</b>	<b>941</b>	<b>941</b>	<b>643</b>	<b>505</b>	<b>592</b>	<b>632</b>	<b>632</b>	<b>632</b>	<b>941</b>	<b>941</b>	<b>1</b>	<b>1,776</b>	<b>1,776</b>	<b>94</b>	<b>25</b>	<b>29</b>	<b>29</b>	<b>1</b>
Non-identifiable expenditure	39,502	41,717	43,961	48,033	52,825	52,825	28,779	30,854	31,655	32,327	32,581	32,581	28,779	30,854	31,655	32,327	32,581	32,581	32,581	32,581	15,706	20,244	20,244	10,723	10,863	12,306	15,706	15,706
<b>Total Expenditure on Services</b>	<b>40,238</b>	<b>42,246</b>	<b>44,582</b>	<b>48,667</b>	<b>55,542</b>	<b>55,542</b>	<b>29,422</b>	<b>31,358</b>	<b>32,247</b>	<b>32,959</b>	<b>33,523</b>	<b>33,523</b>	<b>29,422</b>	<b>31,358</b>	<b>32,247</b>	<b>32,959</b>	<b>33,523</b>	<b>33,523</b>	<b>33,523</b>	<b>33,523</b>	<b>15,707</b>	<b>22,020</b>	<b>22,020</b>	<b>10,816</b>	<b>10,887</b>	<b>12,335</b>	<b>15,707</b>	<b>22,020</b>



**Table 9.7 Identifiable expenditure on public order and safety, 2018-19 to 2022-23**

	Public order and safety												of which: current						of which: capital						£ million			
	National Statistics						National Statistics						2018-19			2019-20			2020-21			2021-22				2022-23		
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn						
North East	1,243	1,314	1,454	1,511	1,630	1,630	1,198	1,244	1,360	1,425	1,499	1,499	45	70	94	86	132	178	239	273	267	317	317					
North West	3,345	3,547	3,847	4,048	4,357	4,357	3,167	3,308	3,574	3,782	4,040	4,040	130	140	201	188	255	130	140	201	188	255	255					
Yorkshire and The Humber	2,414	2,508	2,787	2,891	3,150	3,150	2,284	2,368	2,587	2,703	2,894	2,894	113	126	203	164	197	113	126	203	164	197	197					
East Midlands	1,916	2,054	2,304	2,376	2,634	2,634	1,802	1,928	2,101	2,212	2,437	2,437	136	158	212	178	214	136	158	212	178	214	214					
West Midlands	2,391	2,463	2,781	2,861	3,090	3,090	2,255	2,305	2,568	2,684	2,875	2,875	93	142	184	201	243	93	142	184	201	243	243					
East	2,313	2,499	2,712	2,813	3,038	3,038	2,220	2,357	2,528	2,613	2,795	2,795	408	436	521	644	506	203	200	239	242	347	347					
London	6,175	6,606	7,086	7,393	7,666	7,666	5,767	6,170	6,565	6,749	7,160	7,160	106	144	157	158	172	106	144	157	158	172	172					
South East	3,278	3,521	3,771	3,926	4,260	4,260	3,075	3,321	3,532	3,684	3,914	3,914	1,412	1,654	2,084	2,127	2,381	119	132	186	191	211	211					
South West	2,013	2,216	2,381	2,491	2,647	2,647	1,907	2,072	2,223	2,333	2,475	2,475	75	85	139	139	160	75	85	139	139	160	160					
<b>England</b>	<b>25,087</b>	<b>26,727</b>	<b>29,122</b>	<b>30,311</b>	<b>32,471</b>	<b>32,471</b>	<b>23,675</b>	<b>25,073</b>	<b>27,039</b>	<b>28,184</b>	<b>30,090</b>	<b>30,090</b>	<b>1,412</b>	<b>1,654</b>	<b>2,084</b>	<b>2,127</b>	<b>2,381</b>	<b>1,412</b>	<b>1,654</b>	<b>2,084</b>	<b>2,127</b>	<b>2,381</b>	<b>2,381</b>					
Scotland	2,837	3,010	3,101	3,330	3,566	3,566	2,718	2,877	2,916	3,139	3,355	3,355	103	86	81	81	102	103	86	81	81	102	102					
Wales	1,423	1,532	1,695	1,750	1,892	1,892	1,348	1,447	1,556	1,611	1,732	1,732	1709	1,957	2,490	2,538	2,854	1709	1,957	2,490	2,538	2,854	2,854					
Northern Ireland	1,246	1,295	1,335	1,397	1,419	1,419	1,143	1,210	1,253	1,316	1,317	1,317	266	315	507	497	605	266	315	507	497	605	605					
<b>UK identifiable expenditure</b>	<b>30,593</b>	<b>32,564</b>	<b>35,253</b>	<b>36,789</b>	<b>39,348</b>	<b>39,348</b>	<b>28,884</b>	<b>30,607</b>	<b>32,763</b>	<b>34,250</b>	<b>36,494</b>	<b>36,494</b>	<b>1,709</b>	<b>1,957</b>	<b>2,490</b>	<b>2,538</b>	<b>2,854</b>	<b>1,709</b>	<b>1,957</b>	<b>2,490</b>	<b>2,538</b>	<b>2,854</b>	<b>2,854</b>					
Outside the UK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Total identifiable expenditure</b>	<b>30,593</b>	<b>32,564</b>	<b>35,253</b>	<b>36,789</b>	<b>39,348</b>	<b>39,348</b>	<b>28,884</b>	<b>30,607</b>	<b>32,763</b>	<b>34,250</b>	<b>36,494</b>	<b>36,494</b>	<b>1,709</b>	<b>1,957</b>	<b>2,490</b>	<b>2,538</b>	<b>2,854</b>	<b>1,709</b>	<b>1,957</b>	<b>2,490</b>	<b>2,538</b>	<b>2,854</b>	<b>2,854</b>					
Non-identifiable expenditure	1,820	1,961	3,637	2,980	4,847	4,847	1,554	1,646	3,129	2,483	4,242	4,242	1,975	2,273	2,997	3,035	3,459	1,975	2,273	2,997	3,035	3,459	3,459					
<b>Total Expenditure on Services</b>	<b>32,412</b>	<b>34,526</b>	<b>38,890</b>	<b>39,769</b>	<b>44,195</b>	<b>44,195</b>	<b>30,438</b>	<b>32,253</b>	<b>35,893</b>	<b>36,733</b>	<b>40,736</b>	<b>40,736</b>	<b>1,975</b>	<b>2,273</b>	<b>2,997</b>	<b>3,035</b>	<b>3,459</b>	<b>1,975</b>	<b>2,273</b>	<b>2,997</b>	<b>3,035</b>	<b>3,459</b>	<b>3,459</b>					

**Table 9.8 Identifiable expenditure on economic affairs, 2018-19 to 2022-23<sup>(1)</sup>**

	Economic affairs						of which: current						of which: capital						£ million
	National Statistics			National Statistics			National Statistics			National Statistics			National Statistics						
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn				
North East	1,833	1,941	6,673	2,979	4,291	972	1,132	5,106	2,108	3,007	862	809	1,568	871	1,284				
North West	5,475	5,676	20,120	9,744	12,873	2,621	2,876	14,911	6,482	8,568	2,854	2,800	5,209	3,261	4,305				
Yorkshire and The Humber	3,400	3,881	14,337	6,126	8,251	1,970	2,179	11,080	4,528	6,158	1,430	1,702	3,257	1,598	2,093				
East Midlands	2,859	3,224	12,391	5,005	7,007	1,613	1,839	9,682	3,815	5,270	1,246	1,384	2,709	1,190	1,737				
West Midlands	4,966	5,250	16,320	8,428	10,760	2,224	2,347	11,576	4,972	6,558	2,743	2,903	4,744	3,456	4,202				
East	5,234	6,054	19,474	8,880	10,907	2,389	3,064	14,654	6,376	7,577	2,845	2,989	4,820	2,504	3,330				
London	11,798	12,615	38,368	20,808	23,809	4,854	5,903	27,859	13,912	14,541	6,944	6,713	10,509	6,897	9,268				
South East	8,403	9,505	28,510	13,665	16,754	3,371	4,649	20,908	9,567	11,602	5,032	4,856	7,602	4,097	5,152				
South West	3,695	4,359	15,894	6,518	8,408	1,915	2,336	12,301	4,656	6,014	1,779	2,023	3,593	1,863	2,394				
<b>England</b>	<b>47,663</b>	<b>52,505</b>	<b>172,088</b>	<b>82,153</b>	<b>103,061</b>	<b>21,929</b>	<b>26,326</b>	<b>128,077</b>	<b>56,415</b>	<b>69,295</b>	<b>25,735</b>	<b>26,178</b>	<b>44,011</b>	<b>25,738</b>	<b>33,766</b>				
Scotland	6,550	6,892	17,544	10,356	12,114	3,831	4,025	13,118	6,989	8,022	2,720	2,868	4,425	3,366	4,093				
Wales	2,690	2,714	8,874	3,881	5,360	1,609	1,785	6,844	2,762	3,896	1,081	929	2,030	1,119	1,464				
Northern Ireland	1,739	2,088	5,162	2,977	3,427	1,191	1,499	3,989	2,261	2,413	548	589	1,173	716	1,014				
<b>UK identifiable expenditure</b>	<b>58,642</b>	<b>64,199</b>	<b>203,666</b>	<b>99,367</b>	<b>123,963</b>	<b>28,559</b>	<b>33,635</b>	<b>152,028</b>	<b>68,428</b>	<b>83,626</b>	<b>30,083</b>	<b>30,564</b>	<b>51,638</b>	<b>30,939</b>	<b>40,337</b>				
Outside the UK	250	246	230	251	562	112	132	139	159	186	137	114	91	92	376				
<b>Total identifiable expenditure</b>	<b>58,891</b>	<b>64,445</b>	<b>203,896</b>	<b>99,618</b>	<b>124,525</b>	<b>28,671</b>	<b>33,767</b>	<b>152,167</b>	<b>68,586</b>	<b>83,812</b>	<b>30,220</b>	<b>30,678</b>	<b>51,729</b>	<b>31,032</b>	<b>40,714</b>				
Non-identifiable expenditure	1,904	2,123	2,183	3,340	2,269	1,675	1,838	1,703	2,750	1,731	229	286	480	591	539				
<b>Total Expenditure on Services</b>	<b>60,795</b>	<b>66,568</b>	<b>206,079</b>	<b>102,959</b>	<b>126,794</b>	<b>30,346</b>	<b>35,605</b>	<b>153,870</b>	<b>71,336</b>	<b>85,542</b>	<b>30,449</b>	<b>30,963</b>	<b>52,209</b>	<b>31,622</b>	<b>41,252</b>				

<sup>(1)</sup> Higher expenditure seen from 2020-21 reflects the response to the Covid-19 pandemic and measures taken in response to increases in cost of living.

**Table 9.8a Identifiable expenditure on economic affairs (of which: enterprise and economic development), 2018-19 to 2022-23<sup>(1)</sup>**

	Enterprise and economic development												of which: current						of which: capital <sup>(2)</sup>						£ million				
	National Statistics						National Statistics						2018-19			2019-20			2020-21			2021-22				2022-23			
	2018-19	2019-20	2020-21	2021-22	2022-23	outturn	2018-19	2019-20	2020-21	2021-22	2022-23	outturn	2018-19	2019-20	2020-21	2021-22	2022-23	outturn	2018-19	2019-20	2020-21	2021-22	2022-23	outturn		2018-19	2019-20	2020-21	2021-22
North East	320	411	4,583	1,111	2,301	2,301	296	402	3,976	1,189	2,168	25	10	607	-79	133		25	10	607	-79	133		25	10	607	-79	133	
North West	996	1,140	14,495	3,649	6,531	6,531	765	1,055	12,314	3,845	6,101	232	85	2,182	-196	430		232	85	2,182	-196	430		232	85	2,182	-196	430	
Yorkshire and The Humber	577	887	10,268	2,489	4,698	4,698	484	731	8,793	2,661	4,434	93	156	1,476	-173	264		93	156	1,476	-173	264		93	156	1,476	-173	264	
East Midlands	601	828	9,133	2,095	4,091	4,091	448	711	7,796	2,312	3,867	153	116	1,337	-217	224		153	116	1,337	-217	224		153	116	1,337	-217	224	
West Midlands	875	1,062	11,313	2,919	5,321	5,321	814	981	9,641	3,095	4,934	261	81	1,672	-176	387		261	81	1,672	-176	387		261	81	1,672	-176	387	
East	1,072	1,831	13,768	3,794	5,912	5,912	811	1,322	11,537	3,933	5,491	321	211	4,318	-622	699		321	211	4,318	-622	699		321	211	4,318	-622	699	
London	2,256	3,531	23,928	7,763	10,213	10,213	1,935	3,319	19,611	8,385	9,514	1,447	817	3,065	-292	609		1,447	817	3,065	-292	609		1,447	817	3,065	-292	609	
South East	2,530	2,788	19,177	5,490	8,807	8,807	1,083	1,972	16,111	5,782	8,198	329	454	1,795	-121	348		329	454	1,795	-121	348		329	454	1,795	-121	348	
South West	827	1,197	11,754	2,688	4,741	4,741	498	743	9,959	2,808	4,392	2,922	2,440	18,683	-2,015	3,516		2,922	2,440	18,683	-2,015	3,516		2,922	2,440	18,683	-2,015	3,516	
<b>England</b>	<b>10,056</b>	<b>13,675</b>	<b>118,420</b>	<b>31,996</b>	<b>52,614</b>	<b>52,614</b>	<b>7,134</b>	<b>11,235</b>	<b>99,736</b>	<b>34,011</b>	<b>49,098</b>	<b>2,922</b>	<b>2,440</b>	<b>18,683</b>	<b>-2,015</b>	<b>3,516</b>		<b>2,922</b>	<b>2,440</b>	<b>18,683</b>	<b>-2,015</b>	<b>3,516</b>		<b>2,922</b>	<b>2,440</b>	<b>18,683</b>	<b>-2,015</b>	<b>3,516</b>	
Scotland	1,531	1,750	11,186	3,907	5,684	5,684	1,042	1,262	9,507	3,566	4,868	489	488	1,679	341	816		489	488	1,679	341	816		489	488	1,679	341	816	
Wales	644	678	6,340	1,436	2,840	2,840	432	554	5,411	1,395	2,562	213	124	929	41	279		213	124	929	41	279		213	124	929	41	279	
Northern Ireland	358	704	3,442	1,177	1,692	1,692	344	659	2,875	1,202	1,440	14	44	568	-25	252		14	44	568	-25	252		14	44	568	-25	252	
<b>UK identifiable expenditure</b>	<b>12,589</b>	<b>16,807</b>	<b>139,388</b>	<b>38,516</b>	<b>62,831</b>	<b>62,831</b>	<b>8,952</b>	<b>13,711</b>	<b>117,528</b>	<b>40,174</b>	<b>57,967</b>	<b>3,638</b>	<b>3,096</b>	<b>21,860</b>	<b>-1,657</b>	<b>4,863</b>		<b>3,638</b>	<b>3,096</b>	<b>21,860</b>	<b>-1,657</b>	<b>4,863</b>		<b>3,638</b>	<b>3,096</b>	<b>21,860</b>	<b>-1,657</b>	<b>4,863</b>	
Outside the UK	17	25	16	37	36	36	16	24	19	37	36	1	0	-3	-	0		1	0	-3	-	0		1	0	-3	-	0	
<b>Total identifiable expenditure</b>	<b>12,606</b>	<b>16,832</b>	<b>139,404</b>	<b>38,554</b>	<b>62,867</b>	<b>62,867</b>	<b>8,968</b>	<b>13,735</b>	<b>117,547</b>	<b>40,211</b>	<b>58,004</b>	<b>3,639</b>	<b>3,097</b>	<b>21,857</b>	<b>-1,657</b>	<b>4,863</b>		<b>3,639</b>	<b>3,097</b>	<b>21,857</b>	<b>-1,657</b>	<b>4,863</b>		<b>3,639</b>	<b>3,097</b>	<b>21,857</b>	<b>-1,657</b>	<b>4,863</b>	
Non-identifiable expenditure	1,460	1,316	1,771	2,918	1,800	1,800	1,246	1,026	1,314	2,361	1,297	214	290	456	557	503		214	290	456	557	503		214	290	456	557	503	
<b>Total Expenditure on Services</b>	<b>14,066</b>	<b>18,148</b>	<b>141,174</b>	<b>41,472</b>	<b>64,667</b>	<b>64,667</b>	<b>10,213</b>	<b>14,761</b>	<b>118,862</b>	<b>42,572</b>	<b>59,300</b>	<b>3,853</b>	<b>3,387</b>	<b>22,313</b>	<b>-1,100</b>	<b>5,366</b>		<b>3,853</b>	<b>3,387</b>	<b>22,313</b>	<b>-1,100</b>	<b>5,366</b>		<b>3,853</b>	<b>3,387</b>	<b>22,313</b>	<b>-1,100</b>	<b>5,366</b>	

<sup>(1)</sup> Higher expenditure seen from 2020-21 reflects the response to the Covid-19 pandemic and measures taken in response to increases in cost of living.

<sup>(2)</sup> Negative capital expenditure in 2021-22 reflects the revaluation of the up-front costs of guaranteeing covid-related loans that were made in 2020-21. This is consistent with the treatment that will be followed in the National Accounts.

**Table 9.8b Identifiable expenditure on economic affairs (of which: science and technology), 2018-19 to 2022-23**

	Science and technology						of which: current						of which: capital						£ million
	National Statistics						National Statistics						National Statistics						
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		
North East	265	241	253	225	233		8	6	7	13	21		258	235	246	212	212		
North West	469	489	513	605	530		23	21	22	40	57		447	469	491	565	473		
Yorkshire and The Humber	358	494	452	504	377		15	17	15	28	15		343	477	438	477	363		
East Midlands	282	319	342	351	394		13	11	13	21	23		268	308	329	330	371		
West Midlands	615	639	651	670	511		17	15	18	34	15		598	624	633	636	496		
East	560	607	603	467	725		17	15	17	30	22		543	592	586	437	703		
London	1,069	1,075	1,239	1,136	1,316		25	23	35	56	16		1,044	1,053	1,204	1,079	1,300		
South East	1,012	1,064	1,108	1,126	1,417		26	22	26	49	30		986	1,042	1,081	1,077	1,386		
South West	393	418	486	507	417		16	13	15	27	10		378	405	470	480	407		
<b>England</b>	<b>5,024</b>	<b>5,347</b>	<b>5,646</b>	<b>5,591</b>	<b>5,920</b>		<b>160</b>	<b>142</b>	<b>168</b>	<b>297</b>	<b>210</b>		<b>4,864</b>	<b>5,204</b>	<b>5,478</b>	<b>5,294</b>	<b>5,711</b>		
Scotland	346	360	604	603	537		15	14	15	28	28		331	346	589	575	508		
Wales	156	148	222	249	226		13	12	14	19	52		143	136	207	230	174		
Northern Ireland	68	84	99	118	187		5	6	6	10	4		63	78	93	108	183		
<b>UK identifiable expenditure</b>	<b>5,594</b>	<b>5,938</b>	<b>6,571</b>	<b>6,561</b>	<b>6,870</b>		<b>193</b>	<b>174</b>	<b>204</b>	<b>353</b>	<b>294</b>		<b>5,401</b>	<b>5,764</b>	<b>6,367</b>	<b>6,208</b>	<b>6,576</b>		
Outside the UK	20	21	26	15	291		0	0	0	1	1		20	21	26	14	290		
<b>Total identifiable expenditure</b>	<b>5,614</b>	<b>5,959</b>	<b>6,597</b>	<b>6,576</b>	<b>7,161</b>		<b>193</b>	<b>174</b>	<b>204</b>	<b>354</b>	<b>296</b>		<b>5,421</b>	<b>5,785</b>	<b>6,393</b>	<b>6,222</b>	<b>6,865</b>		
Non-identifiable expenditure	1	1	1	1	1		-	-	-	-	-		1	1	1	1	1		
<b>Total Expenditure on Services</b>	<b>5,616</b>	<b>5,961</b>	<b>6,599</b>	<b>6,578</b>	<b>7,162</b>		<b>193</b>	<b>174</b>	<b>204</b>	<b>354</b>	<b>296</b>		<b>5,422</b>	<b>5,787</b>	<b>6,395</b>	<b>6,223</b>	<b>6,866</b>		

**Table 9.8c Identifiable expenditure on economic affairs (of which: employment policies), 2018-19 to 2022-23**

	Employment policies												of which: current <sup>(1)</sup>						of which: capital						£ million			
	National Statistics						National Statistics						2018-19			2019-20			2020-21			2021-22				2022-23		
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn						
North East	176	112	115	192	170	170	173	112	111	187	167	167	3	0	3	5	3	3	0	3	5	3						
North West	355	346	372	578	530	530	349	344	362	560	518	518	7	2	11	19	12	7	2	11	19	12						
Yorkshire and The Humber	294	189	217	353	319	319	289	188	211	342	312	312	5	0	6	11	7	5	0	6	11	7						
East Midlands	206	149	177	275	252	252	203	148	172	267	247	247	3	1	5	9	5	3	1	5	9	5						
West Midlands	291	188	218	367	328	328	286	188	211	357	322	322	5	0	6	10	6	5	0	6	10	6						
East	159	160	197	316	287	287	157	160	191	307	282	282	3	0	6	9	5	3	0	6	9	5						
London	396	369	487	797	719	719	389	369	472	775	706	706	7	0	15	22	13	7	0	15	22	13						
South East	214	208	265	438	395	395	210	208	257	425	388	388	4	0	8	13	7	4	0	8	13	7						
South West	104	152	172	275	247	247	102	152	167	267	243	243	2	0	5	8	5	2	0	5	8	5						
<b>England</b>	<b>2,195</b>	<b>1,871</b>	<b>2,220</b>	<b>3,592</b>	<b>3,248</b>	<b>3,248</b>	<b>2,157</b>	<b>1,870</b>	<b>2,154</b>	<b>3,486</b>	<b>3,185</b>	<b>3,185</b>	<b>38</b>	<b>1</b>	<b>66</b>	<b>106</b>	<b>63</b>	<b>38</b>	<b>1</b>	<b>66</b>	<b>106</b>	<b>63</b>						
Scotland	257	177	193	323	280	280	253	177	188	313	275	275	4	0	6	9	5	4	0	6	9	5						
Wales	128	102	114	188	170	170	125	102	111	182	166	166	2	0	3	5	3	2	0	3	5	3						
Northern Ireland	99	87	76	103	105	105	97	86	74	100	101	101	2	1	1	2	3	2	1	1	2	3						
<b>UK identifiable expenditure</b>	<b>2,679</b>	<b>2,237</b>	<b>2,603</b>	<b>4,205</b>	<b>3,802</b>	<b>3,802</b>	<b>2,632</b>	<b>2,235</b>	<b>2,527</b>	<b>4,082</b>	<b>3,728</b>	<b>3,728</b>	<b>47</b>	<b>2</b>	<b>77</b>	<b>123</b>	<b>74</b>	<b>47</b>	<b>2</b>	<b>77</b>	<b>123</b>	<b>74</b>						
Outside the UK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Total identifiable expenditure</b>	<b>2,679</b>	<b>2,237</b>	<b>2,603</b>	<b>4,205</b>	<b>3,802</b>	<b>3,802</b>	<b>2,632</b>	<b>2,235</b>	<b>2,527</b>	<b>4,082</b>	<b>3,728</b>	<b>3,728</b>	<b>47</b>	<b>2</b>	<b>77</b>	<b>123</b>	<b>74</b>	<b>47</b>	<b>2</b>	<b>77</b>	<b>123</b>	<b>74</b>						
Non-identifiable expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Total Expenditure on Services</b>	<b>2,679</b>	<b>2,237</b>	<b>2,603</b>	<b>4,205</b>	<b>3,802</b>	<b>3,802</b>	<b>2,632</b>	<b>2,235</b>	<b>2,527</b>	<b>4,082</b>	<b>3,728</b>	<b>3,728</b>	<b>47</b>	<b>2</b>	<b>77</b>	<b>123</b>	<b>74</b>	<b>47</b>	<b>2</b>	<b>77</b>	<b>123</b>	<b>74</b>						

<sup>(1)</sup>The increase in current expenditure in 2021-22 is mainly due to the DWP Kickstart programme.

**Table 9.8d Identifiable expenditure on economic affairs (of which: agriculture, fisheries and forestry), 2018-19 to 2022-23**

	Agriculture, fisheries and forestry												of which: current												of which: capital												£ million
	National Statistics						National Statistics						National Statistics						National Statistics																		
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn														
North East	224	222	229	221	240		208	212	219	204	210		16	9	10	18	30		16	9	10	18	30														
North West	370	382	433	394	496		353	365	410	346	400		17	17	22	47	96		17	17	22	47	96														
Yorkshire and The Humber	477	461	505	453	539		417	409	441	384	419		59	52	64	70	120		59	52	64	70	120														
East Midlands	433	431	467	421	487		422	415	454	386	432		11	16	13	35	55		11	16	13	35	55														
West Midlands	306	364	376	365	421		330	373	390	348	370		-24	-9	-14	17	51		-24	-9	-14	17	51														
East	489	556	603	518	596		527	536	582	501	529		-38	20	20	17	68		-38	20	20	17	68														
London	116	151	205	192	285		103	140	193	166	241		13	11	13	26	44		13	11	13	26	44														
South East	559	580	624	635	777		505	534	553	508	614		54	47	70	126	163		54	47	70	126	163														
South West	683	663	744	702	767		672	639	696	613	629		11	24	48	89	138		11	24	48	89	138														
<b>England</b>	<b>3,657</b>	<b>3,810</b>	<b>4,186</b>	<b>3,902</b>	<b>4,607</b>		<b>3,538</b>	<b>3,624</b>	<b>3,939</b>	<b>3,456</b>	<b>3,844</b>		<b>119</b>	<b>187</b>	<b>247</b>	<b>447</b>	<b>763</b>		<b>119</b>	<b>187</b>	<b>247</b>	<b>447</b>	<b>763</b>														
Scotland	925	875	915	832	849		814	784	796	689	693		112	92	119	142	156		112	92	119	142	156														
Wales	519	480	520	526	551		446	435	443	453	448		73	46	78	73	103		73	46	78	73	103														
Northern Ireland	548	553	602	666	638		476	479	528	569	559		72	74	74	97	79		72	74	74	97	79														
<b>UK identifiable expenditure</b>	<b>5,650</b>	<b>5,719</b>	<b>6,223</b>	<b>5,926</b>	<b>6,646</b>		<b>5,274</b>	<b>5,322</b>	<b>5,706</b>	<b>5,167</b>	<b>5,544</b>		<b>376</b>	<b>397</b>	<b>517</b>	<b>759</b>	<b>1,102</b>		<b>376</b>	<b>397</b>	<b>517</b>	<b>759</b>	<b>1,102</b>														
Outside the UK	84	84	93	95	119		70	83	93	94	118		14	1	0	1	1		14	1	0	1	1														
<b>Total identifiable expenditure</b>	<b>5,733</b>	<b>5,803</b>	<b>6,317</b>	<b>6,021</b>	<b>6,765</b>		<b>5,344</b>	<b>5,405</b>	<b>5,800</b>	<b>5,261</b>	<b>5,662</b>		<b>389</b>	<b>398</b>	<b>517</b>	<b>760</b>	<b>1,103</b>		<b>389</b>	<b>398</b>	<b>517</b>	<b>760</b>	<b>1,103</b>														
Non-identifiable expenditure	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-														
<b>Total Expenditure on Services</b>	<b>5,733</b>	<b>5,803</b>	<b>6,317</b>	<b>6,021</b>	<b>6,765</b>		<b>5,344</b>	<b>5,405</b>	<b>5,800</b>	<b>5,261</b>	<b>5,662</b>		<b>389</b>	<b>398</b>	<b>517</b>	<b>760</b>	<b>1,103</b>		<b>389</b>	<b>398</b>	<b>517</b>	<b>760</b>	<b>1,103</b>														

**Table 9.8e Identifiable expenditure on economic affairs (of which: transport<sup>(1,2)</sup>), 2018-19 to 2022-23**

	Transport												of which: current						of which: capital <sup>(3)</sup>						£ million			
	National Statistics						National Statistics						2018-19			2019-20			2020-21			2021-22				2022-23		
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn					
North East	849	955	1,493	1,229	1,348		288	401	792	515	441		560	555	701	714	907		560	555	701	714	907					
North West	3,284	3,319	4,307	4,519	4,786		1,132	1,091	1,803	1,691	1,492		2,152	2,227	2,504	2,827	3,294		2,152	2,227	2,504	2,827	3,294					
Yorkshire and The Humber	1,696	1,850	2,894	2,326	2,318		766	834	1,621	1,113	978		930	1,016	1,273	1,213	1,340		930	1,016	1,273	1,213	1,340					
East Midlands	1,336	1,497	2,273	1,863	1,783		527	554	1,248	829	701		809	944	1,025	1,034	1,082		809	944	1,025	1,034	1,082					
West Midlands	2,879	2,998	3,762	4,107	4,180		777	790	1,316	1,139	917		2,102	2,208	2,446	2,968	3,262		2,102	2,208	2,446	2,968	3,262					
East	2,953	2,899	4,304	3,785	3,385		876	1,032	2,327	1,605	1,253		2,077	1,868	1,977	2,179	2,132		2,077	1,868	1,977	2,179	2,132					
London	7,961	7,489	12,509	10,921	11,276		2,401	2,052	7,549	4,530	4,063		5,560	5,438	4,960	6,391	7,213		5,560	5,438	4,960	6,391	7,213					
South East	4,087	4,865	7,337	5,976	5,359		1,546	1,913	3,960	2,803	2,373		2,542	2,951	3,377	3,173	2,986		2,542	2,951	3,377	3,173	2,986					
South West	1,687	1,929	2,738	2,346	2,236		627	789	1,464	940	740		1,060	1,140	1,274	1,406	1,497		1,060	1,140	1,274	1,406	1,497					
<b>England</b>	<b>26,732</b>	<b>27,802</b>	<b>41,616</b>	<b>37,072</b>	<b>36,672</b>		<b>8,940</b>	<b>9,455</b>	<b>22,080</b>	<b>15,166</b>	<b>12,959</b>		<b>17,792</b>	<b>18,346</b>	<b>19,537</b>	<b>21,906</b>	<b>23,713</b>		<b>17,792</b>	<b>18,346</b>	<b>19,537</b>	<b>21,906</b>	<b>23,713</b>					
Scotland	3,490	3,730	4,645	4,691	4,765		1,707	1,788	2,612	2,393	2,158		1,783	1,942	2,033	2,298	2,607		1,783	1,942	2,033	2,298	2,607					
Wales	1,243	1,305	1,678	1,483	1,574		592	682	866	714	667		650	624	812	770	906		650	624	812	770	906					
Northern Ireland	665	661	942	913	804		268	269	505	380	308		396	393	437	533	496		396	393	437	533	496					
<b>UK identifiable expenditure</b>	<b>32,130</b>	<b>33,498</b>	<b>48,881</b>	<b>44,160</b>	<b>43,815</b>		<b>11,508</b>	<b>12,194</b>	<b>26,063</b>	<b>18,653</b>	<b>16,092</b>		<b>20,622</b>	<b>21,304</b>	<b>22,818</b>	<b>25,507</b>	<b>27,722</b>		<b>20,622</b>	<b>21,304</b>	<b>22,818</b>	<b>25,507</b>	<b>27,722</b>					
Outside the UK	128	116	94	103	115		26	24	27	26	30		102	91	68	77	86		102	91	68	77	86					
<b>Total identifiable expenditure</b>	<b>32,258</b>	<b>33,614</b>	<b>48,975</b>	<b>44,262</b>	<b>43,930</b>		<b>11,534</b>	<b>12,218</b>	<b>26,090</b>	<b>18,679</b>	<b>16,122</b>		<b>20,724</b>	<b>21,396</b>	<b>22,885</b>	<b>25,583</b>	<b>27,808</b>		<b>20,724</b>	<b>21,396</b>	<b>22,885</b>	<b>25,583</b>	<b>27,808</b>					
Non-identifiable expenditure	442	806	411	421	468		429	812	388	389	434		13	-6	23	32	34		13	-6	23	32	34					
<b>Total Expenditure on Services</b>	<b>32,701</b>	<b>34,420</b>	<b>49,387</b>	<b>44,683</b>	<b>44,398</b>		<b>11,963</b>	<b>13,030</b>	<b>26,478</b>	<b>19,067</b>	<b>16,556</b>		<b>20,737</b>	<b>21,390</b>	<b>22,909</b>	<b>25,616</b>	<b>27,842</b>		<b>20,737</b>	<b>21,390</b>	<b>22,909</b>	<b>25,616</b>	<b>27,842</b>					

<sup>(1)</sup> Higher expenditure seen in 2020-21 and 2021-22 reflects the response to the Covid-19 pandemic.

<sup>(2)</sup> The breakdown of spending on High Speed 2 continues to be based on the economic cases for phases one and two of the project. The effect of the announcement that spending on phase two would be redirected to other transport projects through Network North will be reflected in CRA 2024. See the separate explanatory notes in CRA 2023 for further information.

<sup>(3)</sup> Trends in national roads spend are driven particularly by capital spend by Highways England which is based on where capital projects took place in each year. This means that capital expenditure is known to fluctuate between regions as different programmes of work start/come to an end in each region.

**Table 9.9 Identifiable expenditure on environment protection, 2018-19 to 2022-23**

	Environment protection												of which: current						of which: capital						£ million
	National Statistics						National Statistics						National Statistics			National Statistics									
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn							
North East	300	293	344	393	386	386	250	257	285	329	299	299	50	35	60	64	86	86							
North West	2,594	2,809	3,001	3,225	3,098	3,098	999	1,291	1,396	1,385	1,140	1,140	1,595	1,517	1,605	1,839	1,959	1,959							
Yorkshire and The Humber	622	673	770	852	788	788	483	508	576	614	569	569	139	165	194	237	218	218							
East Midlands	491	515	595	677	667	667	409	431	478	549	521	521	82	84	117	128	146	146							
West Midlands	571	580	678	722	684	684	500	499	534	573	536	536	71	81	143	149	149	149							
East	944	1,002	1,072	1,160	1,114	1,114	637	667	734	765	710	710	307	334	338	395	404	404							
London	1,128	1,152	1,319	1,397	1,585	1,585	906	927	1,015	1,061	1,020	1,020	222	225	304	336	564	564							
South East	1,090	1,113	1,228	1,372	1,499	1,499	846	891	938	1,008	975	975	244	222	290	364	524	524							
South West	877	943	963	1,057	1,047	1,047	617	653	687	727	683	683	261	290	275	330	365	365							
<b>England</b>	<b>8,618</b>	<b>9,079</b>	<b>9,971</b>	<b>10,855</b>	<b>10,868</b>	<b>10,868</b>	<b>5,648</b>	<b>6,124</b>	<b>6,644</b>	<b>7,012</b>	<b>6,452</b>	<b>6,452</b>	<b>2,970</b>	<b>2,955</b>	<b>3,327</b>	<b>3,843</b>	<b>4,416</b>	<b>4,416</b>							
Scotland	1,283	1,459	1,441	1,464	1,501	1,501	906	921	944	980	954	954	377	538	497	484	546	546							
Wales	616	650	686	749	753	753	489	499	535	609	595	595	127	151	151	140	159	159							
Northern Ireland	255	297	318	325	318	318	237	270	295	290	267	267	18	27	24	35	51	51							
<b>UK identifiable expenditure</b>	<b>10,772</b>	<b>11,485</b>	<b>12,416</b>	<b>13,393</b>	<b>13,440</b>	<b>13,440</b>	<b>7,280</b>	<b>7,815</b>	<b>8,418</b>	<b>8,891</b>	<b>8,268</b>	<b>8,268</b>	<b>3,493</b>	<b>3,671</b>	<b>3,998</b>	<b>4,502</b>	<b>5,172</b>	<b>5,172</b>							
Outside the UK	5	5	4	11	34	34	1	1	1	1	1	1	4	4	3	10	32	32							
<b>Total identifiable expenditure</b>	<b>10,777</b>	<b>11,491</b>	<b>12,420</b>	<b>13,404</b>	<b>13,473</b>	<b>13,473</b>	<b>7,280</b>	<b>7,815</b>	<b>8,419</b>	<b>8,892</b>	<b>8,269</b>	<b>8,269</b>	<b>3,496</b>	<b>3,675</b>	<b>4,001</b>	<b>4,512</b>	<b>5,204</b>	<b>5,204</b>							
Non-identifiable expenditure	283	328	535	343	248	248	95	94	100	148	48	48	188	235	435	195	201	201							
<b>Total Expenditure on Services</b>	<b>11,060</b>	<b>11,819</b>	<b>12,955</b>	<b>13,746</b>	<b>13,721</b>	<b>13,721</b>	<b>7,376</b>	<b>7,909</b>	<b>8,519</b>	<b>9,040</b>	<b>8,317</b>	<b>8,317</b>	<b>3,684</b>	<b>3,910</b>	<b>4,436</b>	<b>4,707</b>	<b>5,405</b>	<b>5,405</b>							



**Table 9.10 Identifiable expenditure on housing and community amenities, 2018-19 to 2022-23**

	Housing and community amenities						of which: current						of which: capital						£ million
	National Statistics						National Statistics						National Statistics						
	2018-19	2019-20	2020-21	2021-22	2022-23		2018-19	2019-20	2020-21	2021-22	2022-23		2018-19	2019-20	2020-21	2021-22	2022-23		
	outturn	outturn	outturn	outturn	outturn		outturn	outturn	outturn	outturn	outturn		outturn	outturn	outturn	outturn	outturn		
North East	442	532	456	542	623		105	103	124	103	121		337	430	332	439	502		
North West	840	999	969	1,109	1,276		253	266	306	286	335		587	733	663	823	941		
Yorkshire and The Humber	892	840	848	826	992		205	223	249	235	277		687	617	598	591	715		
East Midlands	514	598	643	690	634		175	188	227	187	219		339	410	415	503	415		
West Midlands	722	1,037	955	930	867		217	249	274	243	287		504	788	681	687	580		
East	776	991	927	951	1,122		246	268	307	276	308		530	723	620	675	814		
London	2,418	3,096	2,867	3,744	4,692		475	574	555	574	665		1,943	2,522	2,312	3,170	4,028		
South East	1,109	1,249	1,309	1,186	1,310		391	425	451	419	488		718	824	859	767	822		
South West	522	731	709	663	796		213	218	260	215	249		309	512	449	449	547		
<b>England</b>	<b>8,235</b>	<b>10,073</b>	<b>9,681</b>	<b>10,641</b>	<b>12,312</b>		<b>2,281</b>	<b>2,515</b>	<b>2,752</b>	<b>2,537</b>	<b>2,948</b>		<b>5,954</b>	<b>7,559</b>	<b>6,929</b>	<b>8,104</b>	<b>9,364</b>		
Scotland	2,240	2,327	2,118	2,462	2,772		228	142	244	159	280		2,012	2,185	1,875	2,303	2,492		
Wales	824	969	857	1,057	1,199		164	171	195	173	201		660	798	662	884	998		
Northern Ireland	852	844	1,030	1,059	1,183		516	483	616	605	584		336	361	414	454	599		
<b>UK identifiable expenditure</b>	<b>12,149</b>	<b>14,212</b>	<b>13,687</b>	<b>15,219</b>	<b>17,466</b>		<b>3,188</b>	<b>3,311</b>	<b>3,807</b>	<b>3,474</b>	<b>4,012</b>		<b>8,961</b>	<b>10,902</b>	<b>9,880</b>	<b>11,745</b>	<b>13,454</b>		
Outside the UK	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-		
<b>Total identifiable expenditure</b>	<b>12,149</b>	<b>14,212</b>	<b>13,687</b>	<b>15,219</b>	<b>17,466</b>		<b>3,188</b>	<b>3,311</b>	<b>3,807</b>	<b>3,474</b>	<b>4,012</b>		<b>8,961</b>	<b>10,902</b>	<b>9,880</b>	<b>11,745</b>	<b>13,454</b>		
Non-identifiable expenditure	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-		
<b>Total Expenditure on Services</b>	<b>12,149</b>	<b>14,212</b>	<b>13,687</b>	<b>15,219</b>	<b>17,466</b>		<b>3,188</b>	<b>3,311</b>	<b>3,807</b>	<b>3,474</b>	<b>4,012</b>		<b>8,961</b>	<b>10,902</b>	<b>9,880</b>	<b>11,745</b>	<b>13,454</b>		

**Table 9.11 Identifiable expenditure on health, 2018-19 to 2022-23<sup>(1)</sup>**

	Health												of which: current						of which: capital						£ million														
	National Statistics						National Statistics						2018-19			2019-20			2020-21			2021-22				2022-23													
	2018-19	2019-20	2020-21	2021-22	2022-23		2018-19	2019-20	2020-21	2021-22	2022-23		2018-19	2019-20	2020-21	2021-22	2022-23	outturn	outturn	outturn	outturn	outturn	outturn	outturn		outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn				
North East	6,472	6,958	9,202	8,955	8,754		6,177	6,625	8,671	8,611	8,366		295	333	531	344	388																						
North West	17,931	19,234	25,668	25,300	24,763		17,115	18,319	23,980	24,019	23,258		816	915	1,688	1,281	1,505																						
Yorkshire and The Humber	12,051	12,924	17,286	16,819	16,499		11,511	12,320	16,185	16,109	15,588		540	603	1,101	710	911																						
East Midlands	9,754	10,690	14,466	13,962	13,753		9,312	10,188	13,500	13,381	12,929		441	502	966	581	823																						
West Midlands	13,225	14,138	19,060	18,707	18,293		12,632	13,477	17,728	17,728	17,219		593	661	1,332	979	1,073																						
East	12,683	13,538	18,494	18,150	17,507		12,088	12,889	17,211	17,239	16,400		595	649	1,283	910	1,107																						
London	24,569	26,521	34,186	33,471	33,041		23,376	25,192	32,225	32,295	31,651		1,193	1,329	1,961	1,176	1,390																						
South East	18,517	19,869	27,294	26,760	25,704		17,672	18,934	25,383	25,497	24,348		845	935	1,911	1,263	1,356																						
South West	11,850	12,811	17,277	17,095	16,673		11,312	12,207	16,105	16,248	15,689		538	604	1,172	847	984																						
<b>England</b>	<b>127,051</b>	<b>136,682</b>	<b>182,932</b>	<b>179,219</b>	<b>174,986</b>		<b>121,195</b>	<b>130,150</b>	<b>170,988</b>	<b>171,127</b>	<b>165,449</b>		<b>5,856</b>	<b>6,532</b>	<b>11,944</b>	<b>8,092</b>	<b>9,537</b>																						
Scotland	13,022	13,702	18,114	19,035	16,885		12,537	13,237	17,463	18,308	16,000		486	465	651	727	886																						
Wales	7,537	8,025	10,215	10,697	10,449		7,121	7,613	9,653	10,210	10,061		417	411	563	487	389																						
Northern Ireland	4,582	4,941	6,605	6,523	6,181		4,331	4,726	6,190	6,218	5,839		251	215	415	305	343																						
<b>UK identifiable expenditure</b>	<b>152,193</b>	<b>163,350</b>	<b>217,867</b>	<b>215,474</b>	<b>208,502</b>		<b>145,183</b>	<b>155,727</b>	<b>204,294</b>	<b>205,864</b>	<b>197,349</b>		<b>7,010</b>	<b>7,623</b>	<b>13,573</b>	<b>9,611</b>	<b>11,153</b>																						
Outside the UK	724	789	700	762	953		715	783	697	760	914		9	7	3	3	39																						
<b>Total identifiable expenditure</b>	<b>152,917</b>	<b>164,140</b>	<b>218,567</b>	<b>216,237</b>	<b>209,456</b>		<b>145,899</b>	<b>156,509</b>	<b>204,991</b>	<b>206,623</b>	<b>198,263</b>		<b>7,018</b>	<b>7,630</b>	<b>13,576</b>	<b>9,613</b>	<b>11,193</b>																						
Non-identifiable expenditure	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-	-																					
<b>Total Expenditure on Services</b>	<b>152,917</b>	<b>164,140</b>	<b>218,567</b>	<b>216,237</b>	<b>209,456</b>		<b>145,899</b>	<b>156,509</b>	<b>204,991</b>	<b>206,623</b>	<b>198,263</b>		<b>7,018</b>	<b>7,630</b>	<b>13,576</b>	<b>9,613</b>	<b>11,193</b>																						

<sup>(1)</sup> Higher expenditure seen in 2020-21 and 2021-22 reflects the response to the Covid-19 pandemic.

**Table 9.12 Identifiable expenditure on recreation, culture and religion, 2018-19 to 2022-23**

	Recreation, culture and religion												of which: current						of which: capital						£ million					
	National Statistics						National Statistics						2018-19			2019-20			2020-21			2021-22				2022-23				
	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn		outturn	outturn	outturn	outturn	outturn
North East	252	306	332	343	367	367	193	188	240	241	241	241	60	118	92	101	126													
North West	730	779	898	994	1,015	1,015	531	550	695	701	701	644	200	230	204	292	371													
Yorkshire and The Humber	546	645	700	706	739	739	388	412	567	530	530	553	158	232	134	176	186													
East Midlands	419	442	546	507	476	476	311	296	405	351	337	337	108	146	141	155	139													
West Midlands	512	523	687	803	989	989	406	388	532	612	612	864	106	135	155	190	125													
East	517	534	613	584	585	585	349	339	448	432	421	421	168	196	165	153	164													
London	1,106	1,271	1,714	1,328	1,344	1,344	843	880	1,369	1,067	1,039	1,039	263	391	345	261	304													
South East	796	773	975	924	898	898	522	509	720	653	651	651	274	265	256	271	247													
South West	481	472	638	617	564	564	311	297	451	399	392	392	169	176	187	217	172													
<b>England</b>	<b>5,360</b>	<b>5,746</b>	<b>7,104</b>	<b>6,805</b>	<b>6,976</b>	<b>6,976</b>	<b>3,853</b>	<b>3,859</b>	<b>5,426</b>	<b>4,987</b>	<b>5,143</b>	<b>5,143</b>	<b>1,506</b>	<b>1,887</b>	<b>1,678</b>	<b>1,818</b>	<b>1,834</b>													
Scotland	1,071	999	1,221	1,239	1,169	1,169	851	778	1,026	975	910	910	221	220	195	264	258													
Wales	522	529	656	630	609	609	419	427	555	502	484	484	103	102	101	128	125													
Northern Ireland	499	499	488	466	476	476	382	376	440	406	367	367	117	123	49	60	109													
<b>UK identifiable expenditure</b>	<b>7,452</b>	<b>7,773</b>	<b>9,470</b>	<b>9,140</b>	<b>9,230</b>	<b>9,230</b>	<b>5,505</b>	<b>5,440</b>	<b>7,447</b>	<b>6,870</b>	<b>6,904</b>	<b>6,904</b>	<b>1,948</b>	<b>2,332</b>	<b>2,023</b>	<b>2,270</b>	<b>2,326</b>													
Outside the UK	253	303	57	103	265	265	227	183	51	88	161	161	26	119	6	15	104													
<b>Total identifiable expenditure</b>	<b>7,705</b>	<b>8,076</b>	<b>9,527</b>	<b>9,243</b>	<b>9,495</b>	<b>9,495</b>	<b>5,732</b>	<b>5,624</b>	<b>7,498</b>	<b>6,958</b>	<b>7,065</b>	<b>7,065</b>	<b>1,974</b>	<b>2,452</b>	<b>2,029</b>	<b>2,286</b>	<b>2,430</b>													
Non-identifiable expenditure	3,683	4,443	3,242	3,683	4,956	4,956	3,535	3,500	3,186	3,595	4,201	4,201	148	943	57	89	755													
<b>Total Expenditure on Services</b>	<b>11,388</b>	<b>12,518</b>	<b>12,769</b>	<b>12,927</b>	<b>14,451</b>	<b>14,451</b>	<b>9,267</b>	<b>9,123</b>	<b>10,683</b>	<b>10,552</b>	<b>11,266</b>	<b>11,266</b>	<b>2,121</b>	<b>3,395</b>	<b>2,086</b>	<b>2,374</b>	<b>3,185</b>													

**Table 9.13 Identifiable expenditure on education, 2018-19 to 2022-23**

	Education												of which: current						of which: capital						£ million			
	National Statistics						National Statistics						2018-19			2019-20			2020-21			2021-22				2022-23		
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn					
North East	3,492	3,521	3,686	3,870	4,249		3,166	3,196	3,313	3,524	3,842		326	326	373	347	407		326	326	373	347	407					
North West	9,100	9,454	9,860	10,402	11,301		8,394	8,840	9,118	9,643	10,431		707	614	741	759	870		707	614	741	759	870					
Yorkshire and The Humber	7,135	7,276	7,516	7,916	8,568		6,432	6,673	6,822	7,217	7,803		703	603	695	699	765		703	603	695	699	765					
East Midlands	5,954	6,192	6,464	6,808	7,405		5,378	5,638	5,861	6,202	6,713		576	554	603	606	692		576	554	603	606	692					
West Midlands	7,806	8,058	8,383	8,789	9,516		7,118	7,386	7,646	8,082	8,748		687	672	737	708	767		687	672	737	708	767					
East	7,730	8,043	8,339	8,832	9,648		6,762	7,171	7,480	7,976	8,620		969	872	859	856	1,029		969	872	859	856	1,029					
London	13,230	13,258	13,793	14,282	15,353		11,476	11,753	12,264	12,812	13,773		1,754	1,505	1,528	1,471	1,581		1,754	1,505	1,528	1,471	1,581					
South East	11,282	11,508	12,041	12,907	13,906		10,019	10,336	10,751	11,558	12,531		1,263	1,172	1,289	1,350	1,374		1,263	1,172	1,289	1,350	1,374					
South West	6,612	6,777	7,057	7,458	8,177		5,955	6,155	6,406	6,801	7,381		657	622	651	656	796		657	622	651	656	796					
<b>England</b>	<b>72,341</b>	<b>74,088</b>	<b>77,139</b>	<b>81,264</b>	<b>88,124</b>		<b>64,699</b>	<b>67,148</b>	<b>69,662</b>	<b>73,813</b>	<b>79,842</b>		<b>7,642</b>	<b>6,940</b>	<b>7,477</b>	<b>7,451</b>	<b>8,281</b>		<b>7,642</b>	<b>6,940</b>	<b>7,477</b>	<b>7,451</b>	<b>8,281</b>					
Scotland	8,648	9,258	10,066	10,295	10,049		7,882	8,395	8,948	9,225	9,012		765	863	1,118	1,069	1,037		765	863	1,118	1,069	1,037					
Wales	4,285	4,386	4,986	5,219	5,236		3,906	4,032	4,504	4,793	4,773		379	354	482	426	463		379	354	482	426	463					
Northern Ireland	2,777	2,889	3,335	3,350	3,427		2,563	2,680	3,103	3,095	3,161		214	209	231	255	266		214	209	231	255	266					
<b>UK identifiable expenditure</b>	<b>88,051</b>	<b>90,622</b>	<b>95,526</b>	<b>100,129</b>	<b>106,835</b>		<b>79,051</b>	<b>82,255</b>	<b>86,217</b>	<b>90,927</b>	<b>96,788</b>		<b>9,000</b>	<b>8,366</b>	<b>9,309</b>	<b>9,201</b>	<b>10,048</b>		<b>9,000</b>	<b>8,366</b>	<b>9,309</b>	<b>9,201</b>	<b>10,048</b>					
Outside the UK	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-					
<b>Total identifiable expenditure</b>	<b>88,051</b>	<b>90,622</b>	<b>95,526</b>	<b>100,129</b>	<b>106,835</b>		<b>79,051</b>	<b>82,255</b>	<b>86,217</b>	<b>90,927</b>	<b>96,788</b>		<b>9,000</b>	<b>8,366</b>	<b>9,309</b>	<b>9,201</b>	<b>10,048</b>		<b>9,000</b>	<b>8,366</b>	<b>9,309</b>	<b>9,201</b>	<b>10,048</b>					
Non-identifiable expenditure	-	-	-	-	-		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-					
<b>Total Expenditure on Services</b>	<b>88,051</b>	<b>90,622</b>	<b>95,526</b>	<b>100,129</b>	<b>106,835</b>		<b>79,051</b>	<b>82,255</b>	<b>86,217</b>	<b>90,927</b>	<b>96,788</b>		<b>9,000</b>	<b>8,366</b>	<b>9,309</b>	<b>9,201</b>	<b>10,048</b>		<b>9,000</b>	<b>8,366</b>	<b>9,309</b>	<b>9,201</b>	<b>10,048</b>					

**Table 9.14 Identifiable expenditure on social protection, 2018-19 to 2022-23**

	Social protection												of which: current						of which: capital								
	National Statistics						National Statistics						2018-19			2019-20			2020-21			2021-22			2022-23		
	2018-19	2019-20	2020-21	2021-22	2022-23	outturn	2018-19	2019-20	2020-21	2021-22	2022-23	outturn	2018-19	2019-20	2020-21	2021-22	2022-23	outturn	2018-19	2019-20	2020-21	2021-22	2022-23	outturn			
North East	12,223	12,237	12,961	12,964	14,087	14,087	12,202	12,228	12,943	12,933	14,060	12,202	12,228	12,943	12,933	14,060	14,060	21	9	18	30	30	26				
North West	31,624	31,797	34,018	34,153	37,017	37,017	31,543	31,739	33,939	34,051	36,930	31,543	31,739	33,939	34,051	36,930	36,930	81	59	78	102	102	86				
Yorkshire and The Humber	22,355	22,315	24,025	24,010	26,086	26,086	22,320	22,288	23,993	23,963	26,040	22,320	22,288	23,993	23,963	26,040	26,040	35	27	32	47	47	46				
East Midlands	18,922	18,868	20,334	20,394	22,206	22,206	18,889	18,842	20,296	20,343	22,168	18,889	18,842	20,296	20,343	22,168	22,168	34	26	38	51	51	38				
West Midlands	24,145	24,183	26,125	26,185	28,424	28,424	24,101	24,152	26,086	26,124	28,382	24,101	24,152	26,086	26,124	28,382	28,382	44	31	39	61	61	42				
East	23,312	23,454	25,439	25,459	27,625	27,625	23,264	23,408	25,376	25,370	27,533	23,264	23,408	25,376	25,370	27,533	27,533	49	46	63	89	89	92				
London	32,019	32,760	37,344	36,759	39,718	39,718	31,943	32,699	37,266	36,658	39,628	31,943	32,699	37,266	36,658	39,628	39,628	76	61	78	101	101	90				
South East	33,561	33,596	36,685	36,793	39,878	39,878	33,504	33,551	36,616	36,704	39,810	33,504	33,551	36,616	36,704	39,810	39,810	57	45	70	89	89	68				
South West	23,088	23,096	24,892	25,118	27,160	27,160	23,059	23,067	24,853	25,067	27,112	23,059	23,067	24,853	25,067	27,112	27,112	29	29	39	51	51	49				
<b>England</b>	<b>221,250</b>	<b>222,306</b>	<b>241,822</b>	<b>241,834</b>	<b>262,201</b>	<b>262,201</b>	<b>220,824</b>	<b>221,974</b>	<b>241,368</b>	<b>241,212</b>	<b>261,663</b>	<b>220,824</b>	<b>221,974</b>	<b>241,368</b>	<b>241,212</b>	<b>261,663</b>	<b>261,663</b>	<b>426</b>	<b>332</b>	<b>454</b>	<b>621</b>	<b>621</b>	<b>538</b>				
Scotland	23,844	23,755	25,662	25,902	28,583	28,583	23,755	23,640	25,535	25,724	28,412	23,755	23,640	25,535	25,724	28,412	28,412	89	115	127	178	178	172				
Wales	14,901	14,942	16,293	16,474	17,601	17,601	14,867	14,925	16,241	16,420	17,555	14,867	14,925	16,241	16,420	17,555	17,555	33	18	52	54	54	46				
Northern Ireland	9,441	9,463	9,909	10,033	10,658	10,658	9,441	9,462	9,904	10,025	10,651	9,441	9,462	9,904	10,025	10,651	10,651	-	1	5	8	8	7				
<b>UK identifiable expenditure</b>	<b>269,437</b>	<b>270,466</b>	<b>293,687</b>	<b>294,243</b>	<b>319,044</b>	<b>319,044</b>	<b>268,888</b>	<b>270,000</b>	<b>293,049</b>	<b>293,381</b>	<b>318,281</b>	<b>268,888</b>	<b>270,000</b>	<b>293,049</b>	<b>293,381</b>	<b>318,281</b>	<b>318,281</b>	<b>549</b>	<b>466</b>	<b>638</b>	<b>861</b>	<b>861</b>	<b>763</b>				
Outside the UK	5,025	5,001	5,113	5,231	5,452	5,452	5,025	5,001	5,113	5,231	5,452	5,025	5,001	5,113	5,231	5,452	5,452	-	-	-	-	-	-				
<b>Total identifiable expenditure</b>	<b>274,461</b>	<b>275,467</b>	<b>298,800</b>	<b>299,473</b>	<b>324,495</b>	<b>324,495</b>	<b>273,913</b>	<b>275,001</b>	<b>298,163</b>	<b>298,612</b>	<b>323,732</b>	<b>273,913</b>	<b>275,001</b>	<b>298,163</b>	<b>298,612</b>	<b>323,732</b>	<b>323,732</b>	<b>549</b>	<b>466</b>	<b>638</b>	<b>861</b>	<b>861</b>	<b>763</b>				
Non-identifiable expenditure	350	335	516	589	656	656	349	332	516	589	644	349	332	516	589	644	644	1	2	1	0	0	12				
<b>Total Expenditure on Services</b>	<b>274,811</b>	<b>275,801</b>	<b>299,316</b>	<b>300,062</b>	<b>325,152</b>	<b>325,152</b>	<b>274,261</b>	<b>275,333</b>	<b>298,678</b>	<b>299,201</b>	<b>324,377</b>	<b>274,261</b>	<b>275,333</b>	<b>298,678</b>	<b>299,201</b>	<b>324,377</b>	<b>324,377</b>	<b>550</b>	<b>468</b>	<b>638</b>	<b>861</b>	<b>861</b>	<b>775</b>				

£ million

**Table 9.15 UK identifiable expenditure on services by function per head<sup>(1)</sup>, 2018-19 to 2022-23**

Data in this table from 2018-19 to 2022-23 are National Statistics

	1. General public services	of which: public and common services	of which: international services	2. Defence	3. Public order and safety	4. Economic affairs	of which: enterprise and economic development	of which: science and technology	of which: employment policies	of which: agriculture, fisheries and forestry	of which: transport	5. Environment protection	6. Housing and community amenities	7. Health	8. Recreation, culture and religion	9. Education	10. Social protection	Total Expenditure on Services	£ per head
<b>2018-19</b>																			
North East	103	103	1	1	473	697	122	101	67	85	323	114	168	2,461	96	1,328	4,649	10,090	
North West	86	85	1	1	457	748	136	64	49	51	449	355	115	2,451	100	1,244	4,322	9,878	
Yorkshire and The Humber	72	71	1	1	443	625	106	66	54	88	311	114	164	2,214	100	1,311	4,106	9,149	
East Midlands	77	76	1	1	398	594	125	59	43	90	277	102	107	2,026	87	1,236	3,930	8,556	
West Midlands	100	100	1	0	406	843	149	104	49	52	489	97	123	2,246	87	1,325	4,100	9,328	
East	102	101	1	1	371	839	172	90	26	78	473	151	124	2,033	83	1,239	3,738	8,681	
London	77	76	1	1	699	1,336	255	121	45	13	901	128	274	2,781	125	1,498	3,625	10,543	
South East	120	119	1	1	358	918	277	111	23	61	447	119	121	2,024	87	1,233	3,668	8,649	
South West	96	95	1	1	359	659	147	70	19	122	301	156	93	2,112	86	1,179	4,116	8,856	
<b>England</b>	<b>93</b>	<b>92</b>	<b>1</b>	<b>1</b>	<b>449</b>	<b>852</b>	<b>180</b>	<b>90</b>	<b>39</b>	<b>65</b>	<b>478</b>	<b>154</b>	<b>147</b>	<b>2,272</b>	<b>96</b>	<b>1,294</b>	<b>3,956</b>	<b>9,313</b>	
Scotland	220	219	1	1	522	1,205	282	64	47	170	642	236	412	2,395	197	1,590	4,385	11,161	
Wales	175	174	1	1	461	872	209	51	41	168	403	200	267	2,444	169	1,390	4,832	10,811	
Northern Ireland	210	209	1	-	660	922	190	36	53	291	352	135	451	2,429	265	1,472	5,005	11,550	
<b>UK identifiable expenditure</b>	<b>110</b>	<b>110</b>	<b>7</b>	<b>1</b>	<b>461</b>	<b>884</b>	<b>190</b>	<b>84</b>	<b>40</b>	<b>85</b>	<b>484</b>	<b>162</b>	<b>183</b>	<b>2,294</b>	<b>112</b>	<b>1,327</b>	<b>4,062</b>	<b>9,598</b>	
<b>2019-20</b>																			
North East	114	113	1	1	498	736	156	92	42	84	362	111	202	2,639	116	1,336	4,641	10,393	
North West	88	87	1	1	482	771	155	66	47	52	451	381	136	2,612	106	1,284	4,318	10,178	
Yorkshire and The Humber	88	87	1	1	459	710	162	90	34	84	339	123	154	2,365	118	1,331	4,083	9,432	
East Midlands	99	98	1	1	424	666	171	66	31	89	309	106	123	2,207	91	1,278	3,895	8,890	
West Midlands	124	123	1	1	416	887	179	108	32	61	506	98	175	2,388	88	1,361	4,084	9,622	
East	111	110	1	1	398	965	292	97	25	89	462	160	158	2,158	85	1,282	3,738	9,055	
London	113	112	1	1	743	1,419	397	121	41	17	842	130	348	2,983	143	1,491	3,685	11,057	
South East	110	109	1	1	383	1,034	303	116	23	63	529	121	136	2,161	84	1,252	3,654	8,935	
South West	94	93	1	1	393	772	212	74	27	117	342	167	129	2,270	84	1,201	4,093	9,204	
<b>England</b>	<b>105</b>	<b>104</b>	<b>7</b>	<b>1</b>	<b>475</b>	<b>934</b>	<b>243</b>	<b>95</b>	<b>33</b>	<b>68</b>	<b>494</b>	<b>161</b>	<b>179</b>	<b>2,431</b>	<b>102</b>	<b>1,318</b>	<b>3,953</b>	<b>9,659</b>	
Scotland	304	303	1	1	551	1,262	320	66	32	160	683	267	426	2,508	183	1,695	4,348	11,544	
Wales	187	186	1	1	496	879	220	48	33	156	423	211	314	2,599	171	1,421	4,839	11,118	
Northern Ireland	227	226	1	-	682	1,100	371	44	46	291	348	156	445	2,603	263	1,522	4,985	11,982	
<b>UK identifiable expenditure</b>	<b>128</b>	<b>127</b>	<b>7</b>	<b>1</b>	<b>488</b>	<b>963</b>	<b>252</b>	<b>89</b>	<b>34</b>	<b>86</b>	<b>502</b>	<b>172</b>	<b>213</b>	<b>2,450</b>	<b>117</b>	<b>1,359</b>	<b>4,056</b>	<b>9,947</b>	

**Table 9.15 UK identifiable expenditure on services by function per head<sup>(1)</sup>, 2018-19 to 2022-23 (continued)**

Data in this table from 2018-19 to 2022-23 are National Statistics

	£ per head										Total Expenditure on Services							
	1. General public services	of which: public and common services	of which: international services	2. Defence	3. Public order and safety	4. Economic affairs	of which: enterprise and economic development	of which: science and technology	of which: employment policies	of which: agriculture, fisheries and forestry	of which: transport	5. Environment protection	6. Housing and community amenities	7. Health	8. Recreation, culture and religion	9. Education	10. Social protection	Total Expenditure on Services
<b>2020-21</b>																		
North East	120	119	1	13	551	2,530	1,738	96	44	87	566	131	173	3,489	126	1,398	4,914	13,445
North West	122	121	1	1	521	2,726	1,964	69	50	59	584	407	131	3,478	122	1,336	4,609	13,452
Yorkshire and The Humber	106	105	1	1	510	2,622	1,878	83	40	92	529	141	155	3,161	128	1,374	4,393	12,592
East Midlands	116	115	1	2	475	2,552	1,881	70	36	96	468	123	132	2,979	112	1,331	4,188	12,010
West Midlands	165	164	1	2	469	2,751	1,907	110	37	63	634	114	161	3,213	116	1,413	4,404	12,808
East	175	174	1	3	431	3,092	2,186	96	31	96	683	170	147	2,937	97	1,324	4,039	12,416
London	153	152	1	2	799	4,327	2,699	140	55	23	1,411	149	323	3,855	193	1,556	4,212	15,569
South East	148	147	1	2	409	3,090	2,079	120	29	68	795	133	142	2,959	106	1,305	3,977	12,271
South West	139	139	1	2	420	2,807	2,076	86	30	131	484	170	125	3,051	113	1,246	4,396	12,471
<b>England</b>	<b>141</b>	<b>140</b>	<b>1</b>	<b>2</b>	<b>517</b>	<b>3,055</b>	<b>2,102</b>	<b>100</b>	<b>39</b>	<b>74</b>	<b>739</b>	<b>177</b>	<b>172</b>	<b>3,248</b>	<b>126</b>	<b>1,370</b>	<b>4,293</b>	<b>13,101</b>
Scotland	274	273	1	1	567	3,210	2,046	111	35	167	850	264	388	3,314	223	1,842	4,695	14,777
Wales	203	202	1	1	546	2,858	2,042	71	37	168	540	221	276	3,291	211	1,606	5,248	14,462
Northern Ireland	425	424	1	-	702	2,716	1,811	52	40	317	495	168	542	3,475	257	1,755	5,214	15,254
<b>UK identifiable expenditure</b>	<b>163</b>	<b>162</b>	<b>1</b>	<b>2</b>	<b>528</b>	<b>3,049</b>	<b>2,087</b>	<b>98</b>	<b>39</b>	<b>93</b>	<b>732</b>	<b>186</b>	<b>205</b>	<b>3,262</b>	<b>142</b>	<b>1,430</b>	<b>4,397</b>	<b>13,363</b>
<b>2021-22</b>																		
North East	161	161	1	8	571	1,125	420	85	72	84	464	148	205	3,382	129	1,462	4,897	12,089
North West	122	121	1	1	545	1,312	491	81	78	53	609	434	149	3,408	134	1,401	4,600	12,107
Yorkshire and The Humber	109	108	1	1	527	1,117	454	92	64	83	424	155	151	3,068	129	1,444	4,379	11,080
East Midlands	122	121	1	3	487	1,025	429	72	56	86	382	139	141	2,860	104	1,395	4,178	10,453
West Midlands	140	139	1	2	480	1,415	490	112	62	61	690	121	156	3,141	135	1,476	4,396	11,462
East	136	135	1	1	443	1,399	597	74	50	82	596	183	150	2,858	92	1,391	4,009	10,662
London	171	170	1	3	840	2,363	882	129	90	22	1,240	159	425	3,801	151	1,622	4,175	13,709
South East	135	134	1	2	422	1,470	591	121	47	68	643	148	128	2,879	99	1,388	3,958	10,629
South West	134	133	1	2	436	1,141	470	89	48	123	411	185	116	2,992	108	1,305	4,397	10,817
<b>England</b>	<b>137</b>	<b>136</b>	<b>1</b>	<b>2</b>	<b>536</b>	<b>1,453</b>	<b>566</b>	<b>99</b>	<b>64</b>	<b>69</b>	<b>656</b>	<b>192</b>	<b>188</b>	<b>3,169</b>	<b>120</b>	<b>1,437</b>	<b>4,276</b>	<b>11,510</b>
Scotland	317	315	2	1	608	1,890	713	110	59	152	856	267	449	3,474	226	1,879	4,727	13,837
Wales	303	302	1	1	564	1,250	462	80	60	169	478	241	340	3,444	203	1,681	5,305	13,331
Northern Ireland	316	315	1	-	733	1,563	618	62	54	350	479	171	556	3,425	244	1,759	5,268	14,036
<b>UK identifiable expenditure</b>	<b>164</b>	<b>163</b>	<b>1</b>	<b>2</b>	<b>549</b>	<b>1,482</b>	<b>574</b>	<b>98</b>	<b>63</b>	<b>88</b>	<b>659</b>	<b>200</b>	<b>227</b>	<b>3,214</b>	<b>136</b>	<b>1,493</b>	<b>4,389</b>	<b>11,856</b>

**Table 9.15 UK identifiable expenditure on services by function per head<sup>(1)</sup>, 2018-19 to 2022-23 (continued)**

		Data in this table from 2018-19 to 2022-23 are National Statistics										£ per head								
		1. General public services	of which: public and common services	of which: international services	2. Defence	3. Public order and safety	4. Economic affairs	of which: enterprise and economic development	of which: science and technology	of which: employment policies	of which: agriculture, fisheries and forestry	of which: transport	5. Environment protection	6. Housing and community amenities	7. Health	8. Recreation, culture and religion	9. Education	10. Social protection	Total Expenditure on Services	
<b>2022-23</b>																				
	North East	115	114	1	6	608	1,599	857	87	63	89	502	144	232	3,263	137	1,584	5,250	12,938	
	North West	111	111	1	1	580	1,713	869	70	71	66	637	412	170	3,295	135	1,504	4,925	12,845	
	Yorkshire and The Humber	111	110	1	1	568	1,489	848	68	58	97	418	142	179	2,977	133	1,546	4,708	11,855	
	East Midlands	121	121	1	2	534	1,420	829	80	51	99	361	135	128	2,787	96	1,501	4,500	11,225	
	West Midlands	121	120	1	2	513	1,787	884	85	54	70	694	114	144	3,038	164	1,580	4,720	12,182	
	East	127	126	1	1	475	1,705	924	113	45	93	529	174	175	2,736	91	1,508	4,317	11,309	
	London	137	136	1	2	865	2,685	1,152	148	81	32	1,272	179	529	3,727	152	1,732	4,480	14,486	
	South East	133	132	1	1	454	1,786	939	151	42	83	571	160	140	2,740	96	1,482	4,251	11,244	
	South West	133	132	1	2	459	1,459	822	72	43	133	388	182	138	2,892	98	1,418	4,711	11,492	
	<b>England</b>	<b>125</b>	<b>124</b>	<b>1</b>	<b>2</b>	<b>569</b>	<b>1,805</b>	<b>921</b>	<b>104</b>	<b>57</b>	<b>81</b>	<b>642</b>	<b>190</b>	<b>216</b>	<b>3,064</b>	<b>122</b>	<b>1,543</b>	<b>4,591</b>	<b>12,227</b>	
	Scotland	358	357	1	1	656	2,228	1,045	99	52	156	876	276	510	3,106	215	1,848	5,258	14,456	
	Wales	202	201	1	2	604	1,712	907	72	54	176	502	241	383	3,337	194	1,672	5,620	13,967	
	Northern Ireland	274	274	1	-	743	1,794	886	98	55	334	421	166	619	3,236	249	1,794	5,579	14,453	
	<b>UK identifiable expenditure</b>	<b>151</b>	<b>150</b>	<b>1</b>	<b>1</b>	<b>582</b>	<b>1,834</b>	<b>930</b>	<b>102</b>	<b>56</b>	<b>98</b>	<b>648</b>	<b>199</b>	<b>258</b>	<b>3,085</b>	<b>137</b>	<b>1,581</b>	<b>4,721</b>	<b>12,549</b>	

<sup>(1)</sup> Per head figures for England, Wales and Northern Ireland calculated using latest mid-year population estimates consistent with Census 2021. Scotland figures for 2022-23 based on Census day 2022. Earlier years for Scotland are based on 2011 Census mid-year estimates. See Annex within CRA 2023 release for details.



**Table 9.16 UK identifiable expenditure on services by function, per head indexed, 2018-19 to 2022-23**

Data in this table from 2018-19 to 2022-23 are National Statistics

	Index (UK identifiable expenditure = 100)										Total Expenditure on Services					
	1. General public services	2. Defence	3. Public order and safety	4. Economic affairs	of which: enterprise and economic development	of which: science and technology	of which: employment policies	of which: agriculture, fisheries and forestry	of which: transport	5. Environment protection		6. Housing and community amenities	7. Health	8. Recreation, culture and religion	9. Education	10. Social protection
<b>2018-19</b>																
North East	94	91	102	79	64	120	165	100	67	70	92	107	85	100	114	105
North West	78	91	99	85	72	76	120	59	93	218	63	107	89	94	106	103
Yorkshire and The Humber	65	91	96	71	56	78	134	103	64	70	89	96	89	99	101	95
East Midlands	69	108	86	67	66	69	106	106	57	63	58	88	78	93	97	89
West Midlands	91	82	88	95	78	124	122	61	101	60	67	98	77	100	101	97
East	92	112	80	95	91	106	63	92	98	93	68	89	74	93	92	90
London	70	109	152	151	135	144	111	15	186	79	149	121	111	113	89	110
South East	108	121	78	104	146	131	58	72	92	73	66	88	77	93	90	90
South West	87	96	78	74	78	83	46	143	62	96	51	92	76	89	101	92
<b>England</b>	<b>84</b>	<b>102</b>	<b>97</b>	<b>96</b>	<b>95</b>	<b>107</b>	<b>97</b>	<b>77</b>	<b>99</b>	<b>95</b>	<b>80</b>	<b>99</b>	<b>85</b>	<b>97</b>	<b>97</b>	<b>97</b>
Scotland	199	200	113	136	148	76	117	200	133	145	225	104	175	120	108	116
Wales	158	159	100	99	110	60	102	198	83	123	146	107	151	105	119	113
Northern Ireland	190	191	143	104	100	43	130	341	73	83	246	106	236	111	123	120
<b>UK identifiable expenditure</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>2019-20</b>																
North East	89	79	102	76	62	103	126	98	72	64	95	108	99	98	114	104
North West	69	73	99	80	61	75	140	60	90	221	64	107	91	94	106	102
Yorkshire and The Humber	68	79	94	74	64	102	103	98	67	72	72	97	101	98	101	95
East Midlands	77	96	87	69	68	74	92	104	62	62	58	90	78	94	96	89
West Midlands	97	71	85	92	71	121	94	72	101	57	82	97	76	100	101	97
East	86	107	82	100	116	109	76	103	92	93	74	88	73	94	92	91
London	88	174	152	147	158	136	124	20	168	75	163	122	123	110	91	111
South East	86	109	78	107	120	130	67	74	105	70	64	88	72	92	90	90
South West	73	114	80	80	84	83	80	137	68	97	61	93	72	88	101	93
<b>England</b>	<b>82</b>	<b>105</b>	<b>97</b>	<b>97</b>	<b>96</b>	<b>107</b>	<b>99</b>	<b>79</b>	<b>98</b>	<b>94</b>	<b>84</b>	<b>99</b>	<b>88</b>	<b>97</b>	<b>97</b>	<b>97</b>
Scotland	237	238	113	131	127	74	96	187	136	155	200	102	157	125	107	116
Wales	146	146	102	91	87	54	99	181	84	122	147	106	147	105	119	112
Northern Ireland	177	178	140	114	147	49	136	339	69	91	209	106	226	112	123	120
<b>UK identifiable expenditure</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

**Table 9.16 UK identifiable expenditure on services by function per head indexed, 2018-19 to 2022-23 (continued)**

		Index (UK identifiable expenditure = 100)										Total Expenditure on Services							
		1. General public services	2. Defence	3. Public order and safety	4. Economic affairs	of which: enterprise and economic development	of which: science and technology	of which: employment policies	of which: agriculture, fisheries and forestry	of which: transport	5. Environment protection		6. Housing and community amenities	7. Health	8. Recreation, culture and religion	9. Education	10. Social protection		
<b>2020-21</b>																			
	North East	74	73	98	612	104	83	83	98	112	93	77	70	84	107	89	98	112	101
	North West	75	75	98	48	99	89	94	71	130	63	80	219	64	107	86	93	105	101
	Yorkshire and The Humber	65	65	98	57	97	86	90	84	102	99	72	76	76	97	90	96	100	94
	East Midlands	71	71	98	81	90	84	90	72	93	103	64	66	65	91	79	93	95	90
	West Midlands	101	101	98	86	89	90	91	112	94	68	87	61	79	99	82	99	100	96
	East	107	107	98	137	82	101	105	97	80	103	93	92	72	90	69	93	92	93
	London	94	94	98	90	151	142	129	142	141	25	193	80	158	118	136	109	96	117
	South East	91	91	98	111	77	101	100	122	74	73	109	72	69	91	75	91	90	92
	South West	85	85	98	71	80	92	99	87	78	141	66	91	61	94	79	87	100	93
	<b>England</b>	<b>87</b>	<b>87</b>	<b>98</b>	<b>111</b>	<b>98</b>	<b>100</b>	<b>101</b>	<b>102</b>	<b>101</b>	<b>80</b>	<b>101</b>	<b>95</b>	<b>84</b>	<b>100</b>	<b>89</b>	<b>96</b>	<b>98</b>	<b>98</b>
	Scotland	168	168	120	49	108	105	98	112	91	180	116	142	189	102	158	129	107	111
	Wales	125	125	98	47	103	94	98	73	94	180	74	119	135	101	149	112	119	108
	Northern Ireland	261	261	98	-	133	89	87	53	102	340	68	90	265	107	181	123	119	114
	<b>UK identifiable expenditure</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>2021-22</b>																			
	North East	98	98	92	449	104	76	73	87	116	95	70	74	90	105	95	98	112	102
	North West	74	74	92	52	99	89	86	83	124	60	92	217	66	106	98	94	105	102
	Yorkshire and The Humber	66	66	92	46	96	75	79	94	103	94	64	78	66	95	94	97	100	93
	East Midlands	74	74	92	176	89	69	75	74	90	98	58	69	62	89	76	93	95	88
	West Midlands	85	85	92	115	88	95	85	115	98	69	105	61	69	98	99	99	100	97
	East	83	83	92	41	81	94	104	75	79	92	90	91	66	89	68	93	91	90
	London	104	104	92	137	153	159	153	132	144	25	188	79	187	118	111	109	95	116
	South East	82	82	92	100	77	99	103	124	75	77	98	74	56	90	73	93	90	90
	South West	82	82	92	108	79	77	82	91	77	139	62	93	51	93	79	87	100	91
	<b>England</b>	<b>83</b>	<b>83</b>	<b>92</b>	<b>113</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>101</b>	<b>101</b>	<b>78</b>	<b>100</b>	<b>96</b>	<b>83</b>	<b>99</b>	<b>88</b>	<b>96</b>	<b>97</b>	<b>97</b>
	Scotland	193	193	190	32	111	128	124	112	94	172	130	134	198	108	166	126	108	117
	Wales	184	185	92	46	103	84	80	82	96	191	73	121	150	107	149	113	121	112
	Northern Ireland	192	193	92	-	134	105	108	63	86	396	73	85	245	107	179	118	120	118
	<b>UK identifiable expenditure</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

**Table 9.16 UK identifiable expenditure on services by function per head indexed, 2018-19 to 2022-23 (continued)**

	Index (UK identifiable expenditure = 100)										Total Expenditure on Services					
	1. General public services	2. Defence	3. Public order and safety	4. Economic affairs	of which: enterprise and economic development	of which: science and technology	of which: employment policies	of which: agriculture, fisheries and forestry	of which: transport	5. Environment protection		6. Housing and community amenities	7. Health	8. Recreation, culture and religion	9. Education	10. Social protection
<b>2022-23</b>																
North East	76	76	98	421	104	87	92	85	113	91	77	72	90	106	100	111
North West	74	74	98	49	100	93	93	69	125	67	98	207	66	107	99	104
Yorkshire and The Humber	73	73	98	43	98	81	91	67	102	99	65	71	69	97	98	100
East Midlands	80	80	98	166	92	77	89	79	91	100	56	68	50	90	71	95
West Midlands	80	80	98	109	88	97	95	84	97	71	107	57	56	98	120	100
East	84	84	98	39	82	93	99	112	80	95	82	88	68	89	67	91
London	90	90	98	130	149	146	124	146	144	33	196	90	205	121	111	95
South East	88	88	98	94	78	97	101	149	75	84	88	80	54	89	70	90
South West	88	88	98	102	79	80	88	71	76	135	60	91	53	94	72	100
<b>England</b>	<b>82</b>	<b>82</b>	<b>98</b>	<b>106</b>	<b>98</b>	<b>98</b>	<b>99</b>	<b>102</b>	<b>101</b>	<b>82</b>	<b>99</b>	<b>96</b>	<b>83</b>	<b>99</b>	<b>89</b>	<b>97</b>
Scotland	237	237	120	47	113	121	112	97	92	159	135	139	197	101	157	111
Wales	134	134	98	136	104	93	98	71	96	179	78	121	148	108	142	119
Northern Ireland	181	182	98	-	128	98	95	96	97	340	65	84	240	105	182	118
<b>UK identifiable expenditure</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

**Table 9.17 Total local government identifiable expenditure on services, 2018-19 to 2022-23**

	£ million						as a per cent of total spending in that region (from Table 9.1)					
	National Statistics			National Statistics			National Statistics			National Statistics		
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn		
North East	6,130	6,385	6,573	6,817	7,224	23	23	19	21	21		
North West	17,284	17,573	18,487	19,156	20,141	24	23	19	21	21		
Yorkshire and The Humber	11,243	11,459	12,208	12,390	13,136	23	22	18	20	20		
East Midlands	8,672	8,861	9,432	9,521	9,938	21	21	16	19	18		
West Midlands	12,073	12,360	13,246	13,420	13,707	22	22	17	20	19		
East	11,976	12,358	13,083	12,860	13,350	22	22	17	19	18		
London	28,665	28,945	32,501	31,350	32,965	31	29	24	26	26		
South East	19,589	19,122	19,904	20,119	20,841	25	23	18	20	20		
South West	10,868	11,159	11,833	12,128	12,709	22	21	17	20	19		
<b>Total England</b>	<b>126,501</b>	<b>128,221</b>	<b>137,266</b>	<b>137,761</b>	<b>144,011</b>	<b>24</b>	<b>24</b>	<b>19</b>	<b>21</b>	<b>21</b>		
Scotland	14,714	15,741	15,583	16,534	17,371	24	25	19	22	22		
Wales	8,564	8,786	9,685	10,177	10,762	26	26	22	25	25		
Northern Ireland <sup>(1)</sup>	858	877	766	829	943	4	4	3	3	3		
<b>UK local government identifiable expenditure</b>	<b>150,637</b>	<b>153,625</b>	<b>163,301</b>	<b>165,301</b>	<b>173,088</b>	<b>24</b>	<b>23</b>	<b>18</b>	<b>21</b>	<b>20</b>		
Non-identifiable expenditure	850	667	772	877	745	1	1	1	1	0		
<b>Total local government expenditure on services</b>	<b>151,487</b>	<b>154,292</b>	<b>164,073</b>	<b>166,178</b>	<b>173,833</b>	<b>20</b>	<b>19</b>	<b>16</b>	<b>17</b>	<b>16</b>		
Accounting adjustments	26,671	31,166	48,981	36,006	34,087	31	35	57	42	46		
<b>Total local government expenditure</b>	<b>178,158</b>	<b>185,458</b>	<b>213,054</b>	<b>202,184</b>	<b>207,920</b>	<b>21</b>	<b>21</b>	<b>19</b>	<b>19</b>	<b>18</b>		

<sup>(1)</sup> The relative weighting of Northern Ireland is lower in these tables because spending that is undertaken by local government in Great Britain is mostly undertaken by Northern Ireland departments.

**Table 9.18 Total local government identifiable expenditure on services, per head<sup>(1)</sup> 2018-19 to 2022-23**

	£ per head						Index (UK identifiable expenditure = 100)									
	National Statistics			National Statistics			2018-19		2019-20		2020-21		2021-22		2022-23	
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
North East	2,332	2,421	2,492	2,575	2,693	103	105	102	104	105	103	105	102	104	105	
North West	2,362	2,387	2,505	2,580	2,680	104	104	102	105	105	104	104	102	105	105	
Yorkshire and The Humber	2,065	2,097	2,232	2,260	2,371	91	91	91	92	93	91	91	91	92	93	
East Midlands	1,801	1,829	1,943	1,950	2,014	79	79	79	79	79	79	79	79	79	79	
West Midlands	2,050	2,088	2,233	2,253	2,276	90	91	91	91	89	90	91	91	91	89	
East	1,920	1,970	2,077	2,025	2,086	85	85	85	85	81	85	85	85	82	81	
London	3,245	3,256	3,665	3,561	3,718	143	141	150	144	145	143	141	150	144	145	
South East	2,141	2,080	2,158	2,164	2,222	94	90	88	88	87	94	90	88	88	87	
South West	1,937	1,978	2,090	2,123	2,205	85	86	85	86	86	85	86	85	86	86	
<b>Total England</b>	<b>2,262</b>	<b>2,280</b>	<b>2,437</b>	<b>2,436</b>	<b>2,522</b>	<b>100</b>	<b>99</b>	<b>100</b>	<b>99</b>	<b>98</b>	<b>100</b>	<b>99</b>	<b>100</b>	<b>99</b>	<b>98</b>	
Scotland	2,706	2,881	2,851	3,017	3,195	119	125	117	122	125	119	125	117	122	125	
Wales	2,777	2,846	3,120	3,277	3,437	122	124	128	133	134	122	124	128	133	134	
Northern Ireland <sup>(2)</sup>	455	462	403	435	494	20	20	16	18	19	20	20	16	18	19	
<b>UK local government identifiable expenditure</b>	<b>2,271</b>	<b>2,304</b>	<b>2,445</b>	<b>2,466</b>	<b>2,561</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	

<sup>(1)</sup> Per head figures for England, Wales and Northern Ireland calculated using latest mid-year population estimates consistent with Census 2021. Scotland figures for 2022-23 based on Census day 2022. Earlier years for Scotland are based on 2011 Census mid-year estimates. See Annex within CRA 2023 release for details.

<sup>(2)</sup> The relative weighting of Northern Ireland is lower in these tables because spending that is undertaken by local government in Great Britain is mostly undertaken by Northern Ireland departments.

**Table 9.19 Total identifiable expenditure on services excluding local government<sup>(1)</sup>, 2018-19 to 2022-23**

	£ million						as a per cent of total spending in that region from 9.1									
	National Statistics			National Statistics			2018-19		2019-20		2020-21		2021-22		2022-23	
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
North East	20,400	21,018	28,886	25,188	27,488	77	77	81	79	79	77	77	81	79	79	
North West	54,987	57,374	80,800	70,730	76,404	76	77	81	79	79	76	77	81	79	79	
Yorkshire and The Humber	38,563	40,086	56,649	48,357	52,556	77	78	82	80	80	77	78	82	80	80	
East Midlands	32,528	34,204	48,883	41,507	45,455	79	79	84	81	82	79	79	84	81	82	
West Midlands	42,861	44,612	62,731	54,851	59,652	78	78	83	80	81	78	78	83	80	81	
East	42,173	44,457	65,108	54,839	59,009	78	78	83	81	82	78	78	83	81	82	
London	64,463	69,352	105,550	89,358	95,473	69	71	76	74	74	69	71	76	74	74	
South East	59,547	63,027	93,299	78,682	84,627	75	77	82	80	80	75	77	82	80	80	
South West	38,814	40,780	58,775	49,668	53,540	78	79	83	80	81	78	79	83	80	81	
<b>Total England</b>	<b>394,335</b>	<b>414,911</b>	<b>600,683</b>	<b>513,180</b>	<b>554,203</b>	<b>76</b>	<b>76</b>	<b>81</b>	<b>79</b>	<b>79</b>	<b>76</b>	<b>76</b>	<b>81</b>	<b>79</b>	<b>79</b>	
Scotland	45,980	47,326	65,190	59,290	61,218	76	75	81	78	78	76	75	81	78	78	
Wales	24,775	25,542	35,211	31,225	32,977	74	74	78	75	75	74	74	78	75	75	
Northern Ireland <sup>(2)</sup>	20,929	21,872	28,224	25,903	26,669	96	96	97	97	97	96	96	97	97	97	
<b>UK identifiable expenditure excluding local government</b>	<b>486,019</b>	<b>509,650</b>	<b>729,308</b>	<b>629,599</b>	<b>675,068</b>	<b>76</b>	<b>77</b>	<b>82</b>	<b>79</b>	<b>80</b>	<b>76</b>	<b>77</b>	<b>82</b>	<b>79</b>	<b>80</b>	
Outside UK	29,988	28,269	27,279	22,118	25,137	100	100	100	100	100	100	100	100	100	100	
<b>Total identifiable expenditure on services excluding local government</b>	<b>516,007</b>	<b>537,919</b>	<b>756,588</b>	<b>651,717</b>	<b>700,205</b>	<b>77</b>	<b>78</b>	<b>82</b>	<b>80</b>	<b>80</b>	<b>77</b>	<b>78</b>	<b>82</b>	<b>80</b>	<b>80</b>	
Non-identifiable expenditure	105,671	107,000	100,381	140,506	203,105	99	99	99	99	100	99	99	99	99	100	
<b>Total expenditure on services excluding local government</b>	<b>621,678</b>	<b>644,919</b>	<b>856,968</b>	<b>792,223</b>	<b>903,310</b>	<b>80</b>	<b>81</b>	<b>84</b>	<b>83</b>	<b>84</b>	<b>80</b>	<b>81</b>	<b>84</b>	<b>83</b>	<b>84</b>	
Accounting adjustments	58,022	57,708	36,882	50,304	40,195	69	65	43	58	54	69	65	43	58	54	
<b>Total Managed Expenditure excluding local government</b>	<b>679,700</b>	<b>702,627</b>	<b>893,850</b>	<b>842,527</b>	<b>943,505</b>	<b>79</b>	<b>79</b>	<b>81</b>	<b>81</b>	<b>82</b>	<b>79</b>	<b>79</b>	<b>81</b>	<b>81</b>	<b>82</b>	

<sup>(1)</sup> Expenditure in this table covers central government, public corporations, Bank of England and public sector pensions.

<sup>(2)</sup> The relative weighting of Northern Ireland is higher in these tables because spending that is undertaken by local government in Great Britain is mostly undertaken by Northern Ireland departments.

**Table 9.20 UK identifiable expenditure excluding local government<sup>(1)</sup> per head<sup>(2)</sup>, 2018-19 to 2022-23**

	National Statistics					National Statistics					Index (UK identifiable expenditure = 100)									
	2018-19		2019-20		2020-21		2021-22		2022-23		2018-19		2019-20		2020-21		2021-22		2022-23	
	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn	outturn
North East	7,759	7,972	10,952	9,514	10,245	106	104	100	101	103	106	104	100	101	103	106	104	100	101	103
North West	7,516	7,792	10,948	9,527	10,165	103	102	100	101	102	103	102	100	101	102	103	102	100	101	102
Yorkshire and The Humber	7,084	7,336	10,359	8,820	9,485	97	96	95	94	95	97	96	95	94	95	97	96	95	94	95
East Midlands	6,755	7,061	10,068	8,503	9,211	92	92	92	91	92	92	92	92	91	92	92	92	91	91	92
West Midlands	7,278	7,534	10,575	9,209	9,906	99	99	99	98	99	99	99	99	98	99	99	99	98	98	99
East	6,761	7,086	10,338	8,637	9,222	92	93	93	92	92	92	93	93	92	92	92	92	92	92	92
London	7,298	7,801	11,904	10,149	10,768	100	102	109	108	108	100	102	109	108	108	100	102	109	108	108
South East	6,508	6,855	10,113	8,464	9,022	89	90	93	90	90	89	90	93	90	90	89	90	93	90	90
South West	6,919	7,227	10,381	8,694	9,287	94	95	95	93	93	94	95	95	93	93	94	95	95	93	93
<b>Total England</b>	<b>7,051</b>	<b>7,379</b>	<b>10,664</b>	<b>9,074</b>	<b>9,705</b>	<b>96</b>	<b>97</b>	<b>98</b>	<b>97</b>	<b>97</b>	<b>96</b>	<b>97</b>	<b>98</b>	<b>97</b>	<b>97</b>	<b>96</b>	<b>97</b>	<b>98</b>	<b>97</b>	<b>97</b>
Scotland	8,455	8,662	11,926	10,820	11,260	115	113	109	115	113	115	113	109	115	113	115	113	109	115	113
Wales	8,034	8,272	11,342	10,054	10,530	110	108	104	107	105	110	108	104	107	105	110	108	104	107	105
Northern Ireland <sup>(3)</sup>	11,095	11,521	14,851	13,600	13,959	151	151	136	145	140	151	151	136	145	140	151	151	136	145	140
<b>UK identifiable expenditure excluding local government</b>	<b>7,327</b>	<b>7,643</b>	<b>10,918</b>	<b>9,391</b>	<b>9,988</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

<sup>(1)</sup> Expenditure in this table covers central government, public corporations, Bank of England and public sector pensions.

<sup>(2)</sup> Per head figures for England, Wales and Northern Ireland calculated using latest mid-year population estimates consistent with Census 2021. Scotland figures for 2022-23 based on Census day 2022. Earlier years for Scotland are based on 2011 Census mid-year estimates. See Annex within CRA 2023 release for details.

<sup>(3)</sup> The relative weighting of Northern Ireland is higher in these tables because spending that is undertaken by local government in Great Britain is mostly undertaken by Northern Ireland departments.

**Table 9.21 Identifiable expenditure on services for Scotland, Wales and Northern Ireland in 2022-23**

All the data in this table are National Statistics

Departmental grouping	Function	National Statistics										Total Expenditure on Services								
		1. General public services <i>of which: public and common services</i>	<i>of which: international services</i>	2. Defence	3. Public order and safety	4. Economic affairs <i>of which: enterprise and economic development</i>	<i>of which: science and technology</i>	<i>of which: employment policies</i>	<i>of which: agriculture, fisheries and forestry</i>	<i>of which: transport</i>	5. Environment protection		6. Housing and community amenities	7. Health	8. Recreation, culture and religion	9. Education	10. Social protection			
<b>Scotland</b>		1,237	1,236	1	-	3,490	3,792	678	3	-	767	2,344	335	1,314	16,677	268	2,957	4,956	35,026	
Scottish Government <sup>(1)</sup>		12	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		12
Scotland Office		595	595	-	4	-	1,835	558	-	77	1,199	897	1,453	-	-	835	7,077	5,723	18,420	
Scottish local government		-	-	-	-	-	4	-	-	-	4	-	-	-	-	-	-	-	4	
Local government public corporations		101	97	5	-	76	6,484	4,447	534	280	5	1,217	269	5	208	66	15	17,904	25,128	
UK government departments		1,946	1,940	6	4	3,566	12,114	5,684	537	280	849	4,765	1,501	2,772	16,885	1,169	10,049	28,583	78,589	
<b>Total identifiable expenditure in Scotland</b>																				
<b>Wales</b>		242	242	-	-	2	1,502	279	25	-	494	704	195	546	10,333	160	1,408	352	14,740	
Welsh Government <sup>(1)</sup>		5	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	
Wales Office		297	297	-	6	1,112	660	127	-	-	47	487	475	640	-	308	3,819	3,768	11,086	
Welsh local government		-	-	-	-	-	2	-	-	-	-	2	-	-	-	-	-	-	2	
Local government public corporations		89	86	3	-	777	3,196	2,435	200	170	10	380	83	13	117	140	9	13,481	17,905	
UK government departments		633	630	3	6	1,892	5,360	2,840	226	170	551	1,574	753	1,199	10,449	609	5,236	17,601	43,739	
<b>Total identifiable expenditure in Wales</b>																				
<b>Northern Ireland</b>		447	447	-	-	1,415	1,895	269	110	105	616	795	71	870	6,061	184	3,427	9,699	24,068	
Northern Ireland Executive		38	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38	
Northern Ireland Office		-	-	-	-	-	86	86	-	-	-	-	228	312	50	268	-	-	943	
Northern Irish local government <sup>(2)</sup>		40	39	2	-	4	1,445	1,337	77	0	22	9	18	2	71	24	-	959	2,563	
UK government departments		524	523	2	-	1,419	3,427	1,692	187	105	638	804	318	1,183	6,181	476	3,427	10,658	27,612	
<b>Total identifiable expenditure in Northern Ireland</b>																				

<sup>(1)</sup> This includes public corporations sponsored by central government departments.

<sup>(2)</sup> The relative weighting of Northern Ireland is lower in these tables because spending that is undertaken by local government in Great Britain is mostly undertaken by Northern Ireland departments.



# 10

## Public expenditure by geography and sub-function

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**10.1** This chapter (with the exception of two tables) presents public expenditure by geography and sub-function. The figures in this chapter are consistent with **Chapter 9**.

**10.2** As with **Chapter 9**, the information in **Chapter 10** was gathered in a separate data collection exercise during the summer of 2023. The **Chapter 10** tables are identical to those published in the 'Country and regional analysis' (CRA) National Statistics release from December 2023<sup>1</sup>. Therefore Census day and mid-year population estimates used to produce the 'per head' tables in this chapter are from the most up-to-date available source as at December 2023.

**10.3** Most public spending is planned to benefit categories of individuals and enterprises irrespective of location. The regional analyses presented in this chapter show where the individuals and enterprises that benefited from public spending were located. It does not mean that all such spending was planned to benefit a particular region because only a minority of public spending is planned on a regional basis.

**10.4** **Tables 10.5 to 10.8** in this chapter present the total identifiable expenditure on services for England, Scotland, Wales and Northern Ireland per head. While this makes figures more easily comparable, it draws attention to any inconsistencies in the sub-functional classification of spending across the UK.

**10.5** The interactive tables and database available on GOV.UK alongside the December 2023 CRA release will include information in **Table 10.9** for earlier years.

**10.6** Users should be aware that whilst accurate at the functional level, differences between countries at the lower sub-functional level will reflect the different structures departments and devolved authorities use when reporting data to HM Treasury, in addition to any actual policy differences which may exist.

**10.7** Below is a summary of the tables presented in this chapter. Unless otherwise stated, these tables show outturn between 2018-19 and 2022-23:

- **Table 10.1** shows total identifiable expenditure on services for England by sub-function;
- **Table 10.2** shows total identifiable expenditure on services for Scotland by sub-function;
- **Table 10.3** shows total identifiable expenditure on services for Wales by sub-function;
- **Table 10.4** shows total identifiable expenditure on services for Northern Ireland by sub-function;
- **Table 10.5** shows total identifiable expenditure on services for England by sub-function per head;
- **Table 10.6** shows total identifiable expenditure on services for Scotland by sub-function per head;

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<sup>1</sup><https://www.gov.uk/government/statistics/country-and-regional-analysis-2023>

- **Table 10.7** shows total identifiable expenditure on services for Wales by sub-function per head;
- **Table 10.8** shows total identifiable expenditure on services for Northern Ireland by sub-function per head;
- **Table 10.9** shows total identifiable expenditure on services for each English region by sub-function for outturn period 2022-23 only and;
- **Table 10.10** shows total identifiable expenditure on services for each English region by sub-function per head for outturn period 2022-23 only.

**Table 10.1 Total identifiable expenditure on services in England by sub-function<sup>(1)</sup>, 2018-19 to 2022-23**

£ million

	National Statistics				
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn
<b>1. General public services</b>					
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	2,477	2,453	2,552	2,593	2,663
1.2 Foreign economic aid	-	-	-	-	-
1.3 General services	959	1,038	1,930	1,776	1,740
1.4 Basic research	-	-	-	-	-
1.5 R&D general public services	5	5	4	6	10
1.6 General public services n.e.c.	1,755	2,383	3,470	3,364	2,712
<b>Total general public services</b>	<b>5,196</b>	<b>5,879</b>	<b>7,956</b>	<b>7,739</b>	<b>7,125</b>
<b>2. Defence</b>					
2.1 Military defence	-	-	-	-	-
2.2 Civil defence	35	48	134	119	90
2.3 Foreign military aid	-	-	-	-	-
2.4 R&D defence	-	-	-	-	-
2.5 Defence n.e.c.	-	-	-	-	-
<b>Total defence</b>	<b>35</b>	<b>48</b>	<b>134</b>	<b>119</b>	<b>90</b>
<b>3. Public order and safety</b>					
3.1 Police services	13,313	13,879	14,694	16,030	16,944
<i>of which: immigration and citizenship</i>	-	-	-	8	20
<i>of which: other police services</i>	13,313	13,879	14,694	16,022	16,925
3.2 Fire-protection services	2,100	2,316	2,333	2,422	2,646
3.3 Law courts	5,305	5,848	5,880	6,667	6,793
3.4 Prisons	3,847	3,643	4,675	4,531	5,138
3.5 R&D public order and safety	15	-	-	-	-
3.6 Public order and safety n.e.c.	506	1,042	1,541	662	951
<b>Total public order and safety</b>	<b>25,087</b>	<b>26,727</b>	<b>29,122</b>	<b>30,311</b>	<b>32,471</b>
<b>4. Economic affairs</b>					
4.1 General economic, commercial and labour affairs	8,045	11,759	118,059	31,950	18,309
4.2 Agriculture, forestry, fishing and hunting	3,657	3,810	4,186	3,902	4,607
<i>of which: market support under CAP</i>	2,095	1,976	2,010	1,873	1,900
<i>of which: other agriculture, food and fisheries policy</i>	1,522	1,793	2,111	1,956	2,593
of which: forestry	40	42	64	73	113
4.3 Fuel and energy	870	915	944	2,090	36,269
4.4 Mining, manufacturing and construction	2,830	2,372	1,079	951	636
4.5 Transport	26,732	27,802	41,616	37,072	36,672
<i>of which: national roads</i>	3,879	4,689	5,041	4,316	4,685
<i>of which: local roads</i>	4,003	4,242	5,423	4,415	4,515
<i>of which: local public transport</i>	2,066	1,982	6,517	4,325	3,547
<i>of which: railway</i>	15,996	15,844	23,565	22,668	23,027
<i>of which: other transport</i>	788	1,045	1,071	1,348	899
4.6 Communication	0	-	-	-	-
4.7 Other industries	126	107	97	106	139
4.8 R&D economic affairs	5,024	5,347	5,646	5,591	5,920
4.9 Economic affairs n.e.c.	381	393	461	491	510
<b>Total economic affairs</b>	<b>47,663</b>	<b>52,505</b>	<b>172,088</b>	<b>82,153</b>	<b>103,061</b>

**Table 10.1 Total identifiable expenditure on services in England by sub-function<sup>(1)</sup>, 2018-19 to 2022-23 (continued)**

	National Statistics					£ million
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>5. Environment protection</b>						
5.1 Waste management	6,608	6,999	7,454	7,768	8,124	
5.2 Waste water management	-	-	-	-	-	
5.3 Pollution abatement	120	157	259	724	398	
5.4 Protection of biodiversity and landscape	212	200	243	296	348	
5.5 R&D environment protection	180	144	154	144	297	
5.6 Environment protection n.e.c.	1,498	1,579	1,860	1,922	1,701	
<b>Total environment protection</b>	<b>8,618</b>	<b>9,079</b>	<b>9,971</b>	<b>10,855</b>	<b>10,868</b>	
<b>6. Housing and community amenities</b>						
6.1 Housing development	4,730	6,164	5,727	6,606	8,157	
<i>of which: local authority housing</i>	3,805	4,611	4,494	5,482	6,826	
<i>of which: other social housing</i>	924	1,553	1,233	1,124	1,332	
6.2 Community development	2,656	3,007	3,072	3,023	3,089	
6.3 Water supply	7	7	6	7	8	
6.4 Street lighting	699	674	677	724	851	
6.5 R&D housing and community amenities	-	-	-	-	-	
6.6 Housing and community amenities n.e.c.	143	220	200	280	207	
<b>Total housing and community amenities</b>	<b>8,235</b>	<b>10,073</b>	<b>9,681</b>	<b>10,641</b>	<b>12,312</b>	
<b>7. Health<sup>(2)</sup></b>						
Medical services	120,661	132,503	155,356	160,451	166,538	
Health research	1,360	1,366	1,422	1,521	1,461	
Central and other health services	5,030	2,813	26,154	17,247	6,987	
<b>Total health</b>	<b>127,051</b>	<b>136,682</b>	<b>182,932</b>	<b>179,219</b>	<b>174,986</b>	
<b>8. Recreation, culture and religion</b>						
8.1 Recreational and sporting services	2,149	2,166	2,594	3,005	3,084	
8.2 Cultural services	2,706	3,084	3,993	3,351	3,523	
8.3 Broadcasting and publishing services	344	297	299	326	64	
8.4 Religious and other community services	35	17	8	17	128	
8.5 R&D recreation, culture and religion	63	77	103	61	55	
8.6 Recreation, culture and religion n.e.c.	62	106	107	44	122	
<b>Total recreation, culture and religion</b>	<b>5,360</b>	<b>5,746</b>	<b>7,104</b>	<b>6,805</b>	<b>6,976</b>	
<b>9. Education</b>						
9.1 Pre-primary and primary education	24,593	24,616	24,980	25,791	27,315	
<i>of which: under fives</i>	3,286	3,393	3,599	3,478	3,601	
<i>of which: primary education</i>	21,307	21,223	21,381	22,313	23,714	
9.2 Secondary education <sup>(3)</sup>	37,049	38,730	40,642	43,485	47,005	
9.3 Post-secondary non-tertiary education	485	529	571	634	747	
9.4 Tertiary education	2,467	2,272	2,368	2,433	2,504	
9.5 Education not definable by level	399	634	757	594	933	
9.6 Subsidiary services to education	2,993	3,438	3,729	4,147	4,721	
9.7 R&D education	2,259	2,323	2,698	2,608	2,972	
9.8 Education n.e.c.	2,095	1,546	1,395	1,573	1,928	
<b>Total education</b>	<b>72,341</b>	<b>74,088</b>	<b>77,139</b>	<b>81,264</b>	<b>88,124</b>	

**Table 10.1 Total identifiable expenditure on services in England by sub-function<sup>(1)</sup>, 2018-19 to 2022-23 (continued)**

	National Statistics					£ million
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>10. Social protection</b>						
<i>of which: personal social services</i>	27,497	28,899	31,546	32,518	35,695	
10.1 Sickness and disability	44,838	45,416	47,750	48,286	51,433	
<i>of which: personal social services</i>	8,830	9,179	10,308	10,368	10,979	
<i>of which: incapacity, disability and injury benefits</i>	36,008	36,238	37,442	37,918	40,453	
10.2 Old age	101,500	98,322	99,569	101,616	108,882	
<i>of which: personal social services</i>	8,440	8,835	9,470	9,592	10,351	
<i>of which: pensions</i>	93,060	89,486	90,099	92,024	98,531	
10.3 Survivors	765	788	787	809	926	
10.4 Family and children	21,226	21,457	21,810	22,450	24,063	
<i>of which: personal social services</i>	9,349	9,889	10,526	11,248	12,735	
<i>of which: family benefits, income support and tax credits</i>	11,877	11,568	11,284	11,202	11,329	
10.5 Unemployment	1,370	980	1,298	659	506	
<i>of which: personal social services</i>	-	-	-	-	-	
<i>of which: other unemployment benefits</i>	1,370	980	1,298	659	506	
10.6 Housing	18,912	16,781	15,887	14,810	16,925	
10.7 Social exclusion n.e.c.	28,975	34,910	50,542	48,749	50,250	
<i>of which: personal social services</i>	878	996	1,242	1,310	1,631	
<i>of which: family benefits, income support and tax credits</i>	28,097	33,913	49,300	47,438	48,619	
10.8 R&D social protection	-	-	-	-	-	
10.9 Social protection n.e.c.	3,665	3,652	4,180	4,455	9,217	
<b>Total social protection</b>	<b>221,250</b>	<b>222,306</b>	<b>241,822</b>	<b>241,834</b>	<b>262,201</b>	
<b>Total Expenditure on Services in England</b>	<b>520,836</b>	<b>543,132</b>	<b>737,949</b>	<b>650,941</b>	<b>698,215</b>	

<sup>(1)</sup> Although accurate at the functional level, differences between countries at the lower sub-functional level will reflect the different structures departments and Devolved Authorities use when reporting data to HM Treasury, in addition to any actual policy differences which may exist.

<sup>(2)</sup> The level of detail required for COFOG level 2 is not yet available in all UK countries. Health spending is therefore presented using HM Treasury's own sub-functional classification.

<sup>(3)</sup> The Department for Education is currently recording all central government academy expenditure as 'Secondary Education', across all years presented. While secondary schools currently account for the largest population in the academy sector, it is recognised that this will also cover some schools in primary and other functional categories. In future editions of PESA and the CRA the Department for Education will look to improve apportionment of spending across the education categories.

**Table 10.2 Total identifiable expenditure on services in Scotland by sub-function<sup>(1)</sup>, 2018-19 to 2022-23**

	National Statistics				
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn
£ million					
<b>1. General public services</b>					
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	1,007	1,029	1,225	1,418	1,658
1.2 Foreign economic aid	1	1	1	5	1
1.3 General services	46	44	55	84	66
1.4 Basic research	-	-	-	-	-
1.5 R&D general public services	14	4	35	35	11
1.6 General public services n.e.c.	127	585	184	196	210
<b>Total general public services</b>	<b>1,195</b>	<b>1,662</b>	<b>1,500</b>	<b>1,739</b>	<b>1,946</b>
<b>2. Defence</b>					
2.1 Military defence	-	-	-	-	-
2.2 Civil defence	3	3	6	3	4
2.3 Foreign military aid	-	-	-	-	-
2.4 R&D defence	-	-	-	-	-
2.5 Defence n.e.c.	-	-	-	-	-
<b>Total defence</b>	<b>3</b>	<b>3</b>	<b>6</b>	<b>3</b>	<b>4</b>
<b>3. Public order and safety</b>					
3.1 Police services	1,618	1,723	1,760	1,875	1,983
<i>of which: immigration and citizenship</i>	-	-	-	-	-
<i>of which: other police services</i>	1,618	1,723	1,760	1,875	1,983
3.2 Fire-protection services	391	396	415	435	463
3.3 Law courts	491	536	526	585	642
3.4 Prisons	319	336	379	409	456
3.5 R&D public order and safety	-	-	-	-	-
3.6 Public order and safety n.e.c.	18	18	20	26	22
<b>Total public order and safety</b>	<b>2,837</b>	<b>3,010</b>	<b>3,101</b>	<b>3,330</b>	<b>3,566</b>
<b>4. Economic affairs</b>					
4.1 General economic, commercial and labour affairs	1,354	1,500	10,808	3,541	1,996
4.2 Agriculture, forestry, fishing and hunting	925	875	915	832	849
<i>of which: market support under CAP</i>	567	505	486	475	474
<i>of which: other agriculture, food and fisheries policy</i>	278	330	352	316	312
<i>of which: forestry</i>	80	40	77	41	64
4.3 Fuel and energy	226	224	230	352	3,621
4.4 Mining, manufacturing and construction	1	1	1	1	1
4.5 Transport	3,490	3,730	4,645	4,691	4,765
<i>of which: national roads</i>	638	631	719	768	708
<i>of which: local roads</i>	650	724	658	739	884
<i>of which: local public transport</i>	281	298	422	400	419
<i>of which: railway</i>	1,444	1,559	2,308	2,185	2,119
<i>of which: other transport</i>	477	518	538	599	634
4.6 Communication	31	20	86	95	128
4.7 Other industries	77	86	152	126	90
4.8 R&D economic affairs	346	360	604	603	537
4.9 Economic affairs n.e.c.	100	97	103	115	129
<b>Total economic affairs</b>	<b>6,550</b>	<b>6,892</b>	<b>17,544</b>	<b>10,356</b>	<b>12,114</b>

**Table 10.2 Total identifiable expenditure on services in Scotland by sub-function<sup>(1)</sup>, 2018-19 to 2022-23  
(continued)**

	National Statistics					£ million
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>5. Environment protection</b>						
5.1 Waste management	929	1,103	992	1,038	1,036	
5.2 Waste water management	-	-	-	-	-	
5.3 Pollution abatement	17	17	16	50	23	
5.4 Protection of biodiversity and landscape	116	120	115	135	140	
5.5 R&D environment protection	17	13	16	10	15	
5.6 Environment protection n.e.c.	205	206	301	232	286	
<b>Total environment protection</b>	<b>1,283</b>	<b>1,459</b>	<b>1,441</b>	<b>1,464</b>	<b>1,501</b>	
<b>6. Housing and community amenities</b>						
6.1 Housing development	1,624	1,714	1,517	1,777	2,033	
<i>of which: local authority housing</i>	<i>1,016</i>	<i>1,121</i>	<i>851</i>	<i>1,173</i>	<i>1,406</i>	
<i>of which: other social housing</i>	<i>608</i>	<i>593</i>	<i>666</i>	<i>604</i>	<i>627</i>	
6.2 Community development	96	87	134	84	73	
6.3 Water supply	513	517	461	591	655	
6.4 Street lighting	4	6	5	5	5	
6.5 R&D housing and community amenities	2	0	0	1	3	
6.6 Housing and community amenities n.e.c.	-	3	1	3	3	
<b>Total housing and community amenities</b>	<b>2,240</b>	<b>2,327</b>	<b>2,118</b>	<b>2,462</b>	<b>2,772</b>	
<b>7. Health<sup>(2)</sup></b>						
Medical services	12,574	13,261	16,475	16,725	15,827	
Health research	192	204	198	241	379	
Central and other health services	256	237	1,441	2,069	679	
<b>Total health</b>	<b>13,022</b>	<b>13,702</b>	<b>18,114</b>	<b>19,035</b>	<b>16,885</b>	
<b>8. Recreation, culture and religion</b>						
8.1 Recreational and sporting services	543	463	520	570	719	
8.2 Cultural services	473	483	633	598	422	
8.3 Broadcasting and publishing services	40	39	46	56	13	
8.4 Religious and other community services	9	6	10	6	9	
8.5 R&D recreation, culture and religion	6	7	11	6	6	
8.6 Recreation, culture and religion n.e.c.	0	1	1	2	2	
<b>Total recreation, culture and religion</b>	<b>1,071</b>	<b>999</b>	<b>1,221</b>	<b>1,239</b>	<b>1,169</b>	
<b>9. Education</b>						
9.1 Pre-primary and primary education	3,516	3,922	4,175	4,469	4,210	
<i>of which: under fives</i>	<i>534</i>	<i>736</i>	<i>939</i>	<i>1,009</i>	<i>641</i>	
<i>of which: primary education</i>	<i>2,982</i>	<i>3,186</i>	<i>3,236</i>	<i>3,460</i>	<i>3,569</i>	
9.2 Secondary education	3,021	3,165	3,295	3,422	3,433	
9.3 Post-secondary non-tertiary education	-	-	-	-	-	
9.4 Tertiary education	1,482	1,497	1,773	1,648	1,590	
9.5 Education not definable by level	138	142	123	128	132	
9.6 Subsidiary services to education	257	267	323	312	308	
9.7 R&D education	0	0	-6	0	0	
9.8 Education n.e.c.	234	265	383	317	378	
<b>Total education</b>	<b>8,648</b>	<b>9,258</b>	<b>10,066</b>	<b>10,295</b>	<b>10,049</b>	

**Table 10.2 Total identifiable expenditure on services in Scotland by sub-function<sup>(1)</sup>, 2018-19 to 2022-23 (continued)**

	National Statistics					£ million
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>10. Social protection</b>						
<i>of which: personal social services</i>	3,203	3,378	3,530	3,687	4,369	
10.1 Sickness and disability	5,473	5,673	5,862	5,884	6,414	
<i>of which: personal social services</i>	906	1,064	1,083	1,140	1,341	
<i>of which: incapacity, disability and injury benefits</i>	4,568	4,609	4,779	4,744	5,073	
10.2 Old age	11,095	10,699	10,884	11,208	12,093	
<i>of which: personal social services</i>	1,384	1,413	1,542	1,626	1,907	
<i>of which: pensions</i>	9,711	9,286	9,343	9,582	10,186	
10.3 Survivors	176	177	174	196	205	
10.4 Family and children	1,970	1,930	1,935	1,923	2,136	
<i>of which: personal social services</i>	913	901	906	922	1,121	
<i>of which: family benefits, income support and tax credits</i>	1,056	1,029	1,029	1,001	1,015	
10.5 Unemployment	159	109	133	132	61	
<i>of which: personal social services</i>	-	-	-	-	-	
<i>of which: other unemployment benefits</i>	159	109	133	132	61	
10.6 Housing	1,766	1,498	1,444	1,360	1,591	
10.7 Social exclusion n.e.c.	2,644	3,081	4,344	4,179	4,267	
<i>of which: personal social services</i>	-	-	-	-	-	
<i>of which: family benefits, income support and tax credits</i>	2,644	3,081	4,344	4,179	4,267	
10.8 R&D social protection	-	-	-	-	-	
10.9 Social protection n.e.c.	561	587	885	1,020	1,816	
<b>Total social protection</b>	<b>23,844</b>	<b>23,755</b>	<b>25,662</b>	<b>25,902</b>	<b>28,583</b>	
<b>Total Expenditure on Services in Scotland</b>	<b>60,694</b>	<b>63,067</b>	<b>80,773</b>	<b>75,824</b>	<b>78,589</b>	

<sup>(1)</sup> Although accurate at the functional level, differences between countries at the lower sub-functional level will reflect the different structures departments and Devolved Authorities use when reporting data to HM Treasury, in addition to any actual policy differences which may exist.

<sup>(2)</sup> The level of detail required for COFOG level 2 is not yet available in all UK countries. Health spending is therefore presented using HM Treasury's own sub-functional classification.



**Table 10.3 Total identifiable expenditure on services in Wales by sub-function<sup>(1)</sup>, 2018-19 to 2022-23**

	National Statistics				
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn
<b>£ million</b>					
<b>1. General public services</b>					
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	414	427	455	455	461
1.2 Foreign economic aid	-	-	-	-	-
1.3 General services	26	27	34	37	31
1.4 Basic research	-	-	-	-	-
1.5 R&D general public services	-	-	-	-	-
1.6 General public services n.e.c.	100	124	141	449	141
<b>Total general public services</b>	<b>539</b>	<b>578</b>	<b>631</b>	<b>941</b>	<b>633</b>
<b>2. Defence</b>					
2.1 Military defence	-	-	-	-	-
2.2 Civil defence	2	3	3	3	6
2.3 Foreign military aid	-	-	-	-	-
2.4 R&D defence	-	-	-	-	-
2.5 Defence n.e.c.	-	-	-	-	-
<b>Total defence</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>6</b>
<b>3. Public order and safety</b>					
3.1 Police services	749	796	842	916	972
<i>of which: immigration and citizenship</i>	-	-	-	0	7
<i>of which: other police services</i>	749	796	842	915	971
3.2 Fire-protection services	156	168	169	167	190
3.3 Law courts	271	289	312	339	355
3.4 Prisons	231	238	313	307	342
3.5 R&D public order and safety	0	-	-	-	-
3.6 Public order and safety n.e.c.	15	42	59	22	32
<b>Total public order and safety</b>	<b>1,423</b>	<b>1,532</b>	<b>1,695</b>	<b>1,750</b>	<b>1,892</b>
<b>4. Economic affairs</b>					
4.1 General economic, commercial and labour affairs	501	543	6,160	1,293	773
4.2 Agriculture, forestry, fishing and hunting	519	480	520	526	551
<i>of which: market support under CAP</i>	248	247	254	246	255
<i>of which: other agriculture, food and fisheries policy</i>	266	229	264	279	295
<i>of which: forestry</i>	5	4	2	1	1
4.3 Fuel and energy	96	93	94	157	2,037
4.4 Mining, manufacturing and construction	38	11	19	12	14
4.5 Transport	1,243	1,305	1,678	1,483	1,574
<i>of which: national roads</i>	288	235	319	314	234
<i>of which: local roads</i>	279	271	338	328	356
<i>of which: local public transport</i>	45	55	73	79	100
<i>of which: railway</i>	582	684	886	697	837
<i>of which: other transport</i>	49	60	62	64	48
4.6 Communication	20	22	42	43	43
4.7 Other industries	34	41	42	53	39
4.8 R&D economic affairs	156	148	222	249	226
4.9 Economic affairs n.e.c.	82	70	97	65	105
<b>Total economic affairs</b>	<b>2,690</b>	<b>2,714</b>	<b>8,874</b>	<b>3,881</b>	<b>5,360</b>

**Table 10.3 Total identifiable expenditure on services in Wales by sub-function<sup>(1)</sup>, 2018-19 to 2022-23  
(continued)**

	National Statistics					£ million
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>5. Environment protection</b>						
5.1 Waste management	422	435	465	478	493	
5.2 Waste water management	-	-	-	-	-	
5.3 Pollution abatement	2	3	3	19	5	
5.4 Protection of biodiversity and landscape	11	7	10	9	10	
5.5 R&D environment protection	4	3	3	2	3	
5.6 Environment protection n.e.c.	177	202	206	240	243	
<b>Total environment protection</b>	<b>616</b>	<b>650</b>	<b>686</b>	<b>749</b>	<b>753</b>	
<b>6. Housing and community amenities</b>						
6.1 Housing development	626	683	617	793	924	
<i>of which: local authority housing</i>	626	683	617	793	924	
<i>of which: other social housing</i>	-	-	-	-	-	
6.2 Community development	147	233	190	215	229	
6.3 Water supply	0	0	0	0	0	
6.4 Street lighting	44	44	42	40	37	
6.5 R&D housing and community amenities	-	-	-	-	-	
6.6 Housing and community amenities n.e.c.	8	9	8	9	9	
<b>Total housing and community amenities</b>	<b>824</b>	<b>969</b>	<b>857</b>	<b>1,057</b>	<b>1,199</b>	
<b>7. Health<sup>(2)</sup></b>						
Medical services	7,290	7,658	9,138	9,528	9,885	
Health research	46	44	41	50	49	
Central and other health services	202	323	1,037	1,119	515	
<b>Total health</b>	<b>7,537</b>	<b>8,025</b>	<b>10,215</b>	<b>10,697</b>	<b>10,449</b>	
<b>8. Recreation, culture and religion</b>						
8.1 Recreational and sporting services	212	186	238	241	247	
8.2 Cultural services	184	207	286	263	240	
8.3 Broadcasting and publishing services	87	96	92	86	78	
8.4 Religious and other community services	-2	-1	-4	-1	-1	
8.5 R&D recreation, culture and religion	2	3	3	1	1	
8.6 Recreation, culture and religion n.e.c.	38	38	41	41	44	
<b>Total recreation, culture and religion</b>	<b>522</b>	<b>529</b>	<b>656</b>	<b>630</b>	<b>609</b>	
<b>9. Education</b>						
9.1 Pre-primary and primary education	1,714	1,755	1,913	2,074	2,220	
<i>of which: under fives</i>	40	43	49	67	70	
<i>of which: primary education</i>	1,674	1,713	1,864	2,007	2,150	
9.2 Secondary education	1,964	1,999	2,324	2,509	2,455	
9.3 Post-secondary non-tertiary education	-	-	-	-	-	
9.4 Tertiary education	349	286	339	278	211	
9.5 Education not definable by level	106	121	132	132	136	
9.6 Subsidiary services to education	67	82	149	137	99	
9.7 R&D education	-	-	-	-	-	
9.8 Education n.e.c.	85	143	129	88	115	
<b>Total education</b>	<b>4,285</b>	<b>4,386</b>	<b>4,986</b>	<b>5,219</b>	<b>5,236</b>	

**Table 10.3 Total identifiable expenditure on services in Wales by sub-function<sup>(1)</sup>, 2018-19 to 2022-23 (continued)**

	National Statistics					£ million
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>10. Social protection</b>						
<i>of which: personal social services</i>	2,038	2,152	2,464	2,578	2,793	
10.1 Sickness and disability	3,636	3,705	3,833	3,915	4,207	
<i>of which: personal social services</i>	631	652	688	727	829	
<i>of which: incapacity, disability and injury benefits</i>	3,005	3,053	3,144	3,188	3,379	
10.2 Old age	6,602	6,352	6,525	6,663	7,024	
<i>of which: personal social services</i>	696	724	877	905	874	
<i>of which: pensions</i>	5,906	5,628	5,648	5,758	6,151	
10.3 Survivors	64	67	68	67	73	
10.4 Family and children	1,346	1,372	1,429	1,488	1,614	
<i>of which: personal social services</i>	667	721	795	861	977	
<i>of which: family benefits, income support and tax credits</i>	680	651	633	628	637	
10.5 Unemployment	81	56	65	33	27	
<i>of which: personal social services</i>	-	-	-	-	-	
<i>of which: other unemployment benefits</i>	81	56	65	33	27	
10.6 Housing	1,108	1,033	1,061	1,048	1,213	
10.7 Social exclusion n.e.c.	1,745	2,056	2,819	2,663	2,760	
<i>of which: personal social services</i>	45	55	103	86	113	
<i>of which: family benefits, income support and tax credits</i>	1,700	2,001	2,716	2,577	2,647	
10.8 R&D social protection	-	-	-	-	-	
10.9 Social protection n.e.c.	318	301	494	596	683	
<b>Total social protection</b>	<b>14,901</b>	<b>14,942</b>	<b>16,293</b>	<b>16,474</b>	<b>17,601</b>	
<b>Total Expenditure on Services in Wales</b>	<b>33,339</b>	<b>34,328</b>	<b>44,897</b>	<b>41,403</b>	<b>43,739</b>	

<sup>(1)</sup> Although accurate at the functional level, differences between countries at the lower sub-functional level will reflect the different structures departments and Devolved Authorities use when reporting data to HM Treasury, in addition to any actual policy differences which may exist.

<sup>(2)</sup> The level of detail required for COFOG level 2 is not yet available in all UK countries. Health spending is therefore presented using HM Treasury's own sub-functional classification.

**Table 10.4 Total identifiable expenditure on services in Northern Ireland by sub-function <sup>(1)</sup>, 2018-19 to 2022-23**

	National Statistics					£ million
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>1. General public services</b>						
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	206	226	229	261	295	
1.2 Foreign economic aid	-	-	-	-	-	
1.3 General services	172	190	560	319	207	
1.4 Basic research	-	-	-	-	-	
1.5 R&D general public services	0	0	0	0	0	
1.6 General public services n.e.c.	18	15	18	22	23	
<b>Total general public services</b>	<b>396</b>	<b>431</b>	<b>807</b>	<b>602</b>	<b>524</b>	
<b>2. Defence</b>						
2.1 Military defence	-	-	-	-	-	
2.2 Civil defence	-	-	-	-	-	
2.3 Foreign military aid	-	-	-	-	-	
2.4 R&D defence	-	-	-	-	-	
2.5 Defence n.e.c.	-	-	-	-	-	
<b>Total defence</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>3. Public order and safety</b>						
3.1 Police services	792	849	881	912	889	
<i>of which: immigration and citizenship</i>	-	-	-	-	-	
<i>of which: other police services</i>	792	849	881	912	889	
3.2 Fire-protection services	91	92	95	99	117	
3.3 Law courts	204	210	212	242	261	
3.4 Prisons	158	144	146	142	152	
3.5 R&D public order and safety	0	1	1	1	1	
3.6 Public order and safety n.e.c.	1	0	0	1	0	
<b>Total public order and safety</b>	<b>1,246</b>	<b>1,295</b>	<b>1,335</b>	<b>1,397</b>	<b>1,419</b>	
<b>4. Economic affairs</b>						
4.1 General economic, commercial and labour affairs	382	703	3,419	1,098	676	
4.2 Agriculture, forestry, fishing and hunting	548	553	602	666	638	
<i>of which: market support under CAP</i>	314	312	16	11	5	
<i>of which: other agriculture, food and fisheries policy</i>	226	234	572	643	630	
<i>of which: forestry</i>	8	7	14	12	4	
4.3 Fuel and energy	34	46	26	61	1,007	
4.4 Mining, manufacturing and construction	1	2	1	1	1	
4.5 Transport	665	661	942	913	804	
<i>of which: national roads</i>	16	19	73	39	29	
<i>of which: local roads</i>	371	382	379	384	351	
<i>of which: local public transport</i>	91	68	187	179	141	
<i>of which: railway</i>	110	114	232	243	226	
<i>of which: other transport</i>	77	79	71	68	56	
4.6 Communication	1	1	22	51	58	
4.7 Other industries	39	37	48	66	49	
4.8 R&D economic affairs	68	84	99	118	187	
4.9 Economic affairs n.e.c.	1	2	2	3	6	
<b>Total economic affairs</b>	<b>1,739</b>	<b>2,088</b>	<b>5,162</b>	<b>2,977</b>	<b>3,427</b>	

**Table 10.4 Total identifiable expenditure on services in Northern Ireland by sub-function <sup>(1)</sup>, 2018-19 to 2022-23 (continued)**

	National Statistics					£ million
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>5. Environment protection</b>						
5.1 Waste management	204	236	225	241	243	
5.2 Waste water management	0	0	0	10	0	
5.3 Pollution abatement	-	-	-	-	-	
5.4 Protection of biodiversity and landscape	0	0	0	0	0	
5.5 R&D environment protection	0	0	0	0	2	
5.6 Environment protection n.e.c.	51	61	93	74	73	
<b>Total environment protection</b>	<b>255</b>	<b>297</b>	<b>318</b>	<b>325</b>	<b>318</b>	
<b>6. Housing and community amenities</b>						
6.1 Housing development	182	192	263	235	277	
<i>of which: local authority housing</i>	-	-	-	-	-	
<i>of which: other social housing</i>	182	192	263	235	277	
6.2 Community development	101	112	187	150	118	
6.3 Water supply	273	274	331	372	464	
6.4 Street lighting	28	28	38	51	45	
6.5 R&D housing and community amenities	-	0	1	1	1	
6.6 Housing and community amenities n.e.c.	268	237	211	250	278	
<b>Total housing and community amenities</b>	<b>852</b>	<b>844</b>	<b>1,030</b>	<b>1,059</b>	<b>1,183</b>	
<b>7. Health<sup>(2)</sup></b>						
Medical services	4,360	4,688	5,614	5,851	5,547	
Health research	14	16	14	15	15	
Central and other health services	208	237	977	657	619	
<b>Total health</b>	<b>4,582</b>	<b>4,941</b>	<b>6,605</b>	<b>6,523</b>	<b>6,181</b>	
<b>8. Recreation, culture and religion</b>						
8.1 Recreational and sporting services	239	235	213	170	196	
8.2 Cultural services	196	199	215	227	231	
8.3 Broadcasting and publishing services	14	14	12	16	6	
8.4 Religious and other community services	49	49	46	51	42	
8.5 R&D recreation, culture and religion	2	2	2	1	1	
8.6 Recreation, culture and religion n.e.c.	-	0	0	1	1	
<b>Total recreation, culture and religion</b>	<b>499</b>	<b>499</b>	<b>488</b>	<b>466</b>	<b>476</b>	
<b>9. Education</b>						
9.1 Pre-primary and primary education	806	900	947	993	965	
<i>of which: under fives</i>	65	63	67	69	36	
<i>of which: primary education</i>	741	837	880	924	929	
9.2 Secondary education	1,063	1,155	1,251	1,299	1,296	
9.3 Post-secondary non-tertiary education	-	-	-	-	-	
9.4 Tertiary education	324	317	418	362	252	
9.5 Education not definable by level	66	75	108	90	78	
9.6 Subsidiary services to education	246	288	442	422	441	
9.7 R&D education	-	1	0	-	0	
9.8 Education n.e.c.	273	153	169	184	394	
<b>Total education</b>	<b>2,777</b>	<b>2,889</b>	<b>3,335</b>	<b>3,350</b>	<b>3,427</b>	

**Table 10.4 Total identifiable expenditure on services in Northern Ireland by sub-function<sup>(1)</sup>, 2018-19 to 2022-23 (continued)**

	National Statistics					£ million
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>10. Social protection</b>						
<i>of which: personal social services</i>	1,145	1,245	1,276	1,343	1,518	
10.1 Sickness and disability	3,031	3,144	3,184	3,277	3,489	
<i>of which: personal social services</i>	381	425	421	471	526	
<i>of which: incapacity, disability and injury benefits</i>	2,650	2,719	2,763	2,806	2,964	
10.2 Old age	4,047	3,836	3,893	3,998	4,370	
<i>of which: personal social services</i>	542	579	622	626	715	
<i>of which: pensions</i>	3,505	3,257	3,272	3,372	3,654	
10.3 Survivors	83	86	88	90	98	
10.4 Family and children	810	1,121	1,236	1,289	1,422	
<i>of which: personal social services</i>	222	241	233	246	277	
<i>of which: family benefits, income support and tax credits</i>	587	880	1,002	1,044	1,145	
10.5 Unemployment	73	43	362	394	409	
<i>of which: personal social services</i>	-	-	-	-	-	
<i>of which: other unemployment benefits</i>	73	43	362	394	409	
10.6 Housing	529	479	462	435	414	
10.7 Social exclusion n.e.c.	849	726	647	515	417	
<i>of which: personal social services</i>	-	-	-	-	-	
<i>of which: family benefits, income support and tax credits</i>	849	726	647	515	417	
10.8 R&D social protection	-	-	-	-	-	
10.9 Social protection n.e.c.	20	29	36	35	39	
<b>Total social protection</b>	<b>9,441</b>	<b>9,463</b>	<b>9,909</b>	<b>10,033</b>	<b>10,658</b>	
<b>Total Expenditure on Services in Northern Ireland</b>	<b>21,787</b>	<b>22,748</b>	<b>28,990</b>	<b>26,732</b>	<b>27,612</b>	

<sup>(1)</sup> Although accurate at the functional level, differences between countries at the lower sub-functional level will reflect the different structures departments and Devolved Authorities use when reporting data to HM Treasury, in addition to any actual policy differences which may exist.

<sup>(2)</sup> The level of detail required for COFOG level 2 is not yet available in all UK countries. Health spending is therefore presented using HM Treasury's own sub-functional classification.

**Table 10.5 Total identifiable expenditure on services in England by sub-function<sup>(1)</sup>, per head<sup>(2)</sup>, 2018-19 to 2022-23**

	National Statistics					£ per head
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>1. General public services</b>						
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	44	44	45	46	47	
1.2 Foreign economic aid	-	-	-	-	-	
1.3 General services	17	18	34	31	30	
1.4 Basic research	-	-	-	-	-	
1.5 R&D general public services	0	0	0	0	0	
1.6 General public services n.e.c.	31	42	62	59	47	
<b>Total general public services</b>	<b>93</b>	<b>105</b>	<b>141</b>	<b>137</b>	<b>125</b>	
<b>2. Defence</b>						
2.1 Military defence	-	-	-	-	-	
2.2 Civil defence	1	1	2	2	2	
2.3 Foreign military aid	-	-	-	-	-	
2.4 R&D defence	-	-	-	-	-	
2.5 Defence n.e.c.	-	-	-	-	-	
<b>Total defence</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	
<b>3. Public order and safety</b>						
3.1 Police services	238	247	261	283	297	
<i>of which: immigration and citizenship</i>	-	-	-	0	0	
<i>of which: other police services</i>	238	247	261	283	296	
3.2 Fire-protection services	38	41	41	43	46	
3.3 Law courts	95	104	104	118	119	
3.4 Prisons	69	65	83	80	90	
3.5 R&D public order and safety	0	-	-	-	-	
3.6 Public order and safety n.e.c.	9	19	27	12	17	
<b>Total public order and safety</b>	<b>449</b>	<b>475</b>	<b>517</b>	<b>536</b>	<b>569</b>	
<b>4. Economic affairs</b>						
4.1 General economic, commercial and labour affairs	144	209	2,096	565	321	
4.2 Agriculture, forestry, fishing and hunting	65	68	74	69	81	
<i>of which: market support under CAP</i>	37	35	36	33	33	
<i>of which: other agriculture, food and fisheries policy</i>	27	32	37	35	45	
<i>of which: forestry</i>	1	1	1	1	2	
4.3 Fuel and energy	16	16	17	37	635	
4.4 Mining, manufacturing and construction	51	42	19	17	11	
4.5 Transport	478	494	739	656	642	
<i>of which: national roads</i>	69	83	89	76	82	
<i>of which: local roads</i>	72	75	96	78	79	
<i>of which: local public transport</i>	37	35	116	76	62	
<i>of which: railway</i>	286	282	418	401	403	
<i>of which: other transport</i>	14	19	19	24	16	
4.6 Communication	-	-	-	-	-	
4.7 Other industries	2	2	2	2	2	
4.8 R&D economic affairs	90	95	100	99	104	
4.9 Economic affairs n.e.c.	7	7	8	9	9	
<b>Total economic affairs</b>	<b>852</b>	<b>934</b>	<b>3,055</b>	<b>1,453</b>	<b>1,805</b>	

**Table 10.5 Total identifiable expenditure on services in England by sub-function<sup>(1)</sup>, per head<sup>(2)</sup>, 2018-19 to 2022-23 (continued)**

	National Statistics					£ per head
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>5. Environment protection</b>						
5.1 Waste management	118	124	132	137	142	
5.2 Waste water management	-	-	-	-	-	
5.3 Pollution abatement	2	3	5	13	7	
5.4 Protection of biodiversity and landscape	4	4	4	5	6	
5.5 R&D environment protection	3	3	3	3	5	
5.6 Environment protection n.e.c.	27	28	33	34	30	
<b>Total environment protection</b>	<b>154</b>	<b>161</b>	<b>177</b>	<b>192</b>	<b>190</b>	
<b>6. Housing and community amenities</b>						
6.1 Housing development	85	110	102	117	143	
<i>of which: local authority housing</i>	68	82	80	97	120	
<i>of which: other social housing</i>	17	28	22	20	23	
6.2 Community development	47	53	55	53	54	
6.3 Water supply	0	0	0	0	0	
6.4 Street lighting	13	12	12	13	15	
6.5 R&D housing and community amenities	-	-	-	-	-	
6.6 Housing and community amenities n.e.c.	3	4	4	5	4	
<b>Total housing and community amenities</b>	<b>147</b>	<b>179</b>	<b>172</b>	<b>188</b>	<b>216</b>	
<b>7. Health<sup>(3)</sup></b>						
Medical services	2,158	2,356	2,758	2,837	2,916	
Health research	24	24	25	27	26	
Central and other health services	90	50	464	305	122	
<b>Total health</b>	<b>2,272</b>	<b>2,431</b>	<b>3,248</b>	<b>3,169</b>	<b>3,064</b>	
<b>8. Recreation, culture and religion</b>						
8.1 Recreational and sporting services	38	39	46	53	54	
8.2 Cultural services	48	55	71	59	62	
8.3 Broadcasting and publishing services	6	5	5	6	1	
8.4 Religious and other community services	1	0	0	0	2	
8.5 R&D recreation, culture and religion	1	1	2	1	1	
8.6 Recreation, culture and religion n.e.c.	1	2	2	1	2	
<b>Total recreation, culture and religion</b>	<b>96</b>	<b>102</b>	<b>126</b>	<b>120</b>	<b>122</b>	
<b>9. Education</b>						
9.1 Pre-primary and primary education	440	438	443	456	478	
<i>of which: under fives</i>	59	60	64	62	63	
<i>of which: primary education</i>	381	377	380	395	415	
9.2 Secondary education <sup>(4)</sup>	662	689	722	769	823	
9.3 Post-secondary non-tertiary education	9	9	10	11	13	
9.4 Tertiary education	44	40	42	43	44	
9.5 Education not definable by level	7	11	13	10	16	
9.6 Subsidiary services to education	54	61	66	73	83	
9.7 R&D education	40	41	48	46	52	
9.8 Education n.e.c.	37	28	25	28	34	
<b>Total education</b>	<b>1,294</b>	<b>1,318</b>	<b>1,370</b>	<b>1,437</b>	<b>1,543</b>	



**Table 10.5 Total identifiable expenditure on services in England by sub-function<sup>(1)</sup>, per head<sup>(2)</sup>, 2018-19 to 2022-23 (continued)**

	National Statistics					£ per head
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>10. Social protection</b>						
<i>of which: personal social services</i>	492	514	560	575	625	
10.1 Sickness and disability	802	808	848	854	901	
<i>of which: personal social services</i>	158	163	183	183	192	
<i>of which: incapacity, disability and injury benefits</i>	644	644	665	670	708	
10.2 Old age	1,815	1,749	1,768	1,797	1,907	
<i>of which: personal social services</i>	151	157	168	170	181	
<i>of which: pensions</i>	1,664	1,591	1,600	1,627	1,725	
10.3 Survivors	14	14	14	14	16	
10.4 Family and children	380	382	387	397	421	
<i>of which: personal social services</i>	167	176	187	199	223	
<i>of which: family benefits, income support and tax credits</i>	212	206	200	198	198	
10.5 Unemployment	24	17	23	12	9	
<i>of which: personal social services</i>	-	-	-	-	-	
<i>of which: other unemployment benefits</i>	24	17	23	12	9	
10.6 Housing	338	298	282	262	296	
10.7 Social exclusion n.e.c.	518	621	897	862	880	
<i>of which: personal social services</i>	16	18	22	23	29	
<i>of which: family benefits, income support and tax credits</i>	502	603	875	839	851	
10.8 R&D social protection	-	-	-	-	-	
10.9 Social protection n.e.c.	66	65	74	79	161	
<b>Total social protection</b>	<b>3,956</b>	<b>3,953</b>	<b>4,293</b>	<b>4,276</b>	<b>4,591</b>	
<b>Total Expenditure on Services in England</b>	<b>9,313</b>	<b>9,659</b>	<b>13,101</b>	<b>11,510</b>	<b>12,227</b>	

<sup>(1)</sup> Although accurate at the functional level, differences between countries at the lower sub-functional level will reflect the different structures departments and Devolved Authorities use when reporting data to HM Treasury, in addition to any actual policy differences which may exist.

<sup>(2)</sup> Per head figures for England, Wales and Northern Ireland calculated using latest mid-year population estimates consistent with Census 2021. Scotland figures for 2022-23 based on Census day 2022. Earlier years for Scotland are based on 2011 Census mid-year estimates. See Annex within CRA 2023 release for details.

<sup>(3)</sup> The level of detail required for COFOG level 2 is not yet available in all UK countries. Health spending is therefore presented using HM Treasury's own sub-functional classification.

<sup>(4)</sup> The Department for Education is currently recording all central government academy expenditure as 'Secondary Education', across all years presented. While secondary schools currently account for the largest population in the academy sector, it is recognised that this will also cover some schools in primary and other functional categories. In future editions of PESA and the CRA the Department for Education will look to improve apportionment of spending across the education categories.

**Table 10.6 Total identifiable expenditure on services in Scotland by sub-function<sup>(1)</sup>, per head<sup>(2)</sup>, 2018-19 to 2022-23**

	National Statistics					£ per head
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>1. General public services</b>						
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	185	188	224	259	305	
1.2 Foreign economic aid	0	0	0	1	0	
1.3 General services	8	8	10	15	12	
1.4 Basic research	-	-	-	-	-	
1.5 R&D general public services	3	1	6	6	2	
1.6 General public services n.e.c.	23	107	34	36	39	
<b>Total general public services</b>	<b>220</b>	<b>304</b>	<b>274</b>	<b>317</b>	<b>358</b>	
<b>2. Defence</b>						
2.1 Military defence	-	-	-	-	-	
2.2 Civil defence	1	1	1	1	1	
2.3 Foreign military aid	-	-	-	-	-	
2.4 R&D defence	-	-	-	-	-	
2.5 Defence n.e.c.	-	-	-	-	-	
<b>Total defence</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	
<b>3. Public order and safety</b>						
3.1 Police services	298	315	322	342	365	
<i>of which: immigration and citizenship</i>	-	-	-	-	-	
<i>of which: other police services</i>	298	315	322	342	365	
3.2 Fire-protection services	72	72	76	79	85	
3.3 Law courts	90	98	96	107	118	
3.4 Prisons	59	62	69	75	84	
3.5 R&D public order and safety	-	-	-	-	-	
3.6 Public order and safety n.e.c.	3	3	4	5	4	
<b>Total public order and safety</b>	<b>522</b>	<b>551</b>	<b>567</b>	<b>608</b>	<b>656</b>	
<b>4. Economic affairs</b>						
4.1 General economic, commercial and labour affairs	249	275	1,977	646	367	
4.2 Agriculture, forestry, fishing and hunting	170	160	167	152	156	
<i>of which: market support under CAP</i>	104	92	89	87	87	
<i>of which: other agriculture, food and fisheries policy</i>	51	60	64	58	57	
<i>of which: forestry</i>	15	7	14	7	12	
4.3 Fuel and energy	42	41	42	64	666	
4.4 Mining, manufacturing and construction	0	0	0	0	0	
4.5 Transport	642	683	850	856	876	
<i>of which: national roads</i>	117	116	132	140	130	
<i>of which: local roads</i>	120	132	120	135	163	
<i>of which: local public transport</i>	52	54	77	73	77	
<i>of which: railway</i>	266	285	422	399	390	
<i>of which: other transport</i>	88	95	98	109	117	
4.6 Communication	6	4	16	17	23	
4.7 Other industries	14	16	28	23	16	
4.8 R&D economic affairs	64	66	111	110	99	
4.9 Economic affairs n.e.c.	18	18	19	21	24	
<b>Total economic affairs</b>	<b>1,205</b>	<b>1,262</b>	<b>3,210</b>	<b>1,890</b>	<b>2,228</b>	

**Table 10.6 Total identifiable expenditure on services in Scotland by sub-function<sup>(1)</sup>, per head<sup>(2)</sup>, 2018-19 to 2022-23 (continued)**

	National Statistics					£ per head
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>5. Environment protection</b>						
5.1 Waste management	171	202	182	189	191	
5.2 Waste water management	-	-	-	-	-	
5.3 Pollution abatement	3	3	3	9	4	
5.4 Protection of biodiversity and landscape	21	22	21	25	26	
5.5 R&D environment protection	3	2	3	2	3	
5.6 Environment protection n.e.c.	38	38	55	42	53	
<b>Total environment protection</b>	<b>236</b>	<b>267</b>	<b>264</b>	<b>267</b>	<b>276</b>	
<b>6. Housing and community amenities</b>						
6.1 Housing development	299	314	278	324	374	
<i>of which: local authority housing</i>	187	205	156	214	259	
<i>of which: other social housing</i>	112	109	122	110	115	
6.2 Community development	18	16	24	15	13	
6.3 Water supply	94	95	84	108	121	
6.4 Street lighting	1	1	1	1	1	
6.5 R&D housing and community amenities	0	0	0	0	1	
6.6 Housing and community amenities n.e.c.	-	1	0	0	1	
<b>Total housing and community amenities</b>	<b>412</b>	<b>426</b>	<b>388</b>	<b>449</b>	<b>510</b>	
<b>7. Health<sup>(3)</sup></b>						
Medical services	2,312	2,427	3,014	3,052	2,911	
Health research	35	37	36	44	70	
Central and other health services	47	43	264	378	125	
<b>Total health</b>	<b>2,395</b>	<b>2,508</b>	<b>3,314</b>	<b>3,474</b>	<b>3,106</b>	
<b>8. Recreation, culture and religion</b>						
8.1 Recreational and sporting services	100	85	95	104	132	
8.2 Cultural services	87	88	116	109	78	
8.3 Broadcasting and publishing services	7	7	8	10	2	
8.4 Religious and other community services	2	1	2	1	2	
8.5 R&D recreation, culture and religion	1	1	2	1	1	
8.6 Recreation, culture and religion n.e.c.	-	0	0	0	0	
<b>Total recreation, culture and religion</b>	<b>197</b>	<b>183</b>	<b>223</b>	<b>226</b>	<b>215</b>	
<b>9. Education</b>						
9.1 Pre-primary and primary education	647	718	764	815	774	
<i>of which: under fives</i>	98	135	172	184	118	
<i>of which: primary education</i>	548	583	592	631	656	
9.2 Secondary education	555	579	603	624	631	
9.3 Post-secondary non-tertiary education	-	-	-	-	-	
9.4 Tertiary education	272	274	324	301	292	
9.5 Education not definable by level	25	26	23	23	24	
9.6 Subsidiary services to education	47	49	59	57	57	
9.7 R&D education	0	0	-1	0	0	
9.8 Education n.e.c.	43	48	70	58	69	
<b>Total education</b>	<b>1,590</b>	<b>1,695</b>	<b>1,842</b>	<b>1,879</b>	<b>1,848</b>	

**Table 10.6 Total identifiable expenditure on services in Scotland by sub-function<sup>(1)</sup>, per head<sup>(2)</sup>, 2018-19 to 2022-23 (continued)**

	National Statistics					£ per head
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>10. Social protection</b>						
<i>of which: personal social services</i>	589	618	646	673	804	
10.1 Sickness and disability	1,007	1,038	1,072	1,074	1,180	
<i>of which: personal social services</i>	167	195	198	208	247	
<i>of which: incapacity, disability and injury benefits</i>	840	844	874	866	933	
10.2 Old age	2,040	1,958	1,991	2,045	2,224	
<i>of which: personal social services</i>	254	259	282	297	351	
<i>of which: pensions</i>	1,786	1,700	1,709	1,749	1,874	
10.3 Survivors	32	32	32	36	38	
10.4 Family and children	362	353	354	351	393	
<i>of which: personal social services</i>	168	165	166	168	206	
<i>of which: family benefits, income support and tax credits</i>	194	188	188	183	187	
10.5 Unemployment	29	20	24	24	11	
<i>of which: personal social services</i>	-	-	-	-	-	
<i>of which: other unemployment benefits</i>	29	20	24	24	11	
10.6 Housing	325	274	264	248	293	
10.7 Social exclusion n.e.c.	486	564	795	763	785	
<i>of which: personal social services</i>	-	-	-	-	-	
<i>of which: family benefits, income support and tax credits</i>	486	564	795	763	785	
10.8 R&D social protection	-	-	-	-	-	
10.9 Social protection n.e.c.	103	107	162	186	334	
<b>Total social protection</b>	<b>4,385</b>	<b>4,348</b>	<b>4,695</b>	<b>4,727</b>	<b>5,258</b>	
<b>Total Expenditure on Services in Scotland</b>	<b>11,161</b>	<b>11,544</b>	<b>14,777</b>	<b>13,837</b>	<b>14,456</b>	

<sup>(1)</sup> Although accurate at the functional level, differences between countries at the lower sub-functional level will reflect the different structures departments and Devolved Authorities use when reporting data to HM Treasury, in addition to any actual policy differences which may exist.

<sup>(2)</sup> Per head figures for England, Wales and Northern Ireland calculated using latest mid-year population estimates consistent with Census 2021. Scotland figures for 2022-23 based on Census day 2022. Earlier years for Scotland are based on 2011 Census mid-year estimates. See Annex within CRA 2023 release for details.

<sup>(3)</sup> The level of detail required for COFOG level 2 is not yet available in all UK countries. Health spending is therefore presented using HM Treasury's own sub-functional classification.

**Table 10.7 Total identifiable expenditure on services in Wales by sub-function<sup>(1)</sup>, per head<sup>(2)</sup>, 2018-19 to 2022-23**

	National Statistics					£ per head
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>1. General public services</b>						
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	134	138	147	147	147	
1.2 Foreign economic aid	-	-	-	-	-	
1.3 General services	8	9	11	12	10	
1.4 Basic research	-	-	-	-	-	
1.5 R&D general public services	-	-	-	-	-	
1.6 General public services n.e.c.	32	40	45	145	45	
<b>Total general public services</b>	<b>175</b>	<b>187</b>	<b>203</b>	<b>303</b>	<b>202</b>	
<b>2. Defence</b>						
2.1 Military defence	-	-	-	-	-	
2.2 Civil defence	1	1	1	1	2	
2.3 Foreign military aid	-	-	-	-	-	
2.4 R&D defence	-	-	-	-	-	
2.5 Defence n.e.c.	-	-	-	-	-	
<b>Total defence</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	
<b>3. Public order and safety</b>						
3.1 Police services	243	258	271	295	310	
<i>of which: immigration and citizenship</i>	-	-	-	0	0	
<i>of which: other police services</i>	243	258	271	295	310	
3.2 Fire-protection services	51	54	55	54	61	
3.3 Law courts	88	94	101	109	113	
3.4 Prisons	75	77	101	99	109	
3.5 R&D public order and safety	0	-	-	-	-	
3.6 Public order and safety n.e.c.	5	14	19	7	10	
<b>Total public order and safety</b>	<b>461</b>	<b>496</b>	<b>546</b>	<b>564</b>	<b>604</b>	
<b>4. Economic affairs</b>						
4.1 General economic, commercial and labour affairs	162	176	1,984	416	247	
4.2 Agriculture, forestry, fishing and hunting	168	156	168	169	176	
<i>of which: market support under CAP</i>	80	80	82	79	81	
<i>of which: other agriculture, food and fisheries policy</i>	86	74	85	90	94	
of which: forestry	2	1	1	0	0	
4.3 Fuel and energy	31	30	30	51	650	
4.4 Mining, manufacturing and construction	12	4	6	4	4	
4.5 Transport	403	423	540	478	502	
<i>of which: national roads</i>	93	76	103	101	75	
<i>of which: local roads</i>	91	88	109	106	114	
<i>of which: local public transport</i>	15	18	24	26	32	
<i>of which: railway</i>	189	222	285	224	267	
<i>of which: other transport</i>	16	19	20	21	15	
4.6 Communication	7	7	14	14	14	
4.7 Other industries	11	13	14	17	12	
4.8 R&D economic affairs	51	48	71	80	72	
4.9 Economic affairs n.e.c.	27	23	31	21	33	
<b>Total economic affairs</b>	<b>872</b>	<b>879</b>	<b>2,858</b>	<b>1,250</b>	<b>1,712</b>	

**Table 10.7 Total identifiable expenditure on services in Wales by sub-function<sup>(1)</sup>, per head<sup>(2)</sup>, 2018-19 to 2022-23 (continued)**

	National Statistics					£ per head
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>5. Environment protection</b>						
5.1 Waste management	137	141	150	154	157	
5.2 Waste water management	-	-	-	-	-	
5.3 Pollution abatement	1	1	1	6	2	
5.4 Protection of biodiversity and landscape	4	2	3	3	3	
5.5 R&D environment protection	1	1	1	1	1	
5.6 Environment protection n.e.c.	57	65	66	77	77	
<b>Total environment protection</b>	<b>200</b>	<b>211</b>	<b>221</b>	<b>241</b>	<b>241</b>	
<b>6. Housing and community amenities</b>						
6.1 Housing development	203	221	199	255	295	
<i>of which: local authority housing</i>	203	221	199	255	295	
<i>of which: other social housing</i>	-	-	-	-	-	
6.2 Community development	48	76	61	69	73	
6.3 Water supply	0	0	-	0	0	
6.4 Street lighting	14	14	13	13	12	
6.5 R&D housing and community amenities	-	-	-	-	-	
6.6 Housing and community amenities n.e.c.	2	3	3	3	3	
<b>Total housing and community amenities</b>	<b>267</b>	<b>314</b>	<b>276</b>	<b>340</b>	<b>383</b>	
<b>7. Health<sup>(3)</sup></b>						
Medical services	2,364	2,480	2,943	3,068	3,157	
Health research	15	14	13	16	16	
Central and other health services	65	105	334	360	165	
<b>Total health</b>	<b>2,444</b>	<b>2,599</b>	<b>3,291</b>	<b>3,444</b>	<b>3,337</b>	
<b>8. Recreation, culture and religion</b>						
8.1 Recreational and sporting services	69	60	77	78	79	
8.2 Cultural services	60	67	92	85	77	
8.3 Broadcasting and publishing services	28	31	30	28	25	
8.4 Religious and other community services	-1	0	-1	0	0	
8.5 R&D recreation, culture and religion	1	1	1	0	0	
8.6 Recreation, culture and religion n.e.c.	12	12	13	13	14	
<b>Total recreation, culture and religion</b>	<b>169</b>	<b>171</b>	<b>211</b>	<b>203</b>	<b>194</b>	
<b>9. Education</b>						
9.1 Pre-primary and primary education	556	569	616	668	709	
<i>of which: under fives</i>	13	14	16	22	22	
<i>of which: primary education</i>	543	555	601	646	687	
9.2 Secondary education	637	647	749	808	784	
9.3 Post-secondary non-tertiary education	-	-	-	-	-	
9.4 Tertiary education	113	93	109	89	68	
9.5 Education not definable by level	34	39	42	43	43	
9.6 Subsidiary services to education	22	26	48	44	32	
9.7 R&D education	-	-	-	-	-	
9.8 Education n.e.c.	28	46	41	28	37	
<b>Total education</b>	<b>1,390</b>	<b>1,421</b>	<b>1,606</b>	<b>1,681</b>	<b>1,672</b>	

**Table 10.7 Total identifiable expenditure on services in Wales by sub-function<sup>(1)</sup>, per head<sup>(2)</sup>, 2018-19 to 2022-23 (continued)**

	National Statistics					£ per head
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>10. Social protection</b>						
<i>of which: personal social services</i>	661	697	794	830	892	
10.1 Sickness and disability	1,179	1,200	1,235	1,261	1,344	
<i>of which: personal social services</i>	205	211	222	234	265	
<i>of which: incapacity, disability and injury benefits</i>	975	989	1,013	1,027	1,079	
10.2 Old age	2,141	2,057	2,102	2,145	2,243	
<i>of which: personal social services</i>	226	234	282	291	279	
<i>of which: pensions</i>	1,915	1,823	1,819	1,854	1,964	
10.3 Survivors	21	22	22	22	23	
10.4 Family and children	437	444	460	479	515	
<i>of which: personal social services</i>	216	233	256	277	312	
<i>of which: family benefits, income support and tax credits</i>	220	211	204	202	203	
10.5 Unemployment	26	18	21	11	9	
<i>of which: personal social services</i>	-	-	-	-	-	
<i>of which: other unemployment benefits</i>	26	18	21	11	9	
10.6 Housing	359	335	342	338	387	
10.7 Social exclusion n.e.c.	566	666	908	857	881	
<i>of which: personal social services</i>	15	18	33	28	36	
<i>of which: family benefits, income support and tax credits</i>	551	648	875	830	845	
10.8 R&D social protection	-	-	-	-	-	
10.9 Social protection n.e.c.	103	97	159	192	218	
<b>Total social protection</b>	<b>4,832</b>	<b>4,839</b>	<b>5,248</b>	<b>5,305</b>	<b>5,620</b>	
<b>Total Expenditure on Services in Wales</b>	<b>10,811</b>	<b>11,118</b>	<b>14,462</b>	<b>13,331</b>	<b>13,967</b>	

<sup>(1)</sup> Although accurate at the functional level, differences between countries at the lower sub-functional level will reflect the different structures departments and Devolved Authorities use when reporting data to HM Treasury, in addition to any actual policy differences which may exist.

<sup>(2)</sup> Per head figures for England, Wales and Northern Ireland calculated using latest mid-year population estimates consistent with Census 2021. Scotland figures for 2022-23 based on Census day 2022. Earlier years for Scotland are based on 2011 Census mid-year estimates. See Annex within CRA 2023 release for details.

<sup>(3)</sup> The level of detail required for COFOG level 2 is not yet available in all UK countries. Health spending is therefore presented using HM Treasury's own sub-functional classification.

**Table 10.8 Total identifiable expenditure on services in Northern Ireland by sub-function<sup>(1)</sup>, per head<sup>(2)</sup>, 2018-19 to 2022-23**

	National Statistics					£ per head
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>1. General public services</b>						
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	109	119	121	137	154	
1.2 Foreign economic aid	-	-	-	-	-	
1.3 General services	91	100	295	167	108	
1.4 Basic research	-	-	-	-	-	
1.5 R&D general public services	0	0	0	0	0	
1.6 General public services n.e.c.	10	8	10	12	12	
<b>Total general public services</b>	<b>210</b>	<b>227</b>	<b>425</b>	<b>316</b>	<b>274</b>	
<b>2. Defence</b>						
2.1 Military defence	-	-	-	-	-	
2.2 Civil defence	-	-	-	-	-	
2.3 Foreign military aid	-	-	-	-	-	
2.4 R&D defence	-	-	-	-	-	
2.5 Defence n.e.c.	-	-	-	-	-	
<b>Total defence</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>3. Public order and safety</b>						
3.1 Police services	420	447	463	479	465	
<i>of which: immigration and citizenship</i>	-	-	-	-	-	
<i>of which: other police services</i>	420	447	463	479	465	
3.2 Fire-protection services	48	48	50	52	61	
3.3 Law courts	108	110	112	127	136	
3.4 Prisons	83	76	77	75	80	
3.5 R&D public order and safety	0	0	0	0	0	
3.6 Public order and safety n.e.c.	0	0	0	0	0	
<b>Total public order and safety</b>	<b>660</b>	<b>682</b>	<b>702</b>	<b>733</b>	<b>743</b>	
<b>4. Economic affairs</b>						
4.1 General economic, commercial and labour affairs	202	370	1,799	576	354	
4.2 Agriculture, forestry, fishing and hunting	291	291	317	350	334	
<i>of which: market support under CAP</i>	166	164	9	6	3	
<i>of which: other agriculture, food and fisheries policy</i>	120	123	301	338	330	
<i>of which: forestry</i>	4	4	7	6	2	
4.3 Fuel and energy	18	24	14	32	527	
4.4 Mining, manufacturing and construction	1	1	1	1	1	
4.5 Transport	352	348	495	479	421	
<i>of which: national roads</i>	8	10	39	20	15	
<i>of which: local roads</i>	197	201	199	202	184	
<i>of which: local public transport</i>	48	36	98	94	74	
<i>of which: railway</i>	58	60	122	128	119	
<i>of which: other transport</i>	41	41	37	36	29	
4.6 Communication	0	0	12	27	30	
4.7 Other industries	21	20	25	35	26	
4.8 R&D economic affairs	36	44	52	62	98	
4.9 Economic affairs n.e.c.	0	1	1	2	3	
<b>Total economic affairs</b>	<b>922</b>	<b>1,100</b>	<b>2,716</b>	<b>1,563</b>	<b>1,794</b>	



**Table 10.8 Total identifiable expenditure on services in Northern Ireland by sub-function<sup>(1)</sup>, per head<sup>(2)</sup>, 2018-19 to 2022-23 (continued)**

	National Statistics					£ per head
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>5. Environment protection</b>						
5.1 Waste management	108	124	119	126	127	
5.2 Waste water management	0	0	0	5	0	
5.3 Pollution abatement	-	-	-	-	-	
5.4 Protection of biodiversity and landscape	0	0	0	0	0	
5.5 R&D environment protection	0	0	0	0	1	
5.6 Environment protection n.e.c.	27	32	49	39	38	
<b>Total environment protection</b>	<b>135</b>	<b>156</b>	<b>168</b>	<b>171</b>	<b>166</b>	
<b>6. Housing and community amenities</b>						
6.1 Housing development	96	101	139	123	145	
<i>of which: local authority housing</i>	-	-	-	-	-	
<i>of which: other social housing</i>	96	101	139	123	145	
6.2 Community development	54	59	98	79	62	
6.3 Water supply	145	144	174	195	243	
6.4 Street lighting	15	15	20	27	23	
6.5 R&D housing and community amenities	-	0	0	1	0	
6.6 Housing and community amenities n.e.c.	142	125	111	131	146	
<b>Total housing and community amenities</b>	<b>451</b>	<b>445</b>	<b>542</b>	<b>556</b>	<b>619</b>	
<b>7. Health<sup>(3)</sup></b>						
Medical services	2,311	2,469	2,954	3,072	2,904	
Health research	8	9	8	8	8	
Central and other health services	110	125	514	345	324	
<b>Total health</b>	<b>2,429</b>	<b>2,603</b>	<b>3,475</b>	<b>3,425</b>	<b>3,236</b>	
<b>8. Recreation, culture and religion</b>						
8.1 Recreational and sporting services	127	124	112	89	102	
8.2 Cultural services	104	105	113	119	121	
8.3 Broadcasting and publishing services	8	7	7	8	3	
8.4 Religious and other community services	26	26	24	27	22	
8.5 R&D recreation, culture and religion	1	1	1	0	0	
8.6 Recreation, culture and religion n.e.c.	-	0	0	0	0	
<b>Total recreation, culture and religion</b>	<b>265</b>	<b>263</b>	<b>257</b>	<b>244</b>	<b>249</b>	
<b>9. Education</b>						
9.1 Pre-primary and primary education	427	474	498	521	505	
<i>of which: under fives</i>	35	33	35	36	19	
<i>of which: primary education</i>	393	441	463	485	486	
9.2 Secondary education	563	609	658	682	678	
9.3 Post-secondary non-tertiary education	-	-	-	-	-	
9.4 Tertiary education	172	167	220	190	132	
9.5 Education not definable by level	35	39	57	47	41	
9.6 Subsidiary services to education	130	152	233	222	231	
9.7 R&D education	-	0	0	-	0	
9.8 Education n.e.c.	145	81	89	96	206	
<b>Total education</b>	<b>1,472</b>	<b>1,522</b>	<b>1,755</b>	<b>1,759</b>	<b>1,794</b>	

**Table 10.8 Total identifiable expenditure on services in Northern Ireland by sub-function<sup>(1)</sup>, per head<sup>(2)</sup>, 2018-19 to 2022-23 (continued)**

	National Statistics					£ per head
	2018-19 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	
<b>10. Social protection</b>						
<i>of which: personal social services</i>	607	656	672	705	795	
10.1 Sickness and disability	1,607	1,656	1,676	1,720	1,826	
<i>of which: personal social services</i>	202	224	222	247	275	
<i>of which: incapacity, disability and injury benefits</i>	1,405	1,432	1,454	1,473	1,551	
10.2 Old age	2,145	2,020	2,048	2,099	2,287	
<i>of which: personal social services</i>	287	305	327	329	374	
<i>of which: pensions</i>	1,858	1,716	1,721	1,770	1,913	
10.3 Survivors	44	45	46	47	51	
10.4 Family and children	429	590	650	677	744	
<i>of which: personal social services</i>	118	127	123	129	145	
<i>of which: family benefits, income support and tax credits</i>	311	463	527	548	599	
10.5 Unemployment	38	23	191	207	214	
<i>of which: personal social services</i>	-	-	-	-	-	
<i>of which: other unemployment benefits</i>	38	23	191	207	214	
10.6 Housing	280	253	243	228	217	
10.7 Social exclusion n.e.c.	450	382	341	270	218	
<i>of which: personal social services</i>	-	-	-	-	-	
<i>of which: family benefits, income support and tax credits</i>	450	382	341	270	218	
10.8 R&D social protection	-	-	-	-	-	
10.9 Social protection n.e.c.	11	15	19	19	21	
<b>Total social protection</b>	<b>5,005</b>	<b>4,985</b>	<b>5,214</b>	<b>5,268</b>	<b>5,579</b>	
<b>Total Expenditure on Services in Northern Ireland</b>	<b>11,550</b>	<b>11,982</b>	<b>15,254</b>	<b>14,036</b>	<b>14,453</b>	

<sup>(1)</sup> Although accurate at the functional level, differences between countries at the lower sub-functional level will reflect the different structures departments and Devolved Authorities use when reporting data to HM Treasury, in addition to any actual policy differences which may exist.

<sup>(2)</sup> Per head figures for England, Wales and Northern Ireland calculated using latest mid-year population estimates consistent with Census 2021. Scotland figures for 2022-23 based on Census day 2022. Earlier years for Scotland are based on 2011 Census mid-year estimates. See Annex within CRA 2023 release for details.

<sup>(3)</sup> The level of detail required for COFOG level 2 is not yet available in all UK countries. Health spending is therefore presented using HM Treasury's own sub-functional classification.

**Table 10.9 Total identifiable expenditure on services in the English Regions by sub-function for 2022-23**

	National Statistics										Total England	
	North East	North West	Yorkshire and The Humber	East Midlands	West Midlands	East	London	South East	South West			
<b>1. General public services</b>												
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	99	341	270	224	236	310	452	473	257		2,663	
1.2 Foreign economic aid	-	-	-	-	-	-	-	-	-	-	-	
1.3 General services	86	226	44	132	209	134	511	282	116		1,740	
1.4 Basic research	-	-	-	-	-	-	-	-	-	-	-	
1.5 R&D general public services	0	1	1	1	1	1	2	2	1		10	
1.6 General public services nec.	123	269	301	242	281	366	247	489	393		2,712	
<b>Total general public services</b>	<b>308</b>	<b>838</b>	<b>616</b>	<b>599</b>	<b>727</b>	<b>811</b>	<b>1,213</b>	<b>1,246</b>	<b>768</b>		<b>7,125</b>	
<b>2. Defence</b>												
2.1 Military defence	-	-	-	-	-	-	-	-	-	-	-	
2.2 Civil defence	17	5	4	12	10	4	17	13	9		90	
2.3 Foreign military aid	-	-	-	-	-	-	-	-	-	-	-	
2.4 R&D defence	-	-	-	-	-	-	-	-	-	-	-	
2.5 Defence nec.	-	-	-	-	-	-	-	-	-	-	-	
<b>Total defence</b>	<b>17</b>	<b>5</b>	<b>4</b>	<b>12</b>	<b>10</b>	<b>4</b>	<b>17</b>	<b>13</b>	<b>9</b>		<b>90</b>	
<b>3. Public order and safety</b>												
3.1 Police services	766	2,202	1,546	1,125	1,508	1,526	4,545	2,288	1,439		16,944	
of which: immigration and citizenship	1	3	2	2	2	2	3	3	2		20	
of which: other police services	765	2,199	1,544	1,123	1,506	1,524	4,542	2,285	1,437		16,925	
3.2 Fire-protection services	153	355	235	175	254	282	489	422	279		2,646	
3.3 Law courts	334	934	680	539	649	561	1,767	832	497		6,793	
3.4 Prisons	325	730	595	727	580	585	643	595	356		5,138	
3.5 R&D public order and safety	-	-	-	-	-	-	-	-	-	-	-	
3.6 Public order and safety nec.	52	137	93	68	98	83	221	123	76		951	
<b>Total public order and safety</b>	<b>1,630</b>	<b>4,357</b>	<b>3,150</b>	<b>2,634</b>	<b>3,090</b>	<b>3,038</b>	<b>7,666</b>	<b>4,260</b>	<b>2,647</b>		<b>32,471</b>	
<b>4. Economic affairs</b>												
4.1 General economic, commercial and labour affairs	659	2,131	1,372	1,091	1,611	1,982	5,245	3,057	1,159		18,309	
4.2 Agriculture, forestry, fishing and hunting	240	496	539	487	421	596	285	777	767		4,607	
of which: market support under CAP	112	181	216	256	194	301	7	243	390		1,900	
of which: other agriculture, food and fisheries policy	123	301	312	221	215	282	260	515	365		2,593	
of which: forestry	5	15	11	10	12	13	18	19	11		113	
4.3 Fuel and energy	1,727	4,764	3,553	3,195	3,863	4,057	5,518	5,901	3,692		36,269	
4.4 Mining, manufacturing and construction	24	77	25	9	112	95	71	147	76		636	

**Table 10.9 Total identifiable expenditure on services in the English Regions by sub-function for 2022-23 (continued)**

	National Statistics										Total England	
	Yorkshire and The Humber					National Statistics						
	North East	North West	East Midlands	West Midlands	East of England	London	South East	South West				
<b>4. Economic affairs continued</b>												
4.5 Transport	1,348	4,786	2,318	1,783	4,180	3,385	5,359	2,236				36,672
of which: national roads	431	685	385	334	372	561	1,370	509				4,685
of which: local roads	289	633	599	344	504	606	694	571				4,515
of which: local public transport	67	430	128	142	147	103	123	136				3,547
of which: railway(1)	572	2,889	1,144	911	3,074	2,046	3,015	939				23,027
of which: other transport	39	150	63	53	82	69	157	81				899
4.6 Communication	-	-	-	-	-	-	-	-				-
4.7 Other industries	40	14	23	8	15	9	10	13				139
4.8 R&D economic affairs	233	530	377	394	511	725	1,417	417				5,920
4.9 Economic affairs n.e.c.	22	75	43	40	48	56	87	47				510
<b>Total economic affairs</b>	<b>4,291</b>	<b>12,873</b>	<b>8,251</b>	<b>7,007</b>	<b>10,760</b>	<b>10,907</b>	<b>16,754</b>	<b>8,408</b>				<b>103,061</b>
<b>5. Environment protection</b>												
5.1 Waste management	266	2,798	459	456	505	696	1,030	735				8,124
5.2 Waste water management	-	-	-	-	-	-	-	-				-
5.3 Pollution abatement	15	38	27	26	28	61	91	41				398
5.4 Protection of biodiversity and landscape	19	32	56	58	42	41	43	48				348
5.5 R&D environment protection	13	30	23	21	20	37	76	25				297
5.6 Environment protection n.e.c.	73	200	222	106	88	279	260	198				1,701
<b>Total environment protection</b>	<b>386</b>	<b>3,098</b>	<b>788</b>	<b>667</b>	<b>684</b>	<b>1,114</b>	<b>1,499</b>	<b>1,047</b>				<b>10,868</b>
<b>6. Housing and community amenities</b>												
6.1 Housing development	306	667	492	364	514	763	812	473				8,157
of which: local authority housing	184	297	396	280	364	579	644	321				6,826
of which: other social housing	122	370	96	84	150	184	167	153				1,332
6.2 Community development	249	482	380	192	214	250	322	239				3,089
6.3 Water supply	0	1	1	1	1	1	1	1				8
6.4 Street lighting	57	101	104	67	116	87	134	65				851
6.5 R&D housing and community amenities	-	-	-	-	-	-	-	-				-
6.6 Housing and community amenities n.e.c.	11	25	16	10	22	21	41	18				207
<b>Total housing and community amenities</b>	<b>623</b>	<b>1,276</b>	<b>992</b>	<b>634</b>	<b>867</b>	<b>1,122</b>	<b>1,310</b>	<b>796</b>				<b>12,312</b>

£ million

**Table 10.9 Total identifiable expenditure on services in the English Regions by sub-function for 2022-23 (continued)**

	National Statistics										Total England	
	North East	North West	Yorkshire and The Humber	East Midlands	West Midlands	East	London	South East	South West			
<b>7. Health<sup>(2)</sup></b>												
Medical services	8,358	23,655	15,681	13,025	17,407	16,558	31,721	24,308	15,824	166,538		
Health research	68	189	139	124	149	166	235	248	144	1,461		
Central and other health services	328	920	678	604	737	783	1,085	1,148	705	6,987		
<b>Total health</b>	<b>8,754</b>	<b>24,763</b>	<b>16,499</b>	<b>13,753</b>	<b>18,293</b>	<b>17,507</b>	<b>33,041</b>	<b>25,704</b>	<b>16,673</b>	<b>174,986</b>		
<b>8. Recreation, culture and religion</b>												
8.1 Recreational and sporting services	167	471	347	200	666	247	370	407	210	3,084		
8.2 Cultural services	186	502	363	235	305	295	897	415	325	3,523		
8.3 Broadcasting and publishing services	2	9	5	4	5	6	16	11	5	64		
8.4 Religious and other community services	4	14	8	23	-3	19	24	32	8	128		
8.5 R&D recreation, culture and religion	2	4	4	3	2	5	18	13	4	55		
8.6 Recreation, culture and religion n.e.c.	6	16	12	10	13	14	19	20	12	122		
<b>Total recreation, culture and religion</b>	<b>367</b>	<b>1,015</b>	<b>739</b>	<b>476</b>	<b>989</b>	<b>585</b>	<b>1,344</b>	<b>898</b>	<b>564</b>	<b>6,976</b>		
<b>9. Education<sup>(3)</sup></b>												
9.1 Pre-primary and primary education <i>of which: under fives</i>	1,255	4,280	2,373	1,944	2,822	2,738	5,352	4,472	2,079	27,315		
<i>of which: primary education</i>	164	574	319	254	375	349	709	588	268	3,601		
9.2 Secondary education	1,091	3,706	2,054	1,689	2,446	2,389	4,643	3,884	1,811	23,714		
9.3 Post-secondary non-tertiary education	2,243	5,462	5,017	4,386	5,336	5,620	6,880	7,222	4,838	47,005		
9.4 Tertiary education	43	93	62	38	65	62	163	119	103	747		
9.5 Education not definable by level	133	288	238	214	259	182	542	434	212	2,504		
9.6 Subsidiary services to education	49	127	92	80	101	94	158	144	87	933		
9.7 R&D education	295	480	335	382	518	453	1,140	656	460	4,721		
9.8 Education n.e.c.	138	315	260	193	203	288	817	550	209	2,972		
<b>Total education</b>	<b>4,249</b>	<b>11,301</b>	<b>8,568</b>	<b>7,405</b>	<b>9,516</b>	<b>9,648</b>	<b>15,353</b>	<b>13,906</b>	<b>8,177</b>	<b>88,124</b>		
<b>10. Social protection</b>												
<i>of which: personal social services</i>	1,779	4,848	3,512	2,826	3,658	3,576	6,151	5,640	3,706	35,695		
10.1 Sickness and disability <i>of which: personal social services</i>	3,129	8,262	5,464	4,626	5,677	5,181	6,750	7,202	5,142	51,433		
<i>of which: incapacity, disability and injury benefits</i>	489	1,550	1,062	879	1,050	1,254	1,612	1,870	1,212	10,979		
10.2 Old age <i>of which: personal social services</i>	2,640	6,712	4,402	3,746	4,627	3,926	5,138	5,332	3,930	40,453		
<i>of which: pensions</i>	5,674	14,475	10,794	9,923	11,585	12,890	11,200	19,016	13,327	108,882		
	571	1,306	1,042	869	1,034	1,031	1,657	1,677	1,164	10,351		
	5,103	13,169	9,752	9,054	10,551	11,859	9,542	17,338	12,163	98,531		

£ million

**Table 10.9 Total identifiable expenditure on services in the English Regions by sub-function for 2022-23 (continued)**

	National Statistics										Total England	
	Yorkshire and The Humber					National Statistics						
	North East	North West	East Midlands	West Midlands	East Midlands	East	London	South East	South West			
<b>10. Social protection continued</b>												
10.3 Survivors	65	123	113	108	108	105	8	145	150	926		
10.4 Family and children	1,243	3,435	2,490	2,015	2,748	2,385	3,927	3,522	2,298	24,063		
of which: personal social services	692	1,838	1,311	1,008	1,437	1,159	2,231	1,827	1,230	12,735		
of which: family benefits, income support and tax credits	551	1,597	1,179	1,007	1,311	1,225	1,696	1,695	1,068	11,329		
10.5 Unemployment	31	67	55	42	65	49	88	71	38	506		
of which: personal social services	-	-	-	-	-	-	-	-	-	-		
of which: other unemployment benefits	31	67	55	42	65	49	88	71	38	506		
10.6 Housing	816	2,105	1,387	1,097	1,709	1,482	4,645	2,239	1,445	16,925		
10.7 Social exclusion nec.	2,625	7,180	4,898	3,693	5,536	4,641	11,207	6,489	3,981	50,250		
of which: personal social services	26	154	96	69	138	131	650	266	100	1,631		
of which: family benefits, income support and tax credits	2,598	7,025	4,802	3,623	5,398	4,510	10,557	6,223	3,881	48,619		
10.8 R&D social protection	-	-	-	-	-	-	-	-	-	-		
10.9 Social protection n.e.c.	503	1,371	885	702	997	892	1,893	1,195	778	9,217		
<b>Total social protection</b>	<b>14,087</b>	<b>37,017</b>	<b>26,086</b>	<b>22,206</b>	<b>28,424</b>	<b>27,625</b>	<b>39,718</b>	<b>39,878</b>	<b>27,160</b>	<b>262,201</b>		
<b>Total Expenditure on Services in the English Regions</b>	<b>34,712</b>	<b>96,545</b>	<b>65,693</b>	<b>55,393</b>	<b>73,359</b>	<b>72,359</b>	<b>128,438</b>	<b>105,467</b>	<b>66,249</b>	<b>698,215</b>		

<sup>(1)</sup> The breakdown of spending on High Speed 2 continues to be based on the economic cases for phases one and two of the project. The effect of the announcement that spending on phase two would be redirected to other transport projects through Network North will be reflected in CRA 2024. See the separate explanatory notes in CRA 2023 for further information.

<sup>(2)</sup> The level of detail required for COFOG level 2 is not yet available in all UK countries. Health spending is therefore presented using HM Treasury's own sub-functional classification.

<sup>(3)</sup> The Department for Education is currently recording all central government academy expenditure as 'Secondary Education', across all years presented. While secondary schools currently account for the largest population in the academy sector, it is recognised that this will also cover some schools in primary and other functional categories. In future editions of PESA the Department for Education will look to improve apportionment of spending across the education categories.

**Table 10.10 Total identifiable expenditure on services in the English Regions by sub-function, per head<sup>(1)</sup> for 2022-23**

	National Statistics											Total England	
	Yorkshire and The Humber			East Midlands			West Midlands			London			South East South West
	North East	North West		East Midlands	West Midlands		London	South East	South West				
<b>1. General public services</b>													
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	37	45	49	45	39	48	51	50	45	47			
1.2 Foreign economic aid	-	-	-	-	-	-	-	-	-	-			
1.3 General services	32	30	8	27	35	21	58	30	20	30			
1.4 Basic research	-	-	-	-	-	-	-	-	-	-			
1.5 R&D general public services	0	0	0	0	0	0	0	0	0	0			
1.6 General public services n.e.c.	46	36	54	49	47	57	28	52	68	47			
<b>Total general public services</b>	<b>115</b>	<b>111</b>	<b>111</b>	<b>121</b>	<b>121</b>	<b>127</b>	<b>137</b>	<b>133</b>	<b>133</b>	<b>125</b>			
<b>2. Defence</b>													
2.1 Military defence	-	-	-	-	-	-	-	-	-	-			
2.2 Civil defence	6	1	1	2	2	1	2	1	2	2			
2.3 Foreign military aid	-	-	-	-	-	-	-	-	-	-			
2.4 R&D defence	-	-	-	-	-	-	-	-	-	-			
2.5 Defence n.e.c.	-	-	-	-	-	-	-	-	-	-			
<b>Total defence</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>			
<b>3. Public order and safety</b>													
3.1 Police services	285	293	279	228	250	239	513	244	250	297			
<i>of which: immigration and citizenship</i>	0	0	0	0	0	0	0	0	0	0			
<i>of which: other police services</i>	285	293	279	228	250	238	512	244	249	296			
3.2 Fire-protection services	57	47	42	35	42	44	55	45	48	46			
3.3 Law courts	124	124	123	109	108	88	199	89	86	119			
3.4 Prisons	121	97	107	147	96	91	73	63	62	90			
3.5 R&D public order and safety	-	-	-	-	-	-	-	-	-	-			
3.6 Public order and safety n.e.c.	19	18	17	14	16	13	25	13	13	17			
<b>Total public order and safety</b>	<b>608</b>	<b>580</b>	<b>568</b>	<b>534</b>	<b>513</b>	<b>475</b>	<b>865</b>	<b>454</b>	<b>459</b>	<b>569</b>			
<b>4. Economic affairs</b>													
4.1 General economic, commercial and labour affairs	245	284	248	221	268	310	592	326	201	321			
4.2 Agriculture, forestry, fishing and hunting	89	66	97	99	70	93	32	83	133	81			
<i>of which: market support under CAP</i>	42	24	39	52	32	47	1	26	68	33			
<i>of which: other agriculture, food and fisheries policy</i>	46	40	56	45	36	44	29	55	63	45			
<i>of which: forestry</i>	2	2	2	2	2	2	2	2	2	2			
4.3 Fuel and energy	644	634	641	647	641	634	622	629	640	635			
4.4 Mining, manufacturing and construction	9	10	5	2	19	15	8	16	13	11			

**Table 10.10 Total identifiable expenditure on services in the English Regions by sub-function, per head<sup>(1)</sup> for 2022-23 (continued)**

	National Statistics										£ per head
	North East	North West	Yorkshire and The Humber	East Midlands	West Midlands	East	London	South East	South West	Total England	
<b>4. Economic affairs continued</b>											
4.5 Transport	502	637	418	361	694	529	1,272	571	388	642	
of which: national roads	160	91	70	68	62	88	4	146	88	82	
of which: local roads	89	84	108	70	84	95	37	74	99	79	
of which: local public transport	25	57	23	29	24	16	256	13	24	62	
of which: railway	213	384	206	185	510	320	952	321	163	403	
of which: other transport	14	20	11	11	14	11	23	17	14	16	
4.6 Communication	-	-	-	-	-	-	-	-	-	-	
4.7 Other industries	15	2	4	2	3	1	1	1	2	2	
4.8 R&D economic affairs	87	70	68	80	85	113	148	151	72	104	
4.9 Economic affairs n.e.c.	8	10	8	8	8	9	10	9	8	9	
<b>Total economic affairs</b>	<b>1,599</b>	<b>1,713</b>	<b>1,489</b>	<b>1,420</b>	<b>1,787</b>	<b>1,705</b>	<b>2,685</b>	<b>1,786</b>	<b>1,459</b>	<b>1,805</b>	
<b>5. Environment protection</b>											
5.1 Waste management	99	372	83	92	84	109	133	110	128	142	
5.2 Waste water management	-	-	-	-	-	-	-	-	-	-	
5.3 Pollution abatement	6	5	5	5	5	10	8	10	7	7	
5.4 Protection of biodiversity and landscape	7	4	10	12	7	6	1	5	8	6	
5.5 R&D environment protection	5	4	4	4	3	6	6	8	4	5	
5.6 Environment protection n.e.c.	27	27	40	22	15	44	31	28	34	30	
<b>Total environment protection</b>	<b>144</b>	<b>412</b>	<b>142</b>	<b>135</b>	<b>114</b>	<b>174</b>	<b>179</b>	<b>160</b>	<b>182</b>	<b>190</b>	
<b>6. Housing and community amenities</b>											
6.1 Housing development	114	89	89	74	85	119	425	87	82	143	
of which: local authority housing	69	40	71	57	60	90	424	69	56	120	
of which: other social housing	46	49	17	17	25	29	1	18	26	23	
6.2 Community development	93	64	69	39	36	39	86	34	41	54	
6.3 Water supply	0	0	0	0	0	0	0	0	0	0	
6.4 Street lighting	21	13	19	14	19	14	14	14	11	15	
6.5 R&D housing and community amenities	-	-	-	-	-	-	-	-	-	-	
6.6 Housing and community amenities n.e.c.	4	3	3	2	4	3	5	4	3	4	
<b>Total housing and community amenities</b>	<b>232</b>	<b>170</b>	<b>179</b>	<b>128</b>	<b>144</b>	<b>175</b>	<b>529</b>	<b>140</b>	<b>138</b>	<b>216</b>	



**Table 10.10 Total identifiable expenditure on services in the English Regions by sub-function, per head<sup>(1)</sup> for 2022-23 (continued)**

	National Statistics										£ per head								
	Yorkshire and The Humber		North West		North East		East Midlands		West Midlands			London		South East		South West		Total England	
<b>7. Health<sup>(2)</sup></b>																			
Medical services		3,115	3,147	2,830	2,639	2,891	2,588	3,578	2,592	2,745									2,916
Health research		25	25	25	25	25	26	27	26	25									26
Central and other health services		122	122	122	122	122	122	122	122	122									122
<b>Total health</b>		<b>3,263</b>	<b>3,295</b>	<b>2,977</b>	<b>2,787</b>	<b>3,038</b>	<b>2,736</b>	<b>3,727</b>	<b>2,740</b>	<b>2,892</b>									<b>3,064</b>
<b>8. Recreation, culture and religion</b>																			
8.1 Recreational and sporting services		62	63	63	41	111	39	42	43	36									54
8.2 Cultural services		69	67	66	48	51	46	101	44	56									62
8.3 Broadcasting and publishing services		1	1	1	1	1	1	2	1	1									1
8.4 Religious and other community services		2	2	1	5	-1	3	3	3	1									2
8.5 R&D recreation, culture and religion		1	0	1	1	0	1	2	1	1									1
8.6 Recreation, culture and religion n.e.c.		2	2	2	2	2	2	2	2	2									2
<b>Total recreation, culture and religion</b>		<b>137</b>	<b>135</b>	<b>133</b>	<b>96</b>	<b>164</b>	<b>91</b>	<b>152</b>	<b>96</b>	<b>98</b>									<b>122</b>
<b>9. Education<sup>(2)</sup></b>																			
9.1 Pre-primary and primary education		468	569	428	394	469	428	604	477	361									478
of which: under fives		61	76	57	52	62	55	80	63	46									63
of which: primary education		407	493	371	342	406	373	524	414	314									415
9.2 Secondary education		836	727	905	889	886	878	776	770	839									823
9.3 Post-secondary non-tertiary education		16	12	11	8	11	10	18	13	18									13
9.4 Tertiary education		50	38	43	43	43	28	61	46	37									44
9.5 Education not definable by level		18	17	17	16	17	15	18	15	15									16
9.6 Subsidiary services to education		110	64	61	77	86	71	129	70	80									83
9.7 R&D education		51	42	47	39	34	45	92	59	36									52
9.8 Education n.e.c.		35	34	34	34	35	33	34	33	33									34
<b>Total education</b>		<b>1,584</b>	<b>1,504</b>	<b>1,546</b>	<b>1,501</b>	<b>1,580</b>	<b>1,508</b>	<b>1,732</b>	<b>1,482</b>	<b>1,418</b>									<b>1,543</b>
<b>10. Social protection</b>																			
of which: personal social services		663	645	634	573	608	559	694	601	643									625
10.1 Sickness and disability		1,166	1,099	986	937	943	810	761	768	892									901
of which: personal social services		182	206	192	178	174	196	182	199	210									192
of which: incapacity, disability and injury benefits		984	893	794	759	768	614	579	568	682									708
10.2 Old age		2,115	1,926	1,948	2,011	1,924	2,015	1,263	2,027	2,312									1,907
of which: personal social services		213	174	188	176	172	161	187	179	202									181
of which: pensions		1,902	1,752	1,760	1,835	1,752	1,853	1,076	1,848	2,110									1,725

**Table 10.10 Total identifiable expenditure on services in the English Regions by sub-function, per head<sup>(1)</sup> for 2022-23 (continued)**

	National Statistics										£ per head								
	Yorkshire and The Humber		North West		North East		East Midlands		West Midlands			London		South East		South West		Total England	
<b>10. Social protection continued</b>																			
10.3 Survivors		24	16	20	22	18	16	1	15	26	16	1	15	26	16				
10.4 Family and children		463	457	449	408	456	373	443	375	399	421	443	375	399	421				
of which: personal social services		258	245	237	204	239	181	252	195	213	223	252	195	213	223				
of which: family benefits, income support and tax credits		205	212	213	204	218	191	191	181	185	198	191	181	185	198				
10.5 Unemployment		12	9	10	8	11	8	10	8	7	9	10	8	7	9				
of which: personal social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-				
of which: other unemployment benefits		12	9	10	8	11	8	10	8	7	9	10	8	7	9				
10.6 Housing		304	280	250	222	284	232	524	239	251	296	524	239	251	296				
10.7 Social exclusion n.e.c.		978	955	884	748	919	725	1,264	692	691	880	1,264	692	691	880				
of which: personal social services		10	21	17	14	23	20	73	28	17	29	73	28	17	29				
of which: family benefits, income support and tax credits		968	935	867	734	896	705	1,191	663	673	851	1,191	663	673	851				
10.8 R&D social protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-				
10.9 Social protection n.e.c.		188	182	160	142	166	139	214	127	135	161	214	127	135	161				
<b>Total social protection</b>		<b>5,250</b>	<b>4,925</b>	<b>4,708</b>	<b>4,500</b>	<b>4,720</b>	<b>4,317</b>	<b>4,480</b>	<b>4,251</b>	<b>4,711</b>	<b>4,591</b>	<b>4,480</b>	<b>4,251</b>	<b>4,711</b>	<b>4,591</b>				
<b>Total Expenditure on Services in the English Regions</b>		<b>12,938</b>	<b>12,845</b>	<b>11,855</b>	<b>11,225</b>	<b>12,182</b>	<b>11,309</b>	<b>14,486</b>	<b>11,244</b>	<b>11,492</b>	<b>12,227</b>	<b>14,486</b>	<b>11,244</b>	<b>11,492</b>	<b>12,227</b>				

<sup>(1)</sup> Per head figures for English Regions calculated using latest mid-year population estimates consistent with Census 2021.

<sup>(2)</sup> The breakdown of spending on High Speed 2 continues to be based on the economic cases for phases one and two of the project. The effect of the announcement that spending on phase two would be redirected to other transport projects through Network North will be reflected in CRA 2024. See the separate explanatory notes in CRA 2023 for further information.

<sup>(3)</sup> The level of detail required for COFOG level 2 is not yet available in all UK countries. Health spending is therefore presented using HM Treasury's own sub-functional classification.

<sup>(4)</sup> The Department for Education is currently recording all central government academy expenditure as 'Secondary Education', across all years presented. While secondary schools currently account for the largest population in the academy sector, it is recognised that this will also cover some schools in primary and other functional categories. In future editions of PESA the Department for Education will look to improve apportionment of spending across the education categories.

# A

## Sources, data quality and conventions

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**A.1** This annex outlines the main sources used in producing PESA and provides information on:

- data quality;
- our revisions policy;
- coverage of public bodies;
- the treatment of certain transactions;
- consistency with other publications;
- the main conventions used throughout the publication.

The information in this annex applies to all in-year updates as well as to this publication.

### Sources of data

#### Central government and public corporations' data

**A.2** Most expenditure data in PESA are taken directly from the Treasury's public expenditure database, known as the Online System for Central Accounting and Reporting (OSCAR). This system collects public spending data from central government departments and the devolved administrations. OSCAR is a reporting system rather than an accounting system and so contains aggregate spending information rather than any transactional detail.

**A.3** Data entered onto OSCAR by departments and devolved administrations cover:

- their own expenditure;
- the expenditure of agencies and Arms Length Bodies (ALBs);
- support for local government and public corporations;
- capital expenditure of the public corporations that they sponsor<sup>1</sup>.

**A.4** Departments and devolved administrations can maintain up to ten years of live data depending on the year of the latest Spending Review. For PESA 2024 departments reported five outturn years from 2019-20 to 2023-24. This year, PESA also includes the one plan year of 2024-25. This involves:

- updating values in the light of better or new information, ensuring final outturns are consistent with information in published audited accounts (normally available in the summer after the end of the financial year);
- implementing classification changes across all live years to ensure data are consistent.

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<sup>1</sup> The departmental reporting requirements in relation to public corporations result from the fact that only PC capital expenditure is treated as spending in the National Accounts. The current spending (except debt interest paid to the private sector) is included in the calculation of the gross operating surplus, which scores on the revenue side of the account.

**A.5** Data are extracted from OSCAR approximately two weeks prior to publication, with the following exception:

- the historical information that extends back beyond the live outturn years is maintained off-database.

### Local government data

**A.6** The Department for Work and Pensions (DWP) supplies data on local government housing benefit payments in all countries except Northern Ireland. All other data on local government spending in England are supplied by the Ministry of Housing, Communities and Local Government (MHCLG). The devolved administrations provide local government spending data for Scotland, Wales and Northern Ireland.

### National Accounts aggregates

**A.7** The Office for National Statistics (ONS) supplies outturn numbers for the following National Accounts aggregates used in PESA:

- Total Managed Expenditure (TME);
- public sector current expenditure, gross investment and net investment;
- public sector, central and local government, and public corporations' depreciation;
- public sector, central and local government, and public corporations' debt interest;
- central government own expenditure (total, current and capital);
- local government expenditure (total, current, capital);
- public corporations' expenditure (total, current and capital).

Two points worth noting are:

- the public sector or total expenditure on services (TES) aggregate used in PESA is a Treasury aggregate that broadly follows the National Accounts framework and so is mostly consistent with TME. **Annex E** provides a detailed definition of TES;
- depreciation in budgets is a number sourced from departments consistent with their resource accounts. The depreciation numbers used in the National Accounts are derived by the ONS.

### Classification of the Functions of Government (COFOG)

**A.8** The Treasury assigns level 2 United Nations COFOG categories to departmental and local government data in consultation with departments and the devolved administrations. Where data streams cover more than one sub-functional category, departments are asked to change their reporting (if at all possible) so that spending on each sub-function is recorded separately. We do not ask departments to make changes where the amounts involved would be less than £10m.

**A.9** All departments and the devolved administrations are reporting data against COFOG level 2, with two notable exceptions. Both the Department of Health and Social Care and the Welsh Government are currently unable to report the health function on this basis as the NHS for these bodies is neither financed nor organised along the lines of COFOG level 2. The health sub-functional analysis is therefore presented against Treasury defined sub-functions.

## Data quality

**A.10** Departments (including agencies and ALBs) and devolved administrations aim to produce good quality data for internal management and control, as well as for external reporting via audited accounts. They also seek to ensure that the data they feed into OSCAR are of high quality. Several outputs directly relevant to Whitehall departments' operations and reporting are derived from OSCAR, including Supply Estimates and tables published in Departmental Reports.

**A.11** While Whitehall departments have clear incentives to ensure accurate data is reported on OSCAR, a number of factors can adversely affect data quality:

- complexity of the public expenditure system: data needs to be coded so that a wide range of outputs can be produced against a number of frameworks. Some data will be miscoded;
- although comprehensive guidance is made available, those recording data sometimes need to apply judgement to determine the right coding. Views on the right judgement to make may differ;
- while the budget-based numbers in PESA (for example in **Chapter 1**) are key control totals for departments and devolved administrations that are closely monitored, some of the economic category and sub-functional analyses do not appear in departmental outputs so may be less robust. The devolved administrations do not draw outputs directly from the Treasury's database;
- the need to keep compliance costs down means that some data disaggregation is not justifiable.

**A.12** The Department for Education (DfE) continue to make efforts to improve the data underlying their budgetary aggregates. This includes expenditure listed by function (**Chapters 4, 5 and 6**) and on local government grants (**Chapter 7**). While DfE and HMT have engaged in quality assurance on these data, due to the number of academies continuing to move between the local government and central government sectors further work is needed to provide consistent information across outturn and plans years. A programme of work at DfE and with academies is in place to further develop this data and improvements will be made in future editions of PESA.

**A.13** The aim of PESA is to provide a broad picture of where public expenditure goes. As a general rule, the more detailed the presentation, the less accurate the attribution to lower level categories. Small differences in numbers should not be taken as significant. We present many figures to the nearest £1 million to prevent users from introducing rounding errors.

## Revisions policy

**A.14** The data in all PESA tables are open for revision to ensure that the latest data are published. Long-run data are published on a consistent classification basis, as far back as possible. The main data updates that will be included through the year are as follows:

- May – updated outturn for central government departments;
- July – Public Spending Statistics (PSS) comprising provisional outturn for central government (Whitehall) departments and PESA including revised spending plans consistent with the Budget;
- November – final outturn for central government (Whitehall) departments and provisional outturn for local government – updated Country and Regional Analysis (CRA);

- February – final outturn for local government and devolved administrations;

**A.15** Further information on significant revisions since PESA 2023 is provided in chapter text.

**A.16** Where we discover errors after the production of PESA 2024 we will take the following action:

- minor errors will be corrected at the next National Statistics update or the next edition of PESA; and
- larger errors will lead to the publication of revised tables on the Treasury's website together with an explanatory note.

### **Coverage of public bodies**

**A.17** PESA generally aims to include the expenditure of all bodies classified to the public sector by the Office for National Statistics (ONS). However, when new public bodies are set up, or when bodies are reclassified to, or within, the public sector, there may be a delay before data are recorded in a way that allows their inclusion in PESA.

## **Treatment of certain transactions in PESA**

### **The Private Finance Initiative**

**A.18** The private finance initiative (PFI) is a means of procuring capital-intensive services. Instead of the public sector being responsible, for example, for building and maintaining a school building, the public sector contracts with the private sector for the provision of serviced school premises. The government entity that is purchasing services pays a single unitary charge to the PFI provider for as long as the services are provided to the required standard.

**A.19** PFI deals may be on or off the government's balance sheet depending upon where the balance of risks in the project lies. For the period that this publication covers, independent public sector auditors take the balance sheet decision based on GAAP principles, and this decision is also normally used by the ONS for the National Accounts. If the project is on the government's balance sheet, the capital expenditure is treated as part of public sector capital expenditure. If the project is off the government's balance sheet, then the capital expenditure is considered to be undertaken by the private sector, with the unitary charge adding to public sector current expenditure.

**A.20** For on-balance sheet projects, PESA includes:

- the capital expenditure imputed to the public sector;
- the service and debt interest elements of the unitary charge;
- the depreciation on the imputed asset.

**A.21** For off-balance sheet projects, where the asset economically as well as legally belongs to the private sector, PESA includes the whole general government payment of unitary charges as payments for services.

### **Financial sector interventions**

**A.22** In December 2009 the ONS created an alternative measure of Public Sector Net Borrowing (PSNBex). This treated the classification of banks to the public sector (Northern Rock, Bradford & Bingley, Dunfermline, Lloyds Banking Group and Royal Bank of Scotland) as temporary, reflecting the Government's intention to return these banks to the private sector. As a result, these institutions are treated as if they are outside the public sector. Only Royal Bank of Scotland is still classified to the public sector.

**A.23** In the budgeting tables, the support still scores within the HM Treasury Annually Managed Expenditure (AME) budget. All support to financial sector institutions is central government own spending.

**A.24** The expenditure on services tables reflects the impact of this support on public spending in the National Accounts, i.e. on Total Managed Expenditure within PSNBex. The only transactions that are treated as spending within this measure are:

- the element of the share purchase that the ONS have classified as a capital grant;
- the element of depositor compensation over and above their statutory entitlements;
- fees received from underwriting commission and credit guarantee scheme income.

**A.25** Other transactions do not generally have an impact on Total Managed Expenditure, nor therefore on the expenditure on services tables, because:

- they take the form of financial transactions, such as loans or share purchases, which do not constitute spending (as one asset is exchanged for another); or
- they are offset by recoveries imputed in the National Accounts, such as for liabilities borne by the FSCS.

## Consistency with other publications

### Previous editions of PESA

**A.26** Data in previous editions of PESA may not be directly consistent with PESA 2024 due to changes in data coverage and classification changes. Details of the main budgetary classification changes are shown in **Annex C**. Readers are therefore strongly advised against simply splicing together data in different editions of PESA. The summary analysis in **Chapter 4** incorporates historical data adjusted to current definitions in order to show trends over a longer period.

### Public Sector Finance Statistics

**A.27** Total Managed Expenditure (TME) and its sectoral components are consistent with the joint ONS/Treasury Public Sector Finance Statistics monthly release published on 21 June 2024.

## Conventions

### Rounding

**A.28** The figures in this publication are generally shown to the nearest £1 million.

**A.29** In all chapters dashes in the tables show that there are no data, while zeros show that there are data that round to 0.

**A.30** Figures in tables may not sum due to rounding.

### Real terms figures

**A.31** A number of the tables in this publication give figures in real terms or as a percentage of GDP. Real terms figures are the current price outturns or plans adjusted to a constant price level by excluding the effect of general inflation as measured by the GDP deflator at market prices. The real terms figures in this publication are given in 2023-24 prices. The GDP data used in this publication are those given in **Annex F**.

### Use of accruals data in tables

**A.32** All data are presented on an accruals basis.



# B

## Departmental Groups

**B.1** A number of tables in this publication present analyses by department. Rather than showing figures for all individual government departments separately, departments are grouped together. These groupings are set out below.

**B.2** This presentation is consistent with Spring Budget 2024 documents.

**B.3** Following the 2024 General Election, the Department for Levelling Up, Housing and Communities (DLUHC) has been renamed the Ministry of Housing, Communities and Local Government (MHCLG).

Title	Departments included
Health and Social Care	Department of Health and Social Care (inc NHS)
Education	Department for Education Office of Qualifications and Examinations Regulation (Ofqual)
Home Office	Home Office
Justice	Ministry of Justice
Law Officers' Departments	The Crown Prosecution Service Serious Fraud Office HM Procurator General and Treasury Solicitor
Defence	Ministry of Defence
Single Intelligence Account	Single Intelligence Account
Foreign, Commonwealth and Development Office	Foreign, Commonwealth and Development Office
MHCLG – Local Government	Local Government part of Ministry of Housing, Communities and Local Government (mainly grants to English local authorities and the Greater London Authority)
MHCLG – Housing and Communities	Housing and Communities part of Ministry of Housing, Communities and Local Government
Culture, Media and Sport	Department for Culture, Media and Sport
Science, Innovation and Technology	Department for Science, Innovation and Technology
Transport	Department for Transport
Energy Security and Net Zero	Department for Energy Security and Net Zero
Environment, Food and Rural Affairs	Department for Environment, Food and Rural Affairs
Business and Trade	Department for Business and Trade
Work and Pensions	Department for Work and Pensions
HM Revenue and Customs	HM Revenue and Customs
HM Treasury	HM Treasury
Cabinet Office	Cabinet Office
Scotland	Scottish Government
Wales	Welsh Government
Northern Ireland	Northern Ireland Executive

Title	Departments included
Small and Independent Bodies	Charity Commission Competition and Markets Authority Crown Estate Office Electoral Commission Export Credits Guarantee Department Food Standards Agency Government Actuary's Department House of Commons House of Lords Independent Parliamentary Standards Authority Local Government Boundary Commission for England National Audit Office National Savings and Investments Northern Ireland Office Office for Standards in Education, Children's Services and Skills. Office of Gas and Electricity Markets Office of Rail and Road Office of the Parliamentary Commissioner for Administration and Health Service Commissioners for England Parliamentary Works Grant Scotland Office and Office of the Advocate General Statistics Board The National Archives United Kingdom Supreme Court Wales Office Water Services Regulatory Authority

# C

# Public expenditure budgeting and control aggregates

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**C.1** This annex describes the budgeting and control regime under the current resource budgeting framework that was first introduced for the 2002 Spending Review (full resource budgeting) and that has been modified since then.

**C.2** Departments have separate resource and capital budgets. These are split into Departmental Expenditure Limits (DEL) and departmental Annually Managed Expenditure (AME). Within DEL there are separate control totals for capital and resource DEL budgets; and within resource DEL there is a further control total for administration budgets and a ring-fence for depreciation. In addition to departmental AME, other AME covers spending that is not tied to a departmental budget. DEL plus AME, including accounting adjustments, sum to Total Managed Expenditure (TME), an aggregate that is drawn from National Accounts.

## Resource budgeting

**C.3** In 2003-04 the government completed its staged move to a full resource basis for financial reporting and control. Since this point, budgets have been set and monitored in resource terms, as described below.

**C.4** There are separate departmental budgets for resource (i.e. current) and capital expenditure. These are also laid out in more detail below.

## Resource budget

**C.5** The **resource budget** controls the current expenditure of a department and largely follows the contents of resource accounts. Resource accounts are prepared in accordance with the Government Financial Reporting Manual, which follows International Financial Reporting Standards (IFRS) with such adaptations as are necessary for the public sector.

**C.6 Resource budgets** measure expenditure when it accrues rather than when the cash is spent. They do not include, as an in-year cost, prepayments for goods and services not consumed in that year but they will include resources consumed but paid for in later years or where pre-financed in earlier periods. Stock consumption scores in the resource budget whereas spending on adding to stocks does not. They include non-cash costs such as movements in provisions and charges for bad debts. Resource budgets record the cost of lending to students on the basis of an assessment of the subsidy implied in the low interest rate charged and the bad debt provision that is required. The annual resource cost to departments of the assets they use to deliver services is also included in resource budgets. This cost is in the form of charges for capital consumed in that year (depreciation).

**C.7** The resource (DEL) budget includes all administration costs of central government departments such as pay and employer pension contributions or superannuation charges paid to unfunded public service pensions schemes. It also includes most of departments' other purchases of services. It includes current grants and subsidies paid to the private sector.

**C.8** The resource budgets for the Foreign, Commonwealth and Development Office (FCDO) include an attributed share of the EU's expenditure on overseas aid and the Common Foreign and Security Policy.

**C.9 Arms Length Bodies** - resource and capital budgets include the expenditure of most arms length bodies (ALBs) classified to the central government sector.

**C.10 Public Corporations** are budgeted for on an external finance basis. Resource budgets include subsidies paid to, and dividends and interest received from, all public corporations sponsored by a department. Capital grants, lending to public corporations, and private sector borrowing by public corporations are in the capital budget.

**C.11 Central government support for local government** - the resource budget scores current grants to local government. Capital support scores in capital budgets. More information on local government is in **Chapter 7**.

### Capital budget

**C.12 Capital budgets** include expenditure on fixed capital assets, capital grants and the acquisition of certain financial assets acquired or sold for policy reasons. Capital budgets include capital expenditure financed by finance leases and on balance sheet Private Finance Initiative transactions. Capital budgets are set net of the sale value of receipts from the sale of capital assets.

**C.13** In resource accounts proceeds from sales of assets are split between the book value and any profit/loss on disposal. Receipts relating to the book value are recorded in capital budgets. The profit/loss on disposal is recorded in the resource budget.

**C.14** Capital budgets generally include loans on a net basis, i.e. new loans issued less repayments of loan principal. Large (over £20 million) prepayments and debtors score in capital budgets if they last more than 12 months.

**C.15 Central government support for local government** - current grants score in resource budgets. Capital grants (also called Supported Capital Expenditure (Capital) in England and Wales) score in capital budgets. Capital budgets also include amounts for local authority borrowing where central government has agreed to fund the resultant loan charges. These credit approvals are known as Supported Capital Expenditure (Revenue) in England and Wales, and supported borrowing in Scotland. More information on local government is in **Chapter 7**.

## Resource and capital budgets – summary table

**C.16** This table summarises the main standard contents of resource and capital budgets:

	Resource budget	Capital budget
<b>Department's own transactions</b>	Pay, current purchases, grants to individuals, subsidies Depreciation and impairments on the department's assets Take-up of provisions, movement in value of provisions and utilisation of provisions Bad debts Loss on sale of fixed assets Less income from sales of goods and services Less release of provisions Less profit on sale of fixed assets	Expenditure on new fixed assets Less book value sale proceeds of fixed assets Net lending to the private sector Investment grants to the private sector
<b>ALB transactions</b>	As the department	As the department
<b>Local government</b>	Current grants to local government	Capital grants to local government Credit approvals
<b>Public corporations on an external finance basis</b>	Subsidies paid to public corporations Less interest and dividends received from public corporations	Investment grants paid to public corporations Net lending to public corporations (including equity withdrawals from public corporations) Public corporations' market and overseas borrowing

## Departmental Expenditure Limits

**C.17** Around half of public expenditure (TME) by value is in DEL. But because AME includes a small number of large programmes, by far the majority of public expenditure programmes are in DEL. The main programmes in AME are set out later in this section.

**C.18** DELs are ordinarily set for three or four years in a Spending Review. They represent firm plans for departmental spending that may only be increased in exceptional circumstances with the Treasury's agreement through a claim on the DEL Reserve. Departments may carry forward some unspent DEL from one year to the next with the agreement of Treasury under the system of Budget Exchange.

**C.19** DEL is net of certain receipts, mainly from sales of goods and services, asset sales, dividends, interest, rent of land and income from the European Union. It is also net of certain taxes, levies and fines where exceptionally the Chief Secretary to the Treasury has given specific agreement for a department to retain them in their DEL.

**C.20** DEL includes a Reserve to meet unexpected needs. When sums are allocated from the Reserve, individual departments' DELs are increased and the Reserve line reduced by the same amount.

**C.21 Public corporations** - most transactions in respect of public corporations score in DEL but those in respect of self-financing public corporations score in departmental AME (except where they receive grants and subsidies, which would score in DEL).

**C.22 Total DEL** is not a control total but a standard way of presenting the sum of current and capital spending in DEL. Total DEL is defined as resource DEL excluding depreciation plus capital DEL. Depreciation here includes impairments (including Student Loan provisions) and the release of the donated assets and government grant reserves.

## Annually Managed Expenditure

**C.23** The following text describes the components of AME, which for the purposes of PESA is divided into departmental AME and other AME. The items in bold correspond to the row names of **Table 1.1**.

### Departmental Annually Managed Expenditure

**C.24** Departmental AME programmes are set out in departmental reports. A programme is included in AME if it cannot reasonably be subject to firm three-year limits as for DEL. Typically this is where the programme expenditure is demand-led, volatile, and large in relation to the size of the department. But those are neither necessary nor sufficient conditions for inclusion in AME. Discretionary new spending programmes are always in DEL except where a special case can be made to demonstrate that treatment as AME is likely to deliver better control of expenditure.

**C.25** The main programmes in departmental AME are:

- social security benefits;
- tax credits for individuals;
- net lending to students;
- BBC domestic services;
- net public service pensions;
- expenditure financed by the proceeds of the national lottery.

**C.26 Social security benefits** - includes payments of social security and National Insurance benefits by the Department for Work and Pensions (DWP) and the Northern Ireland Department for Communities. It includes central government support for certain social security benefits paid by local government, such as Housing Benefit. It includes payments by DWP to the BBC in respect of free television licences for the over-75s.

**C.27 Tax credits** – Until PESA 2011 tax credits in HMRC's AME did not include negative tax (i.e. where the amount paid is less than or equal to the tax liability of the household). In this PESA all tax credits are included in departmental AME, increasing departmental AME by approximately £5 billion to £6 billion per year. This aligns to the way tax credits appear in resource accounts.

**C.28 Student loans** - the transactions of loan principal score in capital departmental AME while resource departmental AME contains interest receivable and certain non-cash transactions. Resource DEL scores the changes in the impairment recognised by the issuing departments in their resource accounts.

**C.29 BBC domestic services** - the expenditure of the BBC on domestic broadcasting scores in departmental AME. Certain trading operations of the BBC are treated as self-financing public corporations in AME.

**C.30 Net public service pensions** - this line scores the majority of the operating costs, net of income, for the main public service unfunded pension schemes. Operating costs are measured under International Accounting Standard 19 (IAS 19) as amended for the public sector. The main schemes are those for NHS staff, the civil service, teachers and the armed forces. This line comprises an assessment of the increase in the liability relating to current employees less relevant receipts. It does not include an amount for the unwinding of the discount rate, which is shown as part of the non-cash items in AME.

**C.31** All the major unfunded pension schemes follow IAS 19 to report any increase (or decrease) in liabilities accrued in the period. In broad terms, there is a charge (or benefit) shown in this row equal to the gross increase in the provision that impacts on the operating statement of the scheme (excluding the unwinding of the discount rate) less pension contributions receivable from employers and employees, and less other income.

**C.32** Note that there may be several reasons for a difference in the level of contributions and the IAS 19 charge. In particular, calculations of contributions and of the IAS 19 charge use different discount rates and different actuarial methodologies. In addition, contribution rates are revised only every three or four years, after full actuarial valuations, so the contribution rate is set to reflect previous over- and under-assessment of contributions due to scheme-specific experience on issues such as pay and demography.

**C.33** Cash payments of members' continuing pensions, lump sums, spouses' benefits and similar payments, and bulk and individual transfers out, are all normally charged directly to the pension provision shown on the balance sheet. This means that they do not impact on the cost of the scheme as measured in this line, because the obligation to pay the pension had been recognised as adding to liabilities by an increase in the pension provision when the right to the pension accrued. However, if any cash payment is made that is not covered by a previously recognised liability then that payment would score in this AME line.

**C.34** Relevant receipts include employers' contributions (including accruing superannuation liability charges such as those paid by departments to the Principal Civil Service Pension Scheme), employees' contributions for ordinary pensions (including widows'/widowers' pensions) and for added years, and receipts of bulk and individual transfers in.

**C.35** This line does not reflect changes to the pension provision on the balance sheet resulting from changes in the actuarial assumptions made about the future (for example life expectancy, pay growth, inflation etc). Such changes result in the cost of providing already accrued pensions being higher (or lower) than previously thought. For example, if pensioners are living longer than previously thought, then the overall liability of a scheme will rise. The effects of these changes are shown in a separate statement (Statement of Recognised Gains and Losses) in the pension schemes' resource accounts and do not score in budgets.

**C.36** For simplicity, and because of the immateriality of the amounts, some small unfunded schemes may report the difference between the cash paid out during the year and any contributions received.

**C.37** Note that this line does not cover:

- pension schemes with a real pensions fund, such as local government and most public corporations' pension schemes;
- the schemes for police officers and fire-fighters, which although unfunded are run by local government, and whose costs are therefore in local government expenditure;
- pensions of some ALBs and other offices in the central government sector which operate their own pay-as-you-go pensions schemes and which are in DEL, generally on an IAS 19 basis.

**C.38** Future payments of pensions are discounted in order to obtain the value of the liability in today's terms. Each year, future payments come a year closer and so the effects of discounting are reduced. That unwinding of the discount rate is a cost that is recognised in the accounts. In budgets, the amount for the unwinding of the discount rate on the liability is part of the **non-cash items** row.

**C.39** The amount for the unwinding of the discount rate can be seen as loosely equivalent to the amount of interest the government would have had to pay if the schemes had been funded, and is sometimes referred to as interest on scheme liabilities (note that the discount rate is set in accordance with IFRS principles as endorsed by the Financial Reporting Advisory Board and is not automatically a gilt rate). So this item reflects the fact that the schemes are unfunded. Showing this item in the non-cash items row separates out the costs that the government bears as employer from guaranteeing the schemes (which are the costs in the net public service pensions row) from the notional costs that result because the schemes are unfunded.

**C.40** The cost of pension schemes as measured on an IFRS basis does not impact directly on TME or the other fiscal aggregates. **Annex D** explains how the IFRS measures for the main public service pension schemes in departmental AME can be reconciled to their impact on TME, and this is shown in detail in **Table D.1**.

**C.41** The overall change over the year in the schemes' balance sheet pensions liability measured on an IFRS basis is normally given by:

- current service cost and other pension costs (e.g. liabilities transferred in);
- *plus* unwinding of the discount rate;
- *less* pensions paid out;
- *plus* or *less* changes in actuarial assumptions and other balance sheet adjustments.

**C.42** With the exception of the last item, which is not an expenditure or budget item, figures for the components listed above are shown in **Table D.1**.

**C.43** Expenditure on services includes the cost of public service pensions on a TME basis in the social protection function.

**C.44 National Lottery** - expenditure on good causes funded from the proceeds of the National Lottery is in this line. The Big Lottery Fund was officially established by Parliament on 1 December 2006 and at the same time assumed the residual responsibilities of the dissolved National Lottery Charities Board (Community Fund), the New Opportunities Fund and the Millennium Commission. The Big Lottery Fund rolls out grants to health, education, environment and charitable causes across the UK.

**C.45 Non-cash items** include:

- large, demand-led non-cash items that could not reasonably be included in DEL budgets, such as provisions for nuclear decommissioning liabilities and the increase in the liability of public service pensions schemes due to the unwinding of the discount rate;
- non-cash items in respect of departmental AME programmes.

**C.46 Financial sector interventions** - includes all transactions that relate to the support provided by the Treasury to financial institutions since 2008-09.



**C.47 Other departmental expenditure** includes:

- transactions in respect of Self-Financing Public Corporations;
- European Union Financial Settlement payments and European Investment Bank receipts;
- Export Credits Guarantee Department (part);
- expenditure on tax credits for companies (research and development for Small and Medium Enterprises, contaminated land clearance) and charities calculated on an OECD basis, which reflects payments in excess of tax liability;
- HM Revenue and Customs (HMRC) payments in respect of Child Trust Funds;
- rates paid on behalf of embassies, net of beneficial portion receipts;
- Housing Subsidy in England and Wales, and Housing Support Grant in Scotland;
- Redundancy Payments Scheme;
- coal health liabilities;
- adjustments to prior years' National Non-Domestic Rates (NDR) collection;
- support to local government in respect of police officers' and fire-fighters' pension schemes;
- debt repayment grants to local authorities;
- expenditure of certain levy-funded bodies;
- acceptances of artworks in lieu of Inheritance Tax.

**Other Annually Managed Expenditure**

**C.48 Locally Financed Expenditure (LFE)** - this line comprises the following items:

- Local Authority Self-Financed Expenditure (LASFE) in the UK;
- expenditure financed from the product of the Scottish Non-Domestic Rates;
- expenditure financed from the product of the Welsh Non-Domestic Rates;
- central government expenditure financed from the product of Northern Ireland Regional Rates (NIRR) and from borrowing from the National Loans Fund under the Re-investment & Reform Initiative (RRI).

**C.49** LASFE is that part of total local authority expenditure not met by central government support. Its largest single financing component is the product of the Council Tax. Other components include the surpluses of trading activities, interest receipts, unsupported borrowing and the use of reserves.

**C.50** Northern Ireland Regional Rates (NIRR) are set by the central government in Northern Ireland and can be used to finance any public sector expenditure within Northern Ireland. By convention it is treated in PESA as locally financed central government expenditure. The product of NIRR is treated as a transfer from AME into DEL, so this means that DEL is set net of the product of the NIRR.

**C.51** Expenditure financed by borrowing from the National Loans Fund under the RRI is shown under LFE because the loans will be serviced and repaid out of the product of the NIRR.

**C.52 Net expenditure transfers to the European Union** - Transactions with the institutions of the European Union are shown in **Table C.1** and comprise the following concepts:

- net expenditure transfers to the European Union;
- net payments to EU institutions;
- the net contribution to the EU budget.

**C.53** The TME effect of EU membership is therefore given by:

- GNI-based contributions
- *plus* VAT-based payments to the EU
- *less* the UK's abatement
- *less* an amount in respect of the cost of collecting Traditional Own Resources.

**Table C.1 Transactions with the institutions of the European Union, 2019-20 to 2024-25**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	outturn	outturn	outturn	outturn	outturn	plans <sup>(6)</sup>
GNI based contribution	13,003	12,762	139	46	1,355	-1,198
UK abatement	-4,149	-3,785	181	-428	10	-
VAT-based payments to the EU <sup>(1)</sup>	2,696	1,954	-4	0	-459	-6
<b>Net expenditure transfers to the EU not in departmental budgets</b>	<b>11,549</b>	<b>10,930</b>	<b>315</b>	<b>-383</b>	<b>906</b>	<b>-1,204</b>
Receipts to cover collection costs in respect of collecting Traditional Own Resources (TOR) <sup>(3)</sup>	-663	-536	-13	-15	-8	-8
<b>to give contribution to TME not in departmental budgets<sup>(1)</sup></b>	<b>10,886</b>	<b>10,395</b>	<b>303</b>	<b>-397</b>	<b>897</b>	<b>-1,212</b>
European Union Financial Settlement payments and receipts <sup>(2)</sup>	-	-249	7,758	8,939	6,528	1,972
<b>to give total contribution to TME</b>	<b>10,886</b>	<b>10,146</b>	<b>8,061</b>	<b>8,542</b>	<b>7,426</b>	<b>760</b>
TOR <sup>(3)</sup>	3,320	2,695	49	50	31	6
<b>Gross contribution to the EU budget</b>	<b>14,206</b>	<b>12,840</b>	<b>8,110</b>	<b>8,592</b>	<b>7,456</b>	<b>766</b>
Public sector EU receipts <sup>(4)</sup>	-5,059	-3,406	-2,338	-2,086	-1,174	-263
<b>Net contributions to the EU budget</b>	<b>9,147</b>	<b>9,434</b>	<b>5,772</b>	<b>6,505</b>	<b>6,283</b>	<b>504</b>
less Other attributed costs and repayments <sup>(6)</sup>	-	-	-	-	-	-
<b>Net payments to EU institutions</b>	<b>9,147</b>	<b>9,434</b>	<b>5,772</b>	<b>6,505</b>	<b>6,283</b>	<b>504</b>

<sup>(1)</sup> VAT-based payments to the EU are included in the TME subtotal, reflecting changes in the European System of Accounts 2010.

<sup>(2)</sup> European Union Financial Settlement payments and European Investment Bank receipts form part of HM Treasury's departmental AME.

<sup>(3)</sup> TOR comprises customs duties (including those on agricultural products) and sugar levies.

<sup>(4)</sup> Receipts are shown here on a cash basis. EU receipts in budgets are on an accruals basis. Under the Withdrawal Agreement, the UK continues to participate in programmes funded under the 2014-2020 Multiannual Financial Framework, with funding continuing to be received post-2020.

<sup>(5)</sup> Consistent with forecasts published by the OBR in March 2024.

<sup>(6)</sup> The UK's contribution to the cost of EU aid to states outside the EU is attributed to departmental budgets.

**C.54 Public Corporations' Own-Financed Capital Expenditure** - this line comprises the capital expenditure of public corporations' net of any capital grants or loans given by its parent department and net of public corporations' market and overseas borrowing where that scores to departmental budgets.

**C.55** This line also includes the whole amount of capital expenditure of public corporations accountable to local government, whether own-financed or supported by local government: an accounting adjustment removes local government support to public corporations to avoid this spending being double counted.

**C.56 Central government debt interest** - this line includes interest paid to the private sector and overseas, but not interest paid to other parts of the public sector. The capital uplift on index-linked gilts is scored as interest at the time it accrues. This line includes the amortisation of discounts/premia on gilts at issue.

**C.57 Accounting adjustments** are described in **Annex D**.

## Total Managed Expenditure

**C.58** Total Managed Expenditure (TME) is an aggregate drawn from National Accounts. It covers the current and capital expenditure of the public sector, net of some receipts. It therefore includes expenditure of central government, local government and the capital expenditure of public corporations. TME excludes grants and interest payments between parts of the public sector (as it is a consolidated measure) as well as all financial transactions (such as lending). So TME is the expenditure side of the equation that gives public sector net borrowing, a measure of the fiscal stance.

**C.59** As in **Table 1.1**, TME can be shown to equal Total DEL + AME (including accounting adjustments).

**C.60** In addition, TME may be expressed as the sum of:

- public sector current expenditure;
- public sector net investment;
- public sector depreciation.

**C.61** In this presentation, depreciation represents the amount of capital expenditure required to make good the depreciation of assets, and net investment represents the amount of capital expenditure that adds to the overall stock of assets.



# D

# Accounting adjustments in the budgeting presentation of TME

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## The need for accounting adjustments

**D.1** The National Accounts, produced by the Office for National Statistics (ONS), follow international guidelines and provide a widely accepted framework for analysing the economic activity of the country. Total Managed Expenditure (TME) is an aggregate drawn from National Accounts that measures the sum of public sector current and capital spending.

**D.2** Government departments budget and account for their spending in resource terms. From 2009-10 onwards this was based on International Financial Reporting Standards (IFRS) and prior to that was based on UK's Generally Accepted Accounting Practice. Both accounting frameworks differ in a number of ways from National Accounts, which are based on the European System of Accounts 2010 (ESA10). The main difference is that ESA10, in the main, recognises liabilities and assets only when they crystallise.

**D.3** As a consequence of this, a number of adjustments are needed to reconcile budgets to the component parts of TME – these are known as accounting adjustments. **Table 1.1** shows resource DEL plus resource AME equalling public sector current expenditure, and capital DEL plus capital AME equalling public sector gross investment. Public sector current expenditure (PSCE) plus public sector gross investment (PSGI) then equals TME. In this presentation the AME totals include the accounting adjustments.

**D.4** The accounting adjustments are shown separately for resource and capital in **Table 1.14**, the former shows the breakdown of those adjustments necessary to reconcile to PSCE and the latter those adjustments necessary to reconcile to PSGI. In each table the accounting adjustments are broken down into three categories;

- a. data that are removed from budgets because the National Accounts uses a different data source;
- b. data that are removed from budgets because they are not part of spending as defined by the National Accounts;
- c. accounting adjustments that are made to budgets to move them to a basis and economic categorisation consistent with spending as defined by the National Accounts.

**D.5** The accounting adjustments in the first two categories above are shown separately according to whether they are in DEL or AME. The main accounting adjustments within the third category are shown separately for the central government and local government sectors arranged by the economic categories within TME. The section below goes through the main adjustments giving a description of the nature of the adjustment and the reason that it needs to be made. For each economic category there are a large number of smaller adjustments that are not shown separately – the total for these is in the 'other' category. These adjustments include the part of the timing adjustments published at the bottom of **Table 1.14** that is applicable to each economic category and a number of less significant accounting adjustments, including those that switch misreported data on OSCAR between economic categories.

## List of the accounting adjustments in Table 1.14

### Resource Accounting Adjustments

#### Remove data in budgets which form part of public sector current expenditure but where a different source is used for National Accounts

##### Capital consumption and NHS capital consumption

**D.6** These items are removed from both DEL and AME because, as is common international practice, estimates of capital consumption in the National Accounts are produced using a Perpetual Inventory Model (PIM) rather than the data reported by departments as part of their budgets.

##### Interest

**D.7** This item is removed from both DEL and AME as the ONS sources its central government interest transaction from a variety of sources with none being the data in budgets reported by departments. In **Table 1.1** gross debt interest is shown separately from accounting adjustments under other AME. This is far larger than the interest items deducted from budgets as it includes the interest the Debt Management Office pays on its gilts as well as interest paid by departments.

##### Subsidy element of renewable obligation certificates and other environmental levies

**D.8** Where there is a compulsory and unrequited payment imposed by government, even if the payment is not to a public sector body, National Accounts sometimes require the payment to be imputed in the public finances as offsetting taxation and subsidy spending. This is the case with renewable obligation certificates (ROCs), where companies not meeting their renewable obligations have to purchase ROCs from companies who have exceeded their obligations. The Department for Energy Security and Net Zero (DESNZ) have already included estimates in their AME forecast for the subsidy elements, however ONS and the Office for Budget Responsibility (OBR) are currently using a different source for their estimates of the value of this subsidy so the DESNZ estimates are removed from AME. This also applies for other environmental levies such as Feed-in Tariffs and the Renewable Heat Initiative so these are also removed.

##### Other

**D.9** The items deducted from both DEL and AME under this category include dividends and rent. In both cases ONS use sources other than the data reported by departments as part of their budgets.

##### Adjustment for different data used by OBR in PSCE forecast

**D.10** The forecast data for departments' DEL and AME budgets for 2024-25 used in this publication are taken from the data submitted by departments on OSCAR. The OBR used OSCAR data consistent with PESA 2023 as a starting point for their forecast in the March 2024 Economic and Fiscal Outlook (EFO). These adjustments are to reconcile the data used by the OBR in their forecast with that in PESA. For AME, the OBR used the forecasts provided to them by departments, which should also have been reflected on OSCAR. For DEL the OBR used plans from PESA 2023 adjusted to reflect policy announcements made during the year. For 2024-25 the OBR also included an estimate of the expected level of underspending by departments.

## Remove data in budgets which do not form part of public sector current expenditure

### Impairments

**D.11** Impairments as defined in budgets, in both DEL and AME, can result from a number of factors which do not affect PSCE as defined in the National Accounts. Examples of these are impairments resulting from the revaluation of assets or from unexpected losses which are treated as balance sheet movements only in National Accounts. Impairments from wear and tear in the course of normal business are treated as part of PSCE capital consumption in the National Accounts and are accounted for as part of the PIM discussed in D.6 above. As a result all impairments as reported in budgets by departments are removed from both DEL and AME as they do not form part of public expenditure.

### Fees, levies and charges, receipts treated as negative DEL but revenue in National Accounts, and miscellaneous current transfers

**D.12** Some receipts included under these categories benefit resource budgets, in both DEL and AME, even where they are included on the revenue side of the National Accounts. The deduction of such receipts in budgets needs to be reversed in the calculation of TME.

**D.13** The central government receipts that are removed in the adjustment are:

- certain taxes collected, including licences issued by the utility regulators;
- certain fines;
- current donations;
- current compensation;
- rent of land;
- dividends and interest from the private sector and overseas.

### Change in pension scheme liabilities, unwinding of discount rate on pension scheme liabilities and release of provisions covering payments of pension benefits.

**D.14** Pension costs are measured differently in resource accounts (and predominantly AME budgets) and National Accounts due to the different way these frameworks deal with provision liabilities.

**D.15** In the National Accounts, the following transactions are included within TME:

- payments to pensioners, surviving spouses etc and transfers out to other schemes;
- less receipts of contributions by employees and employers, and transfers in from other schemes.

**D.16** In resource accounts a provision liability is recognised on the balance sheet equal to the net present value of the expected future cash benefits to be paid. Broadly speaking, changes in this liability impact on the operating cost statement. The net public service pensions line in departmental AME presents expenditure on this basis. The line consists of the following:

- the gross change in the liability that scores in the operating statement of the schemes;
- plus payments of pensions or transfers out that are not covered by a previously recognised liability;
- less receipts of contributions by employees and employers, and transfers in from other schemes.

**D.17** The unwinding of the discount rate that is applied to the future cash flows is also a cost in the operating statement in accounts. This cost is recorded separately in the non-cash items in departmental AME. See **Annex C** for further details.

**D.18 Table D.1** reconciles pensions expenditure as presented in **Table 1.1**, in resource accounts and in TME. So the table presents:

- the three main contributions to the net public service pensions line in **Table 1.1** (as in D.16 above);
- the pensions element of the non-cash items line in **Table 1.1** (i.e. the unwinding of the discount on the liability);
- the sum of these elements, which is the contribution of pension schemes to departmental AME;
- the accounting adjustments required to reach the contribution to TME (see D.19 below);
- the contribution of the main public service pensions schemes to TME.

**D.19** The adjustments are as follows:

- remove changes in liabilities scored in the net public service pensions line;
- remove changes in liabilities arising from the unwinding of the discount rate that are scored in the non-cash items line in AME;
- add cash payments to pensioners, surviving spouses etc. and transfers out to other schemes.

**Table D.1 Pay as you go public service pensions schemes in AME and in TME, 2019-20 to 2024-25**

	£ million					
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
<b>Departmental AME (GAAP basis)</b>						
Change in liability	67,924	80,757	98,107	95,660	40,351	41,731
Contributions received*	-36,604	-38,865	-40,742	-43,971	-47,212	-53,094
Cash payments in OCS not covered by release of provision*	61	46	43	57	82	72
<b>Net public service pensions (GAAP basis)</b>	<b>31,380</b>	<b>41,938</b>	<b>57,408</b>	<b>51,746</b>	<b>-6,780</b>	<b>-11,290</b>
Unwinding of discount rate (= contribution to non-cash items)	45,858	34,379	26,639	37,015	54,870	62,549
<b>Total Departmental AME (GAAP basis)</b>	<b>77,238</b>	<b>76,317</b>	<b>84,047</b>	<b>88,762</b>	<b>48,090</b>	<b>51,258</b>
<b>Accounting adjustments</b>						
Remove change in liability	-67,924	-80,757	-98,107	-95,660	-40,351	-41,731
Remove increased liability due to unwinding of discount rate	-45,858	-34,379	-26,639	-37,015	-54,870	-62,549
Add pensions in payment covered by release of provision**	39,894	40,863	42,107	44,932	49,468	54,266
<b>Accounting adjustments (Pensions)</b>	<b>-73,888</b>	<b>-74,273</b>	<b>-82,640</b>	<b>-87,744</b>	<b>-45,752</b>	<b>-50,014</b>
<b>Contribution to TME (National Accounts basis)</b>	<b>3,351</b>	<b>2,044</b>	<b>1,407</b>	<b>1,018</b>	<b>2,338</b>	<b>1,245</b>
of which:						
Pensions in payment*	39,955	40,909	42,149	44,989	49,550	54,338
Contributions received*	-36,604	-38,865	-40,742	-43,971	-47,212	-53,094

\* Includes bulk and individual transfers, including transfers of liabilities within government.

\*\* offsets change in gross liability.



## **Grant equivalent element of student lending**

**D.20** In budgets this is the provision that represents the net present value of the interest support element of student loans that scores in DEL and AME as the loans are issued. In the National Accounts the impact on the current balance is determined by the difference between interest payments made on government debt and interest income receivable from students. These values therefore need to be removed from DEL and AME as an accounting adjustment.

## **Stock write-offs**

**D.21** In budgets the write-off of stocks covers items such as military expenditure and medical stocks that are treated as being consumed at the point of purchase in National Accounts. This adjustment therefore removes the value of these stocks from DEL.

## **Northern Ireland Executive transfers between DEL and AME**

**D.22** As explained in Annex C, expenditure financed by Northern Ireland Rates is treated as a transfer from AME into DEL and by convention treated as part of locally financed expenditure in **Table 1.1**. This is removed from DEL and added back in the section which removes data from local government expenditure.

## **Profit or loss – sale of company securities**

**D.23** Departmental resource DEL and AME budgets include the profit or loss on the sale of company securities. These are removed as an adjustment as they are scored as financial transactions in the National Accounts.

## **Profit or loss – sale of other assets**

**D.24** Departmental resource DEL and AME budgets include the profit or loss on sales of tangible and intangible fixed assets. In the National Accounts, these are treated as capital transactions rather than resource transactions and so this adjustment is necessary to remove them from PSCE.

## **Fee income treated as capital in National Accounts**

**D.25** The Government announced the intention to instigate the Asset Protection Scheme for Lloyds Banking Group (LBG) and RBS in February 2009. In December 2009, RBS signed the contract to participate in the scheme and LBG announced it would not take part in the scheme. The Government received an exit fee from LBG and a fee from RBS for the implicit guarantee provided between February and December 2009. These fees were treated as capital receipts in the National Accounts but as negative resource AME (receipts) in HM Treasury's budget. This adjustment removes the receipts from PSCE.

## **Other**

**D.26** There are a number of other items that are removed from DEL and AME because they do not score as part of TME in the National Accounts. These include:

- notional audit fees, which are not scored in TME as no money flows;
- some other miscellaneous transactions that are scored in budgets but treated as financial transactions in the National Accounts;
- some transfers between different parts of central government that are excluded from the National Accounts as they are within the same sector in the National Accounts.

## Central Government Adjustments in the National Accounts

### Expenditure on Goods and Services

#### VAT refunds

**D.27** VAT is a tax that is paid by final consumers, i.e. government and households. Producers pay VAT on materials that they use in the course of production, but are able to claim those VAT payments back from HMRC. Producers then charge VAT on sales and pass these monies to HMRC. Where a public sector body is engaged in production and receives such a VAT refund, this refund would not add to TME, nor would it be included in their spending data, which is measured net of recoverable VAT. Therefore, in these cases no adjustment is needed to reconcile to TME.

**D.28** However, some public sector bodies additionally receive refunds of VAT that they have paid in respect of contracted out services for non-business purposes, including the free-to-enter public museums. These VAT payments by general government bodies form part of the prices paid as a final consumer, and therefore form part of final government consumption within TME (as well as part of current receipts). However, departmental budgets, and other spending data, are net of all recoverable VAT. This adjustment therefore adds back VAT refunded to central government departments in respect of contracted out services for non-business purposes and VAT refunds to free public museums in respect of non-business activities.

#### EU tax collection costs

**D.29** The UK receives a payment from the EU for collecting Traditional Own Resources (customs duties, agricultural and sugar levies) on behalf of the EU. This receipt (which is netted off the payment made to the EU) is treated as a government receipt and reduces TME. This income is recorded here.

#### Capital consumption

**D.30** As explained above, departmental estimates for capital consumption are removed from both DEL and AME because, as is common international practice, estimates of capital consumption in the National Accounts are produced using a Perpetual Inventory Model (PIM). This adjustment adds in the PIM estimates.

### Net Current Grants Abroad

#### EU receipts and EU funded expenditure

**D.31** EU grant expenditure routed through government departments is treated in the National Accounts as a transaction between the EU and the end-recipient of the grant. Both the receipt from the EU and the spending funded by the EU are included in departments' DEL budgets. This adjustment therefore removes the receipt of the EU finance by departments, which is scored as part of their DEL budget. There are adjustments within the "other" category in Other Current Grants and in Subsidies that remove the spending.

#### Subsidies

#### Renewable obligation certificates and other environmental levies

**D.32** As mentioned above, ROCs and some other environmental levies are treated as imputed subsidies (and tax) in the National Accounts. This adjustment adds in ONS's and OBR's valuation of the imputed subsidy (DESNZ's OSCAR data having been removed in the first section of the table).

## Local government adjustments in the National Accounts

**D.33** As explained in **Annex C**, the contribution to AME from the local government sector is locally financed expenditure. This comprises the parts of local authority expenditure not met by central government support in the UK (known as LASFE), expenditure financed by Scottish NNDR, expenditure financed by Welsh NNDR and expenditure financed by Northern Ireland Regional Rates. LASFE is calculated as total local government expenditure, sourced from local government data (as outlined in **Annex A**), adjusted to a National Accounts basis, less CG support, based on data in central government departments' budgets. The accounting adjustments listed below are therefore the main adjustments to local government source data needed to transform it to a National Accounts basis and to reconcile central and local government sources for PSCE.

### Remove data which do not form part of public sector current expenditure

#### Debt interest payments to central government

**D.34** Interest payments to central government are removed as they represent flows between two parts of the public sector and so do not score towards TME.

### Adjustments to reconcile use of different data sources

#### Central government support

**D.35** As mentioned above, the data for central government support used in the calculation of LASFE is based on data in central government departments' budgets and the total spending is from the local government sources. This adjustment is therefore necessary to reconcile central government and local government sources of information for current central government support. The data based on central government departments' budgets are the data deducted in the calculation of LASFE as these are felt to be more reliable and are available at a more detailed level for quality assurance.

#### Debt interest

**D.36** This adjustment reconciles differences between the data source used for the calculation of debt interest payments to the private sector by local authorities in the National Accounts and that used in local government sources.

### Expenditure on Goods and Services

#### VAT refunds

**D.37** As mentioned in the section on central government adjustments to expenditure on goods and services above, public sector bodies, including local authorities, receive refunds of VAT that they have paid in respect of contracted out services for non-business purposes. Central government support in resource DEL (and AME) and current LASFE are measured net of these VAT refunds, but in TME the expenditure is recorded including the VAT paid and therefore an adjustment is made to add back these refunds.

#### Capital consumption

**D.38** As also mentioned above, in the section on central government adjustments to expenditure on goods and services, estimates of capital consumption in the National Accounts are sourced from the ONS's PIM model. This adjustment adds in these estimates for the local government sector.

#### Rates

**D.39** This deducts payments of National Non-domestic Rates (NNDR) paid by local government which are in locally financed expenditure but do not form part of TME.

## Subsidies

### Equity injection into Housing Revenue Account

**D.40** The HRA is treated as a public corporation in National Accounts. This means that the regular deficit resulting from its operations is treated in National Accounts as an imputed subsidy (if a regular profit were made it would be treated as an imputed dividend). The deficit (or profit) is calculated as the gross operating surplus less gross capital expenditure. Gross, rather than net, capital expenditure is used as sales of housing stock are treated as financial transactions which reduce LG equity in the HRA. Since 2004-05 the HRA have had a regular deficit so a subsidy is imputed from local government to the PC sector. This adjustment adds in the subsidy to local government spending. (Unlike grants subsidies from one part of the public sector to another are included in TME).

## Net Social Benefits

### Housing benefits and rent rebates

**D.41** ONS use data from DWP in respect of housing benefits and rent rebates. An adjustment is necessary to bring data from local government sources into line with that from DWP.

## Public corporations

**D.42** The main adjustment in relation to public corporations data is their payment of debt interest to the private sector. This is the only part of public corporation own expenditure other than Public Corporations' Own Financed Capital Expenditure (see Annex C) that scores in TME. This adjustment adds in the data used in the National Accounts for their debt interest payments to the private sector.

## Capital Accounting Adjustments

### Remove data in budgets which form part of public sector gross investment but where a different source is used for National Accounts

#### Change in inventories and acquisitions less disposals of valuables

**D.43** The data in the National Accounts for both of these are sourced from ONS surveys and administrative sources other than OSCAR.

#### Adjustment for different data used by OBR in PSGI forecast

**D.44** As explained above for resource spending, the forecast data for departments' DEL and AME budgets for 2024-25 used in this PESA publication differ from those used by the OBR in their March 2024 EFO. These adjustments are to reconcile the data used by the OBR with those on OSCAR used in PESA.

### Remove data in budgets which do not form part of public sector gross investment

#### Net lending to private sector and the purchase and sale of company securities

**D.45** These types of transactions are treated as financial transactions which do not score as spending in the National Accounts, because they involve a swap of financial assets and so are excluded from PSGI and TME. However, they are included in DEL and AME in order to have control over departments' impact on Public Sector Net Debt (PSND) so this adjustment is necessary to exclude them from TME.

### Capital support for public corporations and local government supported capital expenditure

**D.46** These transactions are excluded from TME as they are lending from central government to support capital expenditure by other parts of the public sector.

## Northern Ireland Executive transfers between DEL and AME

**D.47** This is the capital equivalent of the transfers described in D.22 above.

### Other

**D.48** There are a number of other items that are removed from DEL and AME because they do not score as part of PSGI in the National Accounts. These include:

- some capital provisions;
- some other miscellaneous transactions that are scored in budgets but treated as financial transactions in the National Accounts; and
- some transfers between different parts of central government that are excluded from the National Accounts as they are within the same sector in the National Accounts.

## Central government adjustments in National Accounts

### Gross Fixed Capital Formation

#### Profit or loss – sale of other assets (from resource budgets)

**D.49** As mentioned in the section on resource accounting adjustments, in National Accounts the profit or loss on sales of tangible and intangible fixed assets are treated as capital expenditure and therefore as part of PSGI. However, they are treated as part of resource DEL and AME. This adjustment is necessary to add them to PSGI.

#### Capital grants to and from the private sector

##### VAT refunds

**D.50** Refunds of VAT are also available on certain items to householders who are building their own home or converting a non-residential building into a home for them to live in. As mentioned above, spending in National Accounts is recorded inclusive of refunded VAT and therefore the value of these refunds is included in PSGI as a capital grant to the household sector (and also included in total VAT receipts) but not in Budgets. This adjustment adds the value of these refunds to PSGI.

## Local government adjustments in National Accounts

**D.51** The overall rationale behind the accounting adjustments for local government is explained in the section on resource accounting adjustments. The accounting adjustments listed below are the main adjustments to local government source data needed to transform it to a National Accounts basis and to reconcile central and local government sources for PSGI.

## Adjustments to reconcile use of different data sources

### Central government support

**D.52** As mentioned above, the data for central government support used in the calculation of LASFE is based on data in central government departments' budgets and the total spending is from the local government sources. This adjustment is therefore necessary to reconcile central government and local government sources of information for central government support via capital grants. The data based on central government departments' budgets are the data deducted in the calculation of LASFE as these are felt to be more reliable and are available at a detailed level for quality assurance.

## Financial transactions

**D.53** Financial transactions, which do not score as spending in the National Accounts because they involve a swap of financial assets, are excluded from PSGI and TME. This adjustment removes the parts of capital LASFE that need to be excluded as they are financial transactions.

## Capital grants from private sector

**D.54** In some cases receipts are treated as financing expenditure in AME when National Accounts treat them as reducing expenditure. The value of the receipts needs to be included in TME. An adjustment is therefore made to add to public sector net investment the local authority receipts of investment grants from private sector developers.

## Gross Fixed Capital Formation

### VAT refunds

**D.55** As mentioned above, local authorities receive refunds of VAT that they have paid in respect of contracted-out services for non-business purposes, including on capital expenditure. Central government capital grants to local authorities in resource DEL (and AME) and capital LASFE are measured net of these VAT refunds, but in TME the expenditure is recorded including the VAT paid. This adjustment therefore adds the value of the refunds to PSGI.

## Capital Grants to public corporations

**D.56** Local government capital expenditure includes grants paid to public corporations. The capital expenditure that this finances is included as part of Public Corporations' Own-Financed Capital Expenditure (PCOFCE), as this contains capital spending other than that financed by central government. An adjustment is therefore required to avoid double counting this spending in TME. This mainly concerns payments by Transport for London to London Underground.

## Other capital adjustments

### Public corporations

**D.57** The Public corporation element of TME is effectively composed of PCOFCE plus central government support for public corporations. This adjustment adds back an element of the net lending subtracted above, to ensure that the level of PC spending is properly reflected.

## Payments to the Bank of England for the APF

**D.58** HM Treasury's AME includes capital grants to the Bank of England for the Asset Purchase Facility Fund (APF). In the National Accounts these are offset as negative capital grants within the public corporations sector, to leave no effect on public sector net borrowing or TME. An adjustment is therefore needed to cancel out the expenditure recorded in capital AME.

# E

## Expenditure on services framework

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**E.1** Tables in **Chapters 4 to 8**, showing public expenditure by function and/or economic category are all based on the public sector expenditure on services framework.

**E.2** Public sector or total expenditure on services (TES) broadly represents the current and capital expenditure of the public sector, and so is similar to the National Accounts measure of Total Managed Expenditure (TME). For the avoidance of doubt, expenditure on services is the spending required to deliver services, not just the purchasing of services.

**E.3** The introduction of the Online System for Central Accounting and Reporting (OSCAR) was accompanied by changes to the chart of accounts, against which departments record their expenditure. Most of the changes to the expenditure on services framework have been minor. The most significant has been the removal of the attributed share of the EU's aid. Departmental budgets include this attributed expenditure, but it doesn't increase TME as it is actually part of EU spending financed by the UK's budgetary contributions. This change brings TES closer into line with the National Accounts.

**E.4** Expenditure on services is a more stable measure of public spending than departments' budgets, as it is not affected by the creation or amalgamation of departments or by programmes of work moving between departments.

### Expenditure on services and TME

**E.5** TME is the current and capital expenditure of the public sector on a National Accounts basis. Public sector expenditure on services is similar, but with minor divergences. The divergences mainly reflect the difficulty of attributing certain types of spending to the correct functions in all cases, which, if attempted, would result in a lack of consistency between functions. The main difference from TME is that expenditure on services does not include general government capital consumption (depreciation) and does not reverse the deduction of certain VAT refunds in the budget-based expenditure data. It also includes a small number of items that are in budgets but not in TME. Public sector expenditure on services is worth about 90% of TME.

### EU transactions in expenditure on services

**E.6** EU transactions score in their entirety within public sector expenditure on services in the same way as in TME. However, expenditure on services scores EU funded payments, for instance on agriculture, as UK government spending within the appropriate function, whereas the National Accounts score these as direct payments from the EU to enterprises and households.

## Expenditure on services and budgets

**E.7** Expenditure on services can be built up from departmental budgets (resource DEL, capital DEL and departmental AME). Essentially, (most) transfers to other parts of the public sector are removed, as are transactions that do not score as spending in the National Accounts. Spending by local government and public corporations is then added.

Departmental budgets (resource Departmental Expenditure Limits + capital Departmental Expenditure Limits + departmental Annually Managed Expenditure)	
Less	grants to local government;
	capital grants to public corporations;
	depreciation (includes the impairment costs of Student Loans);
	provisions;
	spending classified as financial transactions in the National Accounts;
	interest and dividends;
	items classified as revenue in the National Accounts which are netted off spending in budgets;
	EU receipts;
	other items that are not classified as spending in National Accounts (e.g. transfers between central government departments); and
	most intra-public sector transfers, the main exceptions being subsidies to public corporations and trading bodies.
Plus	local government current and capital expenditure;
	Northern Ireland locally financed expenditure;
	public corporations' capital expenditure;
	public sector debt interest; and
	EU transactions.

**E.8 Table E.1** shows the derivation of expenditure on services from departmental groups' budgets.

## Classification changes

**E.9** Classification changes since PESA 2023 are detailed in **Chapter 4**, where they affect expenditure on services or the functional split, and **Chapter 5**, where they affect expenditure on services, the sub-functional split or the economic breakdown.



**Table E.1 Derivation of public sector expenditure on services from departmental groups' budgets, 2023-24**

	Health and Social care	Education	Home Office	Justice	Law Officers' Departments	Defence	Single Intelligence Account	Foreign, Commonwealth and Development Office	Housing, Communities and Local Government	Culture, Media and Sport	Science, Innovation and Technology	Transport	Energy Security and Net Zero	Environment, Food and Rural Affairs	Business and Trade	Work and Pensions	HM Revenue and Customs	HM Treasury	Cabinet Office	Scotland	Wales	Northern Ireland	Small and Independent Bodies	Local Government Expenditure	Total for all departments
<b>Departmental Budgets</b>																									
Resource DEL	182,634	89,717	19,644	11,345	870	42,738	3,497	8,022	12,865	1,692	634	18,520	1,376	5,207	1,711	8,957	6,502	364	1,052	27,597	16,762	15,507	2,546	-	-479,760
Capital DEL	10,542	6,155	1,298	1,453	38	19,127	1,372	3,435	6,848	530	12,364	22,143	5,127	2,055	964	632	725	1	431	5,967	3,125	2,109	322	-	-106,764
Resource Departmental AME	7,911	7,966	2,989	463	14	3,703	8	222	22,343	4,741	580	2,268	-20,246	1,396	1,540	265,923	33,443	38,910	10,851	20,233	3,141	11,504	-42	-	-419,863
Capital Departmental AME	33	30,913	64	20	6	-	2	433	-	815	-105	-127	-60	3	-1,024	157	-	41,432	-	1,260	1,476	601	433	-	-76,330
<b>Remove</b>																									
Grants to local government	-4,044	-36,319	-15,967	-254	-	-	-	-24,589	-46	-	-18	-5040	-206	-701	0	-16,386	-	-	-1	-11,266	-7,175	-194	-	-	-122,204
Capital grants to public corporations	-	0	-	-	-	-	-	-	-7	-	-1	-114	-420	-22	-90	-	-	-44,549	-	-86	-	-301	-	-	-45,590
Depreciation	-6,730	-20,667	-664	-1,007	-44	-8,683	-700	-437	-1,396	-197	-402	-10,574	-5,891	-485	-115	-695	-545	-40,067	-181	-1,597	-736	-933	-208	-	-102,952
Provisions	-10,067	-6,205	18	-467	2	-1,412	4	182	-79	12	-50	-168	29,366	-1,474	-1,156	1,285	30	7,156	-8,069	-4,345	-343	-2,626	-245	-	1,349
Financial transactions	-8	-30,949	-	0	-	-120	-	-611	169	25	15	-1	486	-22	-649	-376	-	3,233	29	-1,491	-1,425	-434	-430	-	-32,559
Interest and dividends	-115	15,343	-32	-19	-1	-311	-26	-6	154	23	100	-2,091	518	-1	137	20	-	509	-107	400	603	226	132	-	15,457
Items classified as revenue in National Accounts	13	1,249	1,684	1,387	32	84	0	-286	155	163	412	4,465	1,712	271	442	-184	-138	27	710	126	32	2	291	-	12,650
EU receipts	-	0	-	-	-	-	-	-	1,039	-	11	82	-	-3	104	541	-	-	-	117	508	98	-	-	2,495
Other items not in TME	-2,926	-7,106	-495	-25	-3	-378	28	-245	-14,436	113	-204	943	-169	-81	-3	99	-131	-	12	-1,033	-1,642	-19	-18	-	-27,719
<b>Add</b>																									
Local government current expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	157,727	157,727
Local government capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,067	23,067
Northern Ireland locally financed expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	662	-	-	662
Public corporations' capital expenditure	-	-	-	-	-	-	-	-	5,205	-	-	1,619	-	3	-	-	-	-	-	1,900	467	339	-	-	9,534
Public sector debt interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	935	121,075
EU transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans written off by mutual consent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-276	-	-	-	-	-	-	-276
<b>Public sector expenditure on services</b>	<b>177,244</b>	<b>50,097</b>	<b>8,538</b>	<b>12,896</b>	<b>915</b>	<b>54,749</b>	<b>4,186</b>	<b>10,709</b>	<b>8,271</b>	<b>7,871</b>	<b>13,335</b>	<b>31,925</b>	<b>11,595</b>	<b>6,147</b>	<b>1,862</b>	<b>259,973</b>	<b>39,887</b>	<b>126,881</b>	<b>4,728</b>	<b>37,781</b>	<b>14,792</b>	<b>26,542</b>	<b>2,780</b>	<b>181,729</b>	<b>1,095,433</b>



# F

## GDP deflators

**F.1** This annex presents the GDP deflators used in this release.

### GDP deflators

**F.2** A number of the tables in this publication give figures in real terms. Real terms figures are the current price outturns or plans adjusted to a constant price level by excluding the effect of general inflation as measured by the GDP deflator at market prices. The real terms figures in this publication are given in 2023-24 prices. The GDP deflators used in this publication are those given below. The most up to date deflators can be found on the GOV.UK website<sup>1</sup>. Please note that these deflators do not apply to the real terms tables presented in chapter 9 of this publication.

**Table F.1 GDP deflators and money GDP**

Outturn data are based on the June 2024 National Accounts figures from ONS  
Forecasts are consistent with OBR data as at the March Budget 2024

Financial year	GDP deflator at market prices		Money GDP
	2023-24 = 100	Per cent change on previous year	£ million
1981-82	26.124	10.54	298,261
1982-83	28.050	7.37	327,449
1983-84	29.386	4.76	358,062
1984-85	31.102	5.84	385,979
1985-86	32.795	5.44	423,724
1986-87	34.124	4.05	455,183
1987-88	36.111	5.83	511,512
1988-89	38.570	6.81	570,330
1989-90	41.683	8.07	629,559
1990-91	45.184	8.40	679,270
1991-92	47.909	6.03	714,363
1992-93	49.231	2.76	738,807
1993-94	50.634	2.85	780,640
1994-95	51.471	1.65	820,882
1995-96	53.105	3.17	863,062
1996-97	54.902	3.39	922,997
1997-98	54.893	-0.02	964,687
1998-99	55.643	1.37	1,010,042
1999-00	56.386	1.33	1,058,069
2000-01	56.961	1.02	1,114,639
2001-02	57.928	1.70	1,152,363

<sup>1</sup> <https://www.gov.uk/government/collections/gdp-deflators-at-market-prices-and-money-gdp>

**Table F.1 GDP deflators and money GDP (continued)**

Financial year	GDP deflator at market prices		Money GDP
	2023-24 = 100	Per cent change on previous year	£ million
2002-03	59.244	2.27	1,208,864
2003-04	60.591	2.27	1,272,601
2004-05	62.411	3.00	1,342,153
2005-06	64.119	2.74	1,418,417
2006-07	65.833	2.67	1,486,255
2007-08	67.426	2.42	1,565,822
2008-09	69.854	3.60	1,582,979
2009-10	70.799	1.35	1,557,028
2010-11	72.133	1.88	1,627,823
2011-12	73.405	1.76	1,673,244
2012-13	74.752	1.84	1,725,339
2013-14	76.189	1.92	1,803,853
2014-15	77.116	1.22	1,875,404
2015-16	77.671	0.72	1,932,100
2016-17	79.438	2.27	2,013,605
2017-18	80.682	1.57	2,098,808
2018-19	82.384	2.11	2,173,677
2019-20	84.329	2.36	2,244,509
2020-21	88.921	5.45	2,085,084
2021-22	88.192	-0.82	2,361,920
2022-23	94.134	6.74	2,553,253
2023-24	100.000	6.23	2,720,272
2024-25	100.804	0.80	2,785,614

GDP Deflator: Financial years 1981-82 to 2023-24 taken from ONS series L8GG.  
2024-25: derived from Office for Budget Responsibility (OBR) forecasts for GDP deflator increases as at the March 2024 Budget.

Money GDP: For years 1981-82 to 2023-24: ONS data for money GDP (not seasonally adjusted, BKTL).  
2024-25: OBR forecasts for money GDP as at the March 2024 Budget.

## Population numbers and GDP deflators used for country and regional tables

**F.3** The tables in chapters 9 and 10 are identical to those published in the December 2023 Country and Regional Analysis (CRA)<sup>2</sup> release. Therefore Census day and mid-year population estimates used for the December 2023 CRA publication can be found within the annex of that release. Similarly, GDP deflators used to produce 'real terms' tables in chapter 9 of this publication can also be found within this annex.

<sup>2</sup><https://www.gov.uk/government/statistics/country-and-regional-analysis-2023>

# G

## Glossary

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*Within an explanation of a term, words in bold are themselves explained elsewhere in the glossary.*

### Acronyms

ALBs	<b>Arms Length Bodies</b>
AME	<b>Annually Managed Expenditure</b>
ASLCs	<b>Accruing Superannuation Liability Charges</b>
CAP	<b>Common Agricultural Policy</b>
CRA	<b>Country and Regional Analysis</b>
DEL	<b>Departmental Expenditure Limit</b>
EFO	<b>Economic and Fiscal Outlook</b>
GAAP	<b>Generally Accepted Accounting Practice</b>
GDP	<b>Gross Domestic Product</b>
IFRS	<b>International Financial Reporting Standards</b>
LASFE	<b>Local Authority Self-Financed Expenditure</b>
LIBOR	<b>London Inter-bank Offered Rate</b>
NEC	<b>Not Elsewhere Classified</b>
OSCAR	<b>Online System for Central Accounting and Reporting</b>
PCOFCE	<b>Public Corporations' Own-Financed Capital Expenditure</b>
PSCE	<b>Public sector current expenditure</b>
PSNB	<b>Public sector net borrowing</b>
PSND	<b>Public sector net debt</b>
PSNI	<b>Public sector net investment</b>
RAB	<b>Resource Accounting and Budgeting</b>
SUME	<b>Single Use Military Equipment</b>
TES	<b>Total Expenditure on Services</b>
TME	<b>Total Managed Expenditure</b>

## Terms

**Accounting adjustments** shown in, for example, **Table 1.1** are certain items of expenditure that account for the difference between the **National Accounts** aggregate **TME** and the sum of the **resource budgeting** items **DEL**, **departmental AME** and **other AME**. Accounting adjustments are required because there are certain components in TME that are not included in the **resource** and **capital budgets** that form the basis of planning and control of departmental spending under resource budgeting, and there are some items in resource budgeting aggregates that are not part of TME. Annex D has full details.

**Accruals** - all the data in PESA are based on accruals. Accruals accounting recognises when costs occur rather than when the payment is made, i.e. having the heating on is a cost that accrues each day whereas the bill might be paid quarterly.

**Accruing Superannuation Liability Charges (ASLCs)** are employer pension contributions paid to the bodies responsible for paying and accounting for unfunded public service occupational pensions. For example, government departments pay ASLCs in respect of serving civil servants. The payments represent an actuarial assessment of the accruing discounted future cost of public expenditure on pensions arising from the current employment of staff. ASLCs are included within **DEL**.

**Administration budget** - the costs of running a central government department (including their ALBs) that do not relate to the delivery of frontline services; it includes the pay of most of the civil servants who work in the department, and associated expenditure such as **ASLCs**, accommodation, travel and training. Administration budgets are a subset of resource **DEL** that are set net of income arising from departments' administrative activities.

**Alignment (or 'Clear Line of Sight') project** – in order to simplify public spending reporting, this project aims to align more closely the treatment of spending in departmental budgets, **Estimates** and **Resource Accounts**. More information is available on the Treasury's website<sup>1</sup>.

**Annually Managed Expenditure (AME)** is spending included in **TME** that does not fall within **DELs**. Expenditure in AME is generally less predictable and more difficult to control than expenditure in DEL. AME is split into **departmental AME** and **other AME**.

**Arms Length Bodies** – refers to a department's executive NDPBs and Trading Funds where these bodies have been classified as being within central government by the Office for National Statistics.

**Assets** can be either financial or non-financial:

- financial assets include monetary gold, bank deposits, International Monetary Fund Special Drawing Rights, loans granted, bonds, shares, accounts receivable, and the value of the government's stake in public corporations; and
- non-financial assets consist of fixed capital (such as buildings and vehicles); stocks; land and valuables.

**Billion** - a thousand million.

**Budget Exchange** - a mechanism that allows departments to surrender an underspend in advance of the end of the financial year in return for a corresponding increase in the following year, subject to Treasury agreement.

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<sup>1</sup>[http://webarchive.nationalarchives.gov.uk/20130405170223/http://www.hm-treasury.gov.uk/psr\\_clear\\_line\\_of\\_sight\\_intro.htm](http://webarchive.nationalarchives.gov.uk/20130405170223/http://www.hm-treasury.gov.uk/psr_clear_line_of_sight_intro.htm)

**Capital budget** - a department's capital budget covers **capital expenditure**. The capital budget is divided into **DEL** and **departmental AME**. The capital budget is not a control total; capital DEL is a control total and capital AME is a planning total. The capital budget includes:

- **capital formation** and the acquisition of assets (including under finance leases) such as land, buildings, machinery and vehicles. In both capital budgets and **National Accounts**, acquisition of assets is recorded net of the sale value of any assets disposed of (where sale value is the aggregate of the net book value and any profit or loss on disposal);
- **net lending** undertaken for policy purposes; *net* means after the repayment of debt principal;
- **in-house development of assets** such as computer software and databases. This can be capitalised in government accounts provided certain conditions are met. It is sometimes called "own account capital formation";
- large (over £20 million) **debtors** or **prepayments** that are long term (over 12 months). These are included in capital budgets on the same basis as **net lending**, i.e. on an additions less reductions basis;
- **capital grants**.

**Capital consumption** - see **depreciation**.

**Capital expenditure** can be understood in several ways:

- in **National Accounts**, capital expenditure is usually understood to mean **capital formation**, net acquisition of land, and expenditure on **capital grants**. Certain types of significant computer software development are treated as capital expenditure. The **pay** of civil servants engaged in inhouse capital formation is also recorded as capital expenditure, not as pay. **Public sector net investment** is given by capital expenditure as defined above (also known as public sector gross investment) less **depreciation**;
- under **resource accounting**, capital expenditure also includes loans that are given and the net acquisition of shares. In other words, it includes the net acquisition of financial assets that are acquired for policy reasons rather than for managing the government's funds. Such policy lending also generally scores in **DEL**, in the **capital budget**, but is removed by the **accounting adjustments**, as it does not score in **TME**;
- some presentations of central government capital expenditure include **Supported Capital Expenditure** (Revenue) allocations given to local authorities in England and Wales (the equivalent in Scotland is supported borrowing). Northern Ireland does not have an equivalent concept as their local government sector is much smaller.

**Capital formation** is expenditure, net of sales, on fixed assets (such as buildings, vehicles and machinery) and net stock building, and can be measured gross or net of **depreciation**. Fixed assets are assets that can be used repeatedly to produce goods and services and generally last more than one year. Sometimes a minimum cost threshold (say £1,000) is applied to further define capital assets.

**Capital grants** (also called investment grants) are payments made by government on the condition that the recipient uses the funds for **capital formation** (for example building a school or factory or buying a machine). Capital grants are also used in **National Accounts** to record debt writeoffs made by government for policy reasons, and some other transfers of accumulated wealth. In the case of debt write-offs, two transactions are recorded: a capital grant from government to the debtor; and the repayment of debt by the debtor. Capital grants are treated as resource expenditure in resource accounts and **Estimates** but are included in the **capital budget**.

**Central government** is a sector in **National Accounts**. It comprises Parliament; government departments and their executive agencies; the devolved assemblies of Scotland, Wales and Northern Ireland; government funds such as the **National Loans Fund**; the foreign exchange official reserves; most **ALBs**; and various other non-market public bodies that are controlled by central government. Central government does not include **public corporations**, nor those non-profit institutions that receive significant government funding but are not controlled by government and so belong in the private sector (for example universities, further education colleges, and housing associations).

**Central government own expenditure** is expenditure that central government makes to the private sector plus subsidies to **public corporations**. It excludes central government support to **local government** and capital support to public corporations.

**Classification changes** are changes in the way public expenditure is recorded, rather than an actual change in the amount of cash spent or resources consumed. Classification changes can increase or decrease the recorded level of public expenditure. When there is a classification change the data are normally restated for all years in order to provide a consistent series.

**Classification Of the Functions Of Government (COFOG)** - a UN-defined system for functional analysis of government spending. The PESA analysis is consistent with UN COFOG<sup>2</sup> at level 2, with the exception of the health function, which continues to be presented against the HM Treasury's own sub-functional classification.

**Control total – resource budget DEL, depreciation** in DEL, **administration budget** in DEL and **capital budget** DEL are control totals. This means that departments have to manage spending within set limits.

**Cost of capital charge** used to be a notional charge that was applied to each department's budget in order to make departments aware of the full cost of holding assets. As part of the **alignment project** this charge has been removed from budgets.

**Country and Regional Analysis (CRA)** - the CRA presents statistical estimates for the allocation of **identifiable expenditure** between the UK countries and nine English regions. See **Chapters 9 and 10** in PESA for more information.

**Current expenditure** - this is spending on items that are consumed in the process of providing public services or, in other words, is recurring spending. This includes, for example, wages and salaries, benefits, and purchasing goods and services.

**Current grants** are unrequited payments to individuals or bodies, which means that no specific goods or services are received in return. In **National Accounts** current grants to persons are called **social benefits** and those to trading businesses are called **subsidies**.

**Debtors** are **assets** on the balance sheet. They are recognised where a transaction has accrued, but cash is yet to be received. For example where a public sector body sells an asset but defers cash receipts - the fact that cash is yet to be received means that **PSND** has not benefited from the accrued transaction. Where a department or its **ALB** has a large (over £20 million), long term (over 12 months) debtor, this is included in their **capital budget** on the same basis as net lending.

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<sup>2</sup> <https://unstats.un.org/unsd/classifications/Econ/Structure> then from the 'Classification' drop down box on the left select 'COFOG'



**Dedicated Schools Grants (DSG)** is a hypothecated (ring-fenced) **current grant** from central government to local authorities, paid by the Department for Education and allocated to schools on a formula basis. This was introduced from 2006-07 replacing part of the **Revenue Support Grant (RSG)** paid by the Ministry of Housing, Communities and Local Government (MHCLG).

**Departmental AME** is spending that is outside **DEL** but included in departmental budgets. Main categories include social security benefits and tax credits for individuals.

**Departmental Expenditure Limits (DELs)** are firm plans for three years for a specific part of a department's expenditure. DEL covers all administration costs and programme expenditure except where:

- some programme spending cannot reasonably be subject to close control over a three-year period; or
- spending relates to non-cash costs other than depreciation and impairments.

Departmental spending not in DEL is included in **departmental AME**. Both **resource** and **capital budgets** are divided into DEL and departmental AME.

**Departmental Unallocated Provision (DUP)** is an amount that a department keeps within its budget to meet unplanned increases in spending, and which is not allocated to any particular programme at the start of a year.

**Depreciation** is also termed capital consumption. It is a measure of the reduction in value of an asset due to the effects of wear and tear. **TME** includes depreciation as an item of **current expenditure**. **Public sector net investment** is given by deducting depreciation from gross **capital expenditure**. The depreciation ring fence includes depreciation, **impairments** and student loans **provisions** recently classified as **impairments**.

**Economic categories** - these represent broad classifications of the economic impact of transactions. Examples of economic categories are **pay**, **social benefits** and **subsidies**. The main categories in expenditure on services, based on **National Accounts** definitions, are set out in Table 5.3 and described in Chapter 5. The equivalent budgeting presentation, based on resource accounting, is shown in Table 2.1 and described in Chapter 2.

**Economic and Fiscal Outlook** – is a bi-annual publication. It sets out the OBR forecasts for the economy and the public finances, and an assessment of whether the government is likely to achieve its fiscal mandate and supplementary target

**Estimated outturn** is a forecast of spending incurred on the basis of actual expenditure to date.

**Estimates** - see **Supply Expenditure**.

**European System of Accounts 2010 (ESA10)** - This is the system used by the **Office for National Statistics** for measuring and presenting UK **National Accounts**. The system is compulsory for EU member states reporting economic statistics to the EU Commission. ESA10 is consistent with the earlier System of National Accounts 2008 (SNA08), which was developed by a number of international organisations.

**Expenditure on services** (known as TES) is an aggregate used in PESA to analyse the capital and current spending of the public sector. The current and capital elements of expenditure on services are sometimes shown separately as current expenditure on services and capital expenditure on services. Note that TES and its components represent the overall cost of providing services, rather than just the cost of purchasing services from third parties, and includes expenditure on **assets**. See Annex E for a full definition.

**Financial Reporting Standard 17 (FRS17)** sets out the **GAAP** basis for recording pensions.

**Financial Statement and Budget Report (FSBR)** - the FSBR is published each year by the Treasury on Budget day. It has been known as the Red Book. Since 1999 it has been published alongside the Economic and Fiscal Strategy Report in a single Budget document.

**Financial transactions** are payments and receipts relating to changes in holdings of financial assets or liabilities. Financial assets entitle their owners to unconditional financial claims on the units that have the liability (except for gold where there is no liability on another unit). Government departments' financial assets include bank deposits; foreign currency held; bonds and shares owned; loans given; accounts receivable in respect of, for example, income accrued but not yet paid; and **public dividend capital** and the value of government's other stakes in **public corporations**. Physical assets such as buildings and land are not financial assets. Transactions in some financial assets are undertaken to manage cash flows, for example movements in bank deposits, but some are undertaken to further a policy such as lending to students. These types of financial transactions are sometimes called policy lending and are normally included in a department's **DEL capital budget**.

**General Government** is the consolidated combination of the **central government** and **local government** sectors in **National Accounts**.

**Generally accepted accounting practice (GAAP)** - there is no statutory definition of GAAP, but it is taken to be the accounting and disclosure requirements of the Companies Act, pronouncements by the Accounting Standards Board (e.g. financial reporting standards), and the body of accounting knowledge built up over time. **Public sector** bodies have recently moved from GAAP to **International Financial Reporting Standards (IFRS)**.

**Grants** – see **current grants** and **capital grants**.

**Gross Domestic Product (GDP)** (at market prices) is the value of goods and services produced in the UK. "Gross" means there is no deduction for **depreciation**. Economic data are often quoted as a per cent of GDP to give an indication of trends through time and to make international comparisons easier.

**Housing Revenue Account (HRA)** - the HRA represents the current income and expenditure of local authority social housing provision. The HRA is treated as a quasicorporation in **National Accounts**. The surplus of income (which includes rent rebates and subsidies paid by other parts of government) over expenditure is treated as being paid over to local authorities as a notional dividend. This net amount is then included as revenue rather than spending in the National Accounts, which means that the current expenditure of local authority housing departments is not included in **TME**. The cost of rent rebates and subsidies is included in TME; these items are within the **AME** lines for social security benefits and other departmental expenditure in AME. Local authority **capital expenditure** on housing associated with the HRA scores as capital spending in the **public corporation** sector, following the implementation of **ONS's** reclassification decision in June 2006. PESA had previously shown this spending in the local government sector. Payments of interest on housing related debt will continue to be treated as part of local government expenditure.

**Identifiable expenditure** is expenditure that can be recognised as having been incurred for the benefit of individuals, enterprises or communities within a particular country or region. Examples are most health and education services, and spending on social security and pensions. See Chapter 9 of PESA for further details.

**Impairments** are recorded where there is the permanent loss or write-off of the recoverable value of a fixed or current asset below the value recorded on the balance sheet in accounts. Impairments are a non-cash charge in the **resource budget** alongside the **depreciation** charge, but are separately identified. In order to provide support for departments'

management decisions, impairments are split into six different categories, some of which are scored in **AME** and others in **DEL**. Further information can be obtained from the Consolidated Budgeting Guidance (CBG)<sup>3</sup>. In the Public Spending Statistics budgeting-based presentations impairments are included in the depreciation line, and it is the combined total that is used in the calculation of **Total DEL**. In the **National Accounts**, impairments resulting from accidental damage are included alongside depreciation; other sorts of impairment are not counted in the main expenditure measures.

**International Financial Reporting Standards (IFRS)** have been implemented by **public sector** bodies to replace **GAAP**-based **resource accounting**. Departments have reported 2009-10 resource accounts against IFRS, whilst local authorities moved onto this basis in 2010-11.

**Local Authority Self-Financed Expenditure (LASFE)** is aggregate **local government** expenditure *less* its receipts of **central government** current and capital support including distribution of **National Non-Domestic Rates** in England and Wales. It represents local government expenditure financed from local resources such as council tax, trading surpluses, investment income, capital receipts, self-financed borrowing, and use of reserves. LASFE does not include **depreciation**.

**Locally Financed Expenditure (LFE)** is LASFE plus expenditure financed by non-domestic rates in Scotland, Wales and Northern Ireland Regional Rates (NIRR).

**Local government** is a sector in **National Accounts**. It comprises all local authorities in the UK including county councils, metropolitan districts, parish councils, police and fire authorities, residuary bodies, passenger transport authorities, Transport for London, London boroughs, and the Greater London Assembly.

**National Accounts** - this is a statistical system that represents the UK's economic transactions. The system provides a number of key economic statistics including **Gross Domestic Product (GDP)**, consumers' expenditure, the balance of payments with the rest of the world, and the public sector balances. The National Accounts is presented by the ONS in the Blue Book.

**National Loans Fund (NLF)** - the NLF is a government account with the Bank of England set up under the National Loans Fund Act 1968. All government borrowing transactions are handled through this fund.

**National Lottery Distribution Fund (NLDF)** - the NLDF is a central government fund, administered by the Department for Culture, Media and Sport (DCMS). The Fund receives a proportion of the proceeds from national lottery ticket sales (receipt of that proportion is treated as a tax in **National Accounts**). The Fund passes it to the Lottery Distributors, independent public sector bodies responsible for awarding national lottery grants to good causes. Payments by the distributors are treated in the National Accounts as **central government** expenditure in **AME**.

**National Non-Domestic Rates (NNDR)** in England is a tax paid by the occupiers of nondomestic property, principally businesses. Most NNDR is collected from businesses by local authorities and then paid into a **central government** pool. Some large businesses with national activity (such as utility companies) pay directly into the pool (the Central List). The pool is distributed back to local authorities in the form of central government grants. Similar systems apply in Wales and Scotland. The grant is in **DEL** for England and Wales, but in the **AME** line for **Locally Financed Expenditure** in Scotland. NNDR payments by **central government** or **local government** in respect of the occupation of property are consolidated out through the **accounting adjustments** to arrive at **TME**.

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<sup>3</sup> Consolidated budgeting guidance - GOV.UK ([www.gov.uk](http://www.gov.uk))

**Net lending** has two meanings:

- in **National Accounts** it is the balance of the current and capital accounts and is often quoted with sign reversed as “net borrowing”, which is sometimes called the government deficit; and
- in this publication net lending is more likely to mean lending by government net of any repayments of previous lending. It includes transactions in shares – so, for example, privatisation receipts count as negative net lending. Government lends to students, some industries, **public corporations**, **local government**, some overseas governments and some international bodies that supply foreign aid.

**Non-budget** income and expenditure normally refers to income and expenditure that pass through a government department’s books and that are not included in **DEL** or departmental **AME**. For example, the grant-in-aid paid to **ALBs** is normally a nonbudget transfer – it is the ALB’s income and expenditure that scores in budgets.

**Non-cash** refers to various transactions that appear in the **operating cost statement** under **resource accounting**, but are not directly included in the **National Accounts** measure of surplus on the current Budget. The major non-cash transactions are **depreciation**, **impairments** and the taking and release of **provisions**. Most depreciation and impairments are in **DEL** but following changes to the budgeting framework as part of the **alignment project**, most other non-cash items are in **AME**.

**Nonidentifiable expenditure** is expenditure that cannot be recognised as benefiting a particular country or region, so is deemed to be incurred on behalf of the United Kingdom as a whole, e.g. most defence expenditure, overseas representation and tax collection.

**Non-voted** expenditure is expenditure that is not voted by Parliament through the Supply procedure. It includes spending funded from various funds, such as the National Insurance Fund.

**Office for National Statistics (ONS)** - the ONS is an independent public sector body that produces many official statistics such as the **National Accounts**. ONS decisions about the classification of bodies are the basis for determining which bodies are included within Public Spending Statistics and PESA and as part of which sector.

**Online System for Central Accounting and Reporting (OSCAR)** - the Treasury’s database that holds public expenditure data.

**Other AME** is public spending that is outside both **DEL** and **departmental AME**. It includes net transfers to the EU, **locally financed expenditure**, debt interest, **public corporations’** own-financed capital expenditure and **accounting adjustments**.

**Outturn** describes expenditure actually incurred and will generally have been included in the resource accounts of the relevant body.

**Pay** includes salaries, employers’ National Insurance Contributions, and accruing pension costs, such as **ASLCs**. The pay of staff engaged in ownaccount **capital formation** is treated as **capital expenditure**.

**Prepayments** are assets on the balance sheet. They are recognised where cash payments are made to suppliers of services in advance of those services being delivered. In resource accounts these are cash movements on the balance sheet and do not score as expenditure in **TME**. The reduction in cash held by the public sector increases **PSND**. Where a department or its **ALB** makes a large (over £20 million) prepayment that is long term (over 12 months)

this is included in the **capital budget** on the same basis as **net lending**. When the service is delivered this is scored as appropriate, e.g. as the consumption of goods and services in **resource DEL** within **TME**.

**Private Finance Initiative (PFI)** is a system for purchasing capital intensive services for the public sector. Typically, the private sector designs, finances, builds, and maintains infrastructure, and other fixed capital **assets**, and then operates those assets to sell services to the **public sector**. In a proportion of cases the capital assets are accounted for on the balance sheet of the private sector operator; in other cases they are on the public sector's books. Annex A has more information on the treatment of PFI in Public Spending Statistics.

**Privatisation receipts** are the receipts from the sale of shares, other securities and debt in **public corporations** that were sold as part of the privatisation programme. The proceeds are recorded as negative **net lending**. A corporation is said to be privatised when it is no longer controlled by government.

**Procurement** spending is now shown gross throughout Public Spending Statistics, rather than net of sales as was previously the case within certain tables. It is shown as current or capital procurement as follows:

- current procurement is expenditure on goods and services, including hire and rentals under PFI and non-PFI operating leases, payments for contract and agency staff and payments for consultancy and audit services. It also includes the purchase of services from GPs. Purchase of minor maintenance and minor pieces of equipment and IT systems that are not treated as capital would be counted as current procurement;
- capital procurement is expenditure on the purchase of fixed **assets** such as buildings, machinery and large-scale IT projects.

**Provider Trusts** sell health services in England and Wales. In England they can either be classified as NHS or Foundation Trusts, the latter having more financial and operational independence. In Wales they are known as Health Trusts. In Scotland trusts have been reabsorbed back into Health Boards. All Provider Trusts throughout the UK are in the **central government** sector.

**Provisions** - departments take provisions in accounts and budgets when a past event means that they should recognise a future liability of uncertain amount or timing. Budgets also score the release of the provision and the expenditure that the release finances. Provisions score as part of the resource budget, usually in **AME** unless they relate to pensions or are scored by independent bodies exceptionally allowed to score provisions in **DEL**.

**Public corporations** are publicly controlled **trading bodies** with substantial financial and operational independence from **central** and **local government** - they are legally separate institutional units responsible for their own day-to-day operations and producing their own accounts. To be classed as trading they must receive the majority of their income from sales into a market, rather than grant funding from government. They include Royal Mail Holdings, and most **trading funds** such as the Meteorological Office and Companies House.

**Public Corporations' Own-Financed Capital Expenditure (PCOFCE)** is aggregate **public corporation capital expenditure** less its receipts of **central government** capital support in budgets.

**Public Dividend Capital (PDC)** is a form of long-term government finance for some **public corporations**. The government receives a return in the form of dividends rather than fixed interest payments.

**Public expenditure** is spending by public bodies. The definition of aggregate public expenditure most frequently used in this publication is **Total Managed Expenditure (TME)**.

**Public sector** - the public sector comprises **central government, local government** and **public corporations**.

**Public sector current expenditure (PSCE):**

- is the sum of the **current expenditure** of **central government** and **local government**, plus certain transactions (interest and rent) paid by **public corporations** to the private sector and abroad;
- does not include expenditure incurred in producing goods and services for sale where undertaken by **public corporations** – rather the surplus of sale receipts over operating costs for public corporations is scored as a public sector receipt and does not affect expenditure measures;
- is net of certain receipts such as: receipts of contributions to public sector occupational pension schemes; receipts of grants from abroad including the EU abatement; sales of goods and services; and income from rent of buildings; and
- includes non-trading capital consumption. This is the **depreciation** of the fixed **assets** held by **central government** and **local government**. It excludes depreciation on assets used to produce goods and services for sale including the assets of **public corporations** and local authority housing.

Within Public Spending Statistics, PSCE is presented consistent with a measure of **public sector net borrowing** excluding the temporary effects of the financial sector interventions (PSNBex).

**Public sector net borrowing (PSNB)** is the difference between **public sector** receipts and expenditure as measured by **National Accounts**. It also equals the net balance of the public sector's net acquisition of financial liabilities *less* its acquisition of financial assets. Data imprecision means that the different ways of measuring net borrowing never give exactly the same answer - the difference is called the statistical discrepancy in **ESA10**. In December 2009 the ONS defined an alternative measure of PSNB excluding the temporary effects of the financial sector interventions (PSNBex). Spending aggregates consistent with PSNBex are used throughout this release.

**Public sector net debt (PSND)** is the sum of the public sector's financial liabilities at nominal value, *less* its liquid financial assets.

**Public sector net investment (PSNI)** is all **capital expenditure** by the **public sector** *less* an amount representing public sector **depreciation**. Broadly, the amount of capital expenditure that equals the depreciation charge could be seen as keeping the stock of assets stable. Net investment therefore represents the increase in the asset base after allowing for depreciation. For this release, PSNI is presented consistent with a measure of **public sector net borrowing** excluding the temporary effects of the financial sector interventions (PSNBex).

**Public sector gross investment (PSGI)** – see **capital expenditure**

**Quasi-corporations** are entities that meet the economic definition of a public corporation (i.e. trading income covers at least half their costs) but that do not take a separate legal form. Examples are Export Credits Guarantee Department and local authority housing. They score in the **National Accounts** like public corporations (although interest on housing related debt is treated as local authority expenditure).

**RAB** - see **resource accounting** and **resource budgeting**.

**Real terms** figures are amounts adjusted for the effect of general price inflation as measured by the **GDP** market price deflator.

**Reserve** - an amount within **DEL** not allocated to departmental programmes, which provides a margin to cover emergencies and genuinely unforeseen contingencies.

**Resource accounting** is the accounting system used to record expenditure in departmental accounts. It applies **International Financial Reporting Standards** (IFRS) to departmental transactions.

**Resource budget** is the budget for **current expenditure** on an accruals basis. It is divided into resource **DEL** (which is a **control total**) and resource **departmental AME** (a planning total).

**Resource budgeting** is the budgeting regime based on **resource accounting** introduced for the spending plans set in the 2000 Spending Review and which has been used for in-year spending control from 2001-02. Under RAB Stage I (2001-02 to 2002-03) resource **DEL** included **near-cash** transactions measured on an **accruals** basis while **non-cash** transactions were in Departmental **AME**. Under RAB Stage II (from 2003-04) most non-cash transactions were included in resource DEL. Near-cash controls were introduced in 2003-04 and clarified in 2005-06 such that nearcash in resource DEL was a control total. However, under the 2011-12 framework on which this release is based, the near-cash control within resource DEL has been removed as part of the **alignment project**. Resource budgeting is largely derived from resource accounting rules, but there are a number of differences in treatment between resource accounts and resource budgets. For example, **capital grants** are capital in budgets (and in the **National Accounts**), but current in departmental resource accounts. See Annex C for further information.

**Revenue Support Grant** is an unhypothecated (i.e. non ring-fenced) current grant from **central government** to local authorities, paid by the Ministry of Housing, Communities and Local Government (MHCLG).

**Social benefits** include social security, tax credits and similar payments to individuals. They also include unrequited grants to not-for-profit nonmarket bodies such as charities (although purchases of services from charities count as **procurement**). Public service pension payments are included in social benefits.

**Spending Reviews** or **Spending Rounds** (SRs) set **DELs** for future years. The first was the Comprehensive Spending Review in 1998 with further SRs held every two years until 2004. The last Spending Review was in 2021 which set departmental budgets up to 2024-25.

**Spending sectors** are the part of the **public sector** that are making the expenditure, either **central government**, **local government** or **public corporations**.

**Statement of Comprehensive Net Expenditure (SoCNE)** - this is the statement in departmental resource accounts that shows the current income and expenditure of the department on an accruals basis. It is similar to the profit and loss statement in commercial accounts

**Stock building** (also known as the net acquisition of inventories) is the value of the physical increase in stocks. In government accounts it relates mainly to buildings within urban regeneration areas.

**Subsidies** are payments by government and the EU to trading businesses to help pay for current costs. These include payments to farmers. Subsidies may be paid to **public corporations** as well as to private sector firms.

**Supply expenditure** is expenditure that is voted by Parliament either in the annual Main Estimates (at the start of the year) or in Supplementary Estimates in-year.

**Supported borrowing** – this is the equivalent of **Supported Capital Expenditure (Revenue)** in Scotland.

**Supported Capital Expenditure (SCE)** – Supported Capital Expenditure (Revenue) (SCE(R)) is the amount of borrowing by a local authority in England and Wales (to fund capital expenditure) towards which central government is prepared to provide revenue grant. This support is provided either through **Revenue Support Grant (RSG)** or **Housing Revenue Account (HRA)** subsidy. It is known as **supported borrowing** in Scotland but there is no equivalent in Northern Ireland as their local government sector is much smaller. Supported Capital Expenditure (Capital) (SCE(C)) is sometimes used to refer to central government **capital grants** paid to local authorities, although capital grants remains the more commonly used terminology.

**Tax credits** are the Working Tax Credit and Child Tax Credit. They replaced former personal tax credits in 2003-04. In budgets tax credits score in departmental AME including negative tax, this is aligned with resource accounts. Tax credits score in **TME** (within departmental **AME**) when the amount paid exceeds the tax liability of the household but as negative tax when the amount paid is less than or equal to the tax liability of the household.

**Total DEL** is the sum of the **resource budget DEL** and the **capital budget DEL**, less **depreciation**. Depreciation is excluded from Total DEL as scoring both **capital expenditure** and depreciation may be seen as double counting. In the calculation of Total DEL, depreciation includes **impairments**, release from donated asset reserve and release from government grant reserve. Total DEL is not a **control total**: it is purely used for presentation.

**Total Expenditure on Services (TES)** - see **Expenditure on services**.

**Total Managed Expenditure (TME)** is a definition of aggregate public spending derived from **National Accounts**. It is the consolidated sum of **current** and **capital expenditure** of **central** and **local government**, and **public corporations**. TME can also be presented as the sum of **DEL** and **AME**. For Public Spending Statistics, TME and its components are presented consistent with **public sector net borrowing** excluding the temporary effects of the financial sector interventions (PSNBex).

**Trading bodies** are publicly owned or controlled trading businesses. **Public corporations** and **quasi-corporations** are trading bodies. There may also be some trading activities that are closely integrated within **central government** or **local government** and do not have enough independence to be classified as a public corporation or quasicorporation. **Capital expenditure** of trading bodies is included in public expenditure measures, but the surplus of current income over **current expenditure** is included as a revenue item called gross trading surplus. There are examples in the **local government** sector such as some theatres and sports facilities.

**Trading Funds** are government departments or parts of government departments. They have financing frameworks that allow them to meet outgoings without the cash flows passing through **Supply Estimates**. Generally they cover their costs from trading receipts. In **National Accounts** they are normally treated as **public corporations**.

**Traditional Own Resources (TOR)** - the European Union's Traditional Own Resources are customs duties, including those on agricultural products and sugar levies.

**VAT refunds** are given to departments in relation to payments for contracted out services to remove a disincentive to contracting out services that might otherwise have been performed in-house.