HM Treasury

Public Expenditure

Statistical Analyses 2025

CP 1363

July 2025

Public Expenditure

Statistical Analyses 2025

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

July 2025

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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) Command Paper, which contains outturn data from the Public Spending Statistics (PSS) official 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 2024. 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 2025 normally cover the years 2020-21 to 2025-26, although some show only the latest year of outturn (2024-25) and some are presented over a longer historical period.

Public Spending Statistics (Accredited Official Statistics) updates

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

- Total Managed Expenditure, by budgetary category (PESA 2025, **Table 1.1**);
- resource and capital elements of Departmental Expenditure Limits and Annually Managed Expenditure by departmental group (PESA 2025, **Tables 1.3, 1.5 and 1.8**);
- public sector expenditure on services by function (PESA 2025, **Table 4.2**); and
- public sector expenditure on services by economic category (PESA 2025, **Table 5.3**).

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

Review of tables in PESA and PSS

For future releases of PESA and PSS, a review will be conducted on the content and tables included within the publication. This could result in the removal of a small number of tables which are potentially less relevant than when they were introduced. The underlying data will still be published by HM Treasury as part of transparency releases, therefore data will still ultimately be available to users. If you'd like to provide feedback on PESA and PSS, or potential changes, please contact us at pesa.document@hmtreasury.gov.uk.

Feedback

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

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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 2002-03) 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 governments 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.[1] The mapping between the HM Treasury functions and UN COFOG level 2 is as follows:

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

HM Treasury functions	UN COFOG level 2
1. General public services, **of which: public and common services**	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, **of which: international services**	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, **of which: public sector debt interest**	1.7 Public sector debt interest
4. Economic affairs, **of which: enterprise and economic development**	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, **of which: science and technology**	4.8 R&D economic affairs
4. Economic affairs, **of which: employment policies**	4.1 General economic, commercial and labour affairs (labour affairs part only)
4. Economic affairs, of **which: agriculture, fisheries and forestry**	4.2 Agriculture, forestry, fishing and hunting
4. Economic affairs, **of which: transport**	4.5 Transport

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 2024-25 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[2].

[2] https://www.gov.uk/government/collections/gdp-deflators-at-market-prices-and-money-gdp

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1 Departmental budgets

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 Policy responsibility for the Government Digital Service, the Central Digital and Data Office, and the Incubator for Artificial Intelligence was transferred from the Cabinet Office to the Department for Science, Innovation and Technology on 24 July 2024. The Infrastructure and Projects Authority transferred from Cabinet Office into HM Treasury on 1 April 2025 merging with the National Infrastructure Commission, to form the National Infrastructure and Service Transformation Authority. The transfer of responsibility for the delivery of the Supporting Families programme from the Ministry of Housing, Communities and Local Government to the Department for Education, which took effect on 1 April 2024, is now also reflected in the figures. Since PESA 2024, the Office of Qualifications and Examinations Regulation (Ofqual) has been moved from the Education departmental group to Small and Independent Bodies. This aligns to the treatment in Spending Review 2025.

1.3 Figures for expenditure by NHS England, which could be found in **Chapter 1** of earlier editions of PESA, can now be found in **Annex G: Supplementary tables**.

1.4 Not all departments had produced their Annual Report and Accounts for 2024-25 as at publication of PESA 2025. 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 2024-25 outturn.

1.5 Departmental DEL plans in PESA may not match those presented in the Spring Statement 2025 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.

Spending Review 2025

1.6 Spending Review 2025 (SR25) set Resource Departmental Expenditure Limits (DEL) for 2026-27 to 2028-29 and Capital DEL for 2026-27 to 2029-30[1]. These are shown in **Tables 1.16 to 1.18**.

1.7 Due to the short time between the publication of the Spending Review and this document, only high-level departmental DEL figures are presented here. PESA tables will be updated online later in the year to provide a full breakdown of departmental plans by economic category (e.g. pay, procurement, grants etc.) and function (health, education, social protection etc.).

[1] Spending Review 2025 document – GOV.UK

The budgeting and reporting framework

1.8 **Table 1.1** summarises public expenditure both in terms of the Treasury's budgeting and control framework[2], 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.

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

1.10 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.

1.11 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' 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.

1.12 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

1.13 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.

1.14 **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.

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

1.16 **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.

1.17 **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.

[2] https://www.gov.uk/government/collections/consolidated-budgeting-guidance

1.18 **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

1.19 **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 70 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

1.20 **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.

1.21 **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

1.22 **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).

1.23 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).

1.24 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.

1.25 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

1.26 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.

1.27 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.

1.28 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

1.29 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

1.30 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.

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

1.32 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**.

Table 1.1 Total Managed Expenditure, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
CURRENT EXPENDITURE						
Resource DEL						
Resource DEL excluding depreciation[1]	457,935	442,132	441,157	452,098	484,342	511,156
Depreciation in resource DEL[1]	26,127	20,062	8,830	28,900	32,324	28,806
Total resource DEL	**484,062**	**462,193**	**449,987**	**480,998**	**516,667**	**539,962**
Resource departmental AME						
Social security benefits	229,535	233,022	246,311	280,256	311,841	326,220
Tax credits[2]	15,390	11,021	8,915	7,456	3,239	163
Net public service pensions	41,938	57,408	51,746	-7,020	-18,256	-15,085
National lottery	1,232	1,544	1,300	1,061	1,194	1,586
BBC domestic services	3,191	3,607	4,201	3,471	4,484	4,115
Student loans	-4,851	-5,127	-9,358	-16,611	-16,063	-14,533
Non-cash items	38,971	203,983	-161,128	35,690	100,562	156,000
Financial sector interventions	44,548	47,220	137,220	39,774	34,690	40,700
Other departmental expenditure	138,535	72,899	74,568	81,593	75,156	77,312
Total resource departmental AME	**508,490**	**625,577**	**353,775**	**425,670**	**496,848**	**576,478**
Resource other AME						
Net expenditure transfers to the EU[3]	10,930	315	-383	904	-1,186	-108
Locally financed expenditure	25,304	39,430	49,770	52,612	52,342	69,695
Central government gross debt interest	41,012	70,892	108,063	82,933	84,798	100,443
Accounting adjustments	-88,206	-263,272	91,890	51,404	-11,125	-94,942
Total resource other AME	**-10,960**	**-152,635**	**249,340**	**187,853**	**124,830**	**75,087**
Total resource AME	**497,530**	**472,942**	**603,115**	**613,523**	**621,678**	**651,565**
Public sector current expenditure	**981,592**	**935,135**	**1,053,102**	**1,094,521**	**1,138,345**	**1,191,527**
CAPITAL EXPENDITURE						
Capital DEL						
Total capital DEL	**94,916**	**93,143**	**100,451**	**106,709**	**111,886**	**121,143**
Capital departmental AME						
National lottery	198	164	201	347	414	444
BBC domestic services	20	90	755	458	663	146
Student loans	22,612	23,464	26,679	33,448	33,587	32,559
Financial sector interventions	-2,742	-3,779	2,863	41,065	28,167	27,000
Other departmental expenditure	17,309	-1,974	2,682	919	3,403	14,470
Total capital departmental AME	**37,397**	**17,965**	**33,180**	**76,237**	**66,234**	**74,620**
Capital other AME						
Locally financed expenditure	11,560	9,839	8,364	8,550	9,943	9,419
Public corporations' own-financed capital expenditure	8,498	7,688	7,924	12,775	15,831	10,778
Accounting adjustments	-26,764	-20,048	-42,044	-69,794	-57,023	-60,300
Total capital other AME	**-6,705**	**-2,521**	**-25,756**	**-48,469**	**-31,249**	**-40,104**
Total capital AME	**30,692**	**15,444**	**7,424**	**27,768**	**34,985**	**34,516**
Public sector gross investment[4]	**125,608**	**108,587**	**107,875**	**134,477**	**146,871**	**155,659**
less public sector depreciation	*53,643*	*55,309*	*60,304*	*65,315*	*69,045*	*74,113*
Public sector net investment[4]	**71,965**	**53,278**	**47,571**	**69,162**	**77,826**	**81,547**
TOTAL MANAGED EXPENDITURE[5]	**1,107,200**	**1,043,722**	**1,160,977**	**1,228,998**	**1,285,216**	**1,347,186**
of which:						
Total DEL[6]	552,851	535,274	541,607	558,807	596,228	632,299
Departmental AME	545,887	643,542	386,956	501,907	563,082	651,098
Other AME	8,462	-135,094	232,414	168,284	125,906	63,789

[1] 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] Tax credits include working tax credits, stakeholder pension credits and Child Tax Credits. Child allowances paid as part of Income Support and Jobseekers' Allowance are shown within social security benefits. Tax credits include elements that are treated as negative tax in National Accounts.
[3] 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.
[4] Transactions have been affected by financial sector interventions and Covid-19 measures.
[5] This excludes the temporary effects of banks being classified to the public sector.
[6] Total DEL is given by resource DEL excluding depreciation plus capital DEL.

Table 1.2 Total Managed Expenditure in real terms[1], 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
CURRENT EXPENDITURE						
Resource DEL						
Resource DEL excluding depreciation[2]	536,998	521,513	486,074	470,492	484,342	497,982
Depreciation in resource DEL[2]	30,638	23,664	9,729	30,076	32,324	28,063
Total resource DEL	**567,636**	**545,177**	**495,803**	**500,568**	**516,667**	**526,045**
Resource departmental AME						
Social security benefits	269,164	274,860	271,390	291,658	311,841	317,813
Tax credits[3]	18,047	13,000	9,823	7,759	3,239	159
Net public service pensions	49,179	67,715	57,015	-7,305	-18,256	-14,696
National lottery	1,445	1,821	1,432	1,105	1,194	1,545
BBC domestic services	3,742	4,255	4,629	3,612	4,484	4,009
Student loans	-5,689	-6,047	-10,311	-17,287	-16,063	-14,159
Non-cash items	45,700	240,606	-177,533	37,142	100,562	151,980
Financial sector interventions	52,240	55,697	151,192	41,392	34,690	39,651
Other departmental expenditure	162,453	85,988	82,160	84,912	75,156	75,319
Total resource departmental AME	**596,281**	**737,894**	**389,796**	**442,989**	**496,848**	**561,621**
Resource other AME						
Net expenditure transfers to the EU[4]	12,817	372	-422	941	-1,186	-105
Locally financed expenditure	29,673	46,510	54,837	54,752	52,342	67,898
Central government gross debt interest	48,093	83,620	119,066	86,307	84,798	97,854
Accounting adjustments	-103,435	-310,541	101,246	53,495	-11,125	-92,495
Total resource other AME	**-12,852**	**-180,039**	**274,727**	**195,496**	**124,830**	**73,152**
Total resource AME	**583,429**	**557,855**	**664,523**	**638,485**	**621,678**	**634,773**
Public sector current expenditure	**1,151,066**	**1,103,032**	**1,160,327**	**1,139,052**	**1,138,345**	**1,160,818**
CAPITAL EXPENDITURE						
Capital DEL						
Total capital DEL	**111,304**	**109,866**	**110,678**	**111,050**	**111,886**	**118,021**
Capital departmental AME						
National lottery	232	194	222	361	414	433
BBC domestic services	24	106	831	477	663	142
Student loans	26,516	27,677	29,395	34,808	33,587	31,720
Financial sector interventions	-3,215	-4,458	3,155	42,735	28,167	26,304
Other departmental expenditure	20,297	-2,328	2,956	957	3,403	14,097
Total capital departmental AME	**43,854**	**21,191**	**36,559**	**79,339**	**66,234**	**72,697**
Capital other AME						
Locally financed expenditure	13,556	11,606	9,216	8,898	9,943	9,176
Public corporations' own-financed capital expenditure	9,966	9,069	8,731	13,295	15,831	10,500
Accounting adjustments	-31,384	-23,648	-46,325	-72,633	-57,023	-58,746
Total capital other AME	**-7,863**	**-2,974**	**-28,378**	**-50,441**	**-31,249**	**-39,070**
Total capital AME	**35,991**	**18,217**	**8,180**	**28,898**	**34,985**	**33,627**
Public sector gross investment[5]	**147,294**	**128,083**	**118,859**	**139,948**	**146,871**	**151,647**
less public sector depreciation	*62,905*	*65,239*	*66,444*	*67,972*	*69,045*	*72,202*
Public sector net investment[5]	**84,390**	**62,844**	**52,415**	**71,976**	**77,826**	**79,445**
TOTAL MANAGED EXPENDITURE[6]	**1,298,360**	**1,231,115**	**1,279,185**	**1,279,001**	**1,285,216**	**1,312,466**
of which:						
Total DEL[7]	648,302	631,379	596,753	581,542	596,228	616,003
Departmental AME	640,135	759,085	426,354	522,328	563,082	634,317
Other AME	9,924	-159,349	256,078	175,131	125,906	62,145

[1] Real terms figures are the nominal figures adjusted to 2024-25 price levels using GDP deflators from the Office for National Statistics (released 30 June 2025) and deflator forecasts from the Office for Budget Responsibility (Economic and fiscal outlook – 26 March 2025).
[2] 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.
[3] 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.
[4] 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.
[5] Transactions have been affected by financial sector interventions and Covid-19 measures.
[6] This excludes the temporary effects of banks being classified to the public sector.
[7] Total DEL is given by resource DEL excluding depreciation plus capital DEL.

Table 1.3 Resource budgets, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Resource DEL by departmental group						
Health and Social Care	181,441	183,548	177,095	182,819	198,149	208,138
Education	76,958	74,750	69,071	89,913	104,146	102,647
Home Office	15,061	14,959	17,602	19,644	18,847	20,458
Justice	9,164	9,376	10,100	11,330	12,021	13,006
Law Officers' Departments	625	694	765	873	908	1,061
Defence	40,179	39,744	39,853	42,734	45,834	47,389
Single Intelligence Account	2,717	2,926	3,263	3,497	3,814	4,377
Foreign, Commonwealth and Development Office	9,914	7,599	7,420	8,003	8,664	8,416
MHCLG – Local Government	10,168	13,768	7,694	9,580	11,330	13,849
MHCLG – Housing and Communities	2,549	2,599	3,655	2,787	3,742	4,629
Culture, Media and Sport	2,956	1,829	1,945	1,692	1,695	1,732
Science, Innovation and Technology	596	599	679	804	865	1,072
Transport	23,669	18,582	16,884	19,589	18,685	20,390
Energy Security and Net Zero	1,395	2,483	13,228	1,376	1,459	1,993
Environment, Food and Rural Affairs	4,645	4,339	4,698	5,286	5,567	5,515
Business and Trade	21,255	6,418	1,387	1,783	1,580	2,035
Work and Pensions	6,661	8,972	8,696	8,957	9,420	10,677
HM Revenue and Customs	4,809	5,698	6,329	6,502	5,788	6,800
HM Treasury	339	426	331	389	340	427
Cabinet Office	1,302	1,125	697	874	775	1,129
Scottish Government[1]	31,037	28,557	25,814	27,575	25,722	27,936
Welsh Government[2]	18,623	16,252	15,962	16,875	18,226	19,261
Northern Ireland Executive	15,525	14,438	14,322	15,508	16,195	17,289
Small and Independent Bodies	2,473	2,510	2,499	2,610	2,894	3,123
Reform and Innovation Fund	-	-	-	-	-	48
Transformation Fund[3]	-	-	-	-	-	250
Reserves	-	-	-	-	-	2,859
OBR allowance for shortfall	-	-	-	-	-	-6,380
Adjustment for Budget Exchange[4]	-	-	-	-	-	-164
Total resource DEL	**484,062**	**462,193**	**449,987**	**480,998**	**516,667**	**539,962**
Resource departmental AME by departmental group						
Health and Social Care	34,221	80,646	-17,272	8,035	17,834	25,536
Education	24,099	20,806	-5,198	7,966	6,775	10,042
Home Office	2,328	2,420	2,089	2,987	2,456	3,022
Justice	405	578	213	667	898	874
Law Officers' Departments	-1	1	4	14	2	8
Defence	8,617	17,498	-5,354	3,704	11,312	6,870
Single Intelligence Account	-4	111	11	8	7	39
Foreign, Commonwealth and Development Office	629	-116	497	222	270	550
MHCLG – Local Government	27,443	16,020	15,179	20,871	23,106	23,380
MHCLG – Housing and Communities	-76	-862	-299	374	908	988
Culture, Media and Sport	4,758	5,262	5,710	4,741	5,900	5,959
Science, Innovation and Technology	76	278	214	231	366	679
Transport	1,439	3,454	3,726	2,774	2,131	3,701
Energy Security and Net Zero[5]	2,386	115,071	-95,375	-13,300	8,307	71,532
Environment, Food and Rural Affairs	-612	433	-450	1,442	-1,228	51
Business and Trade	-10,395	-1	440	1,640	-297	-454
Work and Pensions	212,378	216,030	230,471	265,923	287,701	301,780
HM Revenue and Customs	116,524	52,123	33,930	33,274	28,239	28,012
HM Treasury[6]	41,129	51,955	132,480	38,650	34,744	40,627
Cabinet Office	12,556	12,225	16,858	10,851	25,859	8,691
Scottish Government	16,794	18,585	22,335	20,089	24,311	25,477
Welsh Government	2,552	2,546	2,303	3,104	4,201	263
Northern Ireland Executive	10,469	10,753	11,545	11,438	13,176	15,032
Small and Independent Bodies	776	-240	-284	-35	-131	3,819
Total resource departmental AME	**508,490**	**625,577**	**353,775**	**425,670**	**496,848**	**576,478**
Total resource budget	**992,552**	**1,087,770**	**803,762**	**906,668**	**1,013,515**	**1,116,440**

[1] 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.
[2] 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.
[3] The Transformation Fund presents the total of the fund which was allocated to individual departments at Spending Review 2025.
[4] 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.
[5] Figures reflect a change to the long-term discount rate used each year for provisions to maintain compliance with International Financial Reporting Standards.
[6] Transactions have been affected by financial sector interventions.

Table 1.4 Resource budgets in real terms[1], 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Resource DEL by departmental group						
Health and Social Care	212,767	216,503	195,126	190,257	198,149	202,773
Education	90,246	88,171	76,103	93,571	104,146	100,002
Home Office	17,661	17,644	19,394	20,443	18,847	19,931
Justice	10,746	11,060	11,129	11,791	12,021	12,670
Law Officers' Departments	732	819	843	908	908	1,033
Defence	47,116	46,880	43,910	44,472	45,834	46,167
Single Intelligence Account	3,187	3,452	3,596	3,640	3,814	4,264
Foreign, Commonwealth and Development Office	11,626	8,964	8,176	8,329	8,664	8,199
MHCLG – Local Government	11,923	16,240	8,477	9,969	11,330	13,493
MHCLG – Housing and Communities	2,990	3,066	4,027	2,900	3,742	4,510
Culture, Media and Sport	3,466	2,158	2,143	1,761	1,695	1,688
Science, Innovation and Technology	699	706	748	837	865	1,044
Transport	27,755	21,919	18,603	20,386	18,685	19,864
Energy Security and Net Zero	1,635	2,929	14,575	1,432	1,459	1,941
Environment, Food and Rural Affairs	5,447	5,118	5,177	5,501	5,567	5,373
Business and Trade	24,924	7,570	1,528	1,855	1,580	1,983
Work and Pensions	7,811	10,583	9,582	9,321	9,420	10,402
HM Revenue and Customs	5,640	6,721	6,973	6,766	5,788	6,625
HM Treasury	397	502	364	404	340	416
Cabinet Office	1,526	1,327	768	910	775	1,100
Scottish Government[2]	36,396	33,685	28,442	28,697	25,722	27,217
Welsh Government[3]	21,839	19,170	17,587	17,561	18,226	18,765
Northern Ireland Executive	18,206	17,031	15,780	16,139	16,195	16,843
Small and Independent Bodies	2,900	2,961	2,753	2,716	2,894	3,043
Reform and Innovation Fund	-	-	-	-	-	46
Transformation Fund[4]	-	-	-	-	-	244
Reserves	-	-	-	-	-	2,785
OBR allowance for shortfall	-	-	-	-	-	-6,216
Adjustment for Budget Exchange[5]	-	-	-	-	-	-160
Total resource DEL	**567,636**	**545,177**	**495,803**	**500,568**	**516,667**	**526,045**
Resource departmental AME by departmental group						
Health and Social Care	40,129	95,126	-19,031	8,362	17,834	24,878
Education	28,259	24,542	-5,728	8,290	6,775	9,783
Home Office	2,730	2,855	2,302	3,109	2,456	2,944
Justice	475	682	235	694	898	851
Law Officers' Departments	-1	1	4	15	2	8
Defence	10,104	20,639	-5,899	3,854	11,312	6,693
Single Intelligence Account	-5	131	12	9	7	38
Foreign, Commonwealth and Development Office	737	-136	548	231	270	536
MHCLG – Local Government	32,181	18,896	16,725	21,720	23,106	22,777
MHCLG – Housing and Communities	-90	-1,017	-329	389	908	962
Culture, Media and Sport	5,579	6,206	6,292	4,934	5,900	5,805
Science, Innovation and Technology	89	328	236	240	366	662
Transport	1,688	4,074	4,106	2,887	2,131	3,606
Energy Security and Net Zero[6]	2,798	135,731	-105,086	-13,841	8,307	69,689
Environment, Food and Rural Affairs	-718	510	-495	1,501	-1,228	50
Business and Trade	-12,189	-1	485	1,707	-297	-442
Work and Pensions	249,045	254,816	253,937	276,742	287,701	294,002
HM Revenue and Customs	136,643	61,481	37,385	34,628	28,239	27,291
HM Treasury[7]	48,230	61,283	145,969	40,222	34,744	39,580
Cabinet Office	14,724	14,420	18,575	11,292	25,859	8,467
Scottish Government	19,693	21,921	24,609	20,906	24,311	24,820
Welsh Government	2,993	3,003	2,538	3,230	4,201	256
Northern Ireland Executive	12,277	12,684	12,720	11,903	13,176	14,645
Small and Independent Bodies	910	-283	-312	-36	-131	3,721
Total resource departmental AME	**596,281**	**737,894**	**389,796**	**442,989**	**496,848**	**561,621**
Total resource budget	**1,163,918**	**1,283,071**	**885,599**	**943,556**	**1,013,515**	**1,087,666**

[1] Real terms figures are the nominal figures adjusted to 2024-25 price levels using GDP deflators from the Office for National Statistics (released 30 June 2025) and deflator forecasts from the Office for Budget Responsibility (Economic and fiscal outlook – 26 March 2025).
[2] 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.
[3] 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.
[4] The Transformation Fund presents the total of the fund which was allocated to individual departments at Spending Review 2025.
[5] 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.
[6] Figures reflect a change to the long-term discount rate used each year for provisions to maintain compliance with International Financial Reporting Standards.
[7] Transactions have been affected by financial sector interventions.

Table 1.5 Resource DEL excluding depreciation, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Resource DEL excluding depreciation by departmental group						
Health and Social Care	177,906	178,155	172,283	178,095	193,219	202,947
Education	68,392	71,368	76,702	81,984	89,162	95,129
Home Office	14,565	14,435	16,822	19,013	18,312	19,570
Justice	8,575	8,667	9,325	10,421	11,121	11,966
Law Officers' Departments	613	674	741	841	875	1,027
Defence	30,656	31,753	32,498	34,771	37,521	38,603
Single Intelligence Account	2,268	2,451	2,638	2,810	3,068	3,313
Foreign, Commonwealth and Development Office	9,715	7,392	7,165	7,659	8,323	8,009
MHCLG – Local Government	10,168	13,768	7,694	9,580	11,330	13,849
MHCLG – Housing and Communities	2,559	2,591	3,626	2,758	3,744	4,530
Culture, Media and Sport	2,806	1,696	1,815	1,538	1,518	1,552
Science, Innovation and Technology	344	314	394	454	535	620
Transport	16,256	10,454	8,372	7,895	7,898	8,123
Energy Security and Net Zero	1,373	2,447	13,181	1,298	1,421	1,936
Environment, Food and Rural Affairs	4,439	4,084	4,458	4,748	4,962	4,830
Business and Trade	21,230	6,345	1,340	1,715	1,493	1,990
Work and Pensions	6,476	8,708	8,131	8,399	9,004	10,229
HM Revenue and Customs	4,501	5,523	5,851	5,969	5,143	5,950
HM Treasury	333	422	317	381	334	415
Cabinet Office	1,253	1,056	582	737	624	900
Scottish Government[1] [2]	38,852	36,939	35,760	37,344	39,425	41,732
Welsh Government[3]	17,566	16,427	15,438	16,469	16,982	18,023
Northern Ireland Executive	14,885	14,119	13,725	14,804	15,625	16,405
Small and Independent Bodies	2,205	2,344	2,300	2,416	2,703	2,894
Reform and Innovation Fund	-	-	-	-	-	48
Transformation Fund[4]	-	-	-	-	-	250
Reserves	-	-	-	-	-	2,859
OBR allowance for shortfall	-	-	-	-	-	-6,380
Adjustment for Budget Exchange[5]	-	-	-	-	-	-164
Total Resource DEL excluding depreciation[2]	**457,935**	**442,132**	**441,157**	**452,098**	**484,342**	**511,156**

[1] 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.
[2] 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.
[3] 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.
[4] The Transformation Fund presents the total of the fund which was allocated to individual departments at Spending Review 2025.
[5] 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.

Table 1.6 Resource DEL excluding depreciation in real terms[1], 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Resource DEL excluding depreciation by departmental group						
Health and Social Care	208,621	210,141	189,825	185,341	193,219	197,717
Education	80,200	84,182	84,512	85,319	89,162	92,677
Home Office	17,079	17,026	18,534	19,787	18,312	19,066
Justice	10,055	10,224	10,274	10,845	11,121	11,658
Law Officers' Departments	719	795	817	875	875	1,000
Defence	35,949	37,454	35,807	36,186	37,521	37,608
Single Intelligence Account	2,659	2,890	2,907	2,925	3,068	3,228
Foreign, Commonwealth and Development Office	11,393	8,719	7,895	7,971	8,323	7,803
MHCLG – Local Government	11,923	16,240	8,477	9,969	11,330	13,493
MHCLG – Housing and Communities	3,001	3,056	3,995	2,870	3,744	4,413
Culture, Media and Sport	3,290	2,001	1,999	1,600	1,518	1,512
Science, Innovation and Technology	404	370	434	473	535	604
Transport	19,063	12,331	9,224	8,216	7,898	7,914
Energy Security and Net Zero	1,610	2,886	14,523	1,351	1,421	1,886
Environment, Food and Rural Affairs	5,206	4,818	4,912	4,942	4,962	4,705
Business and Trade	24,896	7,485	1,476	1,785	1,493	1,939
Work and Pensions	7,594	10,271	8,959	8,740	9,004	9,965
HM Revenue and Customs	5,278	6,515	6,446	6,212	5,143	5,797
HM Treasury	391	497	349	396	334	404
Cabinet Office	1,469	1,246	641	767	624	877
Scottish Government[2] [3]	45,560	43,571	39,401	38,863	39,425	40,656
Welsh Government[4]	20,599	19,376	17,010	17,139	16,982	17,559
Northern Ireland Executive	17,454	16,654	15,122	15,406	15,625	15,982
Small and Independent Bodies	2,586	2,765	2,534	2,515	2,703	2,819
Reform and Innovation Fund	-	-	-	-	-	46
Transformation Fund[5]	-	-	-	-	-	244
Reserves	-	-	-	-	-	2,785
OBR allowance for shortfall	-	-	-	-	-	-6,216
Adjustment for Budget Exchange[6]	-	-	-	-	-	-160
Total Resource DEL excluding depreciation[3]	**536,998**	**521,513**	**486,074**	**470,492**	**484,342**	**497,982**

[1] Real terms figures are the nominal figures adjusted to 2024-25 price levels using GDP deflators from the Office for National Statistics (released 30 June 2025) and deflator forecasts from the Office for Budget Responsibility (Economic and fiscal outlook – 26 March 2025).
[2] 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.
[3] 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.
[4] 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.
[5] The Transformation Fund presents the total of the fund which was allocated to individual departments at Spending Review 2025.
[6] 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.

Table 1.7 Administration budgets, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Health and Social Care	2,493	2,675	2,808	2,571	2,553	3,335
Education	511	541	548	531	540	605
Home Office	350	318	413	475	465	511
Justice	424	444	481	514	547	612
Law Officers' Departments	40	37	50	62	54	77
Defence	1,874	1,753	1,758	1,932	2,015	2,102
Single Intelligence Account	71	79	62	67	80	101
Foreign, Commonwealth and Development Office	243	259	302	301	322	388
MHCLG – Housing and Communities	271	276	223	172	131	359
Culture, Media and Sport	136	144	202	191	207	238
Science, Innovation and Technology	176	152	255	254	310	377
Transport	292	327	333	362	370	382
Energy Security and Net Zero	315	296	345	397	397	449
Environment, Food and Rural Affairs	732	832	939	1,061	1,026	1,241
Business and Trade	291	332	357	390	439	470
Work and Pensions	911	920	874	980	1,005	1,328
HM Revenue and Customs	945	879	1,001	979	1,067	1,304
HM Treasury	277	310	333	354	328	302
Cabinet Office	337	587	403	581	502	722
Small and Independent Bodies	346	473	499	512	614	610
Total administration budgets	**11,033**	**11,635**	**12,186**	**12,687**	**12,972**	**15,513**
of which: administration costs paybill	8,579	9,161	9,983	9,584	10,125	11,219
Administration budgets as a percentage of Total Managed Expenditure[1]	**1.0**	**1.1**	**1.0**	**1.0**	**1.0**	**1.2**

[1] TME excludes the temporary effects of banks being classified to the public sector.

Table 1.7a Administration budgets excluding depreciation, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Health and Social Care	2,405	2,575	2,665	2,428	2,372	2,957
Education	476	508	500	481	491	534
Home Office	345	315	394	441	465	487
Justice	397	413	444	477	514	555
Law Officers' Departments	36	33	39	50	44	64
Defence	1,874	1,753	1,758	1,932	2,015	2,102
Single Intelligence Account	71	79	62	67	80	101
Foreign, Commonwealth and Development Office	211	231	277	301	322	347
MHCLG – Housing and Communities	271	259	191	141	132	278
Culture, Media and Sport	122	130	185	175	190	217
Science, Innovation and Technology	155	134	232	238	285	348
Transport	280	312	317	345	349	358
Energy Security and Net Zero	300	277	319	343	386	422
Environment, Food and Rural Affairs	664	772	848	958	904	1,057
Business and Trade	287	323	342	374	427	459
Work and Pensions	876	879	831	947	979	1,273
HM Revenue and Customs	892	848	914	928	993	1,157
HM Treasury	272	306	319	346	322	291
Cabinet Office	318	543	327	485	398	566
Small and Independent Bodies	335	460	470	485	583	569
Total administration budgets	**10,586**	**11,151**	**11,435**	**11,942**	**12,250**	**14,142**
of which: administration costs paybill	8,579	9,161	9,983	9,584	10,125	11,219
Administration budgets as a percentage of Total Managed Expenditure[1]	**1.0**	**1.1**	**1.0**	**1.0**	**1.0**	**1.0**

[1] TME excludes the temporary effects of banks being classified to the public sector.

Table 1.8 Capital budgets, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Capital DEL by departmental group						
Health and Social Care	12,704	9,119	9,848	10,519	11,485	13,603
Education	4,728	4,717	5,271	6,148	5,629	6,778
Home Office	788	861	1,090	1,298	1,718	1,593
Justice	1,068	1,421	1,360	1,458	1,543	2,040
Law Officers' Departments	5	8	29	38	69	67
Defence	11,707	14,180	20,304	19,152	22,697	23,067
Single Intelligence Account	580	906	1,157	1,372	1,392	1,675
Foreign, Commonwealth and Development Office	2,871	1,750	2,152	3,449	2,625	3,260
MHCLG – Housing and Communities	9,096	6,142	6,818	6,842	8,256	9,055
Culture, Media and Sport	769	488	454	530	544	753
Science, Innovation and Technology	10,331	9,863	10,872	12,438	13,157	14,666
Transport	17,134	19,150	20,538	22,095	20,521	21,565
Energy Security and Net Zero	8,995	10,712	6,200	5,127	5,317	11,390
Environment, Food and Rural Affairs	891	1,334	1,464	1,984	2,273	2,695
Business and Trade	1,487	759	277	1,068	938	1,528
Work and Pensions	468	626	450	632	522	756
HM Revenue and Customs	542	662	756	725	730	875
HM Treasury	8	12	7	1	765	828
Cabinet Office	226	133	369	412	269	480
Scottish Government	5,230	5,224	6,176	5,953	5,840	6,555
Welsh Government	3,297	2,939	2,645	3,047	3,245	3,378
Northern Ireland Executive	1,716	1,821	1,896	2,109	2,002	2,223
Small and Independent Bodies	274	316	319	310	349	439
Reserves	-	-	-	-	-	2,043
OBR allowance for shortfall	-	-	-	-	-	-9,681
Adjustment for Budget Exchange[2]	-	-	-	-	-	-487
Total capital DEL	**94,916**	**93,143**	**100,451**	**106,709**	**111,886**	**121,143**
Capital departmental AME by departmental group						
Health and Social Care	-7	-	20	32	660	265
Education	21,144	21,863	24,828	30,913	31,349	29,751
Home Office	-	-	0	65	21	-
Justice	-	11	6	7	14	15
Law Officers' Departments	-	-2	2	6	1	3
Defence	-	-	-	-	4	1
Single Intelligence Account	-	-	-	2	0	3
Foreign, Commonwealth and Development Office	650	661	290	433	881	481
Culture, Media and Sport	278	250	961	815	1,087	1,193
Science, Innovation and Technology	-57	-67	-68	-105	-159	0
Transport	54	78	-112	-126	-93	149
Energy Security and Net Zero	-117	-122	-144	-60	-28	-1
Environment, Food and Rural Affairs	4	3	9	13	5	25
Business and Trade	19,718	-3,598	1,317	-1,139	-272	1,830
Work and Pensions	146	30	70	157	241	518
HM Revenue and Customs	0	0	0	0	0	0
HM Treasury[1]	-7,470	-3,779	3,084	41,432	29,296	32,816
Cabinet Office	-	-	-	-	61	2,850
Scottish Government	777	893	1,013	1,282	1,410	1,435
Welsh Government	889	954	1,251	1,476	942	1,543
Northern Ireland Executive	280	333	524	601	814	777
Small and Independent Bodies	1,109	457	131	433	0	968
Total capital departmental AME	**37,397**	**17,965**	**33,180**	**76,237**	**66,234**	**74,620**
Total capital budget	**132,313**	**111,108**	**133,631**	**182,946**	**178,120**	**195,763**

[1] Transactions have been affected by financial sector interventions.
[2] 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.

Table 1.8a Financial transactions and general capital in Capital DEL, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Financial transactions						
Health and Social Care	46	-30	29	8	-8	-
Education	-46	-57	-63	44	61	13
Justice	-	-	-	0	-	-
Defence	-	-	-	120	188	246
Foreign, Commonwealth and Development Office	153	205	111	178	190	126
MHCLG – Housing and Communities	4,136	2,342	2,127	-173	229	404
Culture, Media and Sport	370	99	-7	-25	-22	-
Science, Innovation and Technology	101	131	50	-14	47	68
Transport	611	362	119	-121	-148	-
Energy Security and Net Zero	54	1,149	1,996	-400	-2,174	-
Environment, Food and Rural Affairs	-8	-1	14	62	-30	-
Business and Trade	1,533	631	114	388	355	376
Work and Pensions	170	158	184	113	97	136
HM Treasury	4	7	-	-	753	59
Cabinet Office	-	-	-	-29	-	-
Scottish Government	401	-21	304	330	73	167
Welsh Government	822	169	15	85	196	85
Northern Ireland Executive	91	3	31	-7	11	57
Small and Independent Bodies	0	0	0	-	-	-
Total financial transactions	**8,436**	**5,148**	**5,024**	**558**	**-183**	**1,736**
General capital						
Health and Social Care	12,658	9,149	9,819	10,512	11,492	13,603
Education	4,774	4,774	5,333	6,104	5,567	6,765
Home Office	788	861	1,090	1,298	1,718	1,593
Justice	1,068	1,421	1,360	1,458	1,543	2,040
Law Officers' Departments	5	8	29	38	69	67
Defence[1]	11,707	14,180	20,304	19,032	22,509	22,821
Single Intelligence Account	580	906	1,157	1,372	1,392	1,675
Foreign, Commonwealth and Development Office	2,719	1,544	2,041	3,271	2,435	3,134
MHCLG – Housing and Communities	4,960	3,800	4,691	7,015	8,027	8,651
Culture, Media and Sport	399	389	461	555	567	753
Science, Innovation and Technology	10,230	9,732	10,822	12,452	13,109	14,598
Transport	16,522	18,789	20,419	22,216	20,669	21,565
Energy Security and Net Zero	8,941	9,563	4,204	5,527	7,491	11,390
Environment, Food and Rural Affairs	899	1,335	1,450	1,922	2,303	2,695
Business and Trade	-47	128	164	680	584	1,152
Work and Pensions	298	468	266	520	425	620
HM Revenue and Customs	542	662	756	725	730	875
HM Treasury	5	4	7	1	13	770
Cabinet Office	226	133	369	441	269	480
Scottish Government	4,830	5,245	5,871	5,623	5,767	6,388
Welsh Government	2,475	2,770	2,630	2,962	3,049	3,292
Northern Ireland Executive	1,625	1,818	1,865	2,116	1,991	2,166
Small and Independent Bodies	274	316	319	310	349	439
Total general capital	**86,480**	**87,995**	**95,427**	**106,151**	**112,069**	**127,532**
Reserves	-	-	-	-	-	2,043
OBR allowance for shortfall	-	-	-	-	-	-9,681
Adjustment for Budget Exchange[2]	-	-	-	-	-	-487
Total capital DEL	**94,916**	**93,143**	**100,451**	**106,709**	**111,886**	**121,143**

[1] General capital figures for Defence also include figures from the single use military expenditure (SUME) ringfence.
[2] 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.

Table 1.9 Capital budgets in real terms[1], 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Capital DEL by departmental group						
Health and Social Care	14,898	10,756	10,851	10,947	11,485	13,252
Education	5,544	5,563	5,807	6,398	5,629	6,603
Home Office	924	1,016	1,201	1,350	1,718	1,552
Justice	1,253	1,676	1,498	1,518	1,543	1,987
Law Officers' Departments	6	10	32	40	69	65
Defence	13,728	16,726	22,372	19,932	22,697	22,473
Single Intelligence Account	681	1,068	1,275	1,428	1,392	1,632
Foreign, Commonwealth and Development Office	3,367	2,064	2,371	3,589	2,625	3,176
MHCLG – Housing and Communities	10,666	7,245	7,512	7,120	8,256	8,821
Culture, Media and Sport	902	576	500	552	544	733
Science, Innovation and Technology	12,115	11,634	11,979	12,944	13,157	14,288
Transport	20,092	22,589	22,629	22,994	20,521	21,009
Energy Security and Net Zero	10,547	12,635	6,831	5,336	5,317	11,096
Environment, Food and Rural Affairs	1,044	1,573	1,613	2,065	2,273	2,626
Business and Trade	1,743	895	305	1,112	938	1,489
Work and Pensions	549	739	495	658	522	737
HM Revenue and Customs	636	781	833	755	730	853
HM Treasury	10	14	8	1	765	807
Cabinet Office	265	157	406	428	269	468
Scottish Government	6,134	6,162	6,804	6,195	5,840	6,386
Welsh Government	3,866	3,466	2,914	3,171	3,245	3,290
Northern Ireland Executive	2,012	2,147	2,089	2,195	2,002	2,166
Small and Independent Bodies	322	373	351	322	349	427
Reserves	-	-	-	-	-	1,990
OBR allowance for shortfall	-	-	-	-	-	-9,431
Adjustment for Budget Exchange[3]	-	-	-	-	-	-474
Total capital DEL	**111,304**	**109,866**	**110,678**	**111,050**	**111,886**	**118,021**
Capital departmental AME by departmental group						
Health and Social Care	-9	-	22	33	660	258
Education	24,795	25,789	27,356	32,171	31,349	28,984
Home Office	-	-	0	68	21	-
Justice	-	12	6	8	14	15
Law Officers' Departments	-	-2	2	6	1	3
Defence	-	-	-	-	4	1
Single Intelligence Account	-	-	-	2	0	3
Foreign, Commonwealth and Development Office	762	779	319	451	881	469
Culture, Media and Sport	326	295	1,059	848	1,087	1,162
Science, Innovation and Technology	-67	-79	-75	-109	-159	0
Transport	63	92	-124	-131	-93	145
Energy Security and Net Zero	-137	-143	-158	-62	-28	-1
Environment, Food and Rural Affairs	4	3	10	14	5	24
Business and Trade	23,123	-4,244	1,451	-1,185	-272	1,782
Work and Pensions	171	36	77	163	241	505
HM Revenue and Customs	0	0	0	0	0	0
HM Treasury[2]	-8,760	-4,458	3,398	43,118	29,296	31,970
Cabinet Office	-	-	-	-	61	2,777
Scottish Government	911	1,054	1,116	1,334	1,410	1,398
Welsh Government	1,042	1,125	1,378	1,536	942	1,503
Northern Ireland Executive	329	393	577	625	814	757
Small and Independent Bodies	1,301	539	145	450	0	943
Total capital departmental AME	**43,854**	**21,191**	**36,559**	**79,339**	**66,234**	**72,697**
Total capital budget	**155,157**	**131,057**	**147,237**	**190,389**	**178,120**	**190,717**

[1] Real terms figures are the nominal figures adjusted to 2024-25 price levels using GDP deflators from the Office for National Statistics (released 30 June 2025) and deflator forecasts from the Office for Budget Responsibility (Economic and fiscal outlook – 26 March 2025).
[2] Transactions have been affected by financial sector interventions.
[3] 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.

Table 1.10 Total Departmental Expenditure Limits[1], 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Total DEL by departmental group						
Health and Social Care	190,610	187,274	182,131	188,614	204,704	216,550
Education	73,120	76,085	81,973	88,131	94,790	101,907
Home Office	15,352	15,296	17,911	20,311	20,031	21,163
Justice	9,643	10,088	10,684	11,880	12,664	14,006
Law Officers' Departments	619	682	771	879	944	1,093
Defence	42,363	45,933	52,802	53,923	60,218	61,670
Single Intelligence Account	2,848	3,356	3,796	4,183	4,460	4,988
Foreign, Commonwealth and Development Office	12,586	9,142	9,317	11,108	10,949	11,269
MHCLG – Local Government	10,168	13,768	7,694	9,580	11,330	13,849
MHCLG – Housing and Communities	11,655	8,733	10,444	9,600	11,999	13,584
Culture, Media and Sport	3,575	2,185	2,269	2,068	2,062	2,305
Science, Innovation and Technology	10,675	10,176	11,266	12,892	13,692	15,286
Transport	33,390	29,604	28,910	29,989	28,419	29,689
Energy Security and Net Zero	10,367	13,159	19,381	6,425	6,738	13,325
Environment, Food and Rural Affairs	5,330	5,418	5,921	6,732	7,236	7,525
Business and Trade	22,717	7,105	1,617	2,784	2,431	3,518
Work and Pensions	6,944	9,334	8,581	9,031	9,526	10,985
HM Revenue and Customs	5,043	6,185	6,607	6,694	5,873	6,826
HM Treasury	342	433	324	382	1,099	1,243
Cabinet Office	1,478	1,189	950	1,149	892	1,380
Scottish Government[2]	44,083	42,163	41,935	43,297	45,264	48,287
Welsh Government[3]	20,863	19,366	18,083	19,516	20,227	21,401
Northern Ireland Executive	16,601	15,940	15,621	16,913	17,628	18,628
Small and Independent Bodies	2,479	2,660	2,618	2,726	3,052	3,332
Reform and Innovation Fund	-	-	-	-	-	48
Transformation Fund[4]	-	-	-	-	-	250
Reserves	-	-	-	-	-	4,902
OBR allowance for shortfall	-	-	-	-	-	-16,061
Adjustment for Budget Exchange[5]	-	-	-	-	-	-651
Total DEL	**552,851**	**535,274**	**541,607**	**558,807**	**596,228**	**632,299**

[1] Total DEL is given by Resource DEL excluding depreciation (Table 1.5) plus Capital DEL (Table 1.8).
[2] 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.
[3] 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.
[4] The Transformation Fund presents the total of the fund which was allocated to individual departments at Spending Review 2025.
[5] 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.

Table 1.11 Total Departmental Expenditure Limits[1] in real terms[2], 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Total DEL by departmental group						
Health and Social Care	223,519	220,898	200,675	196,288	204,704	210,969
Education	85,744	89,745	90,319	91,717	94,790	99,280
Home Office	18,003	18,042	19,735	21,137	20,031	20,617
Justice	11,308	11,900	11,772	12,363	12,664	13,645
Law Officers' Departments	726	805	849	915	944	1,065
Defence	49,677	54,180	58,178	56,117	60,218	60,081
Single Intelligence Account	3,340	3,959	4,182	4,353	4,460	4,860
Foreign, Commonwealth and Development Office	14,759	10,783	10,265	11,560	10,949	10,978
MHCLG – Local Government	11,923	16,240	8,477	9,969	11,330	13,493
MHCLG – Housing and Communities	13,667	10,301	11,507	9,991	11,999	13,234
Culture, Media and Sport	4,192	2,577	2,500	2,152	2,062	2,246
Science, Innovation and Technology	12,518	12,004	12,413	13,417	13,692	14,892
Transport	39,155	34,919	31,854	31,209	28,419	28,923
Energy Security and Net Zero	12,157	15,521	21,354	6,687	6,738	12,982
Environment, Food and Rural Affairs	6,250	6,391	6,524	7,006	7,236	7,331
Business and Trade	26,639	8,380	1,782	2,897	2,431	3,427
Work and Pensions	8,143	11,010	9,454	9,399	9,526	10,702
HM Revenue and Customs	5,914	7,296	7,280	6,966	5,873	6,650
HM Treasury	401	511	357	398	1,099	1,211
Cabinet Office	1,733	1,403	1,047	1,195	892	1,345
Scottish Government[3]	51,694	49,733	46,205	45,059	45,264	47,042
Welsh Government[4]	24,465	22,843	19,925	20,310	20,227	20,849
Northern Ireland Executive	19,467	18,802	17,212	17,601	17,628	18,148
Small and Independent Bodies	2,908	3,138	2,885	2,837	3,052	3,246
Reform and Innovation Fund	-	-	-	-	-	46
Transformation Fund[5]	-	-	-	-	-	244
Reserves	-	-	-	-	-	4,776
OBR allowance for shortfall	-	-	-	-	-	-15,647
Adjustment for Budget Exchange[6]	-	-	-	-	-	-634
Total DEL	**648,302**	**631,379**	**596,753**	**581,542**	**596,228**	**616,003**

[1] Total DEL is given by Resource DEL excluding depreciation (Table 1.5) plus Capital DEL (Table 1.8).
[2] Real terms figures are the nominal figures adjusted to 2024-25 price levels using GDP deflators from the Office for National Statistics (released 30 June 2025) and deflator forecasts from the Office for Budget Responsibility (Economic and fiscal outlook – 26 March 2025).
[3] 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.
[4] 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.
[5] The Transformation Fund presents the total of the fund which was allocated to individual departments at Spending Review 2025.
[6] 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.

Table 1.12 Total Managed Expenditure by departmental group and other expenditure, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Total Managed Expenditure by departmental group						
Health and Social Care	224,823	267,920	164,879	196,680	223,199	242,351
Education	118,363	118,754	101,602	127,010	132,915	141,700
Home Office	17,680	17,716	20,000	23,363	22,508	24,185
Justice	10,049	10,677	10,903	12,554	13,576	14,895
Law Officers' Departments	618	682	777	900	946	1,104
Defence	50,980	63,431	47,448	57,627	71,534	68,542
Single Intelligence Account	2,844	3,467	3,807	4,193	4,468	5,029
Foreign, Commonwealth and Development Office	13,865	9,687	10,103	11,763	12,099	12,300
MHCLG – Local Government	37,611	29,788	22,873	30,451	34,435	37,229
MHCLG – Housing and Communities	11,578	7,871	10,145	9,973	12,907	14,572
Culture, Media and Sport	8,610	7,696	8,941	7,624	9,049	9,456
Science, Innovation and Technology	10,694	10,388	11,412	13,018	13,899	15,966
Transport	34,883	33,137	32,524	32,638	30,458	33,538
Energy Security and Net Zero[1]	12,636	128,108	-76,137	-6,935	15,017	84,856
Environment, Food and Rural Affairs	4,721	5,854	5,481	8,188	6,012	7,601
Business and Trade	32,040	3,506	3,374	3,285	1,862	4,894
Work and Pensions	219,467	225,394	239,122	275,112	297,468	313,283
HM Revenue and Customs	121,567	58,309	40,537	39,968	34,112	34,838
HM Treasury[2]	34,001	48,609	135,887	80,464	65,140	74,686
Cabinet Office	14,034	13,414	17,809	11,999	26,813	12,921
Scottish Government[3]	61,653	61,641	65,283	64,668	70,986	75,199
Welsh Government[4]	24,304	22,865	21,638	24,095	25,370	23,207
Northern Ireland Executive	27,350	27,026	27,690	28,951	31,617	34,437
Small and Independent Bodies	4,365	2,877	2,466	3,124	2,921	8,119
Total departmental expenditure[5]	**1,098,738**	**1,178,816**	**928,563**	**1,060,714**	**1,159,310**	**1,294,909**
Central government gross debt interest	41,012	70,892	108,063	82,933	84,798	100,443
Locally financed expenditure	36,864	49,270	58,134	61,162	62,285	79,113
Public sector depreciation	53,643	55,309	60,304	65,315	69,045	74,113
Net expenditure transfers to the EU[6]	10,930	315	-383	904	-1,186	-108
Public corporations' own-financed capital expenditure	8,498	7,688	7,924	12,775	15,831	10,778
Accounting adjustments	-142,485	-318,568	-1,628	-54,805	-104,868	-200,549
Reform and Innovation Fund	-	-	-	-	-	48
Transformation Fund[7]	-	-	-	-	-	250
Reserves	-	-	-	-	-	4,902
OBR allowance for shortfall	-	-	-	-	-	-16,061
Adjustment for Budget Exchange[8]	-	-	-	-	-	-651
Total other expenditure[9]	**8,462**	**-135,094**	**232,414**	**168,284**	**125,906**	**52,277**
Total Managed Expenditure[10]	**1,107,200**	**1,043,722**	**1,160,977**	**1,228,998**	**1,285,216**	**1,347,186**

[1] Figures reflect a change to the long-term discount rate used each year for provisions to maintain compliance with International Financial Reporting Standards.
[2] Transactions have been affected by financial sector interventions.
[3] 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.
[4] 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.
[5] Total departmental expenditure is given by Resource DEL excluding depreciation plus capital DEL plus resource and capital departmental AME.
[6] 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.
[7] The Transformation Fund presents the total of the fund which was allocated to individual departments at Spending Review 2025.
[8] 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.
[9] Total other expenditure is other AME spend within Total Managed Expenditure.
[10] This excludes the temporary effects of banks being classified to the public sector.

Table 1.13 Total Managed Expenditure by departmental group and other expenditure in real terms[1], 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Total Managed Expenditure by departmental group						
Health and Social Care	263,640	316,024	181,667	204,682	223,199	236,105
Education	138,798	140,075	111,947	132,178	132,915	138,048
Home Office	20,733	20,897	22,037	24,314	22,508	23,562
Justice	11,784	12,594	12,013	13,065	13,576	14,511
Law Officers' Departments	724	804	856	936	946	1,076
Defence	59,782	74,819	52,280	59,971	71,534	66,775
Single Intelligence Account	3,335	4,090	4,194	4,363	4,468	4,900
Foreign, Commonwealth and Development Office	16,259	11,426	11,132	12,242	12,099	11,983
MHCLG – Local Government	44,105	35,136	25,202	31,690	34,435	36,269
MHCLG – Housing and Communities	13,577	9,284	11,178	10,379	12,907	14,197
Culture, Media and Sport	10,097	9,078	9,851	7,934	9,049	9,213
Science, Innovation and Technology	12,540	12,253	12,574	13,548	13,899	15,554
Transport	40,906	39,086	35,835	33,966	30,458	32,674
Energy Security and Net Zero[2]	14,818	151,109	-83,890	-7,217	15,017	82,669
Environment, Food and Rural Affairs	5,537	6,905	6,039	8,521	6,012	7,405
Business and Trade	37,572	4,135	3,717	3,419	1,862	4,768
Work and Pensions	257,358	265,862	263,468	286,305	297,468	305,209
HM Revenue and Customs	142,556	68,777	44,665	41,595	34,112	33,941
HM Treasury[3]	39,871	57,336	149,723	83,738	65,140	72,761
Cabinet Office	16,457	15,823	19,622	12,488	26,813	12,588
Scottish Government[4]	72,297	72,708	71,930	67,299	70,986	73,261
Welsh Government[5]	28,500	26,970	23,841	25,075	25,370	22,609
Northern Ireland Executive	32,072	31,879	30,510	30,129	31,617	33,549
Small and Independent Bodies	5,119	3,394	2,717	3,251	2,921	7,910
Total departmental expenditure[6]	**1,288,437**	**1,390,464**	**1,023,107**	**1,103,870**	**1,159,310**	**1,261,536**
Central government gross debt interest	48,093	83,620	119,066	86,307	84,798	97,854
Locally financed expenditure	43,229	58,116	64,053	63,650	62,285	77,074
Public sector depreciation	62,905	65,239	66,444	67,972	69,045	72,202
Net expenditure transfers to the EU[7]	12,817	372	-422	941	-1,186	-105
Public corporations' own-financed capital expenditure	9,966	9,069	8,731	13,295	15,831	10,500
Accounting adjustments	-167,086	-375,765	-1,794	-57,035	-104,868	-195,381
Reform and Innovation Fund	-	-	-	-	-	46
Transformation Fund[8]	-	-	-	-	-	244
Reserves	-	-	-	-	-	4,776
OBR allowance for shortfall	-	-	-	-	-	-15,647
Adjustment for Budget Exchange[9]	-	-	-	-	-	-634
Total other expenditure[10]	**9,924**	**-159,349**	**256,078**	**175,131**	**125,906**	**50,929**
Total Managed Expenditure[11]	**1,298,360**	**1,231,115**	**1,279,185**	**1,279,001**	**1,285,216**	**1,312,466**

[1] Real terms figures are the nominal figures adjusted to 2024-25 price levels using GDP deflators from the Office for National Statistics (released 30 June 2025) and deflator forecasts from the Office for Budget Responsibility (Economic and fiscal outlook – 26 March 2025).
[2] Figures reflect a change to the long-term discount rate used each year for provisions to maintain compliance with International Financial Reporting Standards.
[3] Transactions have been affected by financial sector interventions.
[4] 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.
[5] 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.
[6] Total departmental expenditure is given by Resource DEL excluding depreciation plus capital DEL plus resource and capital departmental AME.
[7] 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.
[8] The Transformation Fund presents the total of the fund which was allocated to individual departments at Spending Review 2025.
[9] 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.
[10] Total other expenditure is other AME spend within Total Managed Expenditure.
[11] This excludes the temporary effects of banks being classified to the public sector.

Table 1.14 Accounting adjustments[1], 2020-21 to 2025-26

£ billion

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Remove data in budgets which form part of public sector current expenditure but where a different source is used for National Accounts						
Resource DEL						
Capital consumption (excluding NHS)	-26.7	-27.9	-29.0	-34.0	-33.6	-38.1
NHS capital consumption	-	-0.2	0.0	0.3	0.0	-
Interest	-0.5	-0.5	-0.7	-0.3	-0.1	0.2
Public corporation subsidies	-9.1	-6.2	-2.6	-2.8	-2.9	-2.6
Other	0.1	0.2	0.4	0.4	0.4	0.3
Total resource DEL	**-36.3**	**-34.6**	**-32.0**	**-36.3**	**-36.2**	**-40.2**
Resource departmental AME						
Capital consumption	-4.3	-8.9	-4.0	-3.8	-2.2	-3.1
Interest	3.8	3.2	5.7	15.6	14.5	12.3
Subsidy element of other environmental levies	-0.7	-0.8	-0.9	-1.1	-1.1	-1.3
NNDR outturn adjustment	-	-	0.0	-0.4	-	-
Public corporation subsidies	-0.2	-0.5	0.2	-0.2	-0.2	-0.3
Other	0.4	0.8	1.5	0.1	0.3	0.1
Total resource departmental AME	**-1.0**	**-6.2**	**2.5**	**10.3**	**11.3**	**7.8**
Adjustment for different data used by OBR in PSCE forecast	-	-	-	-	-	158.2
of which DEL	-	-	-	-	-	*94.9*
of which AME	-	-	-	-	-	*63.3*
Total resource budget data replaced by different source data	**-37.3**	**-40.9**	**-29.5**	**-26.1**	**-25.0**	**125.8**
Remove data in budgets which do not form part of public sector current expenditure						
Resource DEL						
Impairments	-0.6	-0.9	-0.2	-0.1	-1.9	0.1
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	-7.6	2.4	9.6	-6.1	-11.9	-6.0
Stock write-offs	-0.1	-0.4	-0.9	-1.8	-0.4	-
Change in pension scheme liabilities	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous current transfers	2.8	1.6	2.2	2.9	2.8	2.6
Northern Ireland Executive transfers between DEL and AME[2]	2.7	2.9	3.5	3.7	4.6	4.8
Profit or loss – sale of company securities	0.1	0.1	0.1	0.0	0.1	0.1
Profit or loss – sale of other assets (capital in National Accounts)	0.0	-0.6	-0.9	-0.1	0.0	0.0
EU funded expenditure	-0.4	-0.4	-0.1	-0.2	-0.2	-0.4
Other	-1.1	0.4	0.3	-4.2	-5.2	-3.3
Total resource DEL	**-4.3**	**5.1**	**13.5**	**-5.7**	**-12.2**	**-2.2**
Resource departmental AME						
Impairments	-53.9	-55.1	-117.6	-59.4	-54.9	-119.0
Bad debts	-0.4	-1.0	-0.5	-0.5	-0.5	-0.5
Grant equivalent element of student lending	-0.1	0.1	0.5	-0.4	-	-0.4
Provisions	4.5	-160.6	203.2	41.0	-24.2	-15.3
Change in pension scheme liabilities	-80.8	-98.1	-95.7	-40.1	-37.7	-42.1
Unwinding of discount rate on pension scheme liabilities	-34.4	-26.6	-37.0	-54.9	-63.0	-66.1
Release of provisions covering payments of pension benefits	40.9	42.1	44.9	49.4	54.3	56.7
Profit or loss – sale of other assets (capital in National Accounts)	0.0	0.0	0.0	0.0	0.0	0.0
Other	0.1	-2.3	-3.4	-3.3	-1.9	-1.0
Total resource departmental AME	**-124.1**	**-301.7**	**-5.5**	**-68.1**	**-127.9**	**-187.8**
Total resource budget data not in public sector current expenditure	**-128.3**	**-296.6**	**7.9**	**-73.9**	**-140.1**	**-190.1**

Table 1.14 Accounting adjustments[1], 2020-21 to 2025-26 (continued)

£ billion

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Central government adjustments in National Accounts						
Expenditure on goods and services	40.2	50.6	49.5	57.1	60.6	-32.1
of which: VAT refunds	*10.8*	*12.4*	*13.4*	*14.5*	*15.2*	*13.2*
of which: payment from EU for tax collection costs	*-0.4*	-	-	-	-	-
of which: capital consumption	*31.6*	*32.6*	*36.0*	*39.4*	*39.4*	*-45.9*
of which: other	*-1.8*	*5.6*	*0.1*	*3.2*	*6.0*	*0.7*
Net social benefits[2]	1.0	0.1	0.3	0.6	-0.2	-1.1
of which: other	*1.0*	*0.1*	*0.3*	*0.6*	*-0.2*	*-1.1*
Net current grants abroad	0.8	0.6	0	1.2	-0.6	-
of which: EU receipts	*0.1*	*-0.1*	*0.1*	*0.0*	*0.0*	-
of which: other	*0.7*	*0.7*	*-0.1*	*1.3*	*-0.6*	-
Other current grants	-3.9	-7.8	-15.6	2.9	5.0	-0.2
of which: other	*-3.9*	*-7.8*	*-15.6*	*2.9*	*5.0*	*-0.2*
Subsidies	7.7	11.2	29.6	16.7	15.6	9.8
of which: Renewable Obligation Certificates	*7.3*	*6.6*	*6.6*	*9.5*	*10.0*	-
of which: other environmental levies	*1.3*	-	-	-	-	-
of which: other	*-0.9*	*4.6*	*22.9*	*7.2*	*5.5*	*9.8*
VAT and GNI based EU contributions	1.8	-10.2	-12.9	-11.5	-10.9	-
of which: other	*1.8*	*-10.2*	*-12.9*	*-11.5*	*-10.9*	-
Total central government resource adjustments	**47.6**	**44.4**	**50.8**	**67.0**	**69.4**	**-23.6**
Local government adjustments in National Accounts						
Remove data which do not form part of public sector current expenditure	-0.5	-0.4	-0.6	-0.7	-0.7	-0.7
of which: Northern Ireland regional rates	*-0.3*	*-0.4*	*-0.6*	*-0.7*	*-0.7*	*-0.7*
of which: debt interest payments to central government	-	-	-	-	-	-
of which: other	*-0.2*	*0*	*0*	*0*	*0*	-
Adjustments to reconcile use of different data sources	-15.5	-12.1	-1.8	-6.2	-5.5	-70.0
of which: central government support	*-35.9*	*-47.2*	*-47.7*	*-48.9*	*-53.7*	*-70.0*
of which: debt interest	*0.2*	*3.1*	-	-	-	-
of which: other	*20.2*	*32.0*	*45.9*	*42.7*	*48.2*	-
Expenditure on goods and services	23.6	24.9	24.9	30.9	32.4	33.1
of which: VAT refunds	*7.4*	*8.1*	*8.8*	*10.1*	*10.7*	*11.5*
of which: Local Authority Pension Scheme	*0.3*	*0.3*	*0.3*	*0.2*	*0.2*	*0.2*
of which: capital consumption	*15.4*	*16.2*	*17.7*	*18.9*	*19.6*	*20.6*
of which: rates	*-1.4*	*-1.4*	*-1.4*	*-1.4*	*-1.4*	*-1.4*
of which: other	*1.8*	*1.7*	*-0.4*	*3.1*	*3.4*	*2.2*
Subsidies	21.7	4.6	4.4	5.6	6.1	1.9
of which: equity injection into Housing Revenue Account	*1.9*	*3.1*	*4.4*	*5.6*	*6.1*	*1.9*
of which: other	*19.7*	*1.6*	*0.0*	*0.0*	*0.0*	-
Net social benefits	1.4	1.2	0.7	0.8	-0.3	-1.8
of which: housing benefits and rent rebates	*0.0*	*-0.3*	*-0.2*	*-0.1*	*-1.3*	-
of which: other	*1.4*	*1.5*	*0.9*	*1.0*	*1.0*	*-1.8*
Total local government resource adjustments	**30.7**	**18.2**	**27.6**	**30.6**	**32.1**	**-37.5**
Other resource adjustments						
Public corporations	16.3	16.5	17.4	18.6	18.8	19.6
Asset Purchase Facility and Special Liquidity Scheme	-15.6	-15.3	4.1	24.3	21.6	10.6
Other	-1.6	10.4	13.6	10.9	12.2	0.1
Total other resource adjustments	**-0.9**	**11.6**	**35.1**	**53.8**	**52.5**	**30.4**
Total resource adjustments	**-88.2**	**-263.3**	**91.9**	**51.4**	**-11.1**	**-94.9**
of which:						
Timing adjustments[3]						
Central government	10.9	-1.1	-3.7	-4.7	0.3	-
Local government	23.0	4.6	0.2	3.9	4.2	-

Table 1.14 Accounting adjustments[1], 2020-21 to 2025-26 (continued)

£ billion

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Remove data in budgets which form part of public sector gross investment but where a different source is used for National Accounts						
Capital DEL						
Change in inventories	-0.3	0.1	-0.5	-1.0	-1.5	-0.4
Acquisitions less disposals of valuables	0.0	0.0	0.0	-0.2	-1.0	-
Total capital DEL	**-0.4**	**0.1**	**-0.5**	**-1.2**	**-2.4**	**-0.4**
Adjustment for different data used by OBR in PSGI forecast	-	-	-	-	-	39.5
of which DEL	-	-	-	-	-	*23.7*
of which AME	-	-	-	-	-	*15.8*
Total capital budget data replaced by different source data	**-0.4**	**0.1**	**-0.5**	**-1.2**	**-2.4**	**39.0**
Remove data in budgets which do not form part of public sector gross investment						
Capital DEL						
Net lending to private sector	-7.0	-3.9	-3.2	-1.5	-3.3	-1.5
Capital support for public corporations	-0.3	-1.2	-2.3	0.2	2.6	-0.1
Local government supported capital expenditure	-0.6	-0.5	0.0	0.2	0.2	0.0
Northern Ireland Executive transfers between DEL and AME	0.0	-0.8	0.2	0.2	0.6	0.2
Other	-5.4	-4.5	0.7	-0.5	-1.9	-3.5
Total Capital DEL	**-13.3**	**-11.0**	**-4.7**	**-1.5**	**-1.7**	**-4.8**
Capital departmental AME						
Net lending to private sector	-17.6	-21.4	-25.6	-31.7	-28.0	-40.7
Capital support for public corporations	-0.2	-0.2	-0.2	-0.6	-0.3	-1.5
Northern Ireland Executive transfers between DEL and AME[2]	0.0	0.0	-0.3	-0.2	-0.2	-0.2
Other	0.2	0.3	-1.3	-0.6	-0.8	-1.0
Total capital departmental AME	**-17.6**	**-21.3**	**-27.4**	**-33.0**	**-29.3**	**-43.4**
Total capital budget data not in public sector gross investment	**-30.9**	**-32.3**	**-32.1**	**-34.5**	**-31.0**	**-48.3**
Central government adjustments in National Accounts						
Gross fixed capital formation	-2.9	-0.2	-4.3	-1.3	0.4	0.0
of which: profit or loss – sale of other assets (from resource budgets)	*0.0*	*0.6*	*0.9*	*0.1*	*0.0*	*0.0*
of which: other	*-2.9*	*-0.8*	*-5.1*	*-1.4*	*0.4*	-
Capital grants to and from the private sector	11.0	12.1	1.7	10.2	11.3	-0.2
of which: VAT refunds	*0.1*	*0.1*	*0.1*	*0.1*	*0.1*	-
of which: other	*10.9*	*12.0*	*1.6*	*10.1*	*11.3*	*-0.2*
Total central government capital adjustments	**8.0**	**11.9**	**-2.6**	**9.0**	**11.7**	**-0.2**
Local government adjustments in National Accounts						
Adjustments to reconcile use of different data sources	-8.1	-2.5	-1.0	-2.5	-1.6	-26.4
of which: central government support	*-2.7*	*0.2*	*1.5*	*-0.4*	*1.1*	*-26.4*
of which: financial transactions	*-3.9*	*-1.3*	*-0.9*	*-0.3*	*-0.9*	-
of which: capital grants from private sector	*-1.5*	*-1.4*	*-1.5*	*-1.8*	*-1.8*	-
Gross fixed capital formation	3.1	3.2	3.3	4.1	4.8	-
of which: VAT refunds	*2.4*	*2.6*	*2.9*	*3.2*	*3.4*	-
of which: other	*0.7*	*0.6*	*0.5*	*0.9*	*1.4*	-
Capital grants	-0.6	-1.4	-1.5	-1.3	-0.4	-
of which: other	*-0.6*	*-1.4*	*-1.5*	*-1.3*	*-0.4*	-
Total local government capital adjustments	**-5.6**	**-0.6**	**0.9**	**0.2**	**2.8**	**-26.4**
Other capital adjustments						
Public corporations	0.5	1.5	2.5	0.4	-2.3	1.6
Payments to the Bank of England for the APF	-	-	-5.0	-44.5	-36.3	-27.0
Other	1.5	-0.6	-5.3	0.8	0.5	1.0
Total other capital adjustments	**2.0**	**0.9**	**-7.8**	**-43.4**	**-38.1**	**-24.4**
Total capital adjustments	**-26.8**	**-20.0**	**-42.0**	**-69.8**	**-57.0**	**-60.3**
of which:						
Timing adjustments[3]						
Central government	4.0	-0.5	2.4	-5.3	0.3	-
Local government	-	-	-	-	-0.7	-

[1] The accounting adjustments are described in Annex D.
[2] Offsets with Northern Ireland domestic rates (part of other AME and not in budgets) in local government adjustments in National Accounts.
[3] Reflects timing difference between the latest OSCAR and other source data and the data underlying the Public Sector Finances statistical bulletin. These mainly result from revisions policy and issues with late corrections to OSCAR data in the early years.

Table 1.15 Total Managed Expenditure by spending sector, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Central government own expenditure						
DEL[1]	415,637	400,253	414,824	428,439	462,297	494,631
Departmental AME[1] [2]	520,944	631,117	369,260	438,554	504,994	605,672
Locally financed support in Northern Ireland	312	370	600	662	710	732
Net expenditure transfers to the EU[3]	10,930	315	-383	904	-1,186	-108
Central government debt interest	41,012	70,892	108,063	82,933	84,798	100,443
Accounting and other adjustments	-106,791	-272,657	29,170	-7,958	-60,877	-142,403
Total central government own expenditure	**882,044**	**830,291**	**921,535**	**943,535**	**990,736**	**1,058,967**
Local government expenditure						
Central government support in DEL	92,521	90,405	81,690	86,458	89,988	100,439
Central government support in departmental AME	59,955	45,634	43,276	50,315	52,069	49,654
Locally financed support in Scotland	1,868	2,090	2,766	3,047	3,068	3,114
Locally financed support in Wales	699	770	1,057	929	1,139	1,078
Local authority self-financed expenditure	33,985	46,040	53,710	56,524	57,368	74,189
Accounting and other adjustments	24,117	16,771	28,457	30,144	35,366	15,812
Total local government expenditure	**213,146**	**201,710**	**210,956**	**227,416**	**238,998**	**244,286**
Public corporations' expenditure						
DEL	610	2,453	3,158	612	-1,320	454
Departmental AME	195	40	5,201	45,074	36,556	28,497
Public corporations' own-financed capital expenditure	8,498	7,688	7,924	12,775	15,831	10,778
Accounting and other adjustments	18,202	16,776	8,025	-24,767	-17,221	-5,899
Total public corporations'expenditure	**27,506**	**26,957**	**24,309**	**33,694**	**33,847**	**33,831**
Bank of England[4]	**-15,496**	**-15,236**	**4,177**	**24,353**	**21,635**	**10,102**
Total Managed Expenditure	**1,107,200**	**1,043,722**	**1,160,977**	**1,228,998**	**1,285,216**	**1,347,186**

[1] 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.
[2] Transactions have been affected by financial sector interventions.
[3] 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.
[4] Asset Purchase facility and Special Liquidity Scheme.

Table 1.16 Resource DEL excluding depreciation, 2026-27 to 2028-29

£ million

	2026-27 plans	2027-28 plans	2028-29 plans
Resource DEL excluding depreciation by departmental group			
Health and Social Care	211,002	221,322	231,977
Education	98,307	100,121	101,484
Home Office	20,879	20,359	20,567
Justice	12,567	12,927	13,246
Law Officers' Departments	1,064	1,100	1,133
Defence	39,610	40,965	42,040
Single Intelligence Account	3,223	3,419	3,587
Foreign, Commonwealth and Development Office	6,595	7,016	7,146
MHCLG – Local Government	15,359	15,617	15,834
MHCLG – Housing and Communities	4,245	4,228	4,211
Culture, Media and Sport	1,589	1,633	2,032
Science, Innovation and Technology	790	768	735
Transport	8,119	7,671	7,509
Energy Security and Net Zero	2,043	2,041	1,741
Environment, Food and Rural Affairs	4,777	4,748	4,679
Business and Trade	1,878	1,789	1,789
Work and Pensions	10,814	11,034	10,947
HM Revenue and Customs	6,419	6,454	6,391
HM Treasury	431	427	419
Cabinet Office	977	1,170	1,000
Scottish Government[1]	42,709	43,830	44,987
Welsh Government[1]	18,360	18,864	19,421
Northern Ireland Executive	16,348	16,835	17,334
Small and Independent Bodies	3,069	2,984	2,931
Reserves	4,341	4,318	4,669
Total Resource DEL excluding depreciation	**535,515**	**551,639**	**567,808**

[1] Due to the scale of tax and welfare devolution in Scotland, Scottish Government DEL funding is presented excluding tax and welfare Block Grant Adjustments. Welsh Government DEL funding is presented including tax Block Grant Adjustments.

Table 1.17 Capital budgets, 2026-27 to 2029-30

£ million

	2026-27 plans	2027-28 plans	2028-29 plans	2029-30 plans
Capital DEL by departmental group				
Health and Social Care	14,012	13,529	14,769	14,628
Education	8,250	7,695	7,695	7,695
Home Office	1,719	1,721	1,691	1,666
Justice	2,350	2,340	2,340	1,990
Law Officers' Departments	75	56	217	39
Defence	25,901	30,003	31,482	33,162
Single Intelligence Account	1,872	1,717	1,764	1,613
Foreign, Commonwealth and Development Office	3,220	2,190	2,735	3,040
MHCLG – Housing and Communities	9,757	9,243	9,247	9,495
Culture, Media and Sport	750	750	750	721
Science, Innovation and Technology	15,136	15,676	15,800	16,152
Transport (excl. High Speed 2)	17,004	17,276	18,341	19,640
Transport – High Speed 2	7,100	7,100	5,600	5,500
Energy Security and Net Zero (excl. Sizewell C)	7,970	9,088	10,906	11,280
Energy Security and Net Zero – Sizewell C	2,906	3,183	2,546	2,833
Environment, Food and Rural Affairs	2,760	2,781	2,756	2,740
Business and Trade	1,838	2,039	2,011	1,894
Work and Pensions	958	811	576	508
HM Revenue and Customs	890	611	478	308
HM Treasury	819	71	62	63
Cabinet Office	622	452	319	168
Scottish Government	7,054	6,956	7,070	7,129
Welsh Government	3,559	3,470	3,499	3,498
Northern Ireland Executive	2,431	2,401	2,421	2,437
Small and Independent Bodies	542	450	437	439
Growth Mission Fund	60	60	60	60
Reserves	2,372	2,380	2,388	2,285
Provision for intra-governmental leases	742	1,219	1,150	931
Total capital DEL	**142,667**	**145,264**	**149,109**	**151,913**

Table 1.18 Total Departmental Expenditure Limits[1], 2026-27 to 2028-29

£ million

	2026-27 plans	2027-28 plans	2028-29 plans
Total DEL by departmental group			
Health and Social Care	225,013	234,851	246,746
Education	106,557	107,816	109,179
Home Office	22,598	22,080	22,257
Justice	14,917	15,267	15,585
Law Officers' Departments	1,139	1,156	1,350
Defence	65,511	70,967	73,522
Single Intelligence Account	5,095	5,136	5,351
Foreign, Commonwealth and Development Office	9,815	9,205	9,881
MHCLG – Local Government	15,359	15,617	15,834
MHCLG – Housing and Communities	14,002	13,471	13,458
Culture, Media and Sport	2,339	2,383	2,781
Science, Innovation and Technology	15,926	16,443	16,535
Transport (excl. High Speed 2)	25,123	24,947	25,850
Transport – High Speed 2	7,100	7,100	5,600
Energy Security and Net Zero (excl. Sizewell C)	10,013	11,129	12,647
Energy Security and Net Zero – Sizewell C	2,906	3,183	2,546
Environment, Food and Rural Affairs	7,537	7,530	7,435
Business and Trade	3,716	3,827	3,799
Work and Pensions	11,772	11,844	11,523
HM Revenue and Customs	7,309	7,065	6,869
HM Treasury	1,250	498	480
Cabinet Office	1,599	1,622	1,319
Scottish Government	49,763	50,786	52,057
Welsh Government	21,919	22,334	22,920
Northern Ireland Executive	18,779	19,235	19,755
Small and Independent Bodies	3,611	3,433	3,369
Growth Mission Fund	60	60	60
Reserves	6,713	6,698	7,057
Provision for intra-governmental leases	742	1,219	1,150
Total DEL	**678,183**	**696,903**	**716,916**

[1] Total DEL is given by Resource DEL excluding depreciation (Table 1.16) plus Capital DEL (Table 1.17).

2 Economic analyses of budgets

2.1 This chapter provides an economic category analysis of the budgeting aggregates presented in **Chapter 1**. All outturn data in this chapter (to 2024-25) fall within the scope of Accredited Official Statistics.

What's new

2.2 Not all departments had produced their Annual Report and Accounts for 2024-25 as at publication of PESA 2025. 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 2024-25 outturn.

2.3 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.

2.4 Scottish Government block grant adjustments which had previously formed part of the depreciation row within Resource DEL (**Table 2.1**) are now scored within the 'Other' row.

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 (BGAs). These now form part of the depreciation ringfence within Resource DEL, as shown in **Table 1.1**. Total Resource DEL is left unchanged. The reclassification is fiscally neutral and does not affect the spending power of the Scottish Government. Note that **Depreciation** in **Table 2.1** does not include the BGAs, which form part of the **Other** category, and will therefore not match the depreciation figure shown in **Table 1.1**.

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 under the EU's Common Agricultural Policy 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. It also includes the Scottish Government block grant and the block grant adjustments.

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, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Resource DEL						
Staff costs	143,609	151,725	164,529	178,613	196,711	198,538
Gross current procurement	151,222	152,626	153,554	158,568	170,885	197,968
Income from sales of goods and services	-15,598	-21,189	-24,581	-25,247	-27,152	-26,711
Current grants to local government	79,837	78,750	70,498	72,412	77,487	84,959
Current grants to persons and non-profit bodies	21,525	25,946	31,734	15,772	14,757	14,968
Current grants abroad	5,964	3,320	3,771	4,584	6,192	5,873
Subsidies to private sector companies	20,030	6,693	3,367	2,277	2,762	2,209
Subsidies to public corporations	9,124	6,184	2,634	2,761	2,932	2,587
Net public service pensions[1]	187	100	103	142	142	145
Rentals	6,028	5,241	4,092	6,400	3,361	1,621
Depreciation	35,002	28,976	19,983	40,162	47,051	44,367
Take up of provisions	411	250	105	149	137	12
Release of provisions	-1	0	0	0	2	-
Change in pension scheme liabilities	6	6	17	4	4	4
Unwinding of the discount rate on pension scheme liabilities	0	0	0	2	0	0
Release of provisions covering payments of pensions benefits	0	0	-	0	0	0
Other	26,717	23,567	20,180	24,400	21,395	16,808
Plus unallocated funds	-	-	-	-	-	*-3,387*
Total resource DEL	**484,062**	**462,193**	**449,987**	**480,998**	**516,667**	**539,962**
Of which: administration budgets in resource DEL						
Staff costs	*8,579*	*9,161*	*9,983*	*9,584*	*10,125*	*11,219*
Gross current procurement	*3,893*	*4,166*	*3,982*	*4,813*	*4,820*	*6,199*
Income from sales of goods and services	*-1,648*	*-1,654*	*-1,517*	*-1,439*	*-1,600*	*-1,734*
Rentals	*360*	*240*	*137*	*38*	*15*	*56*
Depreciation	*448*	*485*	*750*	*744*	*722*	*1,370*
Other	*-600*	*-763*	*-1,148*	*-1,054*	*-1,110*	*-1,597*
Total administration budgets in resource DEL	**11,033**	**11,635**	**12,186**	**12,687**	**12,972**	**15,513**
Resource departmental AME						
Staff costs	12,804	13,378	14,744	16,850	18,192	18,121
Gross current procurement	16,631	17,338	16,855	18,250	19,205	19,361
Income from sales of goods and services	-3,553	-3,938	-3,978	-4,198	-6,174	-5,073
Current grants to local government	58,850	44,632	42,158	48,978	51,034	48,126
Current grants to persons and non-profit bodies	236,074	237,093	274,920	291,249	311,462	327,336
Current grants abroad	-264	8,285	8,933	6,747	1,982	2,654
Subsidies to private sector companies	91,460	31,128	21,951	14,893	11,846	14,525
Subsidies to public corporations	159	506	-163	216	248	261
Net public service pensions[1]	2,044	1,407	1,018	2,276	-1,671	-537
Rentals	411	328	426	425	445	332
Depreciation	58,246	57,201	120,778	63,452	57,443	121,572
Take up of provisions	15,165	178,779	-181,630	-19,819	34,261	27,308
Release of provisions	-19,615	-18,111	-21,499	-21,178	-10,081	-12,047
Change in pension scheme liabilities	80,757	98,107	95,660	40,132	37,684	42,126
Unwinding of the discount rate on pension scheme liabilities	34,379	26,639	37,015	54,863	63,003	66,106
Release of provisions covering payments of pensions benefits[2]	-40,863	-42,107	-44,932	-49,427	-54,270	-56,674
Other	-34,192	-25,090	-28,481	-38,038	-37,761	-37,019
Total resource departmental AME	**508,490**	**625,577**	**353,775**	**425,670**	**496,848**	**576,478**

Table 2.1 Budgets by economic category of spending, 2020-21 to 2025-26 (continued)

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Resource budgets						
Staff costs	156,413	165,103	179,272	195,462	214,903	216,659
Gross current procurement	167,853	169,964	170,409	176,819	190,090	217,329
Income from sales of goods and services	-19,152	-25,127	-28,559	-29,445	-33,326	-31,784
Current grants to local government	138,687	123,382	112,656	121,390	128,521	133,085
Current grants to persons and non-profit bodies	257,599	263,038	306,653	307,020	326,220	342,304
Current grants abroad	5,699	11,605	12,704	11,330	8,174	8,527
Subsidies to private sector companies	111,491	37,821	25,318	17,170	14,608	16,734
Subsidies to public corporations	9,282	6,691	2,471	2,977	3,179	2,848
Net public service pensions[1]	2,231	1,507	1,121	2,418	-1,529	-391
Rentals	6,439	5,569	4,518	6,825	3,806	1,952
Depreciation	93,248	86,176	140,761	103,614	104,494	165,939
Take up of provisions	15,575	179,030	-181,525	-19,670	34,398	27,321
Release of provisions	-19,616	-18,111	-21,499	-21,178	-10,079	-12,047
Change in pension scheme liabilities	80,763	98,113	95,678	40,136	37,688	42,130
Unwinding of the discount rate on pension scheme liabilities	34,379	26,639	37,015	54,865	63,003	66,107
Release of provisions covering payments of pensions benefits[2]	-40,863	-42,107	-44,932	-49,428	-54,270	-56,674
Other	-7,475	-1,523	-8,301	-13,638	-16,366	-20,211
Plus unallocated funds	-	-	-	-	-	*-3,387*
Total resource budgets	**992,552**	**1,087,770**	**803,762**	**906,668**	**1,013,515**	**1,116,440**
Capital DEL						
Capital support for local government	12,684	11,655	11,192	14,046	12,501	15,480
Capital grants to persons and non-profit bodies	10,011	9,362	10,297	11,656	10,905	12,171
Capital grants to private sector companies	2,222	2,594	2,374	3,334	6,431	4,401
Capital grants abroad	2,955	1,895	2,300	4,104	3,955	6,204
Capital support for public corporations	739	2,548	3,296	761	-1,054	558
Take up of provisions	-	0	0	1	2	36
Release of provisions	-	-	-	0	-	-
Gross capital procurement	51,301	55,900	65,492	68,516	72,680	80,214
Income from sales of assets	-2,400	-4,856	-2,424	-2,843	-2,482	-1,422
Net lending and investment to the private sector and abroad	7,097	3,514	2,429	468	1,830	1,432
Other	10,307	10,529	5,495	6,667	7,120	10,194
Plus unallocated funds in capital DEL	-	-	-	-	-	*-8,125*
Total capital DEL	**94,916**	**93,143**	**100,451**	**106,709**	**111,886**	**121,143**
Capital departmental AME						
Capital support for local government	1,106	1,001	1,118	1,337	1,035	1,528
Capital grants to persons and non-profit bodies	591	385	474	611	1,533	3,952
Capital grants to private sector companies	21,840	-1,579	2,781	82	1,190	2,427
Capital grants abroad	-41	-71	-26	-23	-31	-
Capital support for public corporations	258	319	5,321	45,197	36,693	28,626
Take up of provisions	4	18	79	207	172	244
Release of provisions	-324	-308	-233	-471	-182	-393
Gross capital procurement	1,561	2,075	3,200	2,675	2,954	3,096
Income from sales of assets	-78	-91	-37	-19	-82	-44
Net lending and investment to the private sector and abroad	17,593	21,346	25,586	31,688	28,002	40,714
Other	-5,112	-5,129	-5,082	-5,045	-5,052	-5,530
Total capital departmental AME	**37,397**	**17,965**	**33,180**	**76,237**	**66,234**	**74,620**

Table 2.1 Budgets by economic category of spending, 2020-21 to 2025-26 (continued)

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Capital budgets						
Capital support for local government	13,789	12,657	12,310	15,383	13,536	17,008
Capital grants to persons and non-profit bodies	10,603	9,748	10,771	12,267	12,438	16,123
Capital grants to private sector companies	24,062	1,015	5,155	3,415	7,621	6,827
Capital grants abroad	2,913	1,823	2,274	4,081	3,924	6,204
Capital support for public corporations	998	2,867	8,617	45,957	35,639	29,184
Take up of provisions	4	18	79	208	174	280
Release of provisions	-324	-308	-233	-471	-182	-393
Gross capital procurement	52,862	57,975	68,692	71,190	75,634	83,310
Income from sales of assets	-2,478	-4,947	-2,460	-2,862	-2,564	-1,465
Net lending and investment to the private sector and abroad	24,690	24,860	28,014	32,156	29,831	42,146
Other	5,195	5,400	412	1,622	2,068	4,665
Plus unallocated funds in capital DEL	-	-	-	-	-	*-8,125*
Total capital budgets	**132,313**	**111,108**	**133,631**	**182,946**	**178,120**	**195,763**

[1] 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.
[2] Payments that release provision include bulk and individual transfers, including the transfer of liabilities within government..

Table 2.2 Gross current procurement in budgets, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Gross current procurement in budgets						
Health and Social Care	94,241	88,765	85,894	87,939	95,031	109,178
Education	5,675	6,501	7,652	7,173	9,207	10,119
Home Office	3,402	4,675	6,762	7,747	7,344	8,921
Justice	4,943	5,129	5,451	5,842	6,185	6,904
Law Officers' Departments	285	345	379	425	479	527
Defence	13,087	14,969	15,532	16,418	18,026	23,062
Single Intelligence Account	1,326	1,559	1,624	1,387	1,644	1,775
Foreign, Commonwealth and Development Office	1,525	1,575	881	882	746	1,016
MHCLG - Housing and Communities	231	287	278	323	610	474
Culture, Media and Sport	2,568	3,319	4,412	3,453	5,354	3,961
Science, Innovation and Technology	283	342	313	396	419	452
Transport	5,207	5,279	6,001	6,592	7,227	6,935
Energy Security and Net Zero	1,688	1,752	1,999	5,364	2,003	2,391
Environment, Food and Rural Affairs	1,270	1,368	1,638	1,779	1,808	1,799
Business and Trade	603	510	579	745	602	926
Work and Pensions	2,237	2,505	2,324	2,528	2,722	3,840
HM Revenue and Customs	1,845	2,703	2,023	2,011	1,847	2,359
HM Treasury	301	242	498	-159	116	181
Cabinet Office	1,100	1,072	592	804	717	1,632
Scottish Government	14,214	14,330	12,958	12,153	14,432	15,626
Welsh Government	5,250	5,385	5,602	5,973	5,935	6,727
Northern Ireland Executive	5,218	5,650	5,736	5,978	6,332	7,039
Small and Independent Bodies	1,354	1,702	1,282	1,065	1,304	1,484
Total gross current procurement in budgets	**167,853**	**169,964**	**170,409**	**176,819**	**190,090**	**217,329**

Table 2.3 Gross capital procurement in budgets, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Gross capital procurement in budgets						
Health and Social Care	12,341	11,417	10,046	10,424	11,223	12,843
Education	2,704	2,718	3,048	3,159	1,938	2,102
Home Office	740	666	935	1,280	1,842	1,478
Justice	1,069	1,423	1,380	1,493	1,556	2,050
Law Officers' Departments	5	7	31	44	70	67
Defence	12,046	14,470	20,327	19,359	21,456	22,985
Single Intelligence Account	599	937	1,164	1,394	1,391	1,696
Foreign, Commonwealth and Development Office	323	169	345	299	283	401
MHCLG - Housing and Communities	343	275	303	324	492	796
Culture, Media and Sport	416	347	1,124	965	2,023	575
Science, Innovation and Technology	1,667	1,723	1,766	2,012	2,352	2,091
Transport	13,610	15,258	17,190	18,366	17,479	17,640
Energy Security and Net Zero	2,160	2,468	3,512	4,437	5,555	8,898
Environment, Food and Rural Affairs	342	420	648	843	1,051	1,141
Business and Trade	75	54	16	64	66	101
Work and Pensions	324	474	297	629	479	609
HM Revenue and Customs	565	895	848	758	747	895
HM Treasury	9	36	3	5	24	776
Cabinet Office	115	148	768	500	303	510
Scottish Government	1,113	1,578	2,355	1,810	2,197	2,265
Welsh Government	788	840	761	941	1,046	1,194
Northern Ireland Executive	1,231	1,337	1,507	1,762	1,707	1,755
Small and Independent Bodies	275	316	319	323	355	441
Total gross capital procurement in budgets	**52,862**	**57,975**	**68,692**	**71,190**	**75,634**	**83,310**

3 Changes in departmental budgets

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 2023-24, estimated outturn published in PESA 2024 (CP 1131) is compared with the final outturn in **Chapter 1;**
- for 2024-25, the plans published in PESA 2024 are reconciled to final plans and compared to the estimated outturn in **Chapter 1**; and
- for 2025-26, latest plans are compared with the published figures in the 2024 Autumn Budget.

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 2023-24;
- **Tables 3.5, 3.6, 3.7 and 3.8** show changes for 2024-25;
- **Tables 3.9 and 3.10** show plans for 2025-26.

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. The third section shows resource DEL excluding depreciation by departmental group and capital DEL by departmental group. Figures for resource DEL by departmental group were not set in the 2024 Autumn Budget.

What's new

3.3 Not all departments had produced their Annual Report and Accounts for 2024-25 as at publication of PESA 2025. 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 2024-25 outturn.

3.4 Departmental DEL plans in PESA will not match those presented in the Spring Statement 2025 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

3.5 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 2024-25 to 2025-26 under the Budget Exchange system.

Machinery of Government and classification changes

3.6 Policy responsibility for the Government Digital Service, the Central Digital and Data Office, and the Incubator for Artificial Intelligence was transferred from the Cabinet Office to the Department for Science, Innovation and Technology on 24 July 2024. The Infrastructure and Projects Authority transferred from Cabinet Office into HM Treasury on 1 April 2025 merging with the National Infrastructure Commission, to form the National Infrastructure and Service Transformation Authority. The transfer of responsibility for the delivery of the Supporting Families programme from the Ministry of Housing, Communities and Local Government to the Department for Education, which took effect on 1 April 2024, is now also reflected in the figures. Since PESA 2024, the Office of Qualifications and Examinations Regulation (Ofqual) has been moved from the Education departmental group to Small and Independent Bodies. This aligns to the treatment in Spending Review 2025.

Policy changes

3.7 This section sets out the key spending policy decisions taken since PESA 2024. This mainly includes:

- measures announced at the Autumn Budget 2024 and the Spring Statement 2025
- claims on the Reserve
- carry forward of estimated resource and capital DEL underspends (with the agreement of the Treasury) from 2024-25 under the Budget Exchange (BX) system

Policy changes in 2024-25 Tables 3.5 to 3.7

3.8 The impact of policy decisions on resource DEL and capital DEL budgets in 2024-25 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 2024-25 were:

- Health was given £0.9 billion, mainly for NHS pressures.
- Education received £15.4 billion, mainly to cover the annual revaluation of the student loan book and its impairment charge.
- Justice received £0.1 billion of RDEL to cover depreciation and impairment charges.
- Defence was given £0.4 billion for various RDEL pressures.
- Science, Innovation and Technology was given £0.1 billion to cover depreciation and impairment costs.
- Transport was given £1.8 billion of RDEL mainly to cover the cost of depreciation for National Highways and Network Rail.
- Environment, Food and Rural Affairs was given £0.3 billion of RDEL mainly for depreciation.

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

- Education was given £0.2 billion for various programmes, including school rebuilding.
- Defence was given £3.2 billion, of which £1.7 billion was for Annington Homes and the remainder for core programmes.
- Foreign, Commonwealth and Development Office was given £0.4 billion for British International Investment recapitalisation.

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

- Health and Social Care received £9.1 billion of additional RDEL funding from Autumn Budget 2024, which included a £0.9 billion switch from CDEL. CDEL was reduced by a further £0.1 billion for Covid-19 vaccines pre-payments.
- Education received £2.5 billion of additional RDEL funding at Autumn Budget 2024, which included £0.6 billion switched from CDEL.
- Home Office was given £3.8 billion of additional RDEL funding at Autumn Budget 2024, which was on top of a switch of £0.8 billion from RDEL to CDEL. It also Budget Exchanged £0.1bn of both RDEL and CDEL to 2025-26 and surrendered £0.2 billion of RDEL.
- Justice received £0.9 billion of additional RDEL funding and £0.2 billion of CDEL from Autumn Budget 2024.
- Law Officer's Departments received £0.1 billion of additional RDEL at Autumn Budget.
- Defence switched £2.3 billion from CDEL to RDEL and was given a further £0.3 billion of RDEL.
- Foreign, Commonwealth and Development Office received an additional £0.6 billion of RDEL funding and £0.1 billion of CDEL at Autumn Budget. It switched £0.5 billion of CDEL to capital AME for British International Investment.
- MHCLG Housing and Communities was given an additional £1.0 billion of RDEL at Autumn Budget, which included funding for election costs, but subsequently gave up £0.1 billion mainly relating to expected credit losses. It also received an additional £1.4 billion of CDEL, mainly for the Levelling Up Fund.
- Culture, Media and Sport received an additional £0.2 billion of RDEL at Autumn Budget.
- Science, Innovation and Technology was given an additional £0.1 billion of RDEL at Autumn Budget and gave up £0.6 billion of CDEL.
- Transport was given £1.4 billion of additional RDEL at Autumn Budget, mainly to cover support for Train Operating Companies and bus services. It also received £0.7 billion of CDEL, which included £0.2 billion for the Levelling Up Fund.
- Energy Security and Net Zero was given an additional £0.5 billion of CDEL at Autumn Budget, mainly for Carbon Capture Usage and Storage. It gave up £2.7 billion of CDEL, mainly income from the sale of Bulb. It also Budget Exchanged £0.3 billion of CDEL into 2025-26.
- Environment, Food and Rural Affairs was given an additional £0.8 billion of RDEL at Autumn Budget. This included £0.5 billion switched from its CDEL budget.

- Business and Trade received £0.2 billion of additional RDEL, mainly for the Post Office, and £0.5 billion of CDEL at Autumn Budget. It gave up £0.1 billion of CDEL for British Business Bank financial transactions.
- Work and Pensions was given £1.3 billion of additional RDEL funding at Autumn Budget, the majority of which was for the Household Support Fund. It also Budget Exchanged £0.1 billion of RDEL into 2025-26.
- HM Revenue and Customs received £0.5 billion of additional RDEL and £0.2 billion of CDEL at Autumn Budget.
- HM Treasury was given £0.8 billion of CDEL for UK budgetary support to Ukraine for military aid.
- Scottish Government was given £1.1 billion of additional RDEL and £0.3 billion of CDEL at Autumn Budget, mainly in respect of Barnett consequentials arising from UK Government departments.
- Welsh Government was given £1.0 billion of RDEL at Autumn Budget, mainly in respect of Barnett consequentials arising from UK Government departments. It drew down £0.1 billion of RDEL and CDEL from the Wales Reserve and switched £0.2 billion from RDEL to CDEL.
- Northern Ireland Executive was given £0.6 billion of additional RDEL at Autumn Budget, mainly in respect of Barnett consequentials arising from UK Government departments.

3.9 Under the Budget Exchange system departments carried forward £0.2 billion resource DEL and £0.5 billion capital DEL from 2024-25 into 2025-26.

Policy changes in 2025-26 Tables 3.9 to 3.10

3.10 The impact of policy decisions on resource DEL excluding depreciation and capital DEL budgets in 2025-26 are set out in **Tables 3.9 and 3.10 respectively.** The main policy decisions are set out below:

The main claims on the DEL Reserve in 2025-26 were:

- Education received an additional £1.2 billion of RDEL to cover core pressures.
- Science, Innovation and Technology received an additional £0.1 billion of RDEL.
- Business and Trade was given an additional £0.2 of RDEL to support the steel industry and Post Office.
- Scottish Government received £0.1 billion of RDEL through the Barnett formula, following changes to UK Government departments' DEL budgets.
- Welsh Government received an additional £0.1 billion of RDEL through the Barnett formula, as a result of changes to UK Government departments' DEL budgets.
- Northern Ireland Executive received £0.2 billion of RDEL mainly relating to implementation of the Windsor Framework as well as through the Barnett formula, following changes to UK Government departments' DEL budgets.

The other main policy decisions affecting 2025-26 DELs were:

- Health was given an additional £1.5 billion of RDEL to offset increased National Insurance Contributions (NICs).
- Education received an additional £1.3 billion of RDEL, mainly to cover the increase in NICs.

- Home Office was given £0.3 billion of RDEL to cover increased NICs and Budget Exchanged £0.1 billion of both RDEL and CDEL into 2025-26 from 2024-25.
- Justice received £0.1 billion of RDEL to cover increased NICs.
- Defence received £0.2 billion of RDEL to cover increased NICs and brought forward £0.1 billion of RDEL from 2025-26 to 2024-25. It was also given £0.4 billion of RDEL and £1.8 billion of CDEL at Spring Statement 2025.
- Foreign, Commonwealth and Development Office switched £0.5 billion of CDEL relating to British International Investment into capital AME. It also gave up £0.3 billion of RDEL and £0.2 billion of CDEL Official Development Assistance to fund increases in defence spending announced at Spring Statement.
- MHCLG Local Government was given £0.5 billion of RDEL to cover increased NICs and gave up £1.1 billion of RDEL for Business Rates Retention. It was also given £0.2 billion of RDEL from measures announced at Spring Statement 2025.
- Transport received £0.1 billion of RDEL to cover increased NICs.
- Energy Security and Net Zero gave up £1.0 billion of CDEL, mainly relating to Carbon Capture Usage and Storage and Hydrogen costs which are expected to fall into future years. CDEL was increased by £0.3 billion via Budget Exchange from 2024-25.
- Work and Pensions was given £0.1 billion of RDEL to cover increased NICs. It was also given £0.1 billion of RDEL from measures announced at Spring Statement 2025 and a further £0.1 billion which was Budget Exchanged from 2024-25.
- HM Revenue and Customs was given £0.1 billion of RDEL to cover increased NICs.
- HM Treasury CDEL was increased by £0.8 billion for UK budgetary support to Ukraine for military aid in conjunction with other G7 countries under the Extraordinary Revenue Acceleration Loans programme.
- Scottish Government was given £0.3 billion of RDEL through the Barnett formula, following changes to UK Government departments' DEL budgets.
- Welsh Government was given £0.2 billion of RDEL through the Barnett formula, following changes to UK Government departments' DEL budgets.
- Northern Ireland Executive was given £0.1 billion of RDEL through the Barnett formula, following changes to UK Government departments' DEL budgets.

Table 3.1 Resource DEL 2023-24; changes since PESA 2024

£ million

	Final provision adjusted for MoG	Outturn in PESA 2024 adjusted for MoG	Transfers and classification changes since PESA 2024	Other changes since PESA 2024	Outturn
Resource DEL					
Health and Social Care	183,861	182,634	-	184	182,819
Education	106,904	89,943	-	-30	89,913
Home Office	20,239	19,644	-	-	19,644
Justice	11,400	11,345	-	-15	11,330
Law Officers' Departments	923	870	-	3	873
Defence	43,827	42,758	-	-24	42,734
Single Intelligence Account	3,518	3,497	-	-	3,497
Foreign, Commonwealth and Development Office	8,177	8,017	-	-14	8,003
MHCLG – Local Government	9,605	9,580	-	-	9,580
MHCLG – Housing and Communities	3,235	3,051	-	-264	2,787
Culture, Media and Sport	1,776	1,692	-	-	1,692
Science, Innovation and Technology	857	803	-	1	804
Transport	20,360	18,518	-	1,071	19,589
Energy Security and Net Zero	1,748	1,376	-	-	1,376
Environment, Food and Rural Affairs	5,382	5,207	-	79	5,286
Business and Trade	1,967	1,711	-	71	1,783
Work and Pensions	9,163	8,957	-	-	8,957
HM Revenue and Customs	6,694	6,502	-	-	6,502
HM Treasury	419	389	-	-	389
Cabinet Office	898	855	-	19	874
Scottish Government	28,870	27,597	-	-21	27,575
Welsh Government	17,915	16,762	-	113	16,875
Northern Ireland Executive	15,995	15,507	-	1	15,508
Small and Independent Bodies	2,701	2,546	-	65	2,610
Total resource DEL	**506,434**	**479,760**	**-**	**1,238**	**480,998**

Table 3.2 Resource DEL excluding depreciation 2023-24; changes since PESA 2024

£ million

	Final provision adjusted for MoG	Outturn in PESA 2024 adjusted for MoG	Transfers and classification changes since PESA 2024	Other changes since PESA 2024	Outturn
Resource DEL excluding depreciation					
Health and Social Care	178,488	177,927	-	168	178,095
Education	82,164	82,013	-	-30	81,984
Home Office	19,240	19,013	-	-	19,013
Justice	10,483	10,440	-	-19	10,421
Law Officers' Departments	883	837	-	4	841
Defence	35,021	34,795	-	-24	34,771
Single Intelligence Account	2,825	2,810	-	-	2,810
Foreign, Commonwealth and Development Office	7,771	7,673	-	-14	7,659
MHCLG – Local Government	9,605	9,580	-	-	9,580
MHCLG – Housing and Communities	3,190	3,020	-	-262	2,758
Culture, Media and Sport	1,598	1,538	-	-	1,538
Science, Innovation and Technology	498	453	-	1	454
Transport	8,203	7,894	-	1	7,895
Energy Security and Net Zero	1,646	1,298	-	-	1,298
Environment, Food and Rural Affairs	4,823	4,741	-	7	4,748
Business and Trade	1,901	1,648	-	67	1,715
Work and Pensions	8,551	8,399	-	-	8,399
HM Revenue and Customs	5,993	5,969	-	-	5,969
HM Treasury	406	381	-	-	381
Cabinet Office	722	717	-	19	737
Scottish Government	37,609	37,447	-	-103	37,344
Welsh Government	16,718	16,421	-	48	16,469
Northern Ireland Executive	14,847	14,803	-	1	14,804
Small and Independent Bodies	2,483	2,348	-	68	2,416
Total resource DEL excluding depreciation	**455,669**	**452,165**	**-**	**-67**	**452,098**

Table 3.3 Capital DEL 2023-24; changes since PESA 2024

£ million

	Final provision adjusted for MoG	Outturn in PESA 2024 adjusted for MoG	Transfers and classification changes since PESA 2024	Other changes since PESA 2024	Outturn
Capital DEL					
Health and Social Care	10,989	10,542	-	-22	10,519
Education	6,342	6,156	-	-8	6,148
Home Office	1,540	1,298	-	-	1,298
Justice	1,518	1,453	-	5	1,458
Law Officers' Departments	48	38	-	-	38
Defence	19,199	19,129	-	23	19,152
Single Intelligence Account	1,379	1,372	-	-	1,372
Foreign, Commonwealth and Development Office	3,588	3,435	-	14	3,449
MHCLG – Housing and Communities	7,123	6,847	-	-5	6,842
Culture, Media and Sport	604	530	-	-	530
Science, Innovation and Technology	12,683	12,438	-	-	12,438
Transport	22,147	22,141	-	-46	22,095
Energy Security and Net Zero	5,910	5,127	-	-	5,127
Environment, Food and Rural Affairs	2,113	2,055	-	-71	1,984
Business and Trade	1,397	964	-	105	1,068
Work and Pensions	691	632	-	-	632
HM Revenue and Customs	751	725	-	-	725
HM Treasury	7	1	-	-	1
Cabinet Office	573	357	-	55	412
Scottish Government	6,424	5,967	-	-14	5,953
Welsh Government	3,204	3,125	-	-78	3,047
Northern Ireland Executive	2,138	2,109	-	0	2,109
Small and Independent Bodies	413	322	-	-12	310
Total capital DEL	**110,781**	**106,764**	**-**	**-56**	**106,709**

Table 3.4 Total Managed Expenditure 2023-24; changes since PESA 2024

£ million

	Outturn in PESA 2024	Transfers and classification changes since PESA 2024	Other changes since PESA 2024	Outturn
CURRENT EXPENDITURE				
Resource DEL				
Total resource DEL	**479,760**	**-**	**1,238**	**480,998**
Resource departmental AME				
Social security benefits	280,271	-	-15	280,256
Tax credits	7,456	-	-	7,456
Net public service pensions	-6,780	-	-240	-7,020
National lottery	1,061	-	-	1,061
BBC domestic services	3,471	-	-	3,471
Student loans	-16,611	-	-	-16,611
Non-cash items	30,489	-	5,201	35,690
Financial sector interventions	39,774	-	-	39,774
Other departmental expenditure	80,732	-	860	81,593
Total resource departmental AME	**419,863**	**-**	**5,807**	**425,670**
Resource other AME				
Net expenditure transfers to the EU	906	-	-1	904
Locally financed expenditure	48,008	-	4,603	52,612
Central government gross debt interest	78,238	-	4,695	82,933
Accounting adjustments	53,987	-	-2,583	51,404
Total resource other AME	**181,139**	**-**	**6,714**	**187,853**
Total resource AME	**601,002**	**-**	**12,521**	**613,523**
Public sector current expenditure	**1,080,762**	**-**	**13,759**	**1,094,521**
CAPITAL EXPENDITURE				
Capital DEL				
Total capital DEL	**106,764**	**-**	**-56**	**106,709**
Capital departmental AME				
National lottery	347	-	-	347
BBC domestic services	458	-	-	458
Student loans	33,448	-	0	33,448
Financial sector interventions	41,065	-	-	41,065
Other departmental expenditure	1,012	-	-93	919
Total capital departmental AME	**76,330**	**-**	**-93**	**76,237**
Capital other AME				
Locally financed expenditure	11,410	-	-2,860	8,550
Public corporations' own-financed capital expenditure	11,195	-	1,579	12,775
Accounting adjustments	-69,689	-	-105	-69,794
Total capital other AME	**-47,083**	**-**	**-1,386**	**-48,469**
Total capital AME	**29,247**	**-**	**-1,478**	**27,768**
Public sector gross investment	**136,011**	**-**	**-1,534**	**134,477**
less public sector depreciation	*65,143*	-	*172*	*65,315*
Public sector net investment	**70,868**	**-**	**-1,706**	**69,162**
Total Managed Expenditure	**1,216,773**	**-**	**12,225**	**1,228,998**

Table 3.5 Resource DEL 2024-25; changes since PESA 2024

£ million

	Plans in PESA 2024 adjusted for MoG	Transfers and classification changes since PESA 2024	Other changes since PESA 2024	Final provision	Outturn
Resource DEL					
Health and Social Care	187,636	856	9,998	198,491	198,149
Education	96,800	-18	17,845	114,627	104,146
Home Office	16,723	-988	3,526	19,261	18,847
Justice	11,076	123	1,013	12,212	12,021
Law Officers' Departments	825	2	117	945	908
Defence	43,429	-42	3,007	46,394	45,834
Single Intelligence Account	4,011	74	67	4,152	3,814
Foreign, Commonwealth and Development Office	8,166	-73	635	8,729	8,664
MHCLG – Local Government	11,337	-25	44	11,356	11,330
MHCLG – Housing and Communities	3,569	-125	914	4,357	3,742
Culture, Media and Sport	1,611	13	202	1,826	1,695
Science, Innovation and Technology	785	-4	255	1,036	865
Transport	17,396	-6	3,155	20,545	18,685
Energy Security and Net Zero	1,614	-16	58	1,657	1,459
Environment, Food and Rural Affairs	4,633	7	1,054	5,694	5,567
Business and Trade	1,594	19	168	1,780	1,580
Work and Pensions	8,502	-22	1,111	9,591	9,420
HM Revenue and Customs	5,559	8	485	6,052	5,788
HM Treasury	355	6	6	367	340
Cabinet Office	748	-4	172	916	775
Scottish Government	25,772	93	1,099	26,965	25,722
Welsh Government	17,428	59	905	18,392	18,226
Northern Ireland Executive	15,923	59	559	16,541	16,195
Small and Independent Bodies	2,818	3	241	3,063	2,894
Reserves	2,505	-	-2,505	-	-
Reserve excluding retained Budget Exchanges	*2,342*	-	*-2,342*	-	-
SCAPE funding	1,070	-	-1,070	-	-
OBR allowance for shortfall	-2,930	-	2,930	-	-
Adjustment for Budget Exchange	-204	-	204	-	-
Total resource DEL	**488,752**	**-**	**46,197**	**534,949**	**516,667**

Table 3.6 Resource DEL excluding depreciation 2024-25; changes since PESA 2024

£ million

	Plans in PESA 2024 adjusted for MoG	Transfers and classification changes since PESA 2024	Other changes since PESA 2024	Final provision	Outturn
Resource DEL excluding depreciation					
Health and Social Care	182,446	856	9,998	193,301	193,219
Education	86,679	-18	2,570	89,231	89,162
Home Office	15,840	-988	3,521	18,373	18,312
Justice	10,150	123	901	11,173	11,121
Law Officers' Departments	786	2	122	911	875
Defence	34,643	-42	3,007	37,608	37,521
Single Intelligence Account	3,014	74	-	3,088	3,068
Foreign, Commonwealth and Development Office	7,753	-73	643	8,323	8,323
MHCLG – Local Government	11,337	-25	44	11,356	11,330
MHCLG – Housing and Communities	3,524	-124	858	4,257	3,744
Culture, Media and Sport	1,448	13	184	1,646	1,518
Science, Innovation and Technology	480	-3	107	584	535
Transport	6,929	-6	1,355	8,278	7,898
Energy Security and Net Zero	1,558	-17	58	1,599	1,421
Environment, Food and Rural Affairs	4,228	7	774	5,009	4,962
Business and Trade	1,522	19	194	1,735	1,493
Work and Pensions	8,017	-23	1,146	9,140	9,004
HM Revenue and Customs	4,712	8	485	5,206	5,143
HM Treasury	343	6	6	356	334
Cabinet Office	666	-4	26	688	624
Scottish Government	38,346	93	1,486	39,925	39,425
Welsh Government	16,379	59	717	17,154	16,982
Northern Ireland Executive	14,926	59	672	15,657	15,625
Small and Independent Bodies	2,615	3	227	2,845	2,703
Reserves	2,505	-	-2,505	-	-
Reserve excluding retained Budget Exchanges	*2,342*	-	*-2,342*	-	-
SCAPE funding	1,070	-	-1,070	-	-
OBR allowance for shortfall	-2,930	-	2,930	-	-
Adjustment for Budget Exchange	-204	-	204	-	-
Total resource DEL excluding depreciation	**458,782**	**-**	**28,661**	**487,443**	**484,342**

Table 3.7 Capital DEL 2024-25; changes since PESA 2024

£ million

	Plans in PESA 2024 adjusted for MoG	Transfers and classification changes since PESA 2024	Other changes since PESA 2024	Final provision	Outturn
Capital DEL					
Health and Social Care	12,656	15	-1,026	11,644	11,485
Education	6,099	7	-388	5,717	5,629
Home Office	1,040	23	738	1,801	1,718
Justice	1,504	5	179	1,689	1,543
Law Officers' Departments	48	-	40	88	69
Defence	21,756	5	943	22,704	22,697
Single Intelligence Account	1,370	51	-	1,421	1,392
Foreign, Commonwealth and Development Office	2,759	-18	-4	2,737	2,625
MHCLG – Housing and Communities	7,157	-76	1,363	8,445	8,256
Levelling Up Fund	1,337	-	-1,337	-	-
Culture, Media and Sport	631	3	92	726	544
Science, Innovation and Technology	13,921	-50	-604	13,267	13,157
Transport	19,947	62	657	20,666	20,521
Energy Security and Net Zero	8,299	-18	-2,491	5,790	5,317
Environment, Food and Rural Affairs	2,759	-2	-458	2,300	2,273
Business and Trade	1,239	-59	328	1,508	938
Work and Pensions	579	3	42	625	522
HM Revenue and Customs	508	-10	246	743	730
HM Treasury	17	0	753	769	765
Cabinet Office	321	3	39	362	269
Scottish Government	5,630	6	285	5,920	5,840
Welsh Government	3,157	1	286	3,444	3,245
Northern Ireland Executive	1,961	49	40	2,050	2,002
Small and Independent Bodies	411	1	4	416	349
Reserves	3,232	-	-3,232	-	-
Reserve excluding retained Budget Exchanges	*1,623*	-	*-1,623*	-	-
OBR allowance for shortfall	-6,390	-	6,390	-	-
Adjustment for Budget Exchange	-1,176	-	1,176	-	-
Total capital DEL	**110,771**	**-**	**4,061**	**114,832**	**111,886**

Table 3.8 Total Managed Expenditure 2024-25; changes since PESA 2024

£ million

	Plans in PESA 2024	Transfers and classification changes since PESA 2024	Other changes since PESA 2024	Outturn
CURRENT EXPENDITURE				
Resource DEL				
Total resource DEL	**488,752**	**-**	**27,915**	**516,667**
Resource departmental AME				
Social security benefits	315,215	-	-3,374	311,841
Tax credits	2,000	-	1,239	3,239
Net public service pensions	-11,290	-	-6,966	-18,256
National lottery	910	-	284	1,194
BBC domestic services	4,549	-	-65	4,484
Student loans	-19,940	-	3,877	-16,063
Non-cash items	126,792	-	-26,229	100,562
Financial sector interventions	51,300	-	-16,610	34,690
Other departmental expenditure	82,225	-	-7,069	75,156
Total resource departmental AME	**551,761**	**-**	**-54,913**	**496,848**
Resource other AME				
Net expenditure transfers to the EU	-1,204	-	19	-1,186
Locally financed expenditure	59,868	-	-7,526	52,342
Central government gross debt interest	73,457	-	11,341	84,798
Accounting adjustments	-82,245	-	71,120	-11,125
Total resource other AME	**49,877**	**-**	**74,953**	**124,830**
Total resource AME	**601,638**	**-**	**20,041**	**621,678**
Public sector current expenditure	**1,090,389**	**-**	**47,956**	**1,138,345**
CAPITAL EXPENDITURE				
Capital DEL				
Total capital DEL	**110,771**	**-**	**1,115**	**111,886**
Capital departmental AME				
National lottery	150	-	264	414
BBC domestic services	760	-	-97	663
Student loans	38,271	-	-4,685	33,587
Financial sector interventions	54,000	-	-25,833	28,167
Other departmental expenditure	9,489	-	-6,086	3,403
Total capital departmental AME	**102,671**	**-**	**-36,437**	**66,234**
Capital other AME				
Locally financed expenditure	8,275	-	1,668	9,943
Public corporations' own-financed capital expenditure	10,857	-	4,974	15,831
Accounting adjustments	-96,615	-	39,592	-57,023
Total capital other AME	**-77,483**	**-**	**46,234**	**-31,249**
Total capital AME	**25,188**	**-**	**9,797**	**34,985**
Public sector gross investment	**135,959**	**-**	**10,912**	**146,871**
less public sector depreciation	*69,392*	-	*-347*	*69,045*
Public sector net investment	**66,566**	**-**	**11,260**	**77,826**
Total Managed Expenditure	**1,226,348**	**-**	**58,868**	**1,285,216**

Table 3.9 Resource DEL excluding depreciation 2025-26; changes since Autumn Budget 2024

£ million

	2025-26			
	Plans in Autumn Budget 2024 adjusted for MoG	Transfers and classification changes	Reserve allocation and other policy changes	New Plans
Resource DEL excluding depreciation				
Health and Social Care	200,499	957	1,491	202,947
Education	92,963	-316	2,482	95,129
Home Office	20,582	-1,329	317	19,570
Justice	11,781	101	84	11,966
Law Officers' Departments	1,016	0	11	1,027
Defence	38,398	-282	488	38,603
Single Intelligence Account	3,032	287	-6	3,313
Foreign, Commonwealth and Development Office	8,269	-11	-249	8,009
MHCLG – Local Government	14,319	-133	-337	13,849
MHCLG – Housing and Communities	3,839	619	71	4,530
Culture, Media and Sport	1,530	8	15	1,552
Science, Innovation and Technology	523	4	94	620
Transport	8,192	-168	99	8,123
Energy Security and Net Zero	1,917	-5	24	1,936
Environment, Food and Rural Affairs	4,779	-1	52	4,830
Business and Trade	1,821	-47	216	1,990
Work and Pensions	10,090	-111	250	10,229
HM Revenue and Customs	5,841	9	100	5,950
HM Treasury	399	-1	17	415
Cabinet Office	689	173	38	900
Scottish Government	41,141	107	484	41,732
Welsh Government	17,681	71	271	18,023
Northern Ireland Executive	16,046	46	313	16,405
Small and Independent Bodies	2,810	23	61	2,894
Reform and Innovation Fund	190	-	-142	48
Transformation Fund	-	-	250	250
Reserves	4,065	-	-1,206	2,859
Allowance for direct impact of tax changes	4,744	-	-4,744	-
OBR allowance for shortfall	-6,368	-	-12	-6,380
Adjustment for Budget Exchange	-	-	-164	-164
Total resource DEL excluding depreciation	**510,788**	**-**	**368**	**511,156**

Table 3.10 Capital DEL 2025-26; changes since Autumn Budget 2024

£ million

	2025-26			
	Plans in Autumn Budget 2024 adjusted for MoG	Transfers and classification changes	Reserve allocation and other policy changes	New Plans
Capital DEL				
Health and Social Care	13,597	0	6	13,603
Education	6,741	-3	40	6,778
Home Office	1,506	-18	105	1,593
Justice	2,010	30	-	2,040
Law Officers' Departments	67	-	-	67
Defence	21,448	-181	1,800	23,067
Ukraine – Extraordinary Revenue Acceleration	753	-	-753	-
Single Intelligence Account	1,488	187	-	1,675
Foreign, Commonwealth and Development Office	3,918	1	-659	3,260
MHCLG – Housing and Communities	8,800	267	-12	9,055
Culture, Media and Sport	750	3	-	753
Science, Innovation and Technology	14,718	-49	-4	14,666
Transport	21,783	-215	-3	21,565
Energy Security and Net Zero	12,134	-67	-677	11,390
Environment, Food and Rural Affairs	2,733	-33	-5	2,695
Business and Trade	1,450	46	32	1,528
Work and Pensions	731	0	25	756
HM Revenue and Customs	872	3	0	875
HM Treasury	76	-	753	828
Cabinet Office	477	3	-	480
Scottish Government	6,546	6	4	6,555
Welsh Government	3,361	15	1	3,378
Northern Ireland Executive	2,199	-	25	2,223
Small and Independent Bodies	405	7	26	439
Reserves	2,695	-	-652	2,043
OBR allowance for shortfall	-9,680	-	-1	-9,681
Adjustment for Budget Exchange	-	-	-487	-487
Total capital DEL	**121,577**	**-**	**-434**	**121,143**

4 Trends in public sector expenditure

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

4.2 All outturn data in this chapter are Accredited Official 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.

What's new

4.6 The Department for Environment, Food and Rural Affairs has reviewed the functional breakdown of its data since the last edition of PESA, leading to revisions across several sub-functional categories.

4.7 Not all departments had produced their Annual Report and Accounts for 2024-25 as at publication of PESA 2025. 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 2024-25 outturn.

Public spending aggregates

4.8 **Table 4.1** shows trends in public spending since 1982-83 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 2024-25 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.

4.10 Plans data for 2025-26 are taken from the Office for Budget Responsibility, and are consistent with their Economic and Fiscal Outlook forecasts published at the time of Spring Statement 2025.

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[1] from 2002-03. **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 2024-25. 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 2020-21 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.

[1] 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, 1982-83 to 2025-26

Outturn data in this table up to 2024-25 fall within the scope of Accredited Official Statistics

	Public sector current expenditure			Depreciation	Public sector net investment			Total Managed Expenditure[3]		
	Nominal £ billion	Real terms[1] £ billion	Per cent of GDP[2]	Nominal £ billion	Nominal £ billion	Real terms[1] £ billion	Per cent of GDP[2]	Nominal £ billion	Real terms[1] £ billion	Per cent of GDP[2]
1982-83	121.4	451.1	37.1	13.6	6.3	23.5	1.9	141.4	525.4	43.2
1983-84	131.0	464.6	36.6	14.3	7.8	27.8	2.2	153.2	543.1	42.8
1984-85	141.8	475.1	36.7	14.6	7.5	25.0	1.9	163.9	549.1	42.5
1985-86	150.6	478.4	35.5	14.4	6.3	20.1	1.5	171.3	544.2	40.4
1986-87	158.9	485.2	34.9	15.9	4.2	13.0	0.9	179.0	546.6	39.3
1987-88	170.2	491.0	33.3	18.5	1.5	4.3	0.3	190.1	548.7	37.2
1988-89	177.1	478.3	31.0	19.8	0.3	0.9	0.1	197.2	532.6	34.6
1989-90	192.2	480.5	30.5	21.6	4.9	12.3	0.8	218.8	546.8	34.7
1990-91	209.6	483.3	30.9	21.4	6.7	15.4	1.0	237.7	548.2	35.0
1991-92	233.7	508.2	32.7	20.7	9.1	19.7	1.3	263.4	572.9	36.9
1992-93	254.6	538.9	34.5	20.8	7.8	16.5	1.1	283.3	599.5	38.3
1993-94	268.7	552.9	34.4	21.2	6.2	12.7	0.8	296.1	609.2	37.9
1994-95	280.4	567.6	34.2	21.4	6.7	13.6	0.8	308.5	624.5	37.6
1995-96	294.3	577.5	34.1	21.9	6.6	13.0	0.8	322.8	633.5	37.4
1996-97	303.5	575.9	32.9	21.7	3.3	6.3	0.4	328.4	623.3	35.6
1997-98	317.2	602.1	32.9	22.3	4.8	9.1	0.5	344.4	653.6	35.7
1998-99	326.9	612.0	32.4	23.0	5.2	9.7	0.5	355.1	664.8	35.2
1999-00	338.6	625.7	32.0	24.2	4.9	9.1	0.5	367.7	679.4	34.8
2000-01	361.1	660.7	32.4	25.2	4.5	8.3	0.4	390.8	715.0	35.1
2001-02	379.7	682.9	33.0	26.3	12.6	22.7	1.1	418.7	753.0	36.3
2002-03	408.4	718.3	33.8	28.2	17.5	30.7	1.4	454.0	798.6	37.6
2003-04	445.4	766.1	35.0	28.4	21.5	37.0	1.7	495.3	851.9	38.9
2004-05	478.6	799.4	35.7	29.8	27.5	45.9	2.0	535.9	895.1	39.9
2005-06	508.0	825.9	35.8	32.2	26.3	42.7	1.9	566.5	920.9	39.9
2006-07	532.8	843.5	35.8	34.2	27.0	42.7	1.8	594.0	940.4	40.0
2007-08	566.7	875.9	36.2	36.5	28.1	43.4	1.8	631.3	975.7	40.3
2008-09	600.9	896.3	38.0	39.9	47.6	71.0	3.0	688.4	1,026.8	43.5
2009-10	634.6	934.0	40.8	41.8	46.8	68.8	3.0	723.1	1,064.3	46.4
2010-11	662.2	956.6	40.7	42.2	39.8	57.5	2.4	744.2	1,075.0	45.7
2011-12	671.2	952.7	40.1	43.5	30.8	43.8	1.8	745.5	1,058.2	44.6
2012-13	682.8	951.6	39.6	44.7	32.4	45.2	1.9	760.0	1,059.2	44.0
2013-14	694.4	949.7	38.5	45.9	26.2	35.8	1.5	766.6	1,048.3	42.5
2014-15	705.0	952.5	37.6	47.1	36.2	48.9	1.9	788.2	1,064.9	42.0
2015-16	715.6	959.9	37.0	48.1	32.3	43.3	1.7	795.9	1,067.7	41.2
2016-17	727.2	953.9	36.1	49.6	36.4	47.8	1.8	813.2	1,066.8	40.4
2017-18	743.5	960.3	35.4	50.4	46.4	59.9	2.2	840.3	1,085.2	40.0
2018-19	761.0	962.5	35.0	51.0	45.7	57.7	2.1	857.6	1,084.8	39.5
2019-20	793.6	980.6	35.4	52.6	42.6	52.6	1.9	888.7	1,098.1	39.6
2020-21	981.6	1,151.1	47.0	53.6	72.0	84.4	3.4	1,107.2	1,298.4	53.0
2021-22	935.1	1,103.0	39.7	55.3	53.3	62.8	2.3	1,043.7	1,231.1	44.3
2022-23	1,053.1	1,160.3	40.8	60.3	47.6	52.4	1.8	1,161.0	1,279.2	44.9
2023-24	1,094.5	1,139.1	39.9	65.3	69.2	72.0	2.5	1,229.0	1,279.0	44.7
2024-25	1,138.3	1,138.3	39.3	69.0	77.8	77.8	2.7	1,285.2	1,285.2	44.4
2025-26	*1,191.5*	*1,160.8*	*39.8*	*74.1*	*81.5*	*79.4*	*2.7*	*1,347.2*	*1,312.5*	*45.0*

[1] Real terms figures are the nominal figures adjusted to 2024-25 price levels using GDP deflators from the Office for National Statistics (released 30 June 2025) and deflator forecasts from the Office for Budget Responsibility (Economic and fiscal outlook – 26 March 2025).
[2] GDP until 2024-25 is consistent with the latest figures from the Office for National Statistics (published 30 June 2025). GDP forecasts for 2024-25 are from the Office for Budget Responsibility (Economic and fiscal outlook – 26 March 2025).
[3] This excludes the temporary effects of banks being classified to the public sector.

Table 4.2 Public sector expenditure on services by function, 2002-03 to 2024-25

Accredited Official Statistics

£ billion

	outturn																					
	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	2024-2025
1. General public services	45.0	48.7	54.0	58.0	61.6	65.6	69.4	65.2	78.0	79.3	74.8	76.9	75.7	76.4	80.2	84.4	80.9	81.3	72.0	109.2	166.0	163.1	157.6
of which: public and common services	*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*	*27.2*	*26.1*	*22.3*
of which: international services	*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*	*11.8*	*11.3*	*8.4*	*8.6*	*10.5*	*10.5*
of which: public sector debt interest	*30.7*	*32.7*	*36.4*	*39.0*	*42.6*	*46.4*	*49.0*	*44.3*	*57.4*	*60.1*	*55.9*	*55.9*	*53.7*	*54.9*	*56.9*	*61.6*	*56.3*	*55.2*	*42.3*	*72.7*	*130.2*	*126.6*	*124.7*
2. Defence[1]	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	63.6
3. Public order and safety	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	30.2	30.1	31.5	32.4	34.5	38.9	39.8	44.2	48.7	51.4
4. Economic affairs	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	66.6	196.3	97.8	124.6	94.5	86.8
of which: enterprise and economic development[2]	*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*	*131.5*	*36.3*	*62.1*	*24.7*	*20.4*
of which: science and technology	*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*	*7.4*	*9.8*	*9.7*
of which: employment policies	*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*	*4.0*
of which: agriculture, fisheries and forestry	*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*	*5.7*	*6.2*	*5.9*	*6.0*	*6.9*	*6.3*
of which: transport[3, 4]	*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*	*45.2*	*48.4*	*46.4*
5. Environment protection	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	14.4	16.0	17.1
6. Housing and community amenities	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	20.8	22.3
7. Health	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	222.0	241.8
8. Recreation, culture and religion	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	13.4	14.5
9. Education[5]	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	84.9	86.1	88.1	90.6	95.5	100.1	107.3	114.2	118.7
10. Social protection	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	322.0	364.7	383.9
EU transactions[6]	-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	-2.1	-2.2	0.1	-1.4
Public sector expenditure on services	**412.1**	**449.0**	**482.1**	**513.6**	**536.9**	**569.8**	**618.7**	**654.9**	**675.3**	**678.0**	**681.0**	**692.0**	**704.5**	**719.0**	**727.2**	**749.9**	**772.6**	**799.5**	**1,011.4**	**951.5**	**1,076.4**	**1,114.3**	**1,156.4**
Accounting adjustments	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	89.2	95.8	92.2	84.6	114.7	128.8
Total Managed Expenditure[7]	**454.0**	**495.3**	**535.9**	**566.5**	**594.0**	**631.3**	**688.4**	**723.1**	**744.2**	**745.5**	**760.0**	**766.6**	**788.2**	**795.9**	**813.2**	**840.3**	**857.6**	**888.7**	**1,107.2**	**1,043.7**	**1,161.0**	**1,229.0**	**1,285.2**

[1] This table uses the UN COFOG definition of Defence spending. Government commitments on NATO qualifying defence spending are evaluated using NATO definitions. The two are different and not comparable. NATO defence figures, for example, include pensions whereas in COFOG these are included in Social Protection. Details and figures on NATO defence expenditure can be found at the following link: http://www.nato.int/cps/on/natohq/topics_49198.htm

[2] 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.

[3] 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.

[4] From 2011-12 onwards, the transport function includes expenditure relating to the local government part of the TfL subsidiary, 'Transport Trading Limited' in order to align with Office for National Statistics treatment.

[5] 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.

[6] From 2010-11 onwards VAT-based payments are no longer deducted from EU transactions thus bringing these totals in-line with ESA10.

[7] 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[1], 2002-03 to 2024-25

Accredited Official Statistics

£ billion

	outturn																					
	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	2024-2025
1. General public services	79.2	83.7	90.2	94.3	97.5	101.4	103.5	96.0	112.6	112.6	104.3	105.2	102.3	102.4	105.2	109.0	102.3	100.5	84.4	128.8	182.9	169.7	157.6
of which: public and common services	*17.2*	*18.7*	*20.2*	*20.8*	*20.1*	*19.3*	*20.9*	*20.3*	*18.5*	*16.3*	*15.6*	*15.3*	*15.5*	*19.2*	*16.4*	*16.0*	*16.1*	*17.7*	*21.6*	*33.1*	*30.0*	*27.1*	*22.3*
of which: international services	*7.9*	*8.8*	*9.2*	*10.1*	*10.0*	*10.4*	*9.5*	*10.5*	*11.3*	*10.9*	*10.7*	*13.4*	*14.2*	*9.7*	*14.2*	*13.4*	*15.0*	*14.5*	*13.2*	*9.9*	*9.5*	*10.9*	*10.5*
of which: public sector debt interest	*54.0*	*56.2*	*60.8*	*63.4*	*67.5*	*71.7*	*73.1*	*65.2*	*82.8*	*85.3*	*78.0*	*76.5*	*72.6*	*73.6*	*74.6*	*79.5*	*71.2*	*68.2*	*49.6*	*85.7*	*143.5*	*131.7*	*124.7*
2. Defence[2]	47.5	49.5	49.8	50.4	51.0	52.1	54.9	55.5	56.8	54.9	50.6	49.8	49.6	49.1	48.7	50.0	50.9	52.2	52.3	57.4	61.2	59.1	63.6
3. Public order and safety	42.9	45.4	47.6	47.6	48.1	49.0	50.3	50.2	47.8	45.6	43.6	40.5	40.8	40.5	39.5	40.7	41.0	42.7	45.6	46.9	48.7	50.7	51.4
4. Economic affairs	54.0	56.9	56.1	57.4	59.4	57.8	74.1	71.7	57.8	53.7	51.1	55.9	55.5	63.0	64.5	68.6	76.9	82.3	230.2	115.3	137.3	98.4	86.8
of which: enterprise and economic development[3]	*10.4*	*10.3*	*10.9*	*10.4*	*10.0*	*11.0*	*24.2*	*18.0*	*7.1*	*6.8*	*7.0*	*9.2*	*8.9*	*10.1*	*10.9*	*13.8*	*17.8*	*22.6*	*154.2*	*42.9*	*68.5*	*25.7*	*20.4*
of which: science and technology	*3.7*	*4.0*	*4.2*	*4.9*	*4.6*	*5.1*	*4.8*	*5.3*	*4.9*	*5.1*	*4.6*	*5.7*	*5.9*	*6.3*	*5.9*	*6.3*	*7.1*	*7.4*	*7.8*	*7.8*	*8.1*	*10.2*	*9.7*
of which: employment policies	*5.3*	*5.5*	*5.3*	*5.4*	*5.2*	*3.2*	*5.2*	*6.0*	*6.8*	*4.5*	*4.0*	*5.2*	*3.9*	*3.2*	*3.1*	*3.4*	*3.4*	*2.8*	*3.1*	*5.0*	*4.2*	*5.0*	*4.0*
of which: agriculture, fisheries and forestry	*8.6*	*9.1*	*9.0*	*9.1*	*8.1*	*6.6*	*8.7*	*8.5*	*7.9*	*8.2*	*7.4*	*7.4*	*7.0*	*6.0*	*6.8*	*5.9*	*7.3*	*7.1*	*7.3*	*7.0*	*6.7*	*7.2*	*6.3*
of which: transport[4], [5]	*26.0*	*28.0*	*26.7*	*27.6*	*31.5*	*31.8*	*31.3*	*33.9*	*31.1*	*29.0*	*28.2*	*28.4*	*29.7*	*37.4*	*37.8*	*39.1*	*41.4*	*42.4*	*57.9*	*52.7*	*49.8*	*50.3*	*46.4*
5. Environment protection	10.6	10.7	11.7	13.8	14.9	14.8	13.7	15.3	15.7	14.9	14.9	15.3	15.7	15.6	14.6	15.2	14.0	14.6	15.2	16.3	15.8	16.6	17.1
6. Housing and community amenities	9.5	11.5	13.4	17.4	18.2	20.1	22.8	24.0	19.2	14.5	13.9	13.5	13.9	13.1	13.5	14.7	15.4	17.6	16.0	17.9	19.1	21.7	22.3
7. Health	116.4	128.8	138.5	146.0	149.9	156.3	162.1	172.1	173.2	172.2	173.2	177.0	181.2	185.8	187.1	190.2	193.4	202.8	256.3	255.1	234.3	231.0	241.8
8. Recreation, culture and religion	16.4	16.7	16.7	17.6	18.0	18.4	18.5	19.4	18.8	17.7	17.7	15.9	16.8	15.3	15.2	14.9	14.4	15.3	14.8	15.1	16.0	14.0	14.5
9. Education[6]	96.2	104.9	108.7	113.5	115.6	121.6	123.8	130.3	132.2	122.8	117.2	115.8	115.0	113.9	111.4	111.2	111.4	112.0	112.0	118.1	118.3	118.8	118.7
10. Social protection	255.6	267.6	274.1	278.0	280.2	291.5	303.4	328.2	332.8	347.5	353.2	347.6	352.8	355.3	348.2	347.0	347.6	340.8	351.0	353.9	354.7	379.5	383.9
EU transactions[7]	-3.3	-3.6	-1.5	-1.0	-2.8	-2.3	-4.3	1.3	8.5	6.1	9.3	9.8	8.4	10.3	6.2	7.0	9.9	7.2	8.2	-2.4	-2.4	0.1	-1.4
Public sector expenditure on services	**724.9**	**772.3**	**805.2**	**835.0**	**850.0**	**880.7**	**922.9**	**963.9**	**975.4**	**962.4**	**949.2**	**946.4**	**951.9**	**964.4**	**953.9**	**968.4**	**977.2**	**987.8**	**1,186.1**	**1,122.4**	**1,186.0**	**1,159.6**	**1,156.4**
Accounting adjustments	73.7	79.7	89.9	86.0	90.4	95.1	103.9	100.4	99.6	95.8	110.0	101.9	113.1	103.3	112.9	116.8	107.6	110.3	112.3	108.7	93.2	119.4	128.8
Total Managed Expenditure[8]	**798.6**	**851.9**	**895.1**	**920.9**	**940.4**	**975.7**	**1,026.8**	**1,064.3**	**1,075.0**	**1,058.2**	**1,059.2**	**1,048.3**	**1,064.9**	**1,067.7**	**1,066.8**	**1,085.2**	**1,084.8**	**1,098.1**	**1,298.4**	**1,231.1**	**1,279.2**	**1,279.0**	**1,285.2**

[1] Real terms figures are the nominal figures adjusted to 2024-25 price levels using GDP deflators from the Office for National Statistics (released 30 June 2025).
[2] This table uses the UN COFOG definition of Defence spending. Government commitments on NATO qualifying defence spending are evaluated using NATO definitions. The two are different and not comparable. NATO defence figures, for example, include pensions whereas in COFOG these are included in Social Protection. Details and figures on NATO defence expenditure can be found at the following link: http://www.nato.int/cps/on/natohq/topics_49198.htm
[3] 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.
[4] 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.
[5] From 2011-12 onwards, the transport function includes expenditure relating to the local government part of the TfL subsidiary, 'Transport Trading Limited' in order to align with Office for National Statistics treatment.
[6] 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.
[7] From 2010-11 onwards VAT-based payments are no longer deducted from EU transactions thus bringing these totals in-line with ESA10.
[8] 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[1], 2002-03 to 2024-25

Accredited Official Statistics

per cent

	outturn																						
	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	2024-2025
1. General public services	3.7	3.8	4.0	4.1	4.1	4.2	4.4	4.2	4.8	4.7	4.3	4.3	4.0	4.0	4.0	4.0	3.7	3.6	3.4	4.6	6.4	5.9	5.4
of which: public and common services	*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*	*0.9*	*0.8*
of which: international services	*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*	*0.4*
of which: public sector debt interest	*2.5*	*2.6*	*2.7*	*2.7*	*2.9*	*3.0*	*3.1*	*2.8*	*3.5*	*3.6*	*3.2*	*3.1*	*2.9*	*2.8*	*2.8*	*2.9*	*2.6*	*2.5*	*2.0*	*3.1*	*5.0*	*4.6*	*4.3*
2. Defence[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	2.1	2.1	2.2
3. Public order and safety	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	1.8
4. Economic affairs	2.5	2.6	2.5	2.5	2.5	2.4	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	4.8	3.4	3.0
of which: enterprise and economic development[3]	*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*	*2.4*	*0.9*	*0.7*
of which: science and technology	*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*	*0.3*	*0.4*	*0.3*
of which: employment policies	*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*	*0.1*
of which: agriculture, fisheries and forestry	*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*	*0.3*	*0.2*
of which: transport[4], [5]	*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*	*1.8*	*1.8*	*1.6*
5. Environment protection	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	0.5	0.5	0.6	0.6	0.6	0.6	0.6
6. Housing and community amenities	0.4	0.5	0.6	0.8	0.8	0.8	1.0	1.0	0.8	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.6	0.7	0.8	0.8
7. Health	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	8.2	8.1	8.4
8. Recreation, culture and religion	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	0.5
9. Education[6]	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	4.2	4.1
10. Social protection	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	14.3	12.7	12.5	13.3	13.3
EU transactions[7]	-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	0.0
Public sector expenditure on services	**34.1**	**35.3**	**35.9**	**36.2**	**36.1**	**36.4**	**39.1**	**42.1**	**41.5**	**40.5**	**39.5**	**38.4**	**37.6**	**37.2**	**36.1**	**35.7**	**35.5**	**35.7**	**48.5**	**40.4**	**41.7**	**40.6**	**39.9**
Accounting adjustments	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	3.9	3.3	4.2	4.4
Total Managed Expenditure[8]	**37.6**	**38.9**	**39.9**	**39.9**	**40.0**	**40.3**	**43.5**	**46.4**	**45.7**	**44.6**	**44.0**	**42.5**	**42.0**	**41.2**	**40.4**	**40.0**	**39.5**	**39.6**	**53.0**	**44.3**	**44.9**	**44.7**	**44.4**

[1] GDP for all years are consistent with the latest figures from the Office for National Statistics (published 30 June 2025).

[2] This table uses the UN COFOG definition of Defence spending. Government commitments on NATO qualifying defence spending are evaluated using NATO definitions. The two are different and not comparable. NATO defence figures, for example, include pensions whereas in COFOG these are included in Social Protection. Details and figures on NATO defence expenditure can be found at the following link: http://www.nato.int/cps/on/natohq/topics_49198.htm

[3] 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.

[4] 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.

[5] From 2011-12 onwards, the transport function includes expenditure relating to the local government part of the TfL subsidiary, 'Transport Trading Limited' in order to align with Office for National Statistics treatment.

[6] 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.

[7] From 2010-11 onwards VAT-based payments are no longer deducted from EU transactions thus bringing these totals in-line with ESA10.

[8] This excludes the temporary effects of banks being classified to the public sector.

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

5.1 The analyses in this chapter present public sector expenditure for the years 2020-21 onwards, adjusted so that figures for all years are based on current definitions. All data are Accredited Official 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 Policy responsibility for the Government Digital Service, the Central Digital and Data Office, and the Incubator for Artificial Intelligence was transferred from the Cabinet Office to the Department for Science, Innovation and Technology on 24 July 2024. The Infrastructure and Projects Authority transferred from Cabinet Office into HM Treasury on 1 April 2025 merging with the National Infrastructure Commission, to form the National Infrastructure and Service Transformation Authority. The transfer of responsibility for the delivery of the Supporting Families programme from the Ministry of Housing, Communities and Local Government to the Department for Education, which took effect on 1 April 2024, is now also reflected in the figures. Since PESA 2024, the Office of Qualifications and Examinations Regulation (Ofqual) has been moved from the Education departmental group to Small and Independent Bodies. This aligns to the treatment in Spending Review 2025.

5.4 The Department for Environment, Food and Rural Affairs has reviewed the functional breakdown of its data since the last edition of PESA, leading to revisions across several sub-functional categories.

5.5 Not all departments had produced their Annual Report and Accounts for 2024-25 as at publication of PESA 2025. 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 2024-25 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 2024-25. 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[1].

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.

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 under the EU's Common Agricultural Policy 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**;

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

- **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 2020-21. 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, 2024-25

£ million

Departmental Grouping \ Function	Accredited Official Statistics																				
	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	Public sector expenditure on services for each department
Health and Social Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	199,724	-	-	-6,374	-	**193,350**
Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,982	1,333	-	**52,315**
Home Office	-	-	-	-	-	8,679	-	-	-	-	-	-	-	-	-	-	-	-	-	**8,679**
Justice	5	*5*	-	-	-	13,873	-	-	-	-	-	-	-	-	-	-	-	-157	-	**13,721**
Law Officers' Departments	-	-	-	-	-	964	-	-	-	-	-	-	-	-	-	-	-	-	-	**964**
Defence	-	-	-	-	59,143	-	-	-	-	-	-	-	-	-	-	28	-	1,968	-	**61,138**
Single Intelligence Account	-	-	-	-	4,442	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**4,442**
Foreign, Commonwealth and Development Office	10,852	*494*	*10,359*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	-	**10,889**
Housing, Communities and Local Government	758	*758*	-	-	-	-	20	*20*	*0*	-	-	-	-	9,991	-	7	-	31	-	**10,808**
Culture, Media and Sport	-	-	-	-	-	-	61	*61*	-	-	-	-	26	278	6	8,176	-	811	-	**9,358**
Science, Innovation and Technology	510	*510*	-	-	-	-	9,733	*974*	*8,758*	*0*	-	-	203	-	106	421	2,824	-	-	**13,797**
Transport	-	-	-	-	-	434	30,650	*7*	*62*	-	-	*30,581*	4	-	-	-	-	9	-	**31,097**
Energy Security and Net Zero	34	-	*34*	-	-	10	3,950	*3,949*	*1*	-	-	-	5,134	-	-	-	-	251	-	**9,379**
Environment, Food and Rural Affairs	161	*20*	*140*	-	-	-	4,108	-	*203*	-	*3,905*	-	2,155	7	-	-	-	-	-	**6,432**
Business and Trade	52	*52*	-	-	-	-	1,654	*1,072*	*517*	*65*	-	*0*	-	-	-	-	-	1,279	-	**2,985**
Work and Pensions	11	*11*	-	-	-	-	3,780	*4*	*0*	*3,777*	-	-	-	-	-	-	-	279,137	-	**282,927**
HM Revenue and Customs	4,750	*4,750*	-	-	-	-	10,990	*10,990*	-	-	-	-	61	234	-	-	-	17,858	-	**33,893**
HM Treasury	126,312	*2,548*	-	*123,764*	-	-	83	*83*	-	-	-	-	-	-	-	-	-	5	-1,433	**124,967**
Cabinet Office	1,443	*1,443*	-	-	-	-	17	-	-	*17*	-	-	-	-	-	-	-	2,562	-	**4,022**
Scottish Government	1,143	*1,143*	-	-	-	3,848	3,401	*692*	*2*	-	*740*	*1,966*	474	2,544	19,537	307	2,998	6,332	-	**40,583**
Welsh Government	493	*493*	-	-	-	2	1,473	*146*	*11*	-	*380*	*936*	131	1,012	11,458	105	475	237	-	**15,387**
Northern Ireland Executive	498	*498*	-	-	-	1,601	2,058	*221*	*115*	*124*	*673*	*925*	81	888	6,954	190	4,070	11,967	-	**28,307**
Small and Independent Bodies	2,574	*2,574*	-	-	-	7	296	*137*	*8*	-	*112*	*38*	-	-	-	-	232	-	-	**3,109**
Local Government	7,994	*7,043*	-	*951*	64	21,953	14,519	*2,066*	-	-	*485*	*11,968*	8,872	7,365	4,051	5,287	57,093	66,649	-	**193,846**
Public sector expenditure on services for each function	**157,591**	***22,342***	***10,533***	***124,715***	**63,648**	**51,370**	**86,793**	***20,422***	***9,677***	***3,983***	***6,296***	***46,415***	**17,141**	**22,319**	**241,835**	**14,522**	**118,674**	**383,934**	**-1,433**	**1,156,393**

Table 5.1a Public sector current expenditure on services by departmental group and function, 2024-25

£ million

Function / Departmental Grouping	Accredited Official Statistics																			
	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	Public sector current expenditure on services for each department
Health and Social Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	187,951	-	-	-6,374	-	**181,577**
Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,182	1,330	-	**50,512**
Home Office	-	-	-	-	-	7,149	-	-	-	-	-	-	-	-	-	-	-	-	-	**7,149**
Justice	5	*5*	-	-	-	12,327	-	-	-	-	-	-	-	-	-	-	-	-157	-	**12,175**
Law Officers' Departments	-	-	-	-	-	927	-	-	-	-	-	-	-	-	-	-	-	-	-	**927**
Defence	-	-	-	-	36,561	-	-	-	-	-	-	-	-	-	-	23	-	1,968	-	**38,552**
Single Intelligence Account	-	-	-	-	3,038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**3,038**
Foreign, Commonwealth and Development Office	8,271	-	*8,271*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	-	**8,307**
Housing, Communities and Local Government	625	*625*	-	-	-	-	18	*18*	*0*	-	-	-	-	468	-	7	-	21	-	**1,139**
Culture, Media and Sport	-	-	-	-	-	-	58	*58*	-	-	-	-	26	118	6	6,714	-	811	-	**7,733**
Science, Innovation and Technology	295	*295*	-	-	-	-	368	*279*	*89*	*0*	-	-	0	-	-	303	-	-	-	**966**
Transport	-	-	-	-	-	374	11,465	*0*	*12*	-	-	*11,453*	1	-	-	-	-	9	-	**11,849**
Energy Security and Net Zero	29	-	*29*	-	-	0	2,085	*2,085*	-	-	-	-	660	-	-	-	-	251	-	**3,025**
Environment, Food and Rural Affairs	136	-	*136*	-	-	-	3,080	-	-	-	*3,080*	-	1,264	7	-	-	-	-	-	**4,487**
Business and Trade	47	*47*	-	-	-	-	2,014	*1,776*	*176*	*62*	-	*0*	-	-	-	-	-	618	-	**2,680**
Work and Pensions	11	*11*	-	-	-	-	3,656	*4*	*-9*	*3,661*	-	-	-	-	-	-	-	278,837	-	**282,504**
HM Revenue and Customs	4,341	*4,341*	-	-	-	-	10,701	*10,701*	-	-	-	-	61	191	-	-	-	17,857	-	**33,151**
HM Treasury	126,300	*2,536*	-	*123,764*	-	-	-46	*-46*	-	-	-	-	-	-	-	-	-	5	-1,433	**124,825**
Cabinet Office	1,354	*1,354*	-	-	-	-	17	-	-	*17*	-	-	-	-	-	-	-	2,493	-	**3,863**
Scottish Government	1,121	*1,121*	-	-	-	3,567	2,402	*279*	*2*	-	*686*	*1,435*	184	41	18,580	289	2,515	6,253	-	**34,952**
Welsh Government	461	*461*	-	-	-	2	916	*74*	*1*	-	*328*	*513*	52	51	10,972	56	409	214	-	**13,132**
Northern Ireland Executive	463	*463*	-	-	-	1,492	1,302	*170*	-	*123*	*595*	*414*	58	307	6,558	179	3,680	11,964	-	**26,004**
Small and Independent Bodies	2,254	*2,254*	-	-	-	5	267	*119*	-	-	*110*	*38*	-	-	-	-	228	-	-	**2,754**
Local Government	6,213	*5,262*	-	*951*	64	20,742	5,549	*1,310*	-	-	*132*	*4,106*	7,612	3,196	3,999	3,393	53,110	66,009	-	**169,885**
Public sector current expenditure on services for each function	**151,924**	***18,774***	***8,435***	***124,715***	**39,663**	**46,584**	**43,851**	***16,826***	***271***	***3,864***	***4,932***	***17,959***	**9,918**	**4,379**	**228,066**	**10,965**	**109,123**	**382,145**	**-1,433**	**1,025,186**

Table 5.1b Public sector capital expenditure on services by departmental group and function, 2024-25

£ million

Function / Departmental Grouping	Accredited Official Statistics																			
	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	Public sector capital expenditure on services for each department
Health and Social Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,773	-	-	-	-	**11,773**
Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	3	-	**1,803**
Home Office	-	-	-	-	-	1,530	-	-	-	-	-	-	-	-	-	-	-	-	-	**1,530**
Justice	-	-	-	-	-	1,546	-	-	-	-	-	-	-	-	-	-	-	-	-	**1,546**
Law Officers' Departments	-	-	-	-	-	38	-	-	-	-	-	-	-	-	-	-	-	-	-	**38**
Defence	-	-	-	-	22,581	-	-	-	-	-	-	-	-	-	-	6	-	-	-	**22,587**
Single Intelligence Account	-	-	-	-	1,403	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**1,403**
Foreign, Commonwealth and Development Office	2,582	*494*	*2,088*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**2,582**
Housing, Communities and Local Government	133	*133*	-	-	-	-	2	*2*	-	-	-	-	-	9,524	-	-	-	10	-	**9,669**
Culture, Media and Sport	-	-	-	-	-	-	3	*3*	-	-	-	-	-	160	-	1,462	-	-	-	**1,625**
Science, Innovation and Technology	215	*215*	-	-	-	-	9,364	*695*	*8,669*	-	-	-	202	-	106	118	2,824	-	-	**12,830**
Transport	-	-	-	-	-	60	19,185	*7*	*50*	-	-	*19,128*	3	-	-	-	-	-	-	**19,248**
Energy Security and Net Zero	6	-	*6*	-	-	10	1,865	*1,864*	*1*	-	-	-	4,474	-	-	-	-	-	-	**6,355**
Environment, Food and Rural Affairs	25	*20*	*4*	-	-	-	1,028	-	*203*	-	*825*	-	891	-	-	-	-	-	-	**1,944**
Business and Trade	5	*5*	-	-	-	-	-360	*-704*	*341*	*3*	-	-	-	-	-	-	-	661	-	**305**
Work and Pensions	-	-	-	-	-	-	124	-	*8*	*115*	-	-	-	-	-	-	-	300	-	**424**
HM Revenue and Customs	409	*409*	-	-	-	-	289	*289*	-	-	-	-	-	43	-	-	-	1	-	**742**
HM Treasury	12	*12*	-	-	-	-	129	*129*	-	-	-	-	-	-	-	-	-	-	-	**141**
Cabinet Office	89	*89*	-	-	-	-	0	-	-	*0*	-	-	-	-	-	-	-	69	-	**158**
Scottish Government	22	*22*	-	-	-	281	999	*413*	-	-	*54*	*531*	289	2,503	956	18	483	79	-	**5,632**
Welsh Government	32	*32*	-	-	-	-	558	*72*	*10*	-	*52*	*424*	80	960	487	48	67	23	-	**2,255**
Northern Ireland Executive	35	*35*	-	-	-	109	755	*50*	*115*	*1*	*78*	*512*	23	581	396	12	390	3	-	**2,304**
Small and Independent Bodies	319	*319*	-	-	-	2	29	*19*	*8*	-	*2*	*0*	-	-	-	-	5	-	-	**355**
Local Government	1,782	*1,782*	-	-	-	1,211	8,971	*757*	-	-	*353*	*7,861*	1,260	4,168	51	1,894	3,983	640	-	**23,961**
Public sector capital expenditure on services for each function	**5,667**	***3,568***	***2,098***	**-**	**23,984**	**4,786**	**42,942**	***3,596***	***9,406***	***120***	***1,364***	***28,456***	**7,222**	**17,939**	**13,769**	**3,558**	**9,551**	**1,789**	**-**	131,207

Table 5.2 Public sector expenditure on services by sub-function, 2020-21 to 2024-25

£ million

	Accredited Official Statistics				
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn
1. General public services					
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	13,430	22,833	24,643	21,904	17,617
1.2 Foreign economic aid[1]	8,612	5,797	5,182	7,294	7,687
1.3 General services	2,732	3,444	2,629	3,078	1,947
1.4 Basic research	-	-	-	-	-
1.5 R&D general public services	679	43	344	356	548
1.6 General public services n.e.c.	4,249	4,397	3,026	3,926	5,077
1.7 Public debt transactions[2], [3]	42,279	72,687	130,203	126,555	124,715
of which: central government debt interest	*41,012*	*70,892*	*108,063*	*82,933*	*84,798*
of which: local government debt interest	*739*	*800*	*848*	*1,074*	*951*
of which: public corporation debt interest	*635*	*451*	*488*	*493*	*487*
of which:Bank of England	*-15,810*	*-15,536*	*3,876*	*23,969*	*20,216*
of which: public sector pensions	*15,703*	*16,080*	*16,928*	*18,086*	*18,263*
Total general public services	**71,980**	**109,201**	**166,027**	**163,112**	**157,591**
2. Defence[4]					
2.1 Military defence	42,433	45,755	50,363	51,521	57,039
2.2 Civil defence	143	125	90	69	64
2.3 Foreign military aid	478	509	2,618	2,522	3,485
2.4 R&D defence	1,318	2,061	2,253	2,439	2,810
2.5 Defence n.e.c.	211	221	215	227	250
Total defence	**44,583**	**48,671**	**55,537**	**56,777**	**63,648**
3. Public order and safety					
3.1 Police services	21,620	22,513	25,514	28,155	28,746
of which: immigration and citizenship	*2,417*	*1,845*	*3,550*	*4,758*	*3,692*
of which: other police services	*19,204*	*20,669*	*21,964*	*23,396*	*25,054*
3.2 Fire-protection services	3,012	3,103	3,375	3,666	3,943
3.3 Law courts	6,936	7,838	8,053	8,948	9,241
3.4 Prisons	5,512	5,388	6,115	6,614	7,406
3.5 R&D public order and safety	1	1	1	1	1
3.6 Public order and safety n.e.c.	1,809	924	1,167	1,348	2,034
Total public order and safety	**38,890**	**39,769**	**44,226**	**48,730**	**51,370**
4. Economic affairs					
4.1 General economic, commercial and labour affairs	130,325	35,464	22,030	20,221	18,162
4.2 Agriculture, forestry, fishing and hunting	6,224	5,902	6,038	6,907	6,296
of which: market support	*2,792*	*2,615*	*2,590*	*3,534*	*2,518*
of which: other agriculture, food and fisheries policy	*3,277*	*3,167*	*3,289*	*3,186*	*3,538*
of which: forestry	*155*	*120*	*158*	*188*	*240*
4.3 Fuel and energy[5]	1,290	2,697	41,715	6,987	3,817
4.4 Mining, manufacturing and construction	1,100	965	651	423	264
4.5 Transport	49,385	44,684	45,241	48,355	46,415
of which: national roads	*6,153*	*5,438*	*5,667*	*6,119*	*6,453*
of which: local roads	*6,797*	*5,867*	*6,160*	*7,060*	*6,389*
of which: local public transport	*7,199*	*4,983*	*4,161*	*4,463*	*4,708*
of which: railway	*27,052*	*25,862*	*27,101*	*28,663*	*26,667*
of which: other transport	*2,184*	*2,535*	*2,153*	*2,050*	*2,199*
4.6 Communication	335	412	485	749	986
4.7 Other industries	340	351	318	290	291
4.8 R&D economic affairs	6,632	6,639	7,384	9,760	9,677
4.9 Economic affairs n.e.c.	695	674	765	837	885
Total economic affairs	**196,326**	**97,789**	**124,626**	**94,530**	**86,793**
5. Environment protection					
5.1 Waste management	9,136	9,532	10,117	10,939	11,390
5.2 Waste water management	-	-	-	-	-
5.3 Pollution abatement	288	838	452	761	1,357
5.4 Protection of biodiversity and landscape	333	433	495	583	609
5.5 R&D environment protection	143	103	199	266	331
5.6 Environment protection n.e.c.	3,068	2,879	3,092	3,404	3,453
Total environment protection	**12,968**	**13,785**	**14,355**	**15,952**	**17,141**
6. Housing and community amenities					
6.1 Housing development	8,124	9,412	11,301	13,933	14,411
of which: local authority housing	*5,962*	*7,449*	*9,074*	*11,065*	*11,331*
of which: other social housing	*2,162*	*1,963*	*2,227*	*2,868*	*3,081*
6.2 Community development	3,582	3,473	3,516	4,227	4,734
6.3 Water supply	797	968	1,126	1,042	1,302
6.4 Street lighting	762	821	932	1,001	993
6.5 R&D housing and community amenities	1	2	3	8	5
6.6 Housing and community amenities n.e.c.	418	541	469	616	874
Total housing and community amenities	**13,685**	**15,217**	**17,347**	**20,827**	**22,319**

Table 5.2 Public sector expenditure on services by sub-function, 2020-21 to 2024-25 (continued)

£ million

	Accredited Official Statistics				
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn
7. Health[6]					
Medical services	187,280	193,314	199,101	213,052	231,540
Medical research	1,678	1,829	1,918	2,088	2,479
Central and other health services	29,609	21,093	11,656	6,832	7,816
Total health	**218,567**	**216,237**	**212,676**	**221,971**	**241,835**
8. Recreation, culture and religion					
8.1 Recreational and sporting services	3,566	3,987	4,110	3,841	3,779
8.2 Cultural services	5,176	4,533	4,519	4,807	4,768
8.3 Broadcasting and publishing services	3,564	4,008	5,444	4,310	5,559
8.4 Religious and other community services	60	73	191	205	127
8.5 R&D recreation, culture and religion	123	74	97	70	108
8.6 Recreation, culture and religion n.e.c.	114	88	169	174	180
Total recreation, culture and religion	**12,602**	**12,762**	**14,529**	**13,407**	**14,522**
9. Education					
9.1 Pre-primary and primary education	32,015	33,327	35,212	38,029	40,100
of which: under fives	*4,653*	*4,623*	*4,756*	*5,213*	*7,355*
of which: primary education	*27,362*	*28,704*	*30,456*	*32,816*	*32,745*
9.2 Secondary education[7]	47,512	50,715	54,050	55,830	60,582
9.3 Post-secondary non-tertiary education	571	634	730	873	961
9.4 Tertiary education	4,898	4,720	4,558	7,157	4,510
9.5 Education not definable by level	1,120	944	1,268	1,165	1,369
9.6 Subsidiary services to education	4,643	5,017	5,628	5,983	5,921
9.7 R&D education	2,692	2,608	2,972	2,754	2,824
9.8 Education n.e.c.	2,077	2,164	2,910	2,410	2,409
Total education	**95,527**	**100,130**	**107,327**	**114,202**	**118,674**
10. Social protection					
of which: personal social services	*38,817*	*40,127*	*44,205*	*50,141*	*51,150*
10.1 Sickness and disability	60,774	61,498	65,775	75,725	83,608
of which: personal social services	*12,500*	*12,705*	*13,767*	*15,497*	*16,454*
of which: incapacity, disability and injury benefits	*48,274*	*48,793*	*52,008*	*60,228*	*67,154*
10.2 Old age	125,720	128,443	137,357	155,858	162,692
of which: personal social services	*12,510*	*12,749*	*13,677*	*15,402*	*16,150*
of which: pensions	*113,210*	*115,694*	*123,680*	*140,456*	*146,542*
10.3 Survivors	1,169	1,213	1,343	1,364	1,367
10.4 Family and children	26,816	27,606	29,644	32,922	33,633
of which: personal social services	*12,462*	*13,276*	*15,013*	*17,014*	*16,680*
of which: family benefits, income support and tax credits	*14,354*	*14,330*	*14,631*	*15,908*	*16,953*
10.5 Unemployment	1,860	1,219	1,054	1,255	1,303
of which: personal social services	-	-	-	-	-
of which: other unemployment benefits	*1,860*	*1,219*	*1,054*	*1,255*	*1,303*
10.6 Housing	18,850	17,649	17,149	17,390	17,003
10.7 Social exclusion n.e.c.[8]	58,359	56,114	57,705	66,304	76,059
of which: personal social services	*1,345*	*1,397*	*1,748*	*2,228*	*1,866*
of which: family benefits, income support, Universal Credit and tax credits	*57,014*	*54,717*	*55,957*	*64,077*	*74,193*
10.8 R&D social protection	-	-	-	-	-
10.9 Social protection n.e.c.	5,765	6,289	11,932	13,860	8,269
Total social protection	**299,313**	**300,031**	**321,958**	**364,678**	**383,934**

Table 5.2 Public sector expenditure on services by sub-function, 2020-21 to 2024-25 (continued)

£ million

	Accredited Official Statistics				
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn
EU transactions[9]					
VAT-based and GNI-based contributions (net of abatement and collection costs)	10,395	303	-397	896	-1,193
derived as:					
EU gross contribution pre-abatement and after deduction of collection costs	*16,875*	*170*	*80*	*917*	*-1,169*
Traditional Own Resources (without deduction of collection costs)	*-2,695*	*-49*	*-50*	*-31*	*-24*
UK abatement	*-3,785*	*181*	*-428*	*10*	-
EU receipts	-3,406	-2,355	-1,793	-820	-240
Other attributed costs and repayments	-	-	-	-	-
Total EU transactions	**6,988**	**-2,053**	**-2,190**	**76**	**-1,433**
Public sector expenditure on services	**1,011,430**	**951,538**	**1,076,419**	**1,114,262**	**1,156,393**
Accounting adjustments	95,770	92,184	84,558	114,736	128,823
Total Managed Expenditure[10]	**1,107,200**	**1,043,722**	**1,160,977**	**1,228,998**	**1,285,216**

[1] 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

[2] Debt interest figures show gross payments to the private sector and overseas.

[3] Bank of England public debt transactions shows data in respect of the Asset Purchase Facility and Special Liquidity Scheme.

[4] This table uses the UN COFOG definition of Defence spending. Government commitments on NATO qualifying defence spending are evaluated using NATO definitions. The two are different and not comparable. NATO defence figures, for example, include pensions whereas in COFOG these are included in Social Protection. Details and figures on NATO defence expenditure can be found at the following link: http://www.nato.int/cps/on/natohq/topics_49198.htm

[5] Spending in 2022-23 has been affected by measures taken in response to increases in the cost of living.

[6] The level of detail required for COFOG level 2 is unavailable in England and Wales. Health spending is therefore presented using HM Treasury's own sub-functional classification.

[7] 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.

[8] 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.

[9] 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.

[10] This excludes the temporary effects of banks being classified to the public sector.

Table 5.3 Public sector expenditure on services by economic category, 2020-21 to 2024-25

£ million

	Accredited Official Statistics				
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn
Public sector current expenditure on services					
Pay	219,378	230,321	245,909	267,526	288,418
Gross current procurement	274,015	279,641	290,305	311,712	325,150
Income from sales of goods and services	-54,880	-65,541	-71,461	-76,497	-81,878
Current grants to persons and non-profit bodies	274,797	278,991	322,056	322,621	341,446
Current grants abroad	14,040	11,127	12,176	12,888	7,690
Subsidies to private sector companies	116,076	40,689	27,474	18,931	16,535
Subsidies to public corporations	9,414	6,822	2,602	3,111	3,314
Net public service pensions	2,231	1,507	1,121	2,418	-1,529
Public sector debt interest	42,279	72,687	130,203	126,555	124,715
Other	1,203	1,188	1,101	1,204	1,324
Total public sector current expenditure on services	**898,553**	**857,431**	**961,487**	**990,469**	**1,025,186**
Accounting adjustments	83,039	77,704	91,615	104,052	113,159
Total public sector current expenditure	**981,592**	**935,135**	**1,053,102**	**1,094,521**	**1,138,345**
Public sector capital expenditure on services					
Capital grants	37,764	13,818	21,883	25,716	27,471
Gross capital procurement	79,981	87,457	97,960	103,266	108,596
Income from sales of capital assets	-4,869	-7,169	-4,911	-5,188	-4,860
Total public sector capital expenditure on services	**112,877**	**94,106**	**114,932**	**123,793**	**131,207**
Accounting adjustments	12,731	14,481	-7,057	10,684	15,664
Total public sector capital expenditure	**125,608**	**108,587**	**107,875**	**134,477**	**146,871**
Total public sector expenditure on services	**1,011,430**	**951,538**	**1,076,419**	**1,114,262**	**1,156,393**
Accounting adjustments	95,770	92,184	84,558	114,736	128,823
Total Managed Expenditure	**1,107,200**	**1,043,722**	**1,160,977**	**1,228,998**	**1,285,216**

Table 5.4 Public sector current and capital expenditure on services by function[1], 2020-21 to 2024-25

£ million

	Accredited Official Statistics				
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn
Public sector current expenditure on services					
1. General public services	66,566	104,096	161,383	156,878	151,924
of which: public and common services	*15,167*	*24,535*	*24,344*	*22,786*	*18,774*
of which: international services	*9,121*	*6,874*	*6,836*	*7,537*	*8,435*
of which: public sector debt interest[2]	*42,279*	*72,687*	*130,203*	*126,555*	*124,715*
2. Defence[3]	32,249	32,963	33,518	37,029	39,663
3. Public order and safety	35,893	36,733	40,744	44,893	46,584
4. Economic affairs	144,037	65,906	83,679	51,411	43,851
of which: enterprise and economic development[4]	*109,104*	*37,241*	*57,849*	*22,497*	*16,826*
of which: science and technology	*204*	*354*	*393*	*382*	*271*
of which: employment policies	*2,543*	*4,098*	*3,745*	*4,595*	*3,864*
of which: agriculture, fisheries and forestry	*5,709*	*5,144*	*5,022*	*5,771*	*4,932*
of which: transport	*26,476*	*19,069*	*16,669*	*18,167*	*17,959*
5. Environment protection	8,566	9,123	9,176	10,033	9,918
6. Housing and community amenities	3,806	3,472	3,936	4,339	4,379
7. Health	204,991	206,623	201,339	209,838	228,066
8. Recreation, culture and religion	10,565	10,468	11,525	10,088	10,965
9. Education	86,219	90,929	97,189	102,156	109,123
10. Social protection	298,674	299,169	321,188	363,728	382,145
EU transactions	6,988	-2,053	-2,190	76	-1,433
Total public sector current expenditure on services	**898,553**	**857,431**	**961,487**	**990,469**	**1,025,186**
Accounting adjustments	83,039	77,704	91,615	104,052	113,159
Public sector current expenditure	**981,592**	**935,135**	**1,053,102**	**1,094,521**	**1,138,345**
Public sector capital expenditure on services					
1. General public services	5,414	5,105	4,644	6,234	5,667
of which: public and common services	*3,247*	*3,545*	*2,898*	*3,266*	*3,568*
of which: international services	*2,167*	*1,560*	*1,746*	*2,968*	*2,098*
2. Defence[3]	12,335	15,707	22,020	19,748	23,984
3. Public order and safety	2,997	3,035	3,482	3,837	4,786
4. Economic affairs	52,289	31,882	40,947	43,118	42,942
of which: enterprise and economic development[5]	*22,362*	*-899*	*4,293*	*2,172*	*3,596*
of which: science and technology	*6,428*	*6,284*	*6,991*	*9,378*	*9,406*
of which: employment policies	*77*	*124*	*75*	*243*	*120*
of which: agriculture, fisheries and forestry	*515*	*758*	*1,015*	*1,137*	*1,364*
of which: transport	*22,909*	*25,615*	*28,573*	*30,188*	*28,456*
5. Environment protection	4,403	4,661	5,179	5,919	7,222
6. Housing and community amenities	9,879	11,745	13,412	16,488	17,939
7. Health	13,576	9,613	11,337	12,133	13,769
8. Recreation, culture and religion	2,037	2,294	3,004	3,319	3,558
9. Education	9,309	9,201	10,138	12,046	9,551
10. Social protection	639	861	770	951	1,789
Total public sector capital expenditure on services	**112,877**	**94,106**	**114,932**	**123,793**	**131,207**
Accounting adjustments	12,731	14,481	-7,057	10,684	15,664
Public sector capital expenditure	**125,608**	**108,587**	**107,875**	**134,477**	**146,871**
Total public sector expenditure on services	**1,011,430**	**951,538**	**1,076,419**	**1,114,262**	**1,156,393**
Accounting adjustments	95,770	92,184	84,558	114,736	128,823
Total Managed Expenditure[6]	**1,107,200**	**1,043,722**	**1,160,977**	**1,228,998**	**1,285,216**

[1] 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.
[2] Debt interest figures include Bank of England public debt transactions in respect of the Asset Purchase Facility and Special Liquidity Scheme.
[3] This table uses the UN COFOG definition of Defence spending. Government commitments on NATO qualifying defence spending are evaluated using NATO definitions. The two are different and not comparable. NATO defence figures, for example, include pensions whereas in COFOG these are included in Social Protection. Details and figures on NATO defence expenditure can be found at the following link: http://www.nato.int/cps/on/natohq/topics_49198.htm
[4] Spending from 2020-21 to 2022-23 has been affected by measures taken in response to Covid-19 and increases in the cost of living.
[5] Figures in 2020-21 and 2021-22 reflect expenditure on various Covid-19 related loan guarantee schemes and subsequent revaluations.
[6] 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, 2020-21 to 2024-25

£ million

	Accredited Official Statistics				
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn
Public sector gross current procurement expenditure on services					
1. General public services	14,106	15,238	14,206	13,590	15,036
of which: public and common services	*12,526*	*13,594*	*13,221*	*12,536*	*14,048*
of which: international services	*1,580*	*1,644*	*984*	*1,054*	*988*
2. Defence	18,384	19,838	20,262	21,502	22,929
3. Public order and safety	14,455	16,345	19,328	21,636	21,904
4. Economic affairs	15,702	16,554	17,884	23,253	19,397
of which: enterprise and economic development	*3,854*	*3,996*	*3,765*	*7,092*	*3,585*
of which: science and technology	*40*	*110*	*160*	*89*	*77*
of which: employment policies	*878*	*1,037*	*869*	*1,394*	*987*
of which: agriculture, fisheries and forestry	*1,188*	*1,090*	*1,164*	*1,197*	*1,669*
of which: transport	*9,742*	*10,321*	*11,926*	*13,481*	*13,080*
5. Environment protection	8,059	8,305	9,107	9,824	10,124
6. Housing and community amenities	2,637	2,860	3,296	3,418	3,531
7. Health	125,637	119,684	117,338	119,332	128,367
8. Recreation, culture and religion	5,760	6,671	8,130	7,384	8,946
9. Education	27,033	30,305	33,407	39,192	40,584
10. Social protection	42,242	43,840	47,348	52,582	54,332
Total public sector gross current procurement expenditure on services	**274,015**	**279,641**	**290,305**	**311,712**	**325,150**

Table 5.6 Public sector capital procurement expenditure on services by function, 2020-21 to 2024-25

£ million

	Accredited Official Statistics				
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn
Public sector gross capital procurement expenditure on services					
1. General public services	3,313	3,626	3,712	3,610	3,904
of which: public and common services	*3,035*	*3,448*	*3,348*	*3,295*	*3,481*
of which: international services	*278*	*178*	*364*	*315*	*422*
2. Defence	12,645	15,407	21,491	20,205	22,621
3. Public order and safety	3,160	3,315	3,675	4,061	4,868
4. Economic affairs	25,566	27,777	31,688	33,978	33,591
of which: enterprise and economic development	*1,943*	*1,961*	*2,438*	*2,870*	*3,525*
of which: science and technology	*1,351*	*1,339*	*1,461*	*1,708*	*1,915*
of which: employment policies	*81*	*125*	*75*	*253*	*110*
of which: agriculture, fisheries and forestry	*416*	*516*	*630*	*736*	*745*
of which: transport	*21,775*	*23,837*	*27,084*	*28,411*	*27,296*
5. Environment protection	3,131	3,598	4,219	4,758	5,707
6. Housing and community amenities	8,225	9,853	11,067	12,756	13,985
7. Health	13,285	12,680	10,934	11,744	12,278
8. Recreation, culture and religion	1,712	1,924	2,759	2,760	3,914
9. Education	8,352	8,485	7,772	8,583	6,841
10. Social protection	594	792	642	810	887
Total public sector gross capital procurement expenditure on services	**79,981**	**87,457**	**97,960**	**103,266**	**108,596**
Plus public sector receipts from sales of assets					
Central government					
Fixed assets	-2,305	-5,063	-1,792	-2,461	-1,953
Intangible assets	-161	720	883	-39	-46
Total central government receipts	**-2,466**	**-4,343**	**-908**	**-2,500**	**-1,999**
Local government					
Fixed assets	-1,247	-1,317	-2,129	-1,451	-1,524
Intangible assets	-	-	-	-	-
Total local government receipts	**-1,247**	**-1,317**	**-2,129**	**-1,451**	**-1,524**
Total general government receipts	**-3,713**	**-5,659**	**-3,037**	**-3,951**	**-3,524**
Public corporations					
Fixed assets	-1,155	-1,510	-1,874	-1,237	-1,336
Intangible assets	-	-	-	-	-
Total public corporations receipts	**-1,155**	**-1,510**	**-1,874**	**-1,237**	**-1,336**
Total public sector income from sales of capital assets	**-4,869**	**-7,169**	**-4,911**	**-5,188**	**-4,860**

6 Central government own expenditure

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 Policy responsibility for the Government Digital Service, the Central Digital and Data Office, and the Incubator for Artificial Intelligence was transferred from the Cabinet Office to the Department for Science, Innovation and Technology on 24 July 2024. The Infrastructure and Projects Authority transferred from Cabinet Office into HM Treasury on 1 April 2025 merging with the National Infrastructure Commission, to form the National Infrastructure and Service Transformation Authority. The transfer of responsibility for the delivery of the Supporting Families programme from the Ministry of Housing, Communities and Local Government to the Department for Education, which took effect on 1 April 2024, is now also reflected in the figures. Since PESA 2024, the Office of Qualifications and Examinations Regulation (Ofqual) has been moved from the Education departmental group to Small and Independent Bodies. This aligns to the treatment in Spending Review 2025.

6.7 The Department for Environment, Food and Rural Affairs has reviewed the functional breakdown of its data since the last edition of PESA, leading to revisions across several sub-functional categories.

6.8 Not all departments had produced their Annual Report and Accounts for 2024-25 as at publication of PESA 2025. 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 2024-25 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 the Scottish and Welsh Governments or the Northern Ireland Executive. 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[1], 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Within DEL						
Health and Social Care	183,224	180,718	178,443	184,562	200,747	212,882
Education	40,108	41,849	45,037	51,589	57,529	59,332
Home Office	4,710	4,305	5,713	7,318	6,340	7,803
Justice	9,461	9,891	10,451	11,626	12,410	14,006
Law Officers' Departments	619	682	771	879	944	1,093
Defence	42,395	45,897	52,812	53,937	60,051	61,670
Single Intelligence Account	2,848	3,356	3,796	4,183	4,460	4,988
Foreign, Commonwealth and Development Office	12,536	9,138	9,239	11,053	10,952	11,271
MHCLG - Local Government	-	-	-	-	-	-
MHCLG - Housing and Communities	4,700	2,866	2,810	973	2,765	3,995
Culture, Media and Sport	3,457	2,160	2,230	2,023	1,983	2,264
Science, Innovation and Technology	10,551	10,056	11,254	12,946	13,716	15,269
Transport	26,243	23,326	23,906	24,854	24,138	24,245
Energy Security and Net Zero	9,207	11,160	17,026	6,139	7,875	11,963
Environment, Food and Rural Affairs	4,992	4,975	5,471	6,016	6,683	5,733
Business and Trade	14,578	3,013	1,496	2,711	2,342	3,397
Work and Pensions	6,234	8,148	7,234	7,780	8,258	9,967
HM Revenue and Customs	5,043	6,185	6,607	6,694	5,873	6,826
HM Treasury	342	433	324	382	1,099	1,243
Cabinet Office	1,473	1,193	986	1,148	983	1,380
Scottish Government[2]	-	-	-	-	-	-
Welsh Government	14,237	12,739	11,387	12,445	12,916	13,709
Northern Ireland Executive	16,197	15,502	15,211	16,457	17,179	18,262
Small and Independent Bodies	2,479	2,660	2,618	2,726	3,052	3,332
Total CG own expenditure within DEL	**415,637**	**400,253**	**414,824**	**428,439**	**462,297**	**494,631**
Within departmental AME						
Health and Social Care	34,213	80,646	-17,252	8,066	18,495	25,801
Education	45,243	42,669	19,629	38,879	38,124	39,793
Home Office	-1	169	-8	50	69	50
Justice	405	589	219	674	912	889
Law Officers' Departments	-1	-1	6	20	3	11
Defence	8,617	17,498	-5,354	3,704	11,316	6,871
Single Intelligence Account	-4	111	11	10	8	41
Foreign, Commonwealth and Development Office	1,279	545	787	655	1,151	1,031
MHCLG - Housing and Communities	-76	-862	-299	374	908	988
Culture, Media and Sport	4,863	5,567	6,603	5,556	6,987	6,409
Science, Innovation and Technology	18	211	146	126	207	680
Transport	1,493	3,533	3,614	2,648	2,038	3,850
Energy Security and Net Zero	2,269	114,949	-95,518	-13,360	8,279	71,531
Environment, Food and Rural Affairs	-608	435	-441	1,455	-1,224	76
Business and Trade	9,389	-3,524	1,708	290	-491	489
Work and Pensions	195,496	200,515	215,665	250,919	273,264	290,746
HM Revenue and Customs	116,524	52,123	33,930	33,274	28,239	28,013
HM Treasury[3]	33,657	48,181	130,560	35,532	27,718	46,443
Cabinet Office	12,556	12,225	16,858	10,851	25,920	11,541
Scottish Government[2]	39,559	40,761	42,951	41,845	44,088	47,743
Welsh Government	3,417	3,472	3,528	4,549	5,125	1,806
Northern Ireland Executive	10,749	11,087	12,069	12,039	13,990	15,809
Small and Independent Bodies	1,886	217	-152	398	-131	5,063
Total CG own expenditure within dept AME	**520,944**	**631,117**	**369,260**	**438,554**	**504,994**	**605,672**
Locally financed expenditure in Northern Ireland	312	370	600	662	710	732
Net expenditure transfers to the EU	10,930	315	-383	904	-1,186	-108
Central government debt interest	41,012	70,892	108,063	82,933	84,798	100,443
Accounting and other adjustments	-106,791	-272,657	29,170	-7,958	-60,877	-142,403
Total CG own expenditure[4]	**882,044**	**830,291**	**921,535**	**943,535**	**990,736**	**1,058,967**

[1] Shown on a full resource budgeting basis, i.e. resource DEL less depreciation plus Capital DEL.
[2] To reflect new budgeting arrangements, all expenditure by the Scottish Government is now scored within AME.
[3] Transactions have been affected by financial sector interventions.
[4] 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, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Within resource DEL						
Health and Social Care	171,474	172,452	168,652	174,064	189,270	199,340
Education	36,669	39,129	42,414	48,028	53,232	54,728
Home Office	4,012	3,564	4,744	6,134	4,755	6,210
Justice	8,392	8,470	9,091	10,167	10,867	11,966
Law Officers' Departments	613	674	741	841	875	1,027
Defence	30,689	31,780	32,512	34,789	37,542	38,603
Single Intelligence Account	2,268	2,451	2,638	2,810	3,068	3,313
Foreign, Commonwealth and Development Office	9,717	7,394	7,169	7,662	8,327	8,012
MHCLG - Local Government	-	-	-	-	-	-
MHCLG - Housing and Communities	142	202	106	74	604	1,084
Culture, Media and Sport	2,697	1,674	1,786	1,491	1,448	1,517
Science, Innovation and Technology	377	328	424	527	555	637
Transport	12,898	8,017	6,933	6,813	6,722	7,043
Energy Security and Net Zero	1,355	2,429	13,157	1,227	1,387	1,902
Environment, Food and Rural Affairs	4,170	3,870	4,211	4,480	4,720	3,496
Business and Trade	13,126	2,429	1,301	1,717	1,477	1,990
Work and Pensions	5,874	7,632	6,922	7,209	7,784	9,298
HM Revenue and Customs	4,501	5,523	5,851	5,969	5,143	5,950
HM Treasury	333	422	317	381	334	415
Cabinet Office	1,248	1,060	618	736	715	900
Scottish Government[1]	-	-	-	-	-	-
Welsh Government	11,989	10,766	9,589	10,320	10,718	11,410
Northern Ireland Executive	14,623	13,928	13,561	14,633	15,451	16,223
Small and Independent Bodies	2,205	2,344	2,300	2,416	2,703	2,894
Total within resource DEL	**339,374**	**326,539**	**335,037**	**342,490**	**367,697**	**387,956**
Within resource departmental AME						
Health and Social Care	34,221	80,646	-17,272	8,035	17,834	25,536
Education	24,099	20,806	-5,198	7,966	6,775	10,042
Home Office	-1	169	-8	-15	48	50
Justice	405	578	213	667	898	874
Law Officers' Departments	-1	1	4	14	2	8
Defence	8,617	17,498	-5,354	3,704	11,312	6,870
Single Intelligence Account	-4	111	11	8	7	39
Foreign, Commonwealth and Development Office	629	-116	497	222	270	550
MHCLG - Housing and Communities	-76	-862	-299	374	908	988
Culture, Media and Sport	4,661	5,354	5,680	4,741	5,900	5,902
Science, Innovation and Technology	76	278	214	231	366	679
Transport	1,439	3,454	3,726	2,774	2,131	3,701
Energy Security and Net Zero	2,386	115,071	-95,375	-13,300	8,307	71,532
Environment, Food and Rural Affairs	-612	433	-450	1,442	-1,228	51
Business and Trade	-10,392	3	446	1,648	-288	-441
Work and Pensions	195,351	200,485	215,595	250,762	273,023	290,228
HM Revenue and Customs	116,524	52,123	33,930	33,274	28,239	28,012
HM Treasury[2]	41,127	51,960	132,486	38,649	34,744	40,627
Cabinet Office	12,556	12,225	16,858	10,851	25,859	8,691
Scottish Government[1]	34,903	35,998	37,100	36,376	38,312	41,597
Welsh Government	2,528	2,519	2,277	3,073	4,183	263
Northern Ireland Executive	10,469	10,753	11,545	11,438	13,176	15,032
Small and Independent Bodies	776	-240	-284	-35	-131	3,819
Total within resource departmental AME	**479,681**	**609,248**	**336,344**	**402,897**	**470,649**	**554,651**
Within resource other AME						
Locally financed expenditure in Northern Ireland	312	370	600	662	710	732
Net expenditure transfers to the EU	10,930	315	-383	904	-1,186	-108
Central government debt interest	41,012	70,892	108,063	82,933	84,798	100,443
Accounting and other adjustments	-84,976	-254,582	61,947	17,842	-37,453	-101,343
Total CG own current expenditure	**786,333**	**752,782**	**841,608**	**847,729**	**885,215**	**942,332**

[1] To reflect new budgeting arrangements, all expenditure by the Scottish Government is now scored within AME.
[2] Transactions have been affected by financial sector interventions.

Table 6.3 Central government own capital expenditure by departmental group, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Within capital DEL						
Health and Social Care	11,749	8,266	9,791	10,497	11,477	13,542
Education	3,439	2,720	2,623	3,560	4,297	4,605
Home Office	699	741	969	1,184	1,586	1,593
Justice	1,068	1,421	1,360	1,458	1,543	2,040
Law Officers' Departments	5	8	29	38	69	67
Defence	11,707	14,117	20,300	19,148	22,509	23,067
Single Intelligence Account	580	906	1,157	1,372	1,392	1,675
Foreign, Commonwealth and Development Office	2,819	1,745	2,070	3,391	2,625	3,260
MHCLG - Housing and Communities	4,558	2,663	2,704	899	2,160	2,911
Culture, Media and Sport	760	486	444	532	535	747
Science, Innovation and Technology	10,174	9,728	10,831	12,419	13,161	14,632
Transport	13,345	15,309	16,973	18,041	17,416	17,203
Energy Security and Net Zero	7,852	8,731	3,869	4,912	6,489	10,060
Environment, Food and Rural Affairs	821	1,104	1,261	1,536	1,963	2,237
Business and Trade	1,452	584	195	994	865	1,407
Work and Pensions	360	516	311	571	474	670
HM Revenue and Customs	542	662	756	725	730	875
HM Treasury	8	12	7	1	765	828
Cabinet Office	226	133	369	412	269	480
Scottish Government[1]	-	-	-	-	-	-
Welsh Government	2,248	1,973	1,798	2,125	2,198	2,299
Northern Ireland Executive	1,575	1,575	1,650	1,824	1,728	2,039
Small and Independent Bodies	274	316	319	310	349	439
Total within capital DEL	**76,263**	**73,715**	**79,787**	**85,949**	**94,600**	**106,675**
Within capital departmental AME						
Health and Social Care	-7	-	20	32	660	265
Education	21,144	21,863	24,828	30,913	31,349	29,751
Home Office	-	-	0	65	21	-
Justice	-	11	6	7	14	15
Law Officers' Departments	-	-2	2	6	1	3
Defence	-	-	-	-	4	1
Single Intelligence Account	-	-	-	2	0	3
Foreign, Commonwealth and Development Office	650	661	290	433	881	481
MHCLG - Housing and Communities	-	-	-	-	-	-
Culture, Media and Sport	202	212	924	815	1,087	507
Science, Innovation and Technology	-57	-67	-68	-105	-159	0
Transport	54	78	-112	-126	-93	149
Energy Security and Net Zero	-117	-122	-144	-60	-28	-1
Environment, Food and Rural Affairs	4	3	9	13	5	25
Business and Trade	19,781	-3,526	1,262	-1,358	-203	930
Work and Pensions	146	30	70	157	241	518
HM Revenue and Customs	-	-	-	-	-	0
HM Treasury[2]	-7,470	-3,779	-1,926	-3,117	-7,027	5,816
Cabinet Office	-	-	-	-	61	2,850
Scottish Government[1]	4,656	4,763	5,852	5,470	5,776	6,146
Welsh Government	889	954	1,251	1,476	942	1,543
Northern Ireland Executive	280	333	524	601	814	777
Small and Independent Bodies	1,109	457	131	433	0	1,244
Total within capital departmental AME	**41,263**	**21,869**	**32,917**	**35,657**	**34,345**	**51,021**
Within capital other AME						
Accounting and other adjustments	-21,815	-18,075	-32,777	-25,800	-23,425	-41,061
Total CG own capital expenditure[3]	**95,711**	**77,509**	**79,927**	**95,806**	**105,521**	**116,636**

[1] To reflect new budgeting arrangements, all expenditure by the Scottish Government is now scored within AME.
[2] Transactions have been affected by financial sector interventions.
[3] 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, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
1. General public services						
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	11,292	20,636	21,989	19,544	15,060	18,912
1.2 Foreign economic aid[1]	8,612	5,797	5,182	7,294	7,687	7,750
1.3 General services	1,349	2,234	1,465	1,818	1,547	2,172
1.4 Basic research	-	-	-	-	-	-
1.5 R&D general public services	679	43	344	356	548	482
1.6 General public services n.e.c.	831	1,280	505	652	968	822
1.7 Public sector debt interest	41,012	70,892	108,063	82,933	84,798	100,443
of which: central government debt interest[2]	*41,012*	*70,892*	*108,063*	*82,933*	*84,798*	*100,443*
Total general public services	**63,775**	**100,883**	**137,547**	**112,597**	**110,608**	**130,581**
2. Defence[3]						
2.1 Military defence	42,433	45,755	50,363	51,521	57,039	59,622
2.2 Civil defence	-	-	-	-	-	-
2.3 Foreign military aid	478	509	2,618	2,522	3,485	3,662
2.4 R&D defence	1,318	2,061	2,253	2,439	2,810	2,285
2.5 Defence n.e.c	211	221	215	227	250	181
Total defence	**44,440**	**48,546**	**55,448**	**56,708**	**63,584**	**65,750**
3. Public order and safety						
3.1 Police services	7,044	7,314	9,338	10,562	10,268	11,090
of which: immigration and citizenship	*2,417*	*1,845*	*3,550*	*4,758*	*3,692*	*4,787*
of which: other police services	*4,628*	*5,469*	*5,787*	*5,803*	*6,576*	*6,303*
3.2 Fire-protection services	514	536	580	583	626	608
3.3 Law courts	6,804	7,704	7,904	8,793	9,082	9,511
3.4 Prisons	5,512	5,388	6,115	6,614	7,406	8,907
3.5 R&D public order and safety	1	1	1	1	1	1
3.6 Public order and safety n.e.c.	1,809	924	1,167	1,348	2,034	1,540
Total public order and safety	**21,683**	**21,868**	**25,104**	**27,900**	**29,417**	**31,657**
4. Economic affairs						
4.1 General economic, commercial and labour affairs	128,902	34,108	20,418	18,570	16,479	19,788
4.2 Agriculture, forestry, fishing and hunting	5,907	5,558	5,531	6,369	5,806	6,141
of which: market support	*2,792*	*2,615*	*2,590*	*3,534*	*2,518*	*2,912*
of which: other agriculture, food and fisheries policy	*2,968*	*2,830*	*2,810*	*2,662*	*3,047*	*2,990*
of which: forestry	*147*	*113*	*130*	*173*	*240*	*239*
4.3 Fuel and energy[4]	1,290	2,697	41,715	6,987	3,817	4,953
4.4 Mining, manufacturing and construction	24	8	8	7	10	2
4.5 Transport	34,727	31,815	31,479	33,611	32,489	33,343
of which: national roads	*6,145*	*5,426*	*5,650*	*6,114*	*6,441*	*6,446*
of which: local roads	*379*	*384*	*352*	*377*	*418*	*542*
of which: local public transport	*1,850*	*1,142*	*792*	*1,074*	*1,073*	*703*
of which: railway	*24,608*	*22,826*	*23,106*	*24,446*	*22,730*	*23,524*
of which: other transport	*1,746*	*2,036*	*1,580*	*1,601*	*1,827*	*2,127*
4.6 Communication	335	412	485	749	986	1,437
4.7 Other industries	229	237	192	181	162	155
4.8 R&D economic affairs	6,632	6,639	7,384	9,760	9,677	11,265
4.9 Economic affairs n.e.c	695	674	765	837	885	863
Total economic affairs	**178,741**	**82,147**	**107,976**	**77,071**	**70,310**	**77,946**
5. Environment protection						
5.1 Waste management	2,798	3,014	3,074	3,334	3,414	3,975
5.2 Waste water management	-	-	-	-	-	-
5.3 Pollution abatement	288	838	452	761	1,357	3,958
5.4 Protection of biodiversity and landscape	327	429	491	579	604	643
5.5 R&D environment protection	143	103	199	266	331	214
5.6 Environment protection n.e.c	2,397	2,222	2,307	2,543	2,562	2,840
Total environment protection	**5,953**	**6,606**	**6,523**	**7,481**	**8,269**	**11,631**
6. Housing and community amenities						
6.1 Housing development	2,480	2,387	2,774	3,513	3,652	4,305
of which: local authority housing	*310*	*415*	*551*	*644*	*585*	*1,103*
of which: other social housing	*2,170*	*1,972*	*2,223*	*2,870*	*3,067*	*3,201*
6.2 Community development	930	493	510	699	774	643
6.3 Water supply	350	380	473	526	521	529
6.4 Street lighting	38	51	45	44	24	37
6.5 R&D housing and community amenities	1	2	3	8	5	50
6.6 Housing and community amenities n.e.c	208	292	216	359	522	611
Total housing and community amenities	**4,007**	**3,605**	**4,021**	**5,149**	**5,497**	**6,175**

Table 6.4 Central government own expenditure on services by sub-function, 2020-21 to 2025-26 (continued)

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
7. Health[5]						
Medical services	183,473	189,072	195,212	209,125	227,557	240,975
Medical research	1,678	1,829	1,918	2,088	2,479	1,977
Central and other health services	29,564	21,040	11,595	6,778	7,748	9,615
Total health	**214,716**	**211,942**	**208,726**	**217,991**	**237,784**	**252,567**
8. Recreation, culture and religion						
8.1 Recreational and sporting services	703	1,100	1,040	589	712	644
8.2 Cultural services	3,285	2,609	2,673	2,572	2,517	2,786
8.3 Broadcasting and publishing services	3,564	4,008	5,444	4,310	5,559	4,692
8.4 Religious and other community services	106	115	209	186	158	130
8.5 R&D recreation, culture and religion	123	74	97	70	108	118
8.6 Recreation, culture and religion n.e.c	114	88	169	173	180	231
Total recreation, culture and religion	**7,894**	**7,993**	**9,630**	**7,900**	**9,235**	**8,602**
9. Education						
9.1 Pre-primary and primary education	1,080	1,054	1,044	1,420	1,535	1,454
of which: under fives	*197*	*130*	*114*	*235*	*267*	*214*
of which: primary education	*883*	*924*	*929*	*1,185*	*1,269*	*1,241*
9.2 Secondary education[6]	37,115	39,912	42,918	44,075	48,568	48,600
9.3 Post-secondary non-tertiary education	-	-	-	-	-	-
9.4 Tertiary education	4,898	4,720	4,558	7,157	4,510	4,437
9.5 Education not definable by level	967	779	1,088	977	1,199	894
9.6 Subsidiary services to education	858	849	864	601	578	734
9.7 R&D education	2,692	2,608	2,972	2,754	2,824	2,356
9.8 Education n.e.c	2,032	2,125	2,867	2,371	2,367	2,864
Total education	**49,641**	**52,047**	**56,311**	**59,355**	**61,581**	**61,340**
10. Social protection						
of which: personal social services	*1,607*	*1,614*	*1,815*	*1,944*	*2,069*	*1,962*
10.1 Sickness and disability	48,695	49,264	52,533	60,766	67,726	67,447
of which: personal social services	*421*	*471*	*525*	*538*	*572*	*523*
of which: incapacity, disability and injury benefits	*48,274*	*48,793*	*52,008*	*60,228*	*67,154*	*66,924*
10.2 Old age	113,246	115,803	123,863	140,727	146,780	155,809
of which: personal social services	*622*	*626*	*715*	*754*	*803*	*712*
of which: pensions	*112,625*	*115,177*	*123,148*	*139,973*	*145,977*	*155,096*
10.3 Survivors	1,169	1,213	1,343	1,364	1,367	1,372
10.4 Family and children	14,805	14,764	15,118	16,472	17,570	18,045
of which: personal social services	*451*	*434*	*488*	*565*	*617*	*623*
of which: family benefits, income support and tax credits	*14,354*	*14,330*	*14,631*	*15,908*	*16,953*	*17,423*
10.5 Unemployment	1,860	1,219	1,054	1,255	1,303	1,318
of which: personal social services	-	-	-	-	-	-
of which: other unemployment benefits	*1,860*	*1,219*	*1,054*	*1,255*	*1,303*	*1,318*
10.6 Housing	467	447	426	445	436	295
10.7 Social exclusion n.e.c.[7]	57,127	54,799	56,045	64,164	74,270	81,173
of which: personal social services	*113*	*83*	*87*	*87*	*77*	*103*
of which: family benefits, income support, Universal Credit and tax credits	*57,014*	*54,717*	*55,957*	*64,077*	*74,193*	*81,070*
10.8 R&D Social protection	-	-	-	-	-	-
10.9 Social protection n.e.c.[8]	5,482	5,933	11,593	13,478	7,834	12,483
Total social protection	**242,852**	**243,442**	**261,974**	**298,672**	**317,286**	**337,943**

Table 6.4 Central government own expenditure on services by sub-function, 2020-21 to 2025-26 (continued)

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
EU transactions[9]						
VAT-based and GNI-based contributions (net of abatement and collection costs)	10,395	303	-397	896	-1,193	-109
derived as:						
EU gross contribution pre-abatement and after deduction of collection costs	*16,875*	*170*	*80*	*917*	*-1,169*	*-107*
Traditional Own Resources (without deduction of collection costs)	*-2,695*	*-49*	*-50*	*-31*	*-24*	*-2*
UK abatement	*-3,785*	*181*	*-428*	*10*	-	-
EU receipts	-3,406	-2,355	-1,793	-820	-240	-130
Other attributed costs and repayments	-	-	-	-	-	-
Total EU transactions	**6,988**	**-2,053**	**-2,190**	**76**	**-1,433**	**-239**
Total central government own expenditure on services	**840,691**	**777,026**	**871,070**	**870,901**	**912,138**	**983,953**
Accounting adjustments	41,353	53,265	50,465	72,634	78,598	75,014
Total central government own expenditure[10]	**882,044**	**830,291**	**921,535**	**943,535**	**990,736**	**1,058,967**

[1] 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

[2] Central government debt interest figures show gross payments to the private sector and overseas.

[3] This table uses the UN COFOG definition of Defence spending. Government commitments on NATO qualifying defence spending are evaluated using NATO definitions. The two are different and not comparable. NATO defence figures, for example, include pensions whereas in COFOG these are included in Social Protection. Details and figures on NATO defence expenditure can be found at the following link: http://www.nato.int/cps/on/natohq/topics_49198.htm

[4] Spending in 2022-23 has been affected by measures taken in response to increases in the cost of living.

[5] The level of detail required for COFOG level 2 is unavailable in England and Wales. Health spending is therefore presented using HM Treasury's own sub-functional classification.

[6] 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.

[7] 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.

[8] Social protection n.e.c. includes spending on compensation paid directly to individuals/households, such as by the Infected Blood Compensation Authority and the financial redress being provided to sub-postmasters affected by the Post Office Horizon IT system. This is consistent with UN guidance on compensation.

[9] 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.

[10] 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, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Central government current expenditure on services						
Pay	152,611	161,306	172,708	189,207	209,539	216,659
Gross current procurement	183,172	183,551	186,014	196,632	206,468	218,629
Income from sales of goods and services	-20,164	-26,292	-29,575	-31,171	-35,838	-32,745
Current grants to persons and non-profit bodies	257,463	262,866	306,477	306,849	326,094	342,228
Current grants abroad	14,040	11,127	12,176	12,888	7,690	8,363
Subsidies to private sector companies	111,491	37,821	25,318	17,170	14,608	16,734
Subsidies to public corporations	9,282	6,691	2,471	2,977	3,179	2,848
Net public service pensions	2,231	1,507	1,121	2,418	-1,529	-391
Central government debt interest	41,012	70,892	108,063	82,933	84,798	100,443
Other	1,203	1,188	1,101	1,204	1,324	47
Total central government own current expenditure on services	**752,342**	**710,657**	**785,875**	**781,107**	**816,335**	**872,815**
Accounting adjustments	33,991	42,125	55,733	66,622	68,880	69,517
Total central government own current expenditure	**786,333**	**752,782**	**841,608**	**847,729**	**885,215**	**942,332**
Central government capital expenditure on services						
Capital grants to persons and non-profit bodies	10,671	9,789	10,754	14,246	11,947	16,096
Capital grants to private sector companies	21,909	-995	4,205	2,202	7,453	7,083
Capital grants abroad	3,238	2,039	2,537	4,795	3,940	6,256
Gross capital procurement	54,997	59,878	68,607	71,050	74,462	83,179
Income from sales of capital assets	-2,466	-4,343	-908	-2,500	-1,999	-1,476
Total central government own capital expenditure on services	**88,349**	**66,369**	**85,195**	**89,794**	**95,803**	**111,138**
Accounting adjustments	7,362	11,140	-5,268	6,012	9,718	5,497
Total central government own capital expenditure	**95,711**	**77,509**	**79,927**	**95,806**	**105,521**	**116,636**
Total central government own expenditure on services	**840,691**	**777,026**	**871,070**	**870,901**	**912,138**	**983,953**
Accounting adjustments	41,353	53,265	50,465	72,634	78,598	75,014
Total central government own expenditure[1]	**882,044**	**830,291**	**921,535**	**943,535**	**990,736**	**1,058,967**

[1] 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, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Central government own current expenditure on services						
1. General public services	60,140	97,436	134,143	107,721	106,745	124,071
of which: public and common services	*10,007*	*19,670*	*19,244*	*17,251*	*13,512*	*15,703*
of which: international services	*9,121*	*6,874*	*6,836*	*7,537*	*8,435*	*7,925*
of which: public sector debt interest	*41,012*	*70,892*	*108,063*	*82,933*	*84,798*	*100,443*
2. Defence[1]	32,106	32,838	33,428	36,960	39,600	41,233
3. Public order and safety	19,582	19,774	22,522	25,174	25,843	27,394
4. Economic affairs	135,565	60,100	77,980	45,572	38,303	40,943
of which: enterprise and economic development[2]	*107,773*	*36,070*	*56,314*	*20,965*	*15,516*	*17,640*
of which: science and technology	*204*	*354*	*393*	*382*	*271*	*351*
of which: employment policies	*2,543*	*4,098*	*3,745*	*4,595*	*3,864*	*3,662*
of which: agriculture, fisheries and forestry	*5,604*	*5,040*	*4,893*	*5,618*	*4,800*	*5,025*
of which: transport	*19,441*	*14,537*	*12,634*	*14,012*	*13,853*	*14,266*
5. Environment protection	2,254	2,827	2,458	2,808	2,307	3,147
6. Housing and community amenities	1,474	1,023	1,039	1,212	1,183	1,355
7. Health	201,164	202,354	197,434	205,886	224,066	237,630
8. Recreation, culture and religion	7,103	7,228	8,007	6,426	7,572	7,276
9. Education	43,427	46,152	49,395	50,989	56,014	56,442
10. Social protection	242,540	242,977	261,660	298,282	316,136	333,562
EU transactions	6,988	-2,053	-2,190	76	-1,433	-239
Total central government own current expenditure on services	**752,342**	**710,657**	**785,875**	**781,107**	**816,335**	**872,815**
Accounting adjustments	33,991	42,125	55,733	66,622	68,880	69,517
Total central government own current expenditure	**786,333**	**752,782**	**841,608**	**847,729**	**885,215**	**942,332**
Central government own capital expenditure on services						
1. General public services	3,635	3,447	3,404	4,876	3,863	6,510
of which: public and common services	*1,478*	*1,896*	*1,664*	*1,923*	*1,787*	*3,766*
of which: international services	*2,156*	*1,551*	*1,740*	*2,952*	*2,076*	*2,745*
2. Defence[1]	12,335	15,707	22,020	19,748	23,984	24,517
3. Public order and safety	2,101	2,094	2,582	2,725	3,575	4,263
4. Economic affairs	43,176	22,048	29,996	31,498	32,007	37,003
of which: enterprise and economic development[3]	*21,083*	*-2,157*	*3,447*	*1,528*	*2,840*	*5,731*
of which: science and technology	*6,428*	*6,284*	*6,991*	*9,378*	*9,406*	*10,914*
of which: employment policies	*77*	*124*	*75*	*243*	*120*	*165*
of which: agriculture, fisheries and forestry	*303*	*519*	*638*	*751*	*1,006*	*1,116*
of which: transport	*15,286*	*17,278*	*18,845*	*19,599*	*18,636*	*19,077*
5. Environment protection	3,699	3,779	4,066	4,673	5,962	8,484
6. Housing and community amenities	2,533	2,582	2,982	3,938	4,314	4,820
7. Health	13,552	9,587	11,292	12,105	13,718	14,937
8. Recreation, culture and religion	791	765	1,623	1,475	1,664	1,326
9. Education	6,214	5,895	6,917	8,367	5,567	4,898
10. Social protection[4]	312	465	314	390	1,149	4,381
Total central government own capital expenditure on services	**88,349**	**66,369**	**85,195**	**89,794**	**95,803**	**111,138**
Accounting adjustments	7,362	11,140	-5,268	6,012	9,718	5,497
Total central government own capital expenditure[5]	**95,711**	**77,509**	**79,927**	**95,806**	**105,521**	**116,636**

[1] This table uses the UN COFOG definition of Defence spending. Government commitments on NATO qualifying defence spending are evaluated using NATO definitions. The two are different and not comparable. NATO defence figures, for example, include pensions whereas in COFOG these are included in Social Protection. Details and figures on NATO defence expenditure can be found at the following link: http://www.nato.int/cps/on/natohq/topics_49198.htm

[2] Spending from 2020-21 to 2022-23 has been affected by measures taken in response to Covid-19 and increases in the cost of living.

[3] Figures in 2020-21 and 2021-22 reflect expenditure on various Covid-19 related loan guarantee schemes and subsequent revaluations.

[4] Social protection includes spending on compensation paid directly to individuals/households, such as by the Infected Blood Compensation Authority and the financial redress being provided to sub-postmasters affected by the Post Office Horizon IT system. This is consistent with UN guidance on compensation.

[5] This excludes the temporary effects of banks being classified to the public sector.

7 Local government financing and expenditure

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 2024-25) are covered by Code of Practice for Statistics protocols.

7.3 Central government support data (**Tables 7.1 to 7.3**) for all years up to 2024-25 are final outturn figures and data for 2025-26 are latest plans.

7.4 Local government spending data (**Tables 7.4 to 7.8**) for all years up to 2023-24 are final outturn, while data for 2024-25 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 2024-25 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 2024-25 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 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.

The financing of local government expenditure

7.8 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.

7.9 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.

7.10 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.

7.11 **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

7.12 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.

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

Support for local government capital programmes

7.14 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

7.15 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.

7.16 **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

7.17 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.

7.18 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

7.19 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.

7.20 The functional categories in **Tables 7.4 to 7.7** are based on the UN Classification Of the Functions Of Government (COFOG)[1] 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.

7.21 **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

7.22 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.

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

7.23 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.

7.24 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.

7.25 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.

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

7.27 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, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Current finance in DEL						
England	73,967	72,869	64,453	66,065	71,007	78,114
Scotland	21	18	19	18	19	17
Wales	5,587	5,671	5,859	6,158	6,284	6,643
Northern Ireland	262	192	167	171	177	184
Total current finance in DEL	**79,837**	**78,750**	**70,498**	**72,412**	**77,487**	**84,959**
Capital support in DEL						
England	11,774	10,672	10,362	13,143	11,426	14,362
Scotland	0	0	0	-24	-4	-2
Wales	909	983	827	904	1,032	1,105
Northern Ireland	1	0	2	23	47	16
Total capital support in DEL	**12,684**	**11,655**	**11,192**	**14,046**	**12,501**	**15,480**
Total central government support in DEL[1]	**92,521**	**90,405**	**81,690**	**86,458**	**89,988**	**100,439**
Current finance in departmental AME						
England	44,733	31,923	30,322	37,163	38,368	36,493
Scotland	13,309	11,960	11,126	11,088	11,972	11,075
Wales	808	749	710	726	695	559
Northern Ireland	-	-	-	-	-	-
Total current finance in departmental AME	**58,850**	**44,632**	**42,158**	**48,978**	**51,034**	**48,126**
Capital support in departmental AME						
England	74	33	37	-	-	127
Scotland	1,031	969	1,081	1,337	1,035	1,401
Wales	-	-	-	-	-	-
Northern Ireland	-	-	-	-	-	-
Total capital support in departmental AME	**1,106**	**1,001**	**1,118**	**1,337**	**1,035**	**1,528**
Total central government support in departmental AME[2]	**59,955**	**45,634**	**43,276**	**50,315**	**52,069**	**49,654**
Locally financed expenditure						
Local authority self-financed expenditure	33,985	46,040	53,710	56,524	57,368	74,189
Locally financed support in Scotland[3]	1,868	2,090	2,766	3,047	3,068	3,114
Locally financed support in Wales	699	770	1,057	929	1,139	1,078
Total locally financed expenditure	**36,552**	**48,900**	**57,533**	**60,500**	**61,575**	**78,381**
Total financing of local government expenditure	**189,029**	**184,939**	**182,499**	**197,272**	**203,632**	**228,474**
Accounting and other adjustments	24,117	16,771	28,457	30,144	35,366	15,812
Total local government expenditure	**213,146**	**201,710**	**210,956**	**227,416**	**238,998**	**244,286**

[1] Receipts from the EU offset in budgets against the subsequent payment to local government.
[2] Includes lottery grants.
[3] 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, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
England						
Health and Social Care						
Social Care	-	-	-	-	-	-
Public Health	4,206	4,217	3,196	3,301	3,426	3,607
Other	2,225	1,485	436	729	523	-
Total Health and Social Care	**6,431**	**5,703**	**3,631**	**4,031**	**3,949**	**3,607**
Education[1]						
Schools Grant	23,723	25,307	26,970	27,887	28,304	32,527
Pupil Premium	1,233	1,211	1,268	1,311	1,276	1,359
Private finance initiative grant	738	752	752	753	752	802
Supporting Families	160	168	207	224	144	-
Other	5,870	4,801	5,092	3,780	5,453	5,714
Total Education	**31,723**	**32,239**	**34,288**	**33,955**	**35,929**	**40,401**
Home Office						
Police	11,804	11,992	12,763	13,801	14,165	15,173
Other	1,078	1,130	1,412	2,082	1,801	1,160
Total Home Office	**12,882**	**13,122**	**14,175**	**15,882**	**15,967**	**16,332**
MHCLG Housing and Communities						
New Homes Bonus	907	622	556	291	291	290
PFI special grant (Housing)	185	185	173	168	168	168
City Deals	175	167	168	167	167	212
Other	1,149	1,414	2,622	2,058	2,503	2,754
Total MHCLG Housing and Communities	**2,417**	**2,388**	**3,520**	**2,684**	**3,129**	**3,425**
MHCLG Local Government						
Non-domestic rate payments/Revenue Support Grant	28,956	17,600	16,753	20,882	24,418	25,386
Social Care and Better Care Fund	3,389	3,689	4,548	6,453	8,133	10,174
Covid grants	4,336	4,728	3	100	-	-
Independent Living Fund	161	161	161	-	-	-
PFI special grant	25	25	25	24	24	24
Other	744	3,585	1,384	2,992	1,860	1,646
Total MHCLG Local Government	**37,611**	**29,788**	**22,873**	**30,451**	**34,435**	**37,229**
Transport						
GLA transport	2,457	1,718	442	183	1	-
Strategic rail authority	151	84	104	4	163	163
PFI special grant	322	322	322	322	322	322
Bus Service Operator Grant	217	97	394	392	532	403
Other	221	220	197	196	245	218
Total Transport	**3,369**	**2,441**	**1,460**	**1,098**	**1,263**	**1,106**
Business and Trade						
Covid Business Support grants	8,051	3,852	2	-24	-6	-
Other	53	66	39	25	24	-
Total Business and Trade	**8,104**	**3,918**	**41**	**1**	**18**	**-**
Environment, Food and Rural Affairs						
Environment, Food and Rural Affairs	269	214	247	268	242	1,334
Total Environment, Food and Rural Affairs	**269**	**214**	**247**	**268**	**242**	**1,334**
Work and Pensions						
Housing benefits[2]	14,908	13,580	13,015	13,289	12,854	10,098
Other	609	1,078	1,207	1,196	1,229	957
Total Work and Pensions	**15,516**	**14,658**	**14,222**	**14,485**	**14,082**	**11,054**
Other government departments	379	321	319	372	359	118
Total England	**118,700**	**104,791**	**94,775**	**103,228**	**109,374**	**114,607**

Table 7.2 Central government current grants for local government in the United Kingdom by departmental group, 2020-21 to 2025-26 (continued)

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Scotland						
Work and Pensions						
Housing benefits[2]	1,335	1,242	1,177	1,177	1,147	895
Other	21	18	19	18	19	17
Total Work and Pensions	**1,356**	**1,261**	**1,196**	**1,196**	**1,166**	**913**
Scottish Government						
Revenue Support Grant	10,355	9,167	8,993	8,935	10,313	9,458
Non-domestic rate income[3]	1,868	2,090	2,766	3,047	3,068	3,114
Other	1,618	1,551	956	976	511	721
Total Scottish Government	**13,842**	**12,808**	**12,715**	**12,958**	**13,893**	**13,294**
Other government departments	-	-	-	-	-	-
Total Scotland	**15,198**	**14,069**	**13,911**	**14,154**	**15,059**	**14,206**
Wales						
Work and Pensions						
Housing benefits[2]	784	722	684	695	677	559
Other	11	10	10	10	10	9
Total Work and Pensions	**795**	**732**	**694**	**705**	**686**	**568**
Welsh Government						
Non-domestic rate payments/Revenue Support Grant	4,959	4,983	5,403	5,670	6,038	6,296
Other	1,341	1,475	1,530	1,438	1,383	1,395
Total Welsh Government	**6,300**	**6,458**	**6,933**	**7,108**	**7,421**	**7,691**
Other government departments	-	-	-	-	10	21
Total Wales	**7,094**	**7,190**	**7,626**	**7,813**	**8,118**	**8,280**
Northern Ireland						
Northern Ireland Executive	262	192	167	171	177	184
Total Northern Ireland	**262**	**192**	**167**	**171**	**177**	**184**
Total current finance	**141,254**	**126,242**	**116,479**	**125,366**	**132,728**	**137,277**

[1] 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.
[2] Housing Benefit figures reflect the switch of payments from Housing Benefit to Universal Credit, which is funded directly from central government.
[3] 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, 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, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
England						
Capital grants						
Health and Social Care	939	811	30	13	15	36
Education	1,289	1,997	2,648	2,587	1,287	2,173
Home Office	89	120	120	114	133	-
MHCLG – Housing and Communities	4,485	3,486	4,118	5,942	6,091	6,118
Culture, Media and Sport	84	36	48	0	10	133
Science, Innovation and Technology	111	50	5	17	1	-
Transport	3,635	3,327	3,371	3,965	3,008	4,241
Energy Security and Net Zero	1,143	641	-154	58	589	1,329
Environment, Food and Rural Affairs	68	226	194	445	294	458
Business and Trade	6	12	20	0	0	-
Total capital grants	**11,849**	**10,705**	**10,400**	**13,143**	**11,426**	**14,488**
Total England	**11,849**	**10,705**	**10,400**	**13,143**	**11,426**	**14,488**
Scotland						
Supported borrowing						
Scottish Government	-	-	-	-	-	-
Total supported borrowing	-	-	-	-	-	-
Capital grants						
Scottish Government	1,031	968	1,080	1,313	1,031	1,399
Total capital grants	**1,031**	**968**	**1,080**	**1,313**	**1,031**	**1,399**
Total Scotland	**1,031**	**968**	**1,080**	**1,313**	**1,031**	**1,399**
Wales						
Supported Capital Expenditure (Revenue)[1]						
Welsh Government	89	89	89	89	89	89
Total Supported Capital Expenditure (Revenue)	**89**	**89**	**89**	**89**	**89**	**89**
Capital grants						
Welsh Government	820	895	738	815	943	1,016
Total capital grants	**820**	**895**	**738**	**815**	**943**	**1,016**
Total Wales	**909**	**983**	**827**	**904**	**1,032**	**1,105**
Northern Ireland capital grants						
Northern Ireland Executive	1	0	2	23	47	16
Total Northern Ireland	**1**	**0**	**2**	**23**	**47**	**16**
Total United Kingdom	**13,789**	**12,657**	**12,310**	**15,383**	**13,536**	**17,008**

[1] A full definition of Supported Capital expenditure (SCE) is given in Annex H.

Table 7.4 Local government current and capital expenditure on services in the United Kingdom by function, 2020-21 to 2024-25

£ million

	Accredited Official Statistics				
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
Current					
1. General public services	5,898	5,665	5,948	6,609	6,213
of which: public and common services	*5,159*	*4,865*	*5,100*	*5,535*	*5,262*
of which: public sector debt interest[1]	*739*	*800*	*848*	*1,074*	*951*
2. Defence	143	125	90	69	64
3. Public order and safety	16,311	16,959	18,222	19,719	20,742
4. Economic affairs	8,472	5,807	5,699	5,839	5,549
of which: enterprise and economic development	*1,331*	*1,171*	*1,535*	*1,532*	*1,310*
of which: agriculture, fisheries and forestry	*105*	*104*	*130*	*152*	*132*
of which: transport	*7,035*	*4,531*	*4,034*	*4,154*	*4,106*
5. Environment protection	6,311	6,297	6,719	7,224	7,612
6. Housing and community amenities	2,332	2,449	2,897	3,127	3,196
7. Health	3,827	4,269	3,905	3,952	3,999
8. Recreation, culture and religion	3,462	3,240	3,518	3,662	3,393
9. Education	42,792	44,776	47,794	51,168	53,110
10. Social protection	56,135	56,193	59,528	65,446	66,009
Total local government current expenditure on services	**145,684**	**145,780**	**154,319**	**166,814**	**169,885**
Accounting adjustments	48,702	34,882	35,362	36,860	42,882
Total local government current expenditure	**194,386**	**180,662**	**189,681**	**203,674**	**212,767**
Capital					
1. General public services	1,769	1,650	1,233	1,342	1,782
of which: public and common services	*1,769*	*1,650*	*1,233*	*1,342*	*1,782*
3. Public order and safety	896	941	900	1,112	1,211
4. Economic affairs	7,826	8,324	9,090	9,595	8,971
of which: enterprise and economic development	*1,279*	*1,258*	*846*	*644*	*757*
of which: agriculture, fisheries and forestry	*203*	*225*	*346*	*368*	*353*
of which: transport	*6,343*	*6,841*	*7,898*	*8,583*	*7,861*
5. Environment protection	704	882	1,113	1,246	1,260
6. Housing and community amenities	2,468	3,262	3,735	3,739	4,168
7. Health	24	26	45	28	51
8. Recreation, culture and religion	1,246	1,529	1,380	1,845	1,894
9. Education	3,094	3,306	3,222	3,679	3,983
10. Social protection	326	396	456	561	640
Total local government capital expenditure on services	**18,351**	**20,317**	**21,175**	**23,147**	**23,961**
Accounting adjustments	409	731	100	595	2,270
Total local government capital expenditure	**18,760**	**21,048**	**21,275**	**23,742**	**26,231**
Total local government expenditure	**213,146**	**201,710**	**210,956**	**227,416**	**238,998**

[1] 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, 2020-21 to 2024-25

£ million

	Accredited Official Statistics				
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
England					
1. General public services	4,564	4,270	4,526	4,622	4,621
of which: public and common services	*4,564*	*4,270*	*4,526*	*4,622*	*4,621*
2. Defence	134	119	80	63	56
3. Public order and safety	15,401	16,002	17,182	18,572	19,559
4. Economic affairs	7,426	4,753	4,537	4,576	4,416
of which: enterprise and economic development	*1,024*	*799*	*1,106*	*1,035*	*879*
of which: agriculture, fisheries and forestry	*86*	*85*	*107*	*125*	*107*
of which: transport	*6,317*	*3,869*	*3,323*	*3,415*	*3,430*
5. Environment protection	4,987	4,970	5,324	5,721	6,127
6. Housing and community amenities	1,902	1,963	2,343	2,560	2,500
7. Health	3,784	4,218	3,851	3,900	3,954
8. Recreation, culture and religion	2,442	2,229	2,430	2,511	2,333
9. Education	33,422	34,830	37,125	39,850	41,658
10. Social protection	47,758	47,597	50,224	55,624	55,777
Total England	**121,822**	**120,949**	**127,622**	**138,000**	**141,001**
Scotland					
1. General public services	392	394	341	680	378
of which: public and common services	*392*	*394*	*341*	*680*	*378*
2. Defence	6	3	3	4	4
3. Public order and safety	-	-	-	-	-
4. Economic affairs	741	746	810	874	713
of which: enterprise and economic development	*223*	*267*	*296*	*324*	*240*
of which: agriculture, fisheries and forestry	*9*	*9*	*10*	*12*	*10*
of which: transport	*509*	*470*	*503*	*538*	*463*
5. Environment protection	699	696	719	781	778
6. Housing and community amenities	91	94	106	123	217
8. Recreation, culture and religion	560	564	627	661	624
9. Education	6,273	6,645	7,232	7,716	7,775
10. Social protection	4,948	5,038	5,551	5,823	6,222
Total Scotland	**13,710**	**14,182**	**15,390**	**16,661**	**16,712**
Wales					
1. General public services	203	201	233	232	263
of which: public and common services	*203*	*201*	*233*	*232*	*263*
2. Defence	3	3	6	2	3
3. Public order and safety	910	958	1,040	1,146	1,183
4. Economic affairs	279	271	315	350	385
of which: enterprise and economic development	*59*	*68*	*95*	*134*	*157*
of which: agriculture, fisheries and forestry	*11*	*10*	*12*	*16*	*16*
of which: transport	*210*	*192*	*208*	*200*	*213*
5. Environment protection	404	411	435	463	463
6. Housing and community amenities	120	122	137	168	138
8. Recreation, culture and religion	243	242	239	257	233
9. Education	3,097	3,301	3,437	3,602	3,677
10. Social protection	3,429	3,558	3,752	3,999	4,010
Total Wales	**8,688**	**9,066**	**9,594**	**10,221**	**10,354**
Total Great Britain	**144,219**	**144,197**	**152,606**	**164,882**	**168,068**
Northern Ireland					
4. Economic affairs	26	37	38	39	34
of which: enterprise and economic development	*26*	*37*	*38*	*39*	*34*
5. Environment protection	220	220	241	260	242
6. Housing and community amenities	219	270	310	276	342
7. Health	43	51	54	52	46
8. Recreation, culture and religion	217	205	222	232	203
Total Northern Ireland	**725**	**783**	**865**	**858**	**866**
Debt interest[1]	739	800	848	1,074	951
Total local government current expenditure on services	**145,684**	**145,780**	**154,319**	**166,814**	**169,885**
Accounting adjustments	48,702	34,882	35,362	36,860	42,882
Total local government current expenditure	**194,386**	**180,662**	**189,681**	**203,674**	**212,767**

[1] 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[1] capital expenditure on services in the United Kingdom by country and function, 2020-21 to 2024-25

£ million

	Accredited Official Statistics				
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
England					
1. General public services	1,945	1,951	1,542	1,560	2,088
of which: public and common services	*1,945*	*1,951*	*1,542*	*1,560*	*2,088*
3. Public order and safety	990	902	973	1,108	1,141
4. Economic affairs	7,116	7,430	8,008	8,530	7,662
of which: enterprise and economic development	*1,217*	*1,163*	*818*	*609*	*413*
of which: agriculture, fisheries and forestry	*180*	*191*	*276*	*230*	*210*
of which: transport	*5,720*	*6,076*	*6,914*	*7,691*	*7,039*
5. Environment protection	518	669	963	1,083	960
6. Housing and community amenities	2,355	3,073	3,794	3,612	3,712
7. Health	23	24	38	26	29
8. Recreation, culture and religion	1,099	1,250	1,301	1,511	1,462
9. Education	2,209	2,326	2,249	2,536	2,405
10. Social protection	285	350	383	500	586
Total England	**16,542**	**17,976**	**19,252**	**20,465**	**20,045**
Scotland					
1. General public services	160	167	455	205	310
of which: public and common services	*160*	*167*	*455*	*205*	*310*
3. Public order and safety	-	-	-	-	-
4. Economic affairs	652	889	981	1,046	1,190
of which: enterprise and economic development	*185*	*269*	*203*	*211*	*401*
of which: agriculture, fisheries and forestry	*57*	*70*	*60*	*83*	*97*
of which: transport	*411*	*551*	*718*	*752*	*692*
5. Environment protection	155	175	105	102	143
6. Housing and community amenities	183	217	236	226	225
8. Recreation, culture and religion	127	219	239	228	241
9. Education	606	670	652	678	1,023
10. Social protection	37	54	44	41	51
Total Scotland	**1,920**	**2,392**	**2,713**	**2,526**	**3,183**
Wales					
1. General public services	75	81	74	92	80
of which: public and common services	*75*	*81*	*74*	*92*	*80*
3. Public order and safety	70	72	75	66	117
4. Economic affairs	304	316	357	401	381
of which: enterprise and economic development	*56*	*52*	*43*	*44*	*95*
of which: agriculture, fisheries and forestry	*21*	*24*	*35*	*72*	*63*
of which: transport	*227*	*239*	*280*	*286*	*223*
5. Environment protection	36	40	41	66	154
6. Housing and community amenities	141	190	196	238	412
8. Recreation, culture and religion	65	79	69	102	116
9. Education	319	345	387	509	590
10. Social protection	36	32	37	39	33
Total Wales	**1,047**	**1,154**	**1,237**	**1,512**	**1,882**
Total Great Britain	**19,509**	**21,521**	**23,202**	**24,503**	**25,110**
Northern Ireland					
4. Economic affairs	6	10	13	13	102
of which: enterprise and economic development	*6*	*10*	*13*	*13*	*102*
5. Environment protection	6	14	14	13	18
6. Housing and community amenities	33	21	23	24	48
7. Health	1	2	7	4	22
8. Recreation, culture and religion	43	65	46	42	185
Total Northern Ireland	**90**	**112**	**102**	**95**	**376**
Total United Kingdom	**19,598**	**21,634**	**23,304**	**24,598**	**25,486**
Memorandum					
United Kingdom gross capital expenditure, from above	19,598	21,634	23,304	24,598	25,486
United Kingdom capital receipts (see table 7.7)	-1,247	-1,317	-2,129	-1,451	-1,524
Total local government net capital expenditure on services	**18,351**	**20,317**	**21,175**	**23,147**	**23,961**
Accounting adjustments	409	731	100	595	2,270
Total local government net capital expenditure	**18,760**	**21,048**	**21,275**	**23,742**	**26,231**

[1] '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, 2020-21 to 2024-25

£ million

	Accredited Official Statistics				
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
England					
1. General public services	-370	-517	-797	-446	-592
of which: public and common services	*-370*	*-517*	*-797*	*-446*	*-592*
3. Public order and safety	-163	-30	-145	-60	-43
4. Economic affairs	-226	-296	-224	-369	-302
of which: enterprise and economic development	*-159*	*-216*	*-189*	*-209*	*-195*
of which: agriculture, fisheries and forestry	*-54*	*-60*	*-24*	*-17*	*-17*
of which: transport	*-13*	*-20*	*-12*	*-143*	*-90*
5. Environment protection	-7	-8	-6	-13	-13
6. Housing and community amenities	-198	-219	-433	-338	-202
8. Recreation, culture and religion	-59	-40	-35	-15	-19
9. Education	-34	-30	-57	-34	-22
10. Social protection	-28	-38	-7	-15	-25
Total England	**-1,086**	**-1,177**	**-1,705**	**-1,291**	**-1,218**
Scotland					
1. General public services	-41	-33	-41	-68	-105
of which: public and common services	*-41*	*-33*	*-41*	*-68*	*-105*
3. Public order and safety	-	-	-	-	-
4. Economic affairs	-12	-10	-22	-11	-17
of which: enterprise and economic development	*-11*	*-8*	*-20*	*-10*	*-14*
of which: agriculture, fisheries and forestry	-	-	-	-	-
of which: transport	*-1*	*-2*	*-2*	*-2*	*-3*
5. Environment protection	-2	-3	-1	-1	-1
6. Housing and community amenities	-18	-2	-13	-6	-9
8. Recreation, culture and religion	-1	-1	-219	-1	-1
9. Education	-4	-4	-5	-7	-10
10. Social protection	-2	-1	-2	-3	-4
Total Scotland	**-80**	**-53**	**-303**	**-97**	**-147**
Wales					
1. General public services	-	-	-	-	-
of which: public and common services	-	-	-	-	-
3. Public order and safety	-2	-2	-3	-2	-3
4. Economic affairs	-15	-15	-23	-14	-45
of which: enterprise and economic development	*-15*	*-12*	*-23*	*-13*	*-45*
of which: agriculture, fisheries and forestry	-	-	-	-	-
of which: transport	*0*	*-3*	*0*	*-1*	*0*
5. Environment protection	0	0	0	0	0
6. Housing and community amenities	-16	-6	-18	-8	-15
8. Recreation, culture and religion	0	-3	0	0	-1
9. Education	-2	-2	-4	-3	-2
10. Social protection	-1	-1	-1	-1	-1
Total Wales	**-37**	**-29**	**-49**	**-28**	**-67**
Total Great Britain	**-1,203**	**-1,260**	**-2,057**	**-1,416**	**-1,432**
Northern Ireland					
4. Economic affairs	-	-	-	-	-
of which: enterprise and economic development	-	-	-	-	-
5. Environment protection	-3	-5	-3	-3	-
6. Housing and community amenities	-13	-12	-49	-7	-3
7. Health	0	0	-1	-2	0
8. Recreation, culture and religion	-28	-40	-20	-23	-90
Total Northern Ireland	**-44**	**-57**	**-72**	**-35**	**-93**
Total United Kingdom capital receipts	**-1,247**	**-1,317**	**-2,129**	**-1,451**	**-1,524**

Table 7.8 Local government expenditure on services in the United Kingdom by country and economic category, 2020-21 to 2024-25

£ million

	Accredited Official Statistics				
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 plans
England					
Pay	53,918	55,303	58,355	62,154	62,742
Gross current procurement	79,252	83,849	91,011	100,909	104,227
Income from sales of goods and services	-31,127	-35,180	-37,528	-40,626	-41,331
Subsidies to private sector companies	4,585	2,868	2,156	1,762	1,926
Subsidies to public corporations	15	16	18	18	18
Current grants to persons and non-profit bodies	15,180	14,093	13,610	13,784	13,419
Gross capital procurement	14,940	15,403	15,273	16,427	16,338
Income from sales of capital assets	-1,086	-1,177	-1,705	-1,291	-1,218
Capital grants	1,602	2,573	3,979	4,038	3,707
Total England	**137,277**	**137,748**	**145,169**	**157,174**	**159,828**
Scotland					
Pay	7,803	8,258	8,896	9,889	9,682
Gross current procurement	6,656	6,988	7,644	8,136	8,462
Income from sales of goods and services	-2,225	-2,461	-2,504	-2,717	-2,750
Subsidies to public corporations	117	115	112	116	117
Current grants to persons and non-profit bodies	1,357	1,282	1,242	1,237	1,202
Gross capital procurement	1,648	2,078	2,394	2,218	2,914
Income from sales of capital assets	-68	-44	-292	-89	-130
Capital grants	272	313	319	308	269
Total Scotland	**15,561**	**16,530**	**17,811**	**19,099**	**19,765**
Wales					
Pay	4,654	5,046	5,488	5,789	5,916
Gross current procurement	4,381	4,654	5,003	5,397	5,467
Income from sales of goods and services	-1,144	-1,385	-1,624	-1,717	-1,760
Current grants to persons and non-profit bodies	797	750	727	752	731
Gross capital procurement	979	1,058	1,152	1,396	1,739
Income from sales of capital assets	-43	-29	-48	-26	-44
Capital grants	68	96	85	116	143
Total Wales	**9,692**	**10,190**	**10,783**	**11,707**	**12,193**
Great Britain					
Pay	66,375	68,607	72,739	77,832	78,340
Gross current procurement	90,289	95,491	103,658	114,442	118,156
Income from sales of goods and services	-34,496	-39,025	-41,656	-45,059	-45,840
Subsidies to private sector companies	4,585	2,868	2,156	1,762	1,926
Subsidies to public corporations	132	131	130	134	135
Current grants to persons and non-profit bodies	17,334	16,126	15,579	15,773	15,352
Gross capital procurement	17,567	18,540	18,819	20,041	20,991
Income from sales of capital assets	-1,198	-1,250	-2,045	-1,405	-1,392
Capital grants	1,942	2,982	4,382	4,462	4,119
Total Great Britian	**162,530**	**164,468**	**173,763**	**187,980**	**191,786**
Northern Ireland					
Pay	392	408	462	486	540
Gross current procurement	553	599	633	639	526
Income from sales of goods and services	-220	-224	-230	-267	-200
Gross capital procurement	90	112	102	95	376
Income from sales of capital assets	-49	-66	-83	-46	-132
Total Northern Ireland	**766**	**829**	**884**	**907**	**1,109**
United Kingdom					
Pay	66,767	69,015	73,201	78,318	78,880
Gross current procurement	90,843	96,090	104,291	115,080	118,682
Income from sales of goods and services	-34,716	-39,249	-41,887	-45,327	-46,040
Subsidies to private sector companies	4,585	2,868	2,156	1,762	1,926
Subsidies to public corporations	132	131	130	134	135
Current grants to persons and non-profit bodies	17,334	16,126	15,579	15,773	15,352
Local government debt interest[1]	739	800	848	1,074	951
Gross capital procurement	17,656	18,652	18,922	20,136	21,367
Income from sales of capital assets	-1,247	-1,317	-2,129	-1,451	-1,524
Capital grants	1,942	2,982	4,382	4,462	4,119
Total local government expenditure on services	**164,035**	**166,097**	**175,494**	**189,961**	**193,846**
Accounting adjustments	49,111	35,613	35,462	37,455	45,152
Total local government expenditure	**213,146**	**201,710**	**210,956**	**227,416**	**238,998**

[1] 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

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 2024-25 are Accredited Official Statistics.

What's new

8.3 Not all departments had produced their Annual Report and Accounts for 2024-25 as at publication of PESA 2025. 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 2024-25 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*[1].

[1] https://www.ons.gov.uk/methodology/classificationsandstandards/economicstatisticsclassifications/introductiontoeconomicstatisticsclassifications

Table 8.1 Public corporations' contribution to budgets and Total Managed Expenditure[1], 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Resource DEL						
CG dividends from PCs (-)	-91	-61	-104	-105	-220	-50
CG interest from PCs (-)	-38	-34	-34	-44	-46	-54
Subsidies to PCs	9,124	6,184	2,634	2,761	2,932	2,587
Loans written off - mutual consent	-	-	-	-	-	-
Total resource DEL	**8,994**	**6,089**	**2,497**	**2,613**	**2,666**	**2,484**
Resource departmental AME						
CG dividends from PCs (-)	2	-144	-6	1	-	-
CG interest from PCs (-)	-65	-135	-114	-123	-136	-128
Subsidies to PCs	159	506	-163	216	248	261
Loans written off - mutual consent	-	-	-	-	-	-
Total resource departmental AME	**96**	**227**	**-283**	**94**	**111**	**133**
Total public corporations' contribution to resource budget	**9,090**	**6,316**	**2,214**	**2,706**	**2,777**	**2,616**
Capital DEL						
CG investment grants to PCs	403	1,307	998	919	1,565	456
Net lending to PCs	335	1,131	2,286	-153	-2,620	102
Market and overseas borrowing	1	111	12	-5	1	0
Total capital DEL	**739**	**2,548**	**3,296**	**761**	**-1,054**	**558**
Capital departmental AME						
CG investment grants to PCs	433	447	5,348	44,968	36,729	27,428
Net lending to PCs	-175	-128	-27	229	-36	998
Market and overseas borrowing	-	-	-	-	0	200
Total capital departmental AME	**258**	**319**	**5,321**	**45,197**	**36,693**	**28,626**
Total public corporations' contribution to capital budget	**998**	**2,867**	**8,617**	**45,957**	**35,639**	**29,184**
Other AME						
PC own-financed capital expenditure[2]	8,498	7,688	7,924	12,775	15,831	10,778
Accounting adjustments	-6,576	-5,151	9,731	-3,392	1,235	1,355
Total other AME	**1,922**	**2,538**	**17,655**	**9,383**	**17,066**	**12,133**
Public corporations' expenditure in TME[3]	**12,010**	**11,721**	**28,486**	**58,047**	**55,482**	**43,933**
of which:						
PC current expenditure in TME	873	1,691	21,813	43,118	40,363	30,260
PC gross investment in TME	11,137	10,030	6,673	14,929	15,119	13,673

[1] 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.
[2] Includes capital expenditure by local authority public corporations.
[3] This excludes the temporary effects of banks being classified to the public sector.

Table 8.2 Public corporations' contribution to budgets by departmental group[1], 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Resource DEL						
Health and Social Care	-	-	-	-	-	98
Education	-	-	-	-	-	-
Home Office	-	0	-	-	-	-
Defence	-32	-27	-15	-18	-21	-
Foreign, Commonwealth and Development Office	147	283	161	174	163	161
Total MHCLG - Housing and Communities and MHCLG - Local Government	0	-	-	-	-	-
Culture, Media and Sport	13	10	1	1	1	1
Science, Innovation and Technology	-29	-13	-27	-70	-17	-18
Transport	8,484	4,650	2,863	2,416	2,194	1,933
Energy Security and Net Zero	-1	894	-629	-267	-1	-
Environment, Food and Rural Affairs	28	23	23	19	14	14
Business and Trade	50	55	51	167	240	240
Work and Pensions	10	19	13	1	-2	-45
Cabinet Office	-15	-15	-36	-	-90	-
Welsh Government	-	-	-	-	-	-
Northern Ireland Executive	339	210	93	190	185	100
Small and Independent Bodies	-	-	-	-	-	-
Total resource DEL	**8,994**	**6,089**	**2,497**	**2,613**	**2,666**	**2,484**
Resource departmental AME						
Culture, Media and Sport	43	-164	8	-	-	14
Energy Security and Net Zero	-	346	-346	-	-	-
Business and Trade	-3	-3	-7	-8	-10	-13
HM Treasury	2	-6	-6	1	-	-
Scottish Government	51	51	66	98	118	130
Small and Independent Bodies	2	2	2	2	2	2
Total resource departmental AME	**96**	**227**	**-283**	**94**	**111**	**133**
Total public corporations' contribution to resource budget	**9,090**	**6,316**	**2,214**	**2,706**	**2,777**	**2,616**
Capital DEL						
Health and Social Care	16	42	27	8	-7	25
Education	-	-	-	0	45	-
Home Office	-	-	1	-	-	-
Defence	-	63	5	4	188	-
Foreign, Commonwealth and Development Office	52	5	81	58	-	0
Total MHCLG - Housing and Communities and MHCLG - Local Government	53	-7	-4	1	-	-
Culture, Media and Sport	-	-	-	-1	-	-
Science, Innovation and Technology	46	85	37	2	-5	34
Transport	154	515	194	112	102	123
Energy Security and Net Zero	-	1,339	2,484	158	-1,760	-
Environment, Food and Rural Affairs	1	3	9	3	16	-
Business and Trade	29	164	62	74	73	121
Work and Pensions	108	110	138	61	48	86
Welsh Government	140	-17	19	18	20	-
Northern Ireland Executive	141	246	244	262	227	168
Total capital DEL	**739**	**2,548**	**3,296**	**761**	**-1,054**	**558**
Capital departmental AME						
Culture, Media and Sport	1	5	-	-	-	559
Energy Security and Net Zero	-	-	-	-	-	-
Business and Trade	-63	-72	55	219	-69	900
HM Treasury	-	-	5,010	44,549	36,323	27,000
Scottish Government	320	386	256	429	439	443
Small and Independent Bodies	-	-	-	-	-	-276
Total capital departmental AME	**258**	**319**	**5,321**	**45,197**	**36,693**	**28,626**
Total public corporations' contribution to capital budget	**998**	**2,867**	**8,617**	**45,957**	**35,639**	**29,184**
Total public corporations' contribution to budgets	**10,088**	**9,183**	**10,831**	**48,664**	**38,416**	**31,800**

[1] 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, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Foreign, Commonwealth and Development Office						
British Council	11	9	6	16	22	#
Total Foreign, Commonwealth and Development Office	**11**	**9**	**6**	**16**	**22**	**#**
Environment, Food and Rural Affairs						
Covent Garden Market Authority	0	7	3	3	5	5
Total Environment, Food and Rural Affairs	**0**	**7**	**3**	**3**	**5**	**5**
Scottish Government						
Caledonian MacBrayne	30	60	71	71	#	#
Forest Enterprise	8	7	28	15	#	#
Scottish Water	447	589	653	516	782	#
Total Scottish Government	**485**	**655**	**751**	**602**	**782**	**#**
Northern Ireland Executive						
Northern Ireland Driver and Vehicle Testing Agency[T]	8	12	17	5	12	18
Northern Ireland Housing Executive	-8	-9	4	-2	14	68
Northern Ireland Public Trust Port Authority	49	45	41	60	38	70
Northern Ireland Transport Holding Company	156	242	252	276	249	330
Total Northern Ireland Executive	**206**	**290**	**314**	**339**	**313**	**486**
Local Government						
Transport Trading Limited	1,035	1,138	1,450	1,595	1,660	*
England Housing Revenue Account	3,522	4,081	4,673	6,779	6,812	5,755
Scotland Housing Revenue Account	659	927	1,041	1,127	1,296	1,098
Wales Housing Revenue Account	258	313	324	392	554	468
Total Local Government	**5,474**	**6,459**	**7,487**	**9,892**	**10,321**	*****
Total public corporations' capital expenditure on services	**6,176**	**7,420**	**8,562**	**10,853**	**11,443**	**9,555**
Accounting Adjustments	4,961	2,610	-1,889	4,076	3,676	4,118
of which: Housing Associations[1]	*54*	-	-	-	-	-
Total public corporations' capital expenditure[2]	**11,137**	**10,030**	**6,673**	**14,929**	**15,119**	**13,673**

Data unavailable. Capital expenditure by public corporations in years where data are unavailable form part of the accounting adjustments.
[T] denotes public corporation with trading fund status.
[1] 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.
[2] 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, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Public corporations' current expenditure on services						
1. General public services	528	995	21,292	42,548	38,966	30,419
of which: public sector debt interest[1]	*528*	*995*	*21,292*	*42,548*	*38,966*	*30,419*
Total public corporations' current expenditure on services	**528**	**995**	**21,292**	**42,548**	**38,966**	**30,419**
Accounting adjustments	345	696	521	570	1,397	-160
Total public corporations' current expenditure	**873**	**1,691**	**21,813**	**43,118**	**40,363**	**30,260**
Public corporations' capital expenditure on services						
1. General public services	11	9	6	16	22	-
of which: public and common services	-	-	-	-	-	-
of which: international services	*11*	*9*	*6*	*16*	*22*	-
2. Defence	-	-	-	-	-	-
3. Public order and safety	-	-	-	-	-	-
4. Economic affairs	1,287	1,511	1,861	2,025	1,964	2,166
of which: enterprise and economic development	-	-	-	-	-	-
of which: employment policies	-	-	-	-	-	-
of which: agriculture, fisheries and forestry	*8*	*14*	*31*	*18*	*5*	*5*
of which: transport	*1,279*	*1,496*	*1,830*	*2,007*	*1,959*	*2,161*
5. Environment protection	-	-	-	-	-	-
6. Housing and community amenities	4,878	5,901	6,694	8,812	9,457	7,389
7. Health	-	-	-	-	-	-
8. Recreation, culture and religion	-	-	-	-	-	-
10. Social protection	-	-	-	-	-	-
Total public corporations' capital expenditure on services	**6,176**	**7,420**	**8,562**	**10,853**	**11,443**	**9,555**
Accounting adjustments	4,961	2,610	-1,889	4,076	3,676	4,118
Total public corporations' capital expenditure	**11,137**	**10,030**	**6,673**	**14,929**	**15,119**	**13,673**

[1] 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, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Public corporations' current expenditure on services						
Public corporations' debt interest[1]	528	995	21,292	42,548	38,966	30,419
Total public corporations' current expenditure on services	**528**	**995**	**21,292**	**42,548**	**38,966**	**30,419**
Accounting adjustments	345	696	521	570	1,397	-160
Total public corporations' current expenditure	**873**	**1,691**	**21,813**	**43,118**	**40,363**	**30,260**
Public corporations' capital expenditure on services						
Gross capital procurement	7,328	8,927	10,431	12,080	12,768	10,700
Income from sales of assets	-1,155	-1,510	-1,874	-1,237	-1,336	-1,152
Capital grants	4	3	5	10	11	7
Total public corporations' capital expenditure on services	**6,176**	**7,420**	**8,562**	**10,853**	**11,443**	**9,555**
Accounting adjustments	4,961	2,610	-1,889	4,076	3,676	4,118
Total public corporations' capital expenditure	**11,137**	**10,030**	**6,673**	**14,929**	**15,119**	**13,673**
Total public corporations' expenditure on services	**6,704**	**8,415**	**29,854**	**53,401**	**50,409**	**39,975**
Accounting adjustments	5,306	3,306	-1,368	4,646	5,073	3,959
Total public corporations' expenditure[2]	**12,010**	**11,721**	**28,486**	**58,047**	**55,482**	**43,933**

[1] Includes expenditure by the Public Corporations, Bank of England and Public Sector Pensions sectors in the ONS' Public Sector Finances release.
[2] This excludes the temporary effects of banks being classified to the public sector.

9 Public expenditure by country, region and function

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

9.2 The information in **Chapters 9 and 10** was gathered in a separate data collection exercise during the summer of 2024. 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) Accredited Official Statistics release from November 2024[1]. Therefore:

- TME, debt interest and EU transaction totals that feed into these tables are from data sourced in November 2024.
- Similarly, mid-year population estimates and projections, 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 November 2024. For clarification, the GDP deflators presented in Annex F of PESA are as of 30 June 2025 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 Under the Data Quality section HMT Treasury sets out significant methodology changes across eight departments that have impacted the CRA data presented in this chapter.

9.5 There are no changes to presentation of tables to report since PESA 2024. As per last year, users following the link to the November 2024 publication, will find the inclusion of a methodology document giving a brief overview of how 2023-24 expenditure was assigned to countries and regions by departments and HM Treasury.

How public expenditure is planned and controlled

9.6 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.

[1] https://www.gov.uk/government/statistics/country-and-regional-analysis-2024

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

The tables

9.8 Most of the tables in this chapter provide an analysis of spending for the period 2019-20 to 2023-24. Information on methods and data quality is provided in the sections below.

9.9 **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.

9.10 **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.

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

9.12 **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.

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

9.14 **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.

9.15 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 2023-24 only.

9.16 A supplementary database and tables are available on GOV.UK alongside the November 2024 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

9.17 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 2024 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.

9.18 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

9.19 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 82 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 18 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.

9.20 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.

9.21 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 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[2]. 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

9.22 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.

[2] 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

9.23 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

9.24 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.

9.25 The data cover central government, local government and public corporations.

9.26 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 2024.

9.27 Information on local government spending in the CRA is based on data supplied by the Ministry of Housing, Communities and Local Government (MHCLG) 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 MHCLG.

Non-identifiable expenditure

9.28 Non-identifiable expenditure, which is deemed to be incurred on behalf of the United Kingdom as a whole, makes up around 18 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 9.21 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.

9.29 In CRA 2024 no new significant areas of spend were classified as non-identifiable.

9.30 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

9.31 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.

9.32 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.

9.33 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).

9.34 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 2024 are:

- **Department for Energy Security and Net Zero (DESNZ):** Expenditure across Great Britain on the Energy Bills Support Scheme and domestic Alternative Fuel Payments

have now apportioned by number of households per region instead of population. These schemes made one fixed payment per electricity meter, so household numbers are felt to produce a more accurate basis for apportionment than population.

- **Department of Health and Social Care (DHSC):** In the PESA 2024 data used as the basis for the CRA, the DHSC had reported the backdated element of the Agenda for Change pay deal in year 2022-23. In the National Accounts however, 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 was scored. To align the CRA with the National Accounts and to ensure consistency across countries and regions, the DHSC figures have been adjusted to move the backdated pay from 2022-23 to 2023-24.
- **Department for Transport:** The apportionment of expenditure on High Speed 2 (HS2) was reassessed for CRA 2024. Identifiable spend now covers Phase 1 only. Expenditure on Phase 2a/2b is treated as non-identifiable following the decision in 2023 to cancel the schemes. Regional benefits have been apportioned as assessed in the 2020 HS2 Phase 1 Full Business Case (FBC). This is the last published assessment of Phase 1 in isolation and has therefore been used. The figures used in the CRA represent a snapshot of HS2's finalised outturn as at PESA 2024. It should be noted that these are unaudited figures and the audited numbers published can be found in the annual accounts published by HS2 Ltd and the Department for Transport.
- **Crown Prosecution Service (CPS):** CPS reapportioned its administrative and HQ spending so that it is consistent with the geographical breakdown of the services they support, instead of apportioning on a standard pro-rata basis. Previously all capital expenditure had been assigned to London, as it was managed centrally by its headquarters. Where identifiable, spend has now been apportioned to the region where it occurred. The new methodology has been applied to all years.
- **NHS Pension Scheme:** The apportionment of the NHS Pension Scheme in the CRA has been produced using updated mappings now entirely consistent with ONS International Territorial Level (ITL) regions. This has been carried back across all years.
- **HM Revenue & Customs:** Expenditure on Research and Development tax credits have been apportioned using published data on the 'cost' of R&D tax credit claims by region (Corporate tax: Research and Development Tax Credits – GOV.UK). This allows a separate breakdown to be produced for 'small companies' and for 'above the line' tax credits where previously the use of the published 'expenditure' metric resulted in a common split applied to both types of tax credit. This has been applied to all years.
- **Ministry of Justice:** A new methodology for the apportionment of expenditure on HM Prison and Probation Service has been introduced across all years. For current expenditure this is based on location where spend occurred, using cost centres for mapping. Previously expenditure had been pro-rated according to the ratio of total remands and immediate custodial sentences (excluding fine defaulters and non-criminal) by region. For capital expenditure the costs of the Estates Expansion programme, where these were marked for new prison build or costs being incurred for new Houseblocks, Refurbishments, etc are mapped to the region where that prison is located. Any remaining costs were apportioned on the basis of the split for current spend.
- **Department for Work and Pensions:** The apportionment of Cost of Living related benefits has been corrected to reflect the fact that DWP funded Northern Ireland expenditure for these. This affects 2022-23 and 2023-24.

Population figures used in the CRA

9.35 Population figures used in the CRA are based on the most up-to-date data available as at November 2024. For England, Wales and Northern Ireland these are all Census 2021 based mid-year population estimates. For Scotland, Census 2022 based estimates were used for mid-2019 to mid-2022. Mid-2023 are 2020-based population projections for Scotland.

Table 9.1a Total identifiable expenditure on services, 2019-20 to 2023-24

	£ million					as a per cent of identifiable expenditure				
	Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	27,606	35,653	32,090	34,960	36,856	4	4	4	4	4
North West	75,017	99,407	90,023	97,096	101,058	11	11	11	11	11
Yorkshire and The Humber	51,167	68,379	60,314	65,613	68,166	7	7	7	7	7
East Midlands	43,036	58,445	51,112	55,491	57,914	6	6	6	6	6
West Midlands	56,737	75,721	67,716	73,157	76,237	8	8	8	8	8
East	56,734	78,062	67,591	72,835	75,880	8	8	8	8	8
London	98,308	138,175	120,725	127,939	132,767	14	15	15	15	15
South East	82,136	113,266	98,609	105,938	110,121	12	12	12	12	12
South West	51,859	70,499	61,694	66,204	69,361	8	8	8	8	8
Total England	**542,600**	**737,609**	**649,873**	**699,233**	**728,359**	**79**	**80**	**80**	**80**	**80**
Scotland	63,062	80,803	75,835	79,336	81,023	9	9	9	9	9
Wales	34,374	44,935	41,452	43,616	45,642	5	5	5	5	5
Northern Ireland	22,761	28,996	26,712	27,754	29,518	3	3	3	3	3
UK identifiable expenditure	**662,798**	**892,343**	**793,873**	**849,938**	**884,543**	**96**	**97**	**97**	**97**	**97**
Outside UK	28,265	27,312	22,154	25,148	26,581	4	3	3	3	3
Total identifiable expenditure	**691,063**	**919,655**	**816,027**	**875,086**	**911,124**	**100**	**100**	**100**	**100**	**100**

						as a per cent of Total Managed Expenditure				
	Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
Identifiable expenditure	691,063	919,655	816,027	875,086	911,124	78	83	78	76	75
Non-identifiable expenditure	108,735	101,596	140,113	203,686	202,630	12	9	13	18	17
Public sector expenditure on services	**799,797**	**1,021,251**	**956,139**	**1,078,772**	**1,113,754**	**90**	**92**	**92**	**93**	**91**
Accounting adjustments	88,894	85,740	87,622	78,943	108,931	10	8	8	7	9
Total Managed Expenditure	**888,691**	**1,106,991**	**1,043,761**	**1,157,715**	**1,222,685**	**100**	**100**	**100**	**100**	**100**

Table 9.1b Total UK identifiable expenditure on services, per head 2019-20 to 2023-24[1]

	£ per head					Index (UK identifiable expenditure = 100)				
	Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	10,470	13,518	12,121	13,035	13,593	105	101	102	104	105
North West	10,188	13,469	12,126	12,919	13,297	102	101	102	103	103
Yorkshire and The Humber	9,363	12,504	11,001	11,847	12,185	94	94	93	94	94
East Midlands	8,884	12,037	10,470	11,245	11,603	89	90	88	89	90
West Midlands	9,582	12,765	11,369	12,158	12,527	96	95	96	97	97
East	9,042	12,395	10,645	11,378	11,730	91	93	90	90	91
London	11,059	15,583	13,711	14,425	14,842	111	117	116	115	115
South East	8,934	12,278	10,608	11,285	11,613	90	92	90	90	90
South West	9,190	12,451	10,799	11,480	11,936	92	93	91	91	92
England	**9,650**	**13,095**	**11,491**	**12,243**	**12,625**	**97**	**98**	**97**	**97**	**97**
Scotland	11,647	14,927	13,996	14,563	14,759	117	112	118	116	114
Wales	11,132	14,474	13,347	13,923	14,424	112	108	113	111	111
Northern Ireland	11,989	15,257	14,025	14,527	15,371	121	114	118	116	119
UK identifiable expenditure	**9,947**	**13,370**	**11,852**	**12,572**	**12,958**	**100**	**100**	**100**	**100**	**100**

[1] Per head figures have been calculated using the latest population estimates as set out in the Annex within the CRA 2024 release.

Table 9.2a Real terms[1]: Total identifiable expenditure on services, 2019-20 to 2023-24

£ million

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	32,880	40,302	36,487	37,106	36,856
North West	89,348	112,368	102,358	103,055	101,058
Yorkshire and The Humber	60,942	77,295	68,579	69,640	68,166
East Midlands	51,258	66,065	58,116	58,897	57,914
West Midlands	67,576	85,594	76,996	77,647	76,237
East	67,572	88,240	76,853	77,305	75,880
London	117,088	156,191	137,267	135,791	132,767
South East	97,827	128,034	112,121	112,440	110,121
South West	61,766	79,691	70,147	70,267	69,361
England	**646,257**	**833,782**	**738,924**	**742,147**	**728,359**
Scotland	75,109	91,339	86,227	84,205	81,023
Wales	40,941	50,794	47,132	46,293	45,642
Northern Ireland	27,109	32,776	30,373	29,457	29,518
UK identifiable expenditure	**789,416**	**1,008,690**	**902,655**	**902,102**	**884,543**
Outside UK	33,665	30,873	25,190	26,691	26,581
Total identifiable expenditure	**823,081**	**1,039,564**	**927,845**	**928,794**	**911,124**
Non-identifiable expenditure	129,507	114,843	159,312	216,187	202,630
Total Expenditure on Services	**952,588**	**1,154,406**	**1,087,157**	**1,144,980**	**1,113,754**
Accounting adjustments	105,876	96,919	99,628	83,788	108,931
Total Managed Expenditure	**1,058,463**	**1,251,325**	**1,186,785**	**1,228,769**	**1,222,685**

[1] Real terms figures are the nominal figures adjusted to 2023-24 price levels using GDP deflators from the Office for National Statistics (released 30 September 2024).

Table 9.2b Real terms[1]: Total UK identifiable expenditure on services per head[2], 2019-20 to 2023-24

£ per head

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	12,470	15,281	13,782	13,835	13,593
North West	12,134	15,225	13,787	13,712	13,297
Yorkshire and The Humber	11,152	14,135	12,509	12,575	12,185
East Midlands	10,582	13,606	11,905	11,935	11,603
West Midlands	11,413	14,429	12,927	12,905	12,527
East	10,770	14,011	12,103	12,076	11,730
London	13,171	17,615	15,590	15,311	14,842
South East	10,641	13,879	12,061	11,978	11,613
South West	10,946	14,075	12,279	12,184	11,936
England	**11,493**	**14,803**	**13,066**	**12,994**	**12,625**
Scotland	13,872	16,874	15,914	15,457	14,759
Wales	13,259	16,361	15,176	14,778	14,424
Northern Ireland	14,279	17,246	15,947	15,418	15,371
UK identifiable expenditure	**11,848**	**15,113**	**13,476**	**13,344**	**12,958**

[1] Real terms figures are the nominal figures adjusted to 2023-24 price levels using GDP deflators from the Office for National Statistics (released 30 September 2024).
[2] Per head figures have been calculated using the latest population estimates as set out in the Annex within the CRA 2024 release.

Table 9.3a Total current and capital identifiable expenditure, 2019-20 to 2023-24

£ million

	Total expenditure on services					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	27,606	35,653	32,090	34,960	36,856	25,346	32,499	29,622	31,862	33,410	2,260	3,154	2,468	3,098	3,446
North West	75,017	99,407	90,023	97,096	101,058	67,711	88,695	81,036	86,407	89,463	7,306	10,712	8,986	10,689	11,595
Yorkshire and The Humber	51,167	68,379	60,314	65,613	68,166	46,924	62,119	55,981	60,116	61,942	4,244	6,260	4,333	5,497	6,224
East Midlands	43,036	58,445	51,112	55,491	57,914	39,620	53,009	47,492	51,200	52,990	3,416	5,436	3,620	4,291	4,924
West Midlands	56,737	75,721	67,716	73,157	76,237	51,307	67,681	61,418	66,228	68,257	5,431	8,041	6,298	6,929	7,979
East	56,734	78,062	67,591	72,835	75,880	50,586	69,361	61,513	65,416	67,553	6,147	8,701	6,078	7,419	8,327
London	98,308	138,175	120,725	127,939	132,767	84,817	120,141	106,248	109,552	112,757	13,491	18,034	14,477	18,387	20,010
South East	82,136	113,266	98,609	105,938	110,121	73,385	100,474	89,948	95,712	98,578	8,751	12,792	8,660	10,226	11,543
South West	51,859	70,499	61,694	66,204	69,361	47,435	63,940	57,021	60,625	63,002	4,423	6,559	4,672	5,579	6,359
England	**542,600**	**737,609**	**649,873**	**699,233**	**728,359**	**487,132**	**657,919**	**590,281**	**627,118**	**647,952**	**55,468**	**79,690**	**59,593**	**72,114**	**80,407**
Scotland	63,062	80,803	75,835	79,336	81,023	55,513	71,485	66,981	69,383	71,201	7,550	9,318	8,854	9,952	9,823
Wales	34,374	44,935	41,452	43,616	45,642	31,469	40,693	37,994	39,752	41,161	2,905	4,242	3,458	3,864	4,481
Northern Ireland	22,761	28,996	26,712	27,754	29,518	21,091	26,559	24,738	25,387	26,738	1,670	2,437	1,974	2,367	2,780
UK identifiable expenditure	**662,798**	**892,343**	**793,873**	**849,938**	**884,543**	**595,205**	**796,656**	**719,993**	**761,640**	**787,052**	**67,593**	**95,687**	**73,879**	**88,298**	**97,491**
Outside the UK	28,265	27,312	22,154	25,148	26,581	25,987	24,562	20,623	21,065	21,858	2,278	2,750	1,531	4,082	4,724
Total identifiable expenditure	**691,063**	**919,655**	**816,027**	**875,086**	**911,124**	**621,192**	**821,218**	**740,616**	**782,706**	**808,910**	**69,871**	**98,437**	**75,410**	**92,380**	**102,214**
Non-identifiable expenditure	108,735	101,596	140,113	203,686	202,630	95,536	87,156	121,416	179,970	180,631	13,198	14,440	18,696	23,716	22,000
Total Expenditure on Services	**799,797**	**1,021,251**	**956,139**	**1,078,772**	**1,113,754**	**716,728**	**908,375**	**862,033**	**962,676**	**989,540**	**83,069**	**112,877**	**94,107**	**116,096**	**124,214**
Accounting adjustments	88,894	85,740	87,622	78,943	108,931	76,889	73,219	73,143	88,790	98,265	12,005	12,520	14,478	-9,847	10,666
Total Managed Expenditure	**888,691**	**1,106,991**	**1,043,761**	**1,157,715**	**1,222,685**	**793,617**	**981,594**	**935,176**	**1,051,466**	**1,087,805**	**95,074**	**125,397**	**108,585**	**106,249**	**134,880**

Table 9.3b Total current and capital UK identifiable expenditure, per head 2019-20 to 2023-24[1]

£ per head

	Total expenditure on services					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	10,470	13,518	12,121	13,035	13,593	9,613	12,322	11,189	11,880	12,322	857	1,196	932	1,155	1,271
North West	10,188	13,469	12,126	12,919	13,297	9,196	12,017	10,915	11,497	11,771	992	1,451	1,210	1,422	1,526
Yorkshire and The Humber	9,363	12,504	11,001	11,847	12,185	8,587	11,359	10,211	10,855	11,073	777	1,145	790	993	1,113
East Midlands	8,884	12,037	10,470	11,245	11,603	8,179	10,917	9,729	10,375	10,617	705	1,120	742	869	987
West Midlands	9,582	12,765	11,369	12,158	12,527	8,665	11,410	10,312	11,007	11,216	917	1,355	1,057	1,152	1,311
East	9,042	12,395	10,645	11,378	11,730	8,063	11,014	9,688	10,219	10,443	980	1,382	957	1,159	1,287
London	11,059	15,583	13,711	14,425	14,842	9,541	13,549	12,067	12,352	12,605	1,518	2,034	1,644	2,073	2,237
South East	8,934	12,278	10,608	11,285	11,613	7,982	10,891	9,676	10,196	10,396	952	1,387	932	1,089	1,217
South West	9,190	12,451	10,799	11,480	11,936	8,406	11,293	9,981	10,512	10,841	784	1,158	818	967	1,094
England	**9,650**	**13,095**	**11,491**	**12,243**	**12,625**	**8,663**	**11,681**	**10,437**	**10,980**	**11,232**	**986**	**1,415**	**1,054**	**1,263**	**1,394**
Scotland	11,647	14,927	13,996	14,563	14,759	10,253	13,206	12,362	12,736	12,970	1,394	1,721	1,634	1,827	1,789
Wales	11,132	14,474	13,347	13,923	14,424	10,192	13,108	12,234	12,689	13,007	941	1,366	1,113	1,234	1,416
Northern Ireland	11,989	15,257	14,025	14,527	15,371	11,109	13,975	12,989	13,288	13,923	880	1,282	1,037	1,239	1,448
UK identifiable expenditure	**9,947**	**13,370**	**11,852**	**12,572**	**12,958**	**8,933**	**11,936**	**10,749**	**11,266**	**11,529**	**1,014**	**1,434**	**1,103**	**1,306**	**1,428**

[1] Per head figures have been calculated using the latest population estimates as set out in the Annex within the CRA 2024 release.

Table 9.4a Real terms[1]: Total current and capital identifiable expenditure, 2019-20 to 2023-24

£ million

	Total expenditure on services					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	32,880	40,302	36,487	37,106	36,856	30,188	36,736	33,681	33,818	33,410	2,691	3,566	2,806	3,288	3,446
North West	89,348	112,368	102,358	103,055	101,058	80,647	100,259	92,141	91,710	89,463	8,701	12,109	10,218	11,345	11,595
Yorkshire and The Humber	60,942	77,295	68,579	69,640	68,166	55,888	70,219	63,652	63,806	61,942	5,055	7,076	4,926	5,835	6,224
East Midlands	51,258	66,065	58,116	58,897	57,914	47,189	59,921	54,000	54,343	52,990	4,068	6,145	4,116	4,554	4,924
West Midlands	67,576	85,594	76,996	77,647	76,237	61,108	76,505	69,834	70,293	68,257	6,468	9,089	7,161	7,354	7,979
East	67,572	88,240	76,853	77,305	75,880	60,250	78,404	69,942	69,430	67,553	7,322	9,836	6,911	7,875	8,327
London	117,088	156,191	137,267	135,791	132,767	101,020	135,806	120,807	116,276	112,757	16,068	20,385	16,460	19,515	20,010
South East	97,827	128,034	112,121	112,440	110,121	87,405	113,574	102,274	101,586	98,578	10,423	14,460	9,847	10,853	11,543
South West	61,766	79,691	70,147	70,267	69,361	56,497	72,277	64,835	64,346	63,002	5,268	7,414	5,313	5,921	6,359
England	**646,257**	**833,782**	**738,924**	**742,147**	**728,359**	**580,192**	**743,701**	**671,165**	**665,607**	**647,952**	**66,065**	**90,081**	**67,759**	**76,540**	**80,407**
Scotland	75,109	91,339	86,227	84,205	81,023	66,118	80,805	76,159	73,642	71,201	8,992	10,533	10,068	10,563	9,823
Wales	40,941	50,794	47,132	46,293	45,642	37,481	45,999	43,201	42,192	41,161	3,460	4,795	3,932	4,102	4,481
Northern Ireland	27,109	32,776	30,373	29,457	29,518	25,120	30,022	28,128	26,945	26,738	1,989	2,754	2,245	2,512	2,780
UK identifiable expenditure	**789,416**	**1,008,690**	**902,655**	**902,102**	**884,543**	**708,910**	**900,527**	**818,653**	**808,385**	**787,052**	**80,506**	**108,163**	**84,003**	**93,717**	**97,491**
Outside the UK	33,665	30,873	25,190	26,691	26,581	30,952	27,765	23,449	22,358	21,858	2,713	3,108	1,741	4,333	4,724
Total identifiable expenditure	**823,081**	**1,039,564**	**927,845**	**928,794**	**911,124**	**739,862**	**928,292**	**842,101**	**830,744**	**808,910**	**83,219**	**111,272**	**85,744**	**98,050**	**102,214**
Non-identifiable expenditure	129,507	114,843	159,312	216,187	202,630	113,787	98,520	138,054	191,015	180,631	15,720	16,323	21,258	25,171	22,000
Total Expenditure on Services	**952,588**	**1,154,406**	**1,087,157**	**1,144,980**	**1,113,754**	**853,649**	**1,026,812**	**980,155**	**1,021,759**	**989,540**	**98,938**	**127,594**	**107,002**	**123,221**	**124,214**
Accounting adjustments	105,876	96,919	99,628	83,788	108,931	91,577	82,766	83,166	94,240	98,265	14,298	14,153	16,462	-10,451	10,666
Total Managed Expenditure	**1,058,463**	**1,251,325**	**1,186,785**	**1,228,769**	**1,222,685**	**945,227**	**1,109,578**	**1,063,321**	**1,115,999**	**1,087,805**	**113,237**	**141,747**	**123,464**	**112,770**	**134,880**

[1] Real terms figures are the nominal figures adjusted to 2023-24 price levels using GDP deflators from the Office for National Statistics (released 30 September 2024).

Table 9.4b Real terms[1]: Total current and capital UK identifiable expenditure, per head[2], 2019-20 to 2023-24

£ per head

	Total expenditure on services					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	12,470	15,281	13,782	13,835	13,593	11,449	13,929	12,722	12,609	12,322	1,021	1,352	1,060	1,226	1,271
North West	12,134	15,225	13,787	13,712	13,297	10,953	13,584	12,411	12,202	11,771	1,182	1,641	1,376	1,510	1,526
Yorkshire and The Humber	11,152	14,135	12,509	12,575	12,185	10,227	12,841	11,610	11,521	11,073	925	1,294	899	1,054	1,113
East Midlands	10,582	13,606	11,905	11,935	11,603	9,742	12,341	11,062	11,012	10,617	840	1,266	843	923	987
West Midlands	11,413	14,429	12,927	12,905	12,527	10,321	12,897	11,725	11,682	11,216	1,092	1,532	1,202	1,222	1,311
East	10,770	14,011	12,103	12,076	11,730	9,603	12,450	11,015	10,846	10,443	1,167	1,562	1,088	1,230	1,287
London	13,171	17,615	15,590	15,311	14,842	11,364	15,316	13,721	13,110	12,605	1,808	2,299	1,869	2,200	2,237
South East	10,641	13,879	12,061	11,978	11,613	9,507	12,311	11,002	10,822	10,396	1,134	1,567	1,059	1,156	1,217
South West	10,946	14,075	12,279	12,184	11,936	10,012	12,765	11,349	11,158	10,841	934	1,309	930	1,027	1,094
England	**11,493**	**14,803**	**13,066**	**12,994**	**12,625**	**10,318**	**13,204**	**11,868**	**11,654**	**11,232**	**1,175**	**1,599**	**1,198**	**1,340**	**1,394**
Scotland	13,872	16,874	15,914	15,457	14,759	12,211	14,928	14,056	13,518	12,970	1,661	1,946	1,858	1,939	1,789
Wales	13,259	16,361	15,176	14,778	14,424	12,139	14,817	13,910	13,468	13,007	1,121	1,545	1,266	1,309	1,416
Northern Ireland	14,279	17,246	15,947	15,418	15,371	13,232	15,797	14,769	14,103	13,923	1,048	1,449	1,179	1,315	1,448
UK identifiable expenditure	**11,848**	**15,113**	**13,476**	**13,344**	**12,958**	**10,639**	**13,492**	**12,222**	**11,958**	**11,529**	**1,208**	**1,621**	**1,254**	**1,386**	**1,428**

[1] Real terms figures are the nominal figures adjusted to 2023-24 price levels using GDP deflators from the Office for National Statistics (released 30 September 2024).
[2] Per head figures have been calculated using the latest population estimates as set out in the Annex within the CRA 2024 release.

Table 9.5 Identifiable expenditure on general public services, 2019-20 to 2023-24

£ million

	General public services					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	299	317	428	360	442	168	230	249	304	313	132	87	179	56	130
North West	648	899	905	903	974	494	726	686	759	779	154	173	218	144	195
Yorkshire and The Humber	480	581	595	648	685	295	470	464	502	508	185	111	132	146	176
East Midlands	478	565	594	611	636	368	514	495	515	528	110	51	99	96	108
West Midlands	736	979	834	693	682	516	722	564	538	563	220	257	270	155	119
East	695	1,103	865	894	937	521	753	650	744	754	174	350	215	150	183
London	1,006	1,357	1,502	1,026	1,302	678	906	1,108	938	977	329	451	394	88	326
South East	1,009	1,367	1,252	1,303	1,312	766	1,083	1,062	1,140	1,165	243	284	190	163	147
South West	529	789	767	761	780	482	707	641	650	654	47	82	126	111	126
England	**5,880**	**7,958**	**7,741**	**7,198**	**7,751**	**4,287**	**6,111**	**5,918**	**6,091**	**6,241**	**1,593**	**1,846**	**1,822**	**1,108**	**1,510**
Scotland	1,661	1,499	1,738	2,127	2,161	1,483	1,259	1,475	1,569	1,726	178	240	263	558	435
Wales	578	631	941	647	714	498	539	835	551	597	80	91	106	96	117
Northern Ireland	431	807	602	518	525	372	762	542	458	462	60	45	60	60	63
UK identifiable expenditure	**8,552**	**10,895**	**11,022**	**10,491**	**11,150**	**6,640**	**8,672**	**8,771**	**8,669**	**9,026**	**1,911**	**2,223**	**2,252**	**1,821**	**2,124**
Outside the UK	10,563	10,302	14,947	15,603	15,238	8,567	7,684	13,537	13,850	12,251	1,996	2,618	1,409	1,753	2,987
Total identifiable expenditure	**19,115**	**21,198**	**25,969**	**26,094**	**26,388**	**15,207**	**16,357**	**22,308**	**22,519**	**21,277**	**3,907**	**4,841**	**3,661**	**3,575**	**5,111**
Non-identifiable expenditure	62,487	50,707	83,227	140,379	135,846	62,054	50,136	81,785	139,316	134,608	433	571	1,442	1,063	1,239
Total Expenditure on Services	**81,602**	**71,905**	**109,196**	**166,473**	**162,234**	**77,261**	**66,493**	**104,093**	**161,835**	**155,885**	**4,341**	**5,411**	**5,103**	**4,638**	**6,350**

Table 9.5a Identifiable expenditure on general public services (of which: public and common services), 2019-20 to 2023-24

£ million

	Total public and common services					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	297	314	425	358	440	166	228	247	302	310	131	86	178	55	129
North West	641	893	898	896	966	488	721	680	753	773	153	173	218	144	194
Yorkshire and The Humber	475	577	590	644	679	290	466	459	498	504	185	110	131	146	176
East Midlands	474	561	589	607	632	364	511	490	511	524	110	50	99	96	108
West Midlands	730	975	828	688	676	511	718	559	534	558	219	256	269	155	118
East	689	1,098	859	888	931	515	749	644	739	748	174	350	215	149	183
London	998	1,350	1,493	1,018	1,294	670	899	1,100	931	969	328	451	393	87	325
South East	1,000	1,360	1,243	1,295	1,303	759	1,076	1,054	1,133	1,157	242	283	189	162	146
South West	524	785	762	756	775	477	703	637	646	650	47	81	126	111	125
England	**5,828**	**7,913**	**7,688**	**7,150**	**7,695**	**4,240**	**6,072**	**5,870**	**6,046**	**6,192**	**1,588**	**1,841**	**1,817**	**1,104**	**1,503**
Scotland	1,656	1,494	1,728	2,122	2,155	1,478	1,255	1,465	1,564	1,721	178	239	263	557	434
Wales	576	628	938	644	711	496	537	833	549	595	80	91	106	95	116
Northern Ireland	430	806	601	516	523	370	761	541	456	460	60	45	60	60	63
UK identifiable expenditure	**8,488**	**10,841**	**10,955**	**10,432**	**11,084**	**6,583**	**8,624**	**8,709**	**8,615**	**8,968**	**1,905**	**2,217**	**2,246**	**1,817**	**2,116**
Outside the UK	367	637	8,373	9,700	7,163	0	71	8,373	9,390	6,847	367	566	-	309	316
Total identifiable expenditure	**8,855**	**11,478**	**19,328**	**20,132**	**18,246**	**6,583**	**8,695**	**17,082**	**18,005**	**15,815**	**2,272**	**2,783**	**2,246**	**2,126**	**2,432**
Non-identifiable expenditure	5,533	6,610	8,471	7,147	7,649	5,223	6,149	7,174	6,382	6,713	309	461	1,297	765	936
Total Expenditure on Services	**14,388**	**18,088**	**27,799**	**27,279**	**25,896**	**11,807**	**14,843**	**24,256**	**24,388**	**22,528**	**2,581**	**3,244**	**3,543**	**2,892**	**3,368**

Table 9.5b Identifiable expenditure on general public services (of which: international services), 2019-20 to 2023-24

£ million

	International services					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	2	2	2	2	3	2	2	2	2	2	0	0	0	0	0
North West	7	6	7	6	7	6	5	6	6	6	1	1	1	0	1
Yorkshire and The Humber	5	4	5	5	5	5	4	5	4	5	0	1	0	0	1
East Midlands	5	4	5	4	5	4	3	4	4	4	0	0	0	0	1
West Midlands	6	5	6	5	6	5	4	5	5	5	1	1	1	0	1
East	6	5	6	5	6	5	4	5	5	5	1	1	1	0	1
London	8	7	8	8	9	8	6	7	7	8	1	1	1	1	1
South East	9	7	9	8	9	8	7	8	7	8	1	1	1	1	1
South West	5	5	5	5	6	5	4	5	5	5	1	1	0	0	1
England	**53**	**45**	**53**	**48**	**56**	**48**	**40**	**48**	**45**	**49**	**5**	**5**	**5**	**4**	**7**
Scotland	6	5	11	6	6	5	5	10	5	6	0	1	0	0	1
Wales	3	2	3	3	3	3	2	3	2	3	0	0	0	0	0
Northern Ireland	2	2	2	2	2	2	1	2	1	2	0	0	0	0	0
UK identifiable expenditure	**63**	**54**	**68**	**58**	**67**	**57**	**48**	**62**	**54**	**58**	**6**	**6**	**6**	**4**	**8**
Outside the UK	10,196	9,665	6,574	5,903	8,075	8,567	7,614	5,164	4,460	5,404	1,629	2,052	1,409	1,444	2,671
Total identifiable expenditure	**10,259**	**9,720**	**6,641**	**5,962**	**8,141**	**8,624**	**7,662**	**5,226**	**4,514**	**5,462**	**1,635**	**2,058**	**1,415**	**1,448**	**2,679**
Non-identifiable expenditure	1,454	1,502	1,715	2,528	2,267	1,330	1,393	1,571	2,230	1,965	124	109	144	298	303
Total Expenditure on Services	**11,713**	**11,222**	**8,357**	**8,489**	**10,409**	**9,954**	**9,055**	**6,797**	**6,743**	**7,427**	**1,759**	**2,167**	**1,560**	**1,746**	**2,982**

Table 9.5c Identifiable expenditure on general public services (of which: public sector debt interest), 2019-20 to 2023-24

£ million

	Public sector debt interest					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North West	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Yorkshire and The Humber	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
East Midlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
West Midlands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
East	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
London	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South East	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South West	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
England	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Scotland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Ireland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UK identifiable expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Outside the UK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total identifiable expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-identifiable expenditure	55,501	42,595	73,040	130,704	125,930	55,501	42,595	73,040	130,704	125,930	-	-	-	-	-
Total Expenditure on Services	**55,501**	**42,595**	**73,040**	**130,704**	**125,930**	**55,501**	**42,595**	**73,040**	**130,704**	**125,930**	**-**	**-**	**-**	**-**	**-**

Table 9.6 Identifiable expenditure on defence, 2019-20 to 2023-24

£ million

	Defence					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	2	35	22	12	11	2	35	22	12	11	-	-	-	-	-
North West	4	8	7	4	3	4	8	7	4	3	-	-	-	-	-
Yorkshire and The Humber	3	7	5	4	3	3	7	5	4	3	-	-	-	-	-
East Midlands	4	8	16	5	4	4	8	16	5	4	-	-	-	-	-
West Midlands	3	11	13	7	6	3	11	13	7	6	-	-	-	-	-
East	5	19	5	5	4	5	19	5	5	4	-	-	-	-	-
London	12	17	22	13	11	12	17	22	13	11	-	-	-	-	-
South East	8	22	17	18	15	8	22	17	18	15	-	-	-	-	-
South West	5	9	11	13	11	5	9	11	13	11	-	-	-	-	-
England	**48**	**134**	**119**	**80**	**69**	**48**	**134**	**119**	**80**	**69**	**-**	**-**	**-**	**-**	**-**
Scotland	3	6	3	3	4	3	6	3	3	4	-	-	-	-	-
Wales	3	3	3	6	2	3	3	3	6	2	-	-	-	-	-
Northern Ireland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UK identifiable expenditure	**54**	**143**	**125**	**90**	**76**	**54**	**143**	**125**	**90**	**76**	-	-	-	-	-
Outside the UK	476	478	509	2,618	2,522	451	449	507	842	1,352	25	29	1	1,776	1,170
Total identifiable expenditure	**529**	**621**	**633**	**2,707**	**2,597**	**505**	**592**	**632**	**931**	**1,427**	**25**	**29**	**1**	**1,776**	**1,170**
Non-identifiable expenditure	41,717	43,961	48,033	52,825	54,166	30,854	31,655	32,327	32,581	35,608	10,863	12,306	15,706	20,244	18,558
Total Expenditure on Services	**42,246**	**44,582**	**48,667**	**55,532**	**56,763**	**31,358**	**32,247**	**32,959**	**33,512**	**37,036**	**10,887**	**12,335**	**15,707**	**22,020**	**19,728**

Table 9.7 Identifiable expenditure on public order and safety, 2019-20 to 2023-24

£ million

	Public order and safety					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	1,497	1,622	1,555	1,695	2,058	1,430	1,535	1,479	1,578	1,922	66	86	76	117	136
North West	3,577	3,858	4,089	4,423	4,736	3,353	3,618	3,845	4,122	4,409	224	240	244	302	327
Yorkshire and The Humber	2,224	2,400	2,606	2,950	3,105	2,102	2,248	2,456	2,571	2,623	122	152	150	379	483
East Midlands	2,026	2,447	2,495	2,581	2,788	1,800	2,013	2,148	2,329	2,556	226	434	347	252	232
West Midlands	2,515	2,809	2,880	3,186	3,465	2,368	2,623	2,723	2,958	3,172	147	186	157	228	293
East	2,449	2,637	2,799	3,029	3,265	2,321	2,486	2,621	2,824	3,054	127	151	178	206	211
London	6,634	7,132	7,365	7,703	8,426	6,210	6,631	6,745	7,246	7,895	424	500	620	456	531
South East	3,589	3,861	3,999	4,329	4,521	3,401	3,648	3,777	4,000	4,245	188	213	223	329	276
South West	2,193	2,337	2,485	2,586	2,801	2,058	2,199	2,342	2,430	2,616	136	137	143	156	185
England	**26,703**	**29,103**	**30,273**	**32,482**	**35,164**	**25,043**	**27,003**	**28,136**	**30,057**	**32,492**	**1,661**	**2,099**	**2,138**	**2,425**	**2,672**
Scotland	3,010	3,101	3,330	3,566	3,588	2,877	2,916	3,138	3,355	3,400	133	185	191	211	188
Wales	1,555	1,714	1,787	1,913	2,039	1,476	1,590	1,659	1,772	1,902	78	124	129	141	136
Northern Ireland	1,296	1,335	1,398	1,419	1,521	1,211	1,254	1,317	1,318	1,405	86	81	81	100	116
UK identifiable expenditure	**32,564**	**35,253**	**36,789**	**39,379**	**42,312**	**30,607**	**32,763**	**34,250**	**36,502**	**39,199**	**1,957**	**2,490**	**2,538**	**2,877**	**3,113**
Outside the UK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total identifiable expenditure	**32,564**	**35,253**	**36,789**	**39,379**	**42,312**	**30,607**	**32,763**	**34,250**	**36,502**	**39,199**	**1,957**	**2,490**	**2,538**	**2,877**	**3,113**
Non-identifiable expenditure	1,961	3,637	2,980	4,847	6,301	1,646	3,129	2,483	4,242	5,565	315	507	497	605	736
Total Expenditure on Services	**34,526**	**38,890**	**39,769**	**44,226**	**48,613**	**32,253**	**35,893**	**36,733**	**40,744**	**44,764**	**2,273**	**2,997**	**3,035**	**3,482**	**3,849**

Table 9.8 Identifiable expenditure on economic affairs, 2019-20 to 2023-24[1]

£ million

	Economic affairs					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	1,957	6,693	3,012	4,355	3,030	1,138	5,113	2,121	2,979	1,581	819	1,580	891	1,376	1,450
North West	5,770	20,274	9,902	12,973	9,582	2,888	14,953	6,467	8,444	4,768	2,882	5,321	3,435	4,530	4,814
Yorkshire and The Humber	3,877	14,357	6,107	8,239	5,734	2,182	11,108	4,513	6,140	3,334	1,695	3,248	1,594	2,099	2,399
East Midlands	3,192	12,348	4,937	6,835	4,395	1,834	9,671	3,783	5,158	2,734	1,359	2,677	1,154	1,677	1,661
West Midlands	4,993	16,064	7,892	10,244	7,599	2,285	11,548	4,788	6,457	3,487	2,709	4,516	3,103	3,787	4,112
East	6,057	19,461	8,836	11,031	8,096	3,024	14,583	6,225	7,571	4,522	3,034	4,877	2,611	3,460	3,574
London	12,554	38,426	20,843	23,831	19,132	5,872	27,870	13,886	13,972	9,219	6,682	10,557	6,957	9,859	9,912
South East	9,424	28,478	13,399	16,702	12,329	4,550	20,851	9,245	11,485	7,031	4,874	7,627	4,154	5,218	5,297
South West	4,349	15,899	6,500	8,386	5,760	2,341	12,324	4,643	6,001	3,288	2,008	3,575	1,858	2,385	2,472
England	**52,175**	**171,999**	**81,428**	**102,596**	**75,657**	**26,114**	**128,022**	**55,671**	**68,206**	**39,965**	**26,062**	**43,978**	**25,757**	**34,390**	**35,692**
Scotland	6,878	17,563	10,339	12,189	8,768	4,021	13,129	6,958	8,189	5,144	2,857	4,434	3,381	4,000	3,625
Wales	2,732	8,882	3,875	5,328	3,896	1,813	6,863	2,767	3,878	2,328	919	2,019	1,108	1,450	1,568
Northern Ireland	2,102	5,167	2,956	3,400	2,617	1,511	3,993	2,238	2,433	1,638	591	1,174	718	968	980
UK identifiable expenditure	**63,887**	**203,610**	**98,597**	**123,514**	**90,939**	**33,459**	**152,006**	**67,634**	**82,706**	**49,074**	**30,429**	**51,604**	**30,964**	**40,808**	**41,865**
Outside the UK	263	241	235	593	716	136	150	143	206	247	127	91	92	387	469
Total identifiable expenditure	**64,150**	**203,851**	**98,832**	**124,106**	**91,655**	**33,594**	**152,156**	**67,776**	**82,912**	**49,321**	**30,556**	**51,695**	**31,056**	**41,195**	**42,334**
Non-identifiable expenditure	2,510	2,387	3,572	1,746	2,434	2,104	1,823	2,805	914	1,702	406	563	768	832	732
Total Expenditure on Services	**66,660**	**206,238**	**102,404**	**125,852**	**94,089**	**35,698**	**153,979**	**70,581**	**83,826**	**51,023**	**30,962**	**52,258**	**31,823**	**42,026**	**43,066**

[1] 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), 2019-20 to 2023-24[1]

£ million

	Enterprise and economic develoment					of which: current					of which: capital[2]				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	431	4,598	1,134	2,299	712	419	3,988	1,207	2,159	628	12	609	-73	139	84
North West	1,204	14,562	3,656	6,419	2,112	1,112	12,376	3,835	5,977	1,981	92	2,186	-179	442	131
Yorkshire and The Humber	923	10,312	2,499	4,651	1,428	762	8,832	2,658	4,377	1,312	161	1,480	-159	274	116
East Midlands	844	9,134	2,090	4,029	1,195	723	7,793	2,287	3,786	1,156	121	1,341	-197	243	39
West Midlands	1,042	11,306	2,762	5,126	1,701	956	9,630	2,916	4,720	1,532	87	1,676	-155	406	169
East	1,805	13,708	3,670	5,917	2,223	1,289	11,472	3,785	5,473	2,117	516	2,236	-114	444	106
London	3,609	23,990	7,771	10,178	4,566	3,387	19,667	8,379	9,473	4,652	222	4,323	-608	705	-86
South East	2,707	19,130	5,198	8,645	3,265	1,880	16,057	5,456	8,002	3,134	827	3,073	-258	643	130
South West	1,209	11,783	2,703	4,766	1,501	750	9,983	2,795	4,367	1,332	460	1,800	-92	398	169
England	**13,773**	**118,522**	**31,483**	**52,030**	**18,703**	**11,277**	**99,798**	**33,318**	**48,336**	**17,845**	**2,496**	**18,724**	**-1,834**	**3,694**	**858**
Scotland	1,764	11,207	3,889	5,745	2,572	1,271	9,523	3,538	4,968	1,901	493	1,684	351	777	671
Wales	710	6,362	1,449	2,864	932	583	5,430	1,400	2,579	855	127	932	50	285	77
Northern Ireland	717	3,446	1,154	1,655	662	670	2,877	1,177	1,453	543	47	569	-23	203	119
UK identifiable expenditure	**16,964**	**139,537**	**37,976**	**62,294**	**22,869**	**13,801**	**117,628**	**39,432**	**57,336**	**21,144**	**3,163**	**21,909**	**-1,456**	**4,958**	**1,725**
Outside the UK	29	27	22	51	66	28	30	22	51	66	0	-3	-	0	0
Total identifiable expenditure	**16,993**	**139,564**	**37,998**	**62,345**	**22,935**	**13,829**	**117,658**	**39,454**	**57,386**	**21,209**	**3,164**	**21,906**	**-1,456**	**4,958**	**1,726**
Non-identifiable expenditure	1,316	1,771	2,918	925	1,680	1,026	1,314	2,361	429	1,159	290	456	557	496	521
Total Expenditure on Services	**18,310**	**141,334**	**40,916**	**63,270**	**24,615**	**14,856**	**118,972**	**41,815**	**57,816**	**22,369**	**3,454**	**22,362**	**-899**	**5,454**	**2,246**

[1] 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.
[2] Negative capital expenditure from 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 followed in the National Accounts.

Table 9.8b Identifiable expenditure on economic affairs (of which: science and technology), 2019-20 to 2023-24

£ million

	Science and technology					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	241	253	225	225	364	6	7	13	11	13	235	246	212	214	351
North West	490	513	605	514	740	21	22	40	34	36	469	491	565	480	703
Yorkshire and The Humber	493	452	504	394	593	17	15	28	26	28	476	438	477	368	565
East Midlands	318	342	351	398	504	11	13	21	24	25	307	329	330	374	479
West Midlands	639	651	670	527	727	15	17	34	28	32	625	633	636	499	695
East	607	603	467	747	959	15	17	30	39	40	592	586	437	708	920
London	1,077	1,238	1,136	1,375	1,689	22	34	56	68	70	1,055	1,204	1,079	1,307	1,618
South East	1,062	1,107	1,125	1,448	1,701	22	26	48	60	61	1,041	1,081	1,077	1,388	1,639
South West	417	486	507	434	568	13	15	27	29	31	404	470	480	404	536
England	**5,345**	**5,645**	**5,591**	**6,061**	**7,843**	**141**	**167**	**297**	**319**	**337**	**5,204**	**5,478**	**5,294**	**5,742**	**7,506**
Scotland	361	604	603	543	815	14	15	27	30	31	347	589	575	513	785
Wales	147	222	249	194	316	12	14	19	17	17	135	207	230	177	299
Northern Ireland	84	99	118	193	251	6	7	10	9	9	78	93	108	184	242
UK identifiable expenditure	**5,936**	**6,570**	**6,561**	**6,991**	**9,226**	**172**	**203**	**353**	**375**	**394**	**5,764**	**6,367**	**6,208**	**6,615**	**8,832**
Outside the UK	21	26	15	295	383	0	0	1	7	0	21	26	14	288	383
Total identifiable expenditure	**5,958**	**6,596**	**6,576**	**7,285**	**9,610**	**172**	**203**	**354**	**382**	**394**	**5,785**	**6,393**	**6,222**	**6,903**	**9,215**
Non-identifiable expenditure	1	1	1	1	2	-	-	-	-	2	1	1	1	1	-
Total Expenditure on Services	**5,959**	**6,597**	**6,578**	**7,286**	**9,611**	**172**	**203**	**354**	**382**	**396**	**5,787**	**6,395**	**6,223**	**6,904**	**9,215**

Table 9.8c Identifiable expenditure on economic affairs (of which: employment policies), 2019-20 to 2023-24

£ million

	Employment policies					of which: current[1]					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	112	115	192	170	217	112	112	186	167	206	0	3	5	3	11
North West	346	372	579	531	668	344	362	561	519	633	2	11	19	12	34
Yorkshire and The Humber	189	217	353	319	417	188	211	342	312	395	0	6	11	7	21
East Midlands	149	177	276	252	332	148	172	267	247	315	1	5	9	5	17
West Midlands	188	218	366	328	426	188	211	356	322	404	0	6	10	6	22
East	160	197	317	287	381	160	191	307	282	362	0	6	9	5	19
London	369	487	796	719	883	369	472	774	706	839	0	15	22	13	44
South East	208	265	438	395	515	208	257	425	388	489	0	8	13	7	26
South West	152	172	276	248	322	152	167	268	243	305	0	5	8	5	16
England	**1,871**	**2,220**	**3,593**	**3,248**	**4,159**	**1,870**	**2,154**	**3,487**	**3,185**	**3,949**	**1**	**66**	**106**	**63**	**210**
Scotland	177	193	322	279	360	177	188	313	274	341	0	6	9	5	19
Wales	102	114	188	169	224	102	111	182	166	213	0	3	5	3	11
Northern Ireland	87	76	103	105	77	86	74	100	101	74	1	1	2	3	2
UK identifiable expenditure	**2,237**	**2,603**	**4,205**	**3,801**	**4,820**	**2,235**	**2,527**	**4,082**	**3,727**	**4,577**	**2**	**77**	**123**	**75**	**243**
Outside the UK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total identifiable expenditure	**2,237**	**2,603**	**4,205**	**3,801**	**4,820**	**2,235**	**2,527**	**4,082**	**3,727**	**4,577**	**2**	**77**	**123**	**75**	**243**
Non-identifiable expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure on Services	**2,237**	**2,603**	**4,205**	**3,801**	**4,820**	**2,235**	**2,527**	**4,082**	**3,727**	**4,577**	**2**	**77**	**123**	**75**	**243**

[1] The increase in current expenditure from 2021-22 is mainly due to DWP programmes including Kickstart.

Table 9.8d Identifiable expenditure on economic affairs (of which: agriculture, fisheries and forestry), 2019-20 to 2023-24

£ million

	Agriculture, fisheries and forestry					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	221	229	221	210	270	211	219	203	185	237	9	10	18	26	33
North West	382	433	394	429	524	366	411	347	345	419	17	22	47	84	105
Yorkshire and The Humber	462	506	454	481	528	410	442	384	370	446	52	64	70	112	82
East Midlands	432	467	421	432	527	416	455	385	384	479	16	13	35	47	47
West Midlands	365	377	366	366	447	374	390	348	326	391	-9	-14	17	41	56
East	551	598	515	523	659	531	578	497	464	587	20	20	17	59	72
London	150	205	191	213	248	139	192	165	183	202	11	13	26	30	46
South East	581	624	636	730	893	535	554	509	572	708	47	70	126	158	185
South West	663	744	703	707	876	639	696	614	580	734	24	48	89	127	142
England	**3,808**	**4,183**	**3,900**	**4,093**	**4,972**	**3,621**	**3,936**	**3,453**	**3,408**	**4,203**	**187**	**247**	**447**	**685**	**769**
Scotland	876	915	832	843	836	785	797	690	693	675	92	119	142	150	160
Wales	481	521	526	552	631	436	443	453	449	472	46	78	73	103	159
Northern Ireland	554	604	668	644	698	480	530	571	562	594	74	74	97	82	104
UK identifiable expenditure	**5,719**	**6,223**	**5,926**	**6,132**	**7,137**	**5,322**	**5,706**	**5,167**	**5,112**	**5,944**	**397**	**517**	**759**	**1,019**	**1,193**
Outside the UK	84	93	95	119	133	83	93	94	118	145	1	0	1	1	-12
Total identifiable expenditure	**5,803**	**6,317**	**6,021**	**6,251**	**7,270**	**5,405**	**5,800**	**5,261**	**5,231**	**6,089**	**398**	**517**	**760**	**1,020**	**1,181**
Non-identifiable expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure on Services	**5,803**	**6,317**	**6,021**	**6,251**	**7,270**	**5,405**	**5,800**	**5,261**	**5,231**	**6,089**	**398**	**517**	**760**	**1,020**	**1,181**

Table 9.8e Identifiable expenditure on economic affairs (of which: transport[1,2]), 2019-20 to 2023-24

£ million

	Transport					of which: current					of which: capital[3]				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	953	1,498	1,240	1,451	1,468	390	787	511	457	497	563	711	729	994	971
North West	3,348	4,394	4,667	5,080	5,540	1,046	1,783	1,685	1,568	1,699	2,303	2,611	2,983	3,512	3,841
Yorkshire and The Humber	1,811	2,869	2,296	2,393	2,768	805	1,609	1,101	1,055	1,153	1,006	1,261	1,195	1,338	1,615
East Midlands	1,449	2,229	1,799	1,724	1,838	535	1,239	822	717	758	914	989	978	1,007	1,079
West Midlands	2,759	3,513	3,728	3,897	4,298	753	1,300	1,134	1,062	1,127	2,007	2,213	2,594	2,835	3,171
East	2,935	4,355	3,867	3,557	3,873	1,029	2,326	1,606	1,313	1,416	1,906	2,029	2,261	2,244	2,457
London	7,350	12,507	10,950	11,347	11,747	1,955	7,504	4,512	3,542	3,456	5,395	5,002	6,437	7,805	8,290
South East	4,866	7,351	6,001	5,484	5,955	1,906	3,956	2,806	2,462	2,638	2,961	3,394	3,195	3,022	3,316
South West	1,907	2,714	2,311	2,232	2,494	787	1,463	940	782	886	1,120	1,251	1,372	1,450	1,608
England	**27,378**	**41,430**	**36,861**	**37,165**	**39,980**	**9,205**	**21,966**	**15,116**	**12,958**	**13,631**	**18,173**	**19,463**	**21,744**	**24,207**	**26,349**
Scotland	3,700	4,643	4,694	4,779	4,186	1,775	2,606	2,391	2,224	2,195	1,925	2,037	2,303	2,555	1,990
Wales	1,291	1,663	1,463	1,548	1,792	679	864	713	667	771	612	799	750	882	1,021
Northern Ireland	661	942	913	804	929	269	505	380	308	417	393	437	533	496	512
UK identifiable expenditure	**33,031**	**48,677**	**43,930**	**44,296**	**46,887**	**11,928**	**25,942**	**18,600**	**16,156**	**17,015**	**21,102**	**22,735**	**25,330**	**28,140**	**29,872**
Outside the UK	129	94	103	128	134	24	27	26	30	36	104	68	77	98	98
Total identifiable expenditure	**33,159**	**48,772**	**44,033**	**44,424**	**47,021**	**11,952**	**25,969**	**18,626**	**16,186**	**17,051**	**21,207**	**22,802**	**25,406**	**28,238**	**29,970**
Non-identifiable expenditure	1,192	615	653	819	752	1,077	509	443	485	541	115	106	209	334	211
Total Expenditure on Services	**34,351**	**49,387**	**44,685**	**45,243**	**47,773**	**13,030**	**26,478**	**19,070**	**16,671**	**17,592**	**21,322**	**22,909**	**25,616**	**28,573**	**30,181**

[1] Higher current expenditure seen in 2020-21 and 2021-22 reflects the response to the Covid-19 pandemic.
[2] The breakdown of spending on High Speed 2 is based on the 2020 business case for phase one of the project. See the separate explanatory notes in CRA 2024 for further information.
[3] 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 flucuate between regions as different programmes of work start/come to an end in each region.

Table 9.9 Identifiable expenditure on environment protection, 2019-20 to 2023-24

£ million

	Environment protection					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	293	344	394	418	458	257	285	329	333	391	35	60	65	86	67
North West	2,808	3,001	3,225	3,195	3,431	1,291	1,396	1,384	1,289	1,397	1,517	1,605	1,842	1,907	2,033
Yorkshire and The Humber	674	770	854	847	866	509	576	614	620	712	165	194	240	226	154
East Midlands	516	595	678	711	814	431	478	549	569	643	84	117	128	142	171
West Midlands	581	678	724	747	829	499	535	573	604	682	82	143	150	142	147
East	1,002	1,072	1,163	1,158	1,328	668	734	765	792	908	334	338	398	366	420
London	1,151	1,319	1,399	1,653	1,880	926	1,015	1,062	1,104	1,231	225	304	338	549	649
South East	1,113	1,229	1,375	1,631	1,868	891	938	1,009	1,034	1,164	222	290	366	597	703
South West	943	963	1,060	1,105	1,282	653	687	728	752	854	290	275	332	354	428
England	**9,079**	**9,971**	**10,871**	**11,465**	**12,755**	**6,124**	**6,644**	**7,013**	**7,096**	**7,982**	**2,955**	**3,327**	**3,858**	**4,369**	**4,772**
Scotland	1,459	1,440	1,463	1,438	1,521	921	943	979	953	1,031	538	497	484	485	490
Wales	650	686	749	761	879	499	535	609	606	661	151	151	140	155	218
Northern Ireland	297	318	325	350	370	270	295	290	301	307	27	24	35	50	63
UK identifiable expenditure	**11,485**	**12,416**	**13,408**	**14,015**	**15,525**	**7,815**	**8,418**	**8,891**	**8,956**	**9,982**	**3,671**	**3,998**	**4,517**	**5,059**	**5,544**
Outside the UK	5	4	11	30	9	1	1	1	2	1	4	3	10	29	8
Total identifiable expenditure	**11,491**	**12,420**	**13,419**	**14,045**	**15,534**	**7,815**	**8,419**	**8,892**	**8,958**	**9,983**	**3,675**	**4,001**	**4,527**	**5,087**	**5,551**
Non-identifiable expenditure	328	535	343	245	329	94	100	148	44	61	235	435	195	201	268
Total Expenditure on Services	**11,819**	**12,955**	**13,762**	**14,290**	**15,864**	**7,909**	**8,519**	**9,040**	**9,002**	**10,044**	**3,910**	**4,436**	**4,722**	**5,288**	**5,820**

Table 9.10 Identifiable expenditure on housing and community amenities, 2019-20 to 2023-24

£ million

	Housing and community amenities					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	528	454	541	624	710	103	124	102	121	141	425	330	438	503	569
North West	982	968	1,110	1,273	1,534	266	306	287	334	376	717	662	823	939	1,158
Yorkshire and The Humber	839	848	826	1,005	1,223	223	249	235	293	332	616	599	591	712	892
East Midlands	601	643	690	641	1,011	188	227	187	232	268	413	415	503	409	743
West Midlands	1,030	956	930	874	1,409	249	274	243	293	329	780	681	687	581	1,079
East	989	928	950	1,129	1,471	268	306	275	314	365	721	621	676	815	1,106
London	3,129	2,868	3,745	4,637	5,141	574	555	575	605	711	2,554	2,313	3,170	4,031	4,429
South East	1,241	1,309	1,184	1,314	2,090	425	450	418	484	539	816	858	766	831	1,550
South West	735	708	664	804	1,162	218	260	215	258	285	517	448	449	546	877
England	**10,073**	**9,681**	**10,641**	**12,300**	**15,750**	**2,515**	**2,752**	**2,537**	**2,934**	**3,346**	**7,559**	**6,929**	**8,104**	**9,366**	**12,403**
Scotland	2,326	2,118	2,462	2,686	2,925	142	244	159	171	310	2,185	1,875	2,303	2,515	2,615
Wales	968	857	1,057	1,199	1,418	171	195	173	201	238	798	662	884	998	1,180
Northern Ireland	844	1,031	1,059	1,156	1,245	483	616	605	631	580	361	414	454	525	665
UK identifiable expenditure	**14,212**	**13,687**	**15,219**	**17,341**	**21,338**	**3,311**	**3,807**	**3,474**	**3,936**	**4,474**	**10,902**	**9,880**	**11,745**	**13,405**	**16,863**
Outside the UK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total identifiable expenditure	**14,212**	**13,687**	**15,219**	**17,341**	**21,338**	**3,311**	**3,807**	**3,474**	**3,936**	**4,474**	**10,902**	**9,880**	**11,745**	**13,405**	**16,863**
Non-identifiable expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure on Services	**14,212**	**13,687**	**15,219**	**17,341**	**21,338**	**3,311**	**3,807**	**3,474**	**3,936**	**4,474**	**10,902**	**9,880**	**11,745**	**13,405**	**16,863**

Table 9.11 Identifiable expenditure on health, 2019-20 to 2023-24[1]

£ million

	Health					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	6,958	9,202	8,955	8,794	9,365	6,625	8,671	8,611	8,398	8,962	333	531	344	396	403
North West	19,234	25,668	25,300	24,815	26,132	18,319	23,980	24,019	23,290	24,676	915	1,688	1,281	1,526	1,457
Yorkshire and The Humber	12,924	17,286	16,819	16,577	17,443	12,320	16,185	16,109	15,650	16,461	603	1,101	710	927	982
East Midlands	10,690	14,466	13,962	13,880	14,739	10,188	13,500	13,381	13,043	13,839	502	966	581	838	900
West Midlands	14,138	19,060	18,707	18,376	19,693	13,477	17,728	17,728	17,286	18,618	661	1,332	979	1,091	1,074
East	13,538	18,494	18,150	17,655	18,753	12,889	17,211	17,239	16,531	17,433	649	1,283	910	1,124	1,320
London	26,521	34,186	33,471	33,000	35,559	25,192	32,225	32,295	31,586	34,002	1,329	1,961	1,176	1,414	1,557
South East	19,869	27,294	26,760	25,904	27,518	18,934	25,383	25,497	24,523	25,925	935	1,911	1,263	1,382	1,593
South West	12,811	17,277	17,095	16,755	17,907	12,207	16,105	16,248	15,755	16,812	604	1,172	847	1,000	1,095
England	**136,682**	**182,932**	**179,219**	**175,758**	**187,109**	**130,150**	**170,988**	**171,127**	**166,061**	**176,729**	**6,532**	**11,944**	**8,092**	**9,697**	**10,381**
Scotland	13,702	18,114	19,035	16,803	18,171	13,237	17,463	18,308	15,924	17,290	465	651	727	880	880
Wales	8,025	10,215	10,697	10,277	10,969	7,613	9,653	10,210	9,889	10,530	411	563	487	388	439
Northern Ireland	4,941	6,605	6,523	6,189	6,818	4,726	6,190	6,218	5,851	6,371	215	415	305	338	448
UK identifiable expenditure	**163,350**	**217,867**	**215,474**	**209,028**	**223,067**	**155,727**	**204,294**	**205,864**	**197,725**	**210,919**	**7,623**	**13,573**	**9,611**	**11,303**	**12,148**
Outside the UK	789	700	762	947	944	783	697	760	914	944	7	3	3	33	0
Total identifiable expenditure	**164,140**	**218,567**	**216,237**	**209,976**	**224,011**	**156,509**	**204,991**	**206,623**	**198,639**	**211,863**	**7,630**	**13,576**	**9,613**	**11,337**	**12,148**
Non-identifiable expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure on Services	**164,140**	**218,567**	**216,237**	**209,976**	**224,011**	**156,509**	**204,991**	**206,623**	**198,639**	**211,863**	**7,630**	**13,576**	**9,613**	**11,337**	**12,148**

[1] The increase in expenditure seen in 2020-21 reflects the response to the Covid-19 pandemic.

Table 9.12 Identifiable expenditure on recreation, culture and religion, 2019-20 to 2023-24

£ million

	Recreation, culture and religion					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	298	324	335	377	404	183	234	237	249	244	115	90	98	128	161
North West	759	877	973	1,057	1,007	536	679	689	680	653	223	199	283	377	353
Yorkshire and The Humber	629	684	691	736	741	402	555	521	546	529	227	129	170	190	212
East Midlands	429	532	493	479	495	287	395	344	336	317	142	137	150	142	178
West Midlands	507	669	786	1,012	596	377	519	603	883	451	129	150	183	129	145
East	517	595	567	589	646	327	435	421	420	419	190	160	145	169	228
London	1,246	1,688	1,303	1,408	1,344	863	1,349	1,053	1,097	905	382	339	251	311	439
South East	748	949	898	886	934	492	700	639	632	624	256	249	259	254	310
South West	457	622	601	568	590	286	439	390	391	385	171	182	210	177	205
England	**5,589**	**6,942**	**6,646**	**7,111**	**6,758**	**3,754**	**5,305**	**4,897**	**5,233**	**4,527**	**1,835**	**1,637**	**1,750**	**1,878**	**2,232**
Scotland	987	1,209	1,224	1,000	1,226	772	1,018	966	917	922	215	191	258	83	304
Wales	519	650	622	618	588	423	551	497	491	414	96	99	125	127	174
Northern Ireland	495	484	460	460	500	374	437	403	408	385	121	47	58	52	115
UK identifiable expenditure	**7,590**	**9,285**	**8,952**	**9,189**	**9,072**	**5,323**	**7,311**	**6,762**	**7,049**	**6,248**	**2,267**	**1,974**	**2,190**	**2,140**	**2,824**
Outside the UK	303	57	103	265	260	183	51	88	161	170	119	6	15	104	90
Total identifiable expenditure	**7,893**	**9,342**	**9,055**	**9,455**	**9,332**	**5,507**	**7,362**	**6,850**	**7,211**	**6,419**	**2,387**	**1,980**	**2,205**	**2,244**	**2,914**
Non-identifiable expenditure	4,455	3,260	3,707	5,074	4,059	3,512	3,203	3,618	4,315	3,598	944	57	89	759	461
Total Expenditure on Services	**12,349**	**12,602**	**12,762**	**14,529**	**13,391**	**9,018**	**10,565**	**10,468**	**11,525**	**10,016**	**3,330**	**2,037**	**2,294**	**3,004**	**3,375**

Table 9.13 Identifiable expenditure on education, 2019-20 to 2023-24

£ million

	Education					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	3,522	3,687	3,870	4,194	4,520	3,196	3,313	3,524	3,785	4,029	325	373	347	410	492
North West	9,456	9,865	10,402	11,370	12,077	8,841	9,119	9,643	10,491	10,933	615	746	759	879	1,145
Yorkshire and The Humber	7,277	7,516	7,916	8,603	9,087	6,674	6,822	7,217	7,831	8,221	603	694	699	771	865
East Midlands	6,192	6,462	6,808	7,426	7,983	5,638	5,861	6,202	6,730	7,092	554	601	606	697	891
West Midlands	8,059	8,384	8,789	9,547	10,178	7,387	7,647	8,082	8,772	9,242	672	736	708	774	936
East	8,042	8,337	8,833	9,662	10,221	7,170	7,479	7,976	8,624	9,031	872	857	856	1,037	1,190
London	13,258	13,796	14,282	15,227	16,169	11,753	12,264	12,812	13,638	14,143	1,505	1,531	1,471	1,589	2,026
South East	11,507	12,040	12,907	13,932	14,592	10,335	10,750	11,558	12,547	13,032	1,172	1,290	1,350	1,384	1,560
South West	6,777	7,053	7,457	8,157	8,675	6,155	6,406	6,801	7,355	7,766	622	648	656	802	909
England	**74,088**	**77,139**	**81,264**	**88,118**	**93,503**	**67,148**	**69,662**	**73,813**	**79,774**	**83,489**	**6,940**	**7,477**	**7,451**	**8,344**	**10,014**
Scotland	9,258	10,066	10,295	10,848	10,666	8,395	8,948	9,225	9,795	9,520	863	1,118	1,069	1,054	1,146
Wales	4,386	4,986	5,219	5,235	5,559	4,032	4,504	4,793	4,772	4,977	354	482	426	463	582
Northern Ireland	2,889	3,335	3,350	3,426	3,729	2,680	3,103	3,095	3,160	3,406	209	231	255	266	323
UK identifiable expenditure	**90,622**	**95,526**	**100,129**	**107,627**	**113,457**	**82,255**	**86,217**	**90,927**	**97,501**	**101,392**	**8,366**	**9,309**	**9,201**	**10,127**	**12,065**
Outside the UK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total identifiable expenditure	**90,622**	**95,526**	**100,129**	**107,627**	**113,457**	**82,255**	**86,217**	**90,927**	**97,501**	**101,392**	**8,366**	**9,309**	**9,201**	**10,127**	**12,065**
Non-identifiable expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure on Services	**90,622**	**95,526**	**100,129**	**107,627**	**113,457**	**82,255**	**86,217**	**90,927**	**97,501**	**101,392**	**8,366**	**9,309**	**9,201**	**10,127**	**12,065**

Table 9.14 Identifiable expenditure on social protection, 2019-20 to 2023-24

£ million

	Social protection					of which: current					of which: capital				
	Accredited Official Statistics					Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	12,252	12,977	12,979	14,131	15,857	12,243	12,959	12,948	14,104	15,818	9	18	30	26	40
North West	31,779	33,989	34,110	37,082	41,581	31,720	33,910	34,008	36,996	41,467	59	79	102	87	114
Yorkshire and The Humber	22,241	23,931	23,895	26,006	29,280	22,214	23,898	23,848	25,959	29,218	27	32	47	46	61
East Midlands	18,908	20,379	20,440	22,322	25,048	18,882	20,341	20,389	22,284	25,009	26	38	51	38	39
West Midlands	24,176	26,112	26,162	28,472	31,780	24,145	26,073	26,101	28,430	31,706	31	39	61	42	74
East	23,440	25,417	25,425	27,682	31,158	23,394	25,355	25,336	27,591	31,064	46	63	89	92	95
London	32,798	37,386	36,792	39,442	43,803	32,737	37,309	36,690	39,353	43,663	61	78	101	89	140
South East	33,629	36,718	36,817	39,919	44,943	33,584	36,648	36,727	39,851	44,837	45	70	89	68	106
South West	23,059	24,842	25,053	27,069	30,394	23,030	24,803	25,001	27,020	30,331	29	39	51	49	62
England	**222,282**	**241,751**	**241,671**	**262,125**	**293,844**	**221,950**	**241,297**	**241,049**	**261,587**	**293,113**	**332**	**454**	**621**	**538**	**730**
Scotland	23,776	25,686	25,947	28,674	31,993	23,661	25,559	25,769	28,507	31,852	115	127	178	166	141
Wales	14,958	16,311	16,502	17,632	19,578	14,940	16,259	16,448	17,585	19,511	18	52	54	46	67
Northern Ireland	9,465	9,913	10,038	10,834	12,192	9,464	9,908	10,030	10,827	12,185	1	5	8	7	7
UK identifiable expenditure	**270,481**	**293,661**	**294,157**	**319,264**	**357,608**	**270,015**	**293,023**	**293,296**	**318,506**	**356,662**	**466**	**638**	**861**	**758**	**945**
Outside the UK	4,980	5,135	5,284	5,488	5,996	4,980	5,135	5,284	5,488	5,996	-	-	-	-	-
Total identifiable expenditure	**275,461**	**298,796**	**299,441**	**324,753**	**363,603**	**274,995**	**298,158**	**298,580**	**323,995**	**362,658**	**466**	**638**	**861**	**758**	**945**
Non-identifiable expenditure	335	516	589	656	668	332	516	589	644	662	2	1	0	12	6
Total Expenditure on Services	**275,795**	**299,312**	**300,030**	**325,409**	**364,271**	**275,327**	**298,674**	**299,169**	**324,639**	**363,320**	**468**	**638**	**861**	**770**	**951**

Table 9.15 UK identifiable expenditure on services by function per head[(1)], 2019-20 to 2023-24

Data in this table from 2019-20 to 2023-24 are Accredited Official 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
2019-20																		
North East	114	*113*	*1*	1	568	742	*163*	*91*	*42*	*84*	*361*	111	200	2,639	113	1,336	4,647	**10,470**
North West	88	*87*	*1*	1	486	784	*163*	*67*	*47*	*52*	*455*	381	133	2,612	103	1,284	4,316	**10,188**
Yorkshire and The Humber	88	*87*	*1*	1	407	710	*169*	*90*	*34*	*85*	*331*	123	154	2,365	115	1,332	4,070	**9,363**
East Midlands	99	*98*	*1*	1	418	659	*174*	*66*	*31*	*89*	*299*	106	124	2,207	89	1,278	3,903	**8,884**
West Midlands	124	*123*	*1*	1	425	843	*176*	*108*	*32*	*62*	*466*	98	174	2,388	86	1,361	4,083	**9,582**
East	111	*110*	*1*	1	390	965	*288*	*97*	*25*	*88*	*468*	160	158	2,158	82	1,282	3,736	**9,042**
London	113	*112*	*1*	1	746	1,412	*406*	*121*	*41*	*17*	*827*	129	352	2,983	140	1,491	3,689	**11,059**
South East	110	*109*	*1*	1	390	1,025	*294*	*116*	*23*	*63*	*529*	121	135	2,161	81	1,252	3,658	**8,934**
South West	94	*93*	*1*	1	389	771	*214*	*74*	*27*	*117*	*338*	167	130	2,270	81	1,201	4,086	**9,190**
England	**105**	***104***	***1***	**1**	**475**	**928**	***245***	***95***	***33***	***68***	***487***	**161**	**179**	**2,431**	**99**	**1,318**	**3,953**	**9,650**
Scotland	307	*306*	*1*	1	556	1,270	*326*	*67*	*33*	*162*	*683*	269	430	2,531	182	1,710	4,391	**11,647**
Wales	187	*186*	*1*	1	504	885	*230*	*48*	*33*	*156*	*418*	211	314	2,599	168	1,421	4,844	**11,132**
Northern Ireland	227	*226*	*1*	-	683	1,107	*378*	*44*	*46*	*292*	*348*	156	445	2,603	261	1,522	4,986	**11,989**
UK identifiable expenditure	**128**	***127***	***1***	**1**	**489**	**959**	***255***	***89***	***34***	***86***	***496***	**172**	**213**	**2,452**	**114**	**1,360**	**4,059**	**9,947**
2020-21																		
North East	120	*119*	*1*	13	615	2,538	*1,743*	*96*	*44*	*87*	*568*	131	172	3,489	123	1,398	4,920	**13,518**
North West	122	*121*	*1*	1	523	2,747	*1,973*	*69*	*50*	*59*	*595*	407	131	3,478	119	1,337	4,605	**13,469**
Yorkshire and The Humber	106	*105*	*1*	1	439	2,625	*1,886*	*83*	*40*	*93*	*525*	141	155	3,161	125	1,374	4,376	**12,504**
East Midlands	116	*116*	*1*	2	504	2,543	*1,881*	*70*	*36*	*96*	*459*	123	132	2,979	110	1,331	4,197	**12,037**
West Midlands	165	*164*	*1*	2	474	2,708	*1,906*	*110*	*37*	*63*	*592*	114	161	3,213	113	1,413	4,402	**12,765**
East	175	*174*	*1*	3	419	3,090	*2,177*	*96*	*31*	*95*	*692*	170	147	2,937	94	1,324	4,036	**12,395**
London	153	*152*	*1*	2	804	4,334	*2,706*	*140*	*55*	*23*	*1,410*	149	323	3,855	190	1,556	4,216	**15,583**
South East	148	*147*	*1*	2	419	3,087	*2,074*	*120*	*29*	*68*	*797*	133	142	2,959	103	1,305	3,980	**12,278**
South West	139	*139*	*1*	2	413	2,808	*2,081*	*86*	*30*	*131*	*479*	170	125	3,051	110	1,246	4,388	**12,451**
England	**141**	***140***	***1***	**2**	**517**	**3,054**	***2,104***	***100***	***39***	***74***	***736***	**177**	**172**	**3,248**	**123**	**1,370**	**4,292**	**13,095**
Scotland	277	*276*	*1*	1	573	3,245	*2,070*	*112*	*36*	*169*	*858*	266	391	3,346	223	1,860	4,745	**14,927**
Wales	203	*202*	*1*	1	552	2,861	*2,049*	*71*	*37*	*168*	*536*	221	276	3,291	209	1,606	5,254	**14,474**
Northern Ireland	425	*424*	*1*	-	703	2,718	*1,813*	*52*	*40*	*318*	*495*	168	542	3,475	255	1,755	5,216	**15,257**
UK identifiable expenditure	**163**	***162***	***1***	**2**	**528**	**3,051**	***2,091***	***98***	***39***	***93***	***729***	**186**	**205**	**3,264**	**139**	**1,431**	**4,400**	**13,370**

Table 9.15 UK identifiable expenditure on services by function per head[1], 2019-20 to 2023-24 (continued)

Data in this table from 2019-20 to 2023-24 are Accredited Official 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
2021-22																		
North East	161	*161*	*1*	8	587	1,138	*428*	*85*	*72*	*83*	*469*	149	204	3,382	127	1,462	4,902	**12,121**
North West	122	*121*	*1*	1	551	1,334	*492*	*81*	*78*	*53*	*629*	434	150	3,408	131	1,401	4,594	**12,126**
Yorkshire and The Humber	109	*108*	*1*	1	475	1,114	*456*	*92*	*64*	*83*	*419*	156	151	3,068	126	1,444	4,358	**11,001**
East Midlands	122	*121*	*1*	3	511	1,011	*428*	*72*	*56*	*86*	*369*	139	141	2,860	101	1,395	4,187	**10,470**
West Midlands	140	*139*	*1*	2	484	1,325	*464*	*112*	*61*	*61*	*626*	121	156	3,141	132	1,476	4,392	**11,369**
East	136	*135*	*1*	1	441	1,392	*578*	*74*	*50*	*81*	*609*	183	150	2,858	89	1,391	4,004	**10,645**
London	171	*170*	*1*	3	837	2,367	*883*	*129*	*90*	*22*	*1,244*	159	425	3,801	148	1,622	4,179	**13,711**
South East	135	*134*	*1*	2	430	1,441	*559*	*121*	*47*	*68*	*646*	148	127	2,879	97	1,388	3,961	**10,608**
South West	134	*133*	*1*	2	435	1,138	*473*	*89*	*48*	*123*	*405*	185	116	2,992	105	1,305	4,385	**10,799**
England	**137**	***136***	***1***	**2**	**535**	**1,440**	***557***	***99***	***64***	***69***	***652***	**192**	**188**	**3,169**	**118**	**1,437**	**4,273**	**11,491**
Scotland	321	*319*	*2*	1	615	1,908	*718*	*111*	*59*	*154*	*866*	270	454	3,513	226	1,900	4,789	**13,996**
Wales	303	*302*	*1*	1	576	1,248	*467*	*80*	*60*	*169*	*471*	241	340	3,444	200	1,681	5,314	**13,347**
Northern Ireland	316	*315*	*1*	-	734	1,552	*606*	*62*	*54*	*351*	*479*	171	556	3,425	242	1,759	5,270	**14,025**
UK identifiable expenditure	**165**	***164***	***1***	**2**	**549**	**1,472**	***567***	***98***	***63***	***88***	***656***	**200**	**227**	**3,217**	**134**	**1,495**	**4,391**	**11,852**
2022-23																		
North East	134	*133*	*1*	5	632	1,624	*857*	*84*	*63*	*78*	*541*	156	233	3,279	140	1,564	5,269	**13,035**
North West	120	*119*	*1*	1	589	1,726	*854*	*68*	*71*	*57*	*676*	425	169	3,302	141	1,513	4,934	**12,919**
Yorkshire and The Humber	117	*116*	*1*	1	533	1,488	*840*	*71*	*58*	*87*	*432*	153	181	2,993	133	1,553	4,696	**11,847**
East Midlands	124	*123*	*1*	1	523	1,385	*816*	*81*	*51*	*88*	*349*	144	130	2,813	97	1,505	4,523	**11,245**
West Midlands	115	*114*	*1*	1	529	1,702	*852*	*88*	*54*	*61*	*648*	124	145	3,054	168	1,587	4,732	**12,158**
East	140	*139*	*1*	1	473	1,723	*924*	*117*	*45*	*82*	*556*	181	176	2,758	92	1,509	4,324	**11,378**
London	116	*115*	*1*	1	868	2,687	*1,148*	*155*	*81*	*24*	*1,279*	186	523	3,721	159	1,717	4,447	**14,425**
South East	139	*138*	*1*	2	461	1,779	*921*	*154*	*42*	*78*	*584*	174	140	2,760	94	1,484	4,252	**11,285**
South West	132	*131*	*1*	2	448	1,454	*826*	*75*	*43*	*123*	*387*	192	139	2,905	98	1,414	4,694	**11,480**
England	**126**	***125***	***1***	**1**	**569**	**1,796**	***911***	***106***	***57***	***72***	***651***	**201**	**215**	**3,077**	**125**	**1,543**	**4,590**	**12,243**
Scotland	390	*389*	*1*	1	655	2,237	*1,055*	*100*	*51*	*155*	*877*	264	493	3,084	184	1,991	5,263	**14,563**
Wales	206	*206*	*1*	2	611	1,701	*914*	*62*	*54*	*176*	*494*	243	383	3,281	197	1,671	5,628	**13,923**
Northern Ireland	271	*270*	*1*	-	743	1,780	*866*	*101*	*55*	*337*	*421*	183	605	3,240	241	1,793	5,671	**14,527**
UK identifiable expenditure	**155**	***154***	***1***	**1**	**583**	**1,827**	***921***	***103***	***56***	***91***	***655***	**207**	**257**	**3,092**	**136**	**1,592**	**4,723**	**12,572**

Table 9.15 UK identifiable expenditure on services by function per head[1], 2019-20 to 2023-24 (continued)

Data in this table from 2019-20 to 2023-24 are Accredited Official 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
2023-24																		
North East	163	*162*	*1*	4	759	1,118	*263*	*134*	*80*	*100*	*541*	169	262	3,454	149	1,667	5,848	**13,593**
North West	128	*127*	*1*	0	623	1,261	*278*	*97*	*88*	*69*	*729*	451	202	3,438	132	1,589	5,471	**13,297**
Yorkshire and The Humber	122	*121*	*1*	1	555	1,025	*255*	*106*	*75*	*94*	*495*	155	219	3,118	132	1,624	5,234	**12,185**
East Midlands	128	*127*	*1*	1	558	881	*239*	*101*	*67*	*105*	*368*	163	203	2,953	99	1,599	5,018	**11,603**
West Midlands	112	*111*	*1*	1	569	1,249	*280*	*119*	*70*	*73*	*706*	136	231	3,236	98	1,672	5,222	**12,527**
East	145	*144*	*1*	1	505	1,252	*344*	*148*	*59*	*102*	*599*	205	227	2,899	100	1,580	4,817	**11,730**
London	146	*145*	*1*	1	942	2,139	*510*	*189*	*99*	*28*	*1,313*	210	575	3,975	150	1,808	4,897	**14,842**
South East	138	*137*	*1*	2	477	1,300	*344*	*179*	*54*	*94*	*628*	197	220	2,902	99	1,539	4,740	**11,613**
South West	134	*133*	*1*	2	482	991	*258*	*98*	*55*	*151*	*429*	221	200	3,081	102	1,493	5,230	**11,936**
England	**134**	***133***	***1***	**1**	**610**	**1,311**	***324***	***136***	***72***	***86***	***693***	**221**	**273**	**3,243**	**117**	**1,621**	**5,093**	**12,625**
Scotland	394	*392*	*1*	1	654	1,597	*468*	*149*	*65*	*152*	*763*	277	533	3,310	223	1,943	5,828	**14,759**
Wales	226	*225*	*1*	1	644	1,231	*295*	*100*	*71*	*200*	*566*	278	448	3,466	186	1,757	6,187	**14,424**
Northern Ireland	273	*272*	*1*	-	792	1,363	*345*	*131*	*40*	*363*	*484*	193	648	3,550	260	1,942	6,349	**15,371**
UK identifiable expenditure	**163**	***162***	***1***	**1**	**620**	**1,332**	***335***	***135***	***71***	***105***	***687***	**227**	**313**	**3,268**	**133**	**1,662**	**5,239**	**12,958**

[1] Per head figures have been calculated using the latest population estimates as set out in the Annex within the CRA 2024 release.

Table 9.16 UK identifiable expenditure on services by function, per head indexed, 2019-20 to 2023-24

Data in this table from 2019-20 to 2023-24 are Accredited Official Statistics

Index (UK Identifiable expenditure = 100)

	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
2019-20																		
North East	88	*88*	*99*	79	116	77	*64*	*103*	*126*	*98*	*73*	64	94	108	99	98	114	**105**
North West	69	*68*	*99*	72	99	82	*64*	*75*	*140*	*60*	*92*	221	63	107	90	94	106	**102**
Yorkshire and The Humber	68	*68*	*99*	79	83	74	*66*	*101*	*103*	*99*	*67*	72	72	96	101	98	100	**94**
East Midlands	77	*77*	*99*	96	86	69	*68*	*74*	*92*	*104*	*60*	62	58	90	78	94	96	**89**
West Midlands	97	*97*	*99*	70	87	88	*69*	*121*	*94*	*72*	*94*	57	82	97	75	100	101	**96**
East	86	*86*	*99*	107	80	101	*113*	*109*	*76*	*102*	*94*	93	74	88	72	94	92	**91**
London	88	*88*	*99*	174	153	147	*159*	*136*	*124*	*20*	*167*	75	165	122	123	110	91	**111**
South East	86	*85*	*99*	109	80	107	*116*	*130*	*67*	*74*	*107*	70	63	88	71	92	90	**90**
South West	73	*73*	*99*	113	80	80	*84*	*83*	*80*	*137*	*68*	97	61	93	71	88	101	**92**
England	**81**	***81***	***99***	**105**	**97**	**97**	***96***	***107***	***99***	***79***	***98***	**94**	**84**	**99**	**87**	**97**	**97**	**97**
Scotland	239	*240*	*113*	74	114	132	*128*	*75*	*97*	*189*	*138*	156	201	103	160	126	108	**117**
Wales	146	*146*	*99*	114	103	92	*90*	*53*	*99*	*182*	*84*	122	147	106	148	104	119	**112**
Northern Ireland	177	*178*	*99*	-	140	115	*148*	*49*	*136*	*340*	*70*	91	208	106	229	112	123	**121**
UK identifiable expenditure	**100**	***100***	***100***	**100**	**100**	**100**	***100***	***100***	***100***	***100***	***100***	**100**	**100**	**100**	**100**	**100**	**100**	**100**
2020-21																		
North East	74	*73*	*98*	612	116	83	*83*	*98*	*112*	*93*	*78*	70	84	107	88	98	112	**101**
North West	75	*75*	*98*	48	99	90	*94*	*71*	*129*	*63*	*82*	219	64	107	85	93	105	**101**
Yorkshire and The Humber	65	*65*	*98*	57	83	86	*90*	*84*	*102*	*99*	*72*	76	76	97	90	96	99	**94**
East Midlands	71	*71*	*98*	81	95	83	*90*	*71*	*93*	*103*	*63*	66	65	91	79	93	95	**90**
West Midlands	101	*101*	*98*	86	90	89	*91*	*111*	*94*	*68*	*81*	61	79	98	81	99	100	**95**
East	107	*107*	*98*	137	79	101	*104*	*97*	*80*	*102*	*95*	92	72	90	68	92	92	**93**
London	94	*94*	*98*	90	152	142	*129*	*142*	*141*	*25*	*193*	80	158	118	137	109	96	**117**
South East	91	*91*	*98*	111	79	101	*99*	*122*	*74*	*73*	*109*	72	69	91	74	91	90	**92**
South West	85	*85*	*98*	71	78	92	*100*	*87*	*78*	*141*	*66*	91	61	93	79	87	100	**93**
England	**87**	***86***	***98***	**111**	**98**	**100**	***101***	***102***	***101***	***80***	***101***	**95**	**84**	**99**	**89**	**96**	**98**	**98**
Scotland	170	*170*	*122*	49	108	106	*99*	*113*	*92*	*181*	*118*	143	191	103	161	130	108	**112**
Wales	124	*125*	*98*	47	105	94	*98*	*73*	*94*	*180*	*73*	119	135	101	150	112	119	**108**
Northern Ireland	260	*261*	*98*	-	133	89	*87*	*53*	*102*	*341*	*68*	90	264	106	183	123	119	**114**
UK identifiable expenditure	**100**	***100***	***100***	**100**	**100**	**100**	***100***	***100***	***100***	***100***	***100***	**100**	**100**	**100**	**100**	**100**	**100**	**100**

Table 9.16 UK identifiable expenditure on services by function per head indexed, 2019-20 to 2023-24 (continued)

Data in this table from 2019-20 to 2023-24 are Accredited Official Statistics

Index (UK Identifiable expenditure = 100)

	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
2021-22																		
North East	98	*98*	*92*	448	107	77	*76*	*87*	*115*	*94*	*71*	74	90	105	95	98	112	**102**
North West	74	*74*	*92*	52	100	91	*87*	*83*	*124*	*60*	*96*	217	66	106	98	94	105	**102**
Yorkshire and The Humber	66	*66*	*92*	46	87	76	*80*	*94*	*103*	*94*	*64*	78	66	95	94	97	99	**93**
East Midlands	74	*74*	*92*	176	93	69	*76*	*73*	*90*	*97*	*56*	69	62	89	76	93	95	**88**
West Midlands	85	*85*	*92*	115	88	90	*82*	*115*	*98*	*69*	*95*	61	69	98	99	99	100	**96**
East	83	*83*	*92*	41	80	95	*102*	*75*	*79*	*92*	*93*	91	66	89	67	93	91	**90**
London	104	*104*	*92*	137	152	161	*156*	*132*	*144*	*25*	*190*	79	187	118	111	109	95	**116**
South East	82	*82*	*92*	100	78	98	*99*	*124*	*75*	*77*	*98*	74	56	89	72	93	90	**90**
South West	82	*82*	*92*	108	79	77	*83*	*91*	*77*	*139*	*62*	93	51	93	79	87	100	**91**
England	**83**	***83***	***92***	**113**	**97**	**98**	***98***	***101***	***101***	***78***	***99***	**96**	**83**	**99**	**88**	**96**	**97**	**97**
Scotland	195	*195*	*191*	32	112	130	*127*	*114*	*95*	*174*	*132*	135	200	109	169	127	109	**118**
Wales	184	*185*	*92*	46	105	85	*82*	*82*	*96*	*192*	*72*	120	150	107	150	112	121	**113**
Northern Ireland	192	*193*	*92*	-	134	105	*107*	*63*	*86*	*396*	*73*	85	245	106	181	118	120	**118**
UK identifiable expenditure	**100**	***100***	***100***	**100**	**100**	**100**	***100***	***100***	***100***	***100***	***100***	**100**	**100**	**100**	**100**	**100**	**100**	**100**
2022-23																		
North East	87	*86*	*98*	343	108	89	*93*	*81*	*113*	*87*	*83*	75	91	106	103	98	112	**104**
North West	77	*77*	*98*	39	101	94	*93*	*66*	*126*	*63*	*103*	205	66	107	103	95	104	**103**
Yorkshire and The Humber	75	*75*	*98*	53	91	81	*91*	*69*	*102*	*96*	*66*	74	71	97	98	98	99	**94**
East Midlands	80	*80*	*98*	71	90	76	*89*	*78*	*91*	*97*	*53*	69	51	91	71	95	96	**89**
West Midlands	74	*74*	*98*	90	91	93	*92*	*85*	*97*	*67*	*99*	60	57	99	124	100	100	**97**
East	90	*90*	*98*	60	81	94	*100*	*113*	*80*	*90*	*85*	87	69	89	68	95	92	**90**
London	75	*74*	*98*	107	149	147	*125*	*150*	*144*	*27*	*195*	90	204	120	117	108	94	**115**
South East	89	*89*	*98*	141	79	97	*100*	*149*	*75*	*86*	*89*	84	55	89	69	93	90	**90**
South West	85	*85*	*98*	167	77	80	*90*	*73*	*76*	*135*	*59*	92	54	94	72	89	99	**91**
England	**81**	***81***	***98***	**106**	**98**	**98**	***99***	***103***	***101***	***79***	***99***	**97**	**84**	**100**	**92**	**97**	**97**	**97**
Scotland	252	*252*	*119*	47	112	122	*114*	*96*	*91*	*171*	*134*	127	192	100	135	125	111	**116**
Wales	133	*133*	*98*	152	105	93	*99*	*60*	*96*	*194*	*75*	117	149	106	145	105	119	**111**
Northern Ireland	175	*175*	*98*	-	127	97	*94*	*98*	*98*	*371*	*64*	88	236	105	177	113	120	**116**
UK identifiable expenditure	**100**	***100***	***100***	**100**	**100**	**100**	***100***	***100***	***100***	***100***	***100***	**100**	**100**	**100**	**100**	**100**	**100**	**100**

Table 9.16 UK identifiable expenditure on services by function per head indexed, 2019-20 to 2023-24 (continued)

Data in this table from 2019-20 to 2023-24 are Accredited Official Statistics

Index (UK Identifiable expenditure = 100)

	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
2023-24																		
North East	100	*100*	*99*	351	122	84	*78*	*99*	*113*	*95*	*79*	74	84	106	112	100	112	**105**
North West	78	*78*	*99*	40	101	95	*83*	*72*	*124*	*66*	*106*	198	65	105	100	96	104	**103**
Yorkshire and The Humber	75	*75*	*98*	54	90	77	*76*	*78*	*106*	*90*	*72*	68	70	95	100	98	100	**94**
East Midlands	78	*78*	*98*	73	90	66	*71*	*75*	*94*	*101*	*54*	72	65	90	75	96	96	**90**
West Midlands	69	*68*	*98*	92	92	94	*83*	*88*	*99*	*70*	*103*	60	74	99	74	101	100	**97**
East	89	*89*	*99*	62	81	94	*103*	*110*	*83*	*98*	*87*	90	73	89	75	95	92	**91**
London	89	*89*	*99*	110	152	161	*152*	*140*	*140*	*27*	*191*	92	184	122	113	109	93	**115**
South East	85	*85*	*98*	145	77	98	*103*	*133*	*77*	*90*	*91*	87	71	89	74	93	90	**90**
South West	82	*82*	*98*	171	78	74	*77*	*72*	*78*	*144*	*62*	97	64	94	76	90	100	**92**
England	**82**	***82***	**99**	**108**	**98**	**98**	***97***	***101***	***102***	***82***	***101***	**97**	**87**	**99**	**88**	**98**	**97**	**97**
Scotland	241	*242*	*117*	69	105	120	*140*	*110*	*93*	*146*	*111*	122	170	101	168	117	111	**114**
Wales	138	*138*	*98*	69	104	92	*88*	*74*	*100*	*191*	*82*	122	143	106	140	106	118	**111**
Northern Ireland	167	*168*	*99*	-	128	102	*103*	*97*	*57*	*348*	*70*	85	207	109	196	117	121	**119**
UK identifiable expenditure	**100**	***100***	***100***	**100**	**100**	**100**	***100***	***100***	***100***	***100***	***100***	**100**	**100**	**100**	**100**	**100**	**100**	**100**

Table 9.17 Total local government identifiable expenditure on services, 2019-20 to 2023-24

	£ million					as a per cent of total spending in that region (from Table 9.1)				
	Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	6,385	6,574	6,817	7,337	7,926	23	18	21	21	22
North West	17,573	18,488	19,156	20,497	22,287	23	19	21	21	22
Yorkshire and The Humber	11,459	12,209	12,389	13,266	14,299	22	18	21	20	21
East Midlands	8,861	9,433	9,521	10,082	11,178	21	16	19	18	19
West Midlands	12,360	13,247	13,420	14,089	15,316	22	17	20	19	20
East	12,358	13,085	12,860	13,632	14,793	22	17	19	19	19
London	28,945	32,505	31,348	32,560	34,452	29	24	26	25	26
South East	19,122	19,906	20,118	21,044	22,816	23	18	20	20	21
South West	11,159	11,834	12,127	12,682	13,664	22	17	20	19	20
Total England	**128,221**	**137,281**	**137,755**	**145,188**	**156,731**	**24**	**19**	**21**	**21**	**22**
Scotland	15,735	15,561	16,520	17,785	18,406	25	19	22	22	23
Wales	8,786	9,688	10,192	10,789	11,699	26	22	25	25	26
Northern Ireland[1]	877	766	829	884	981	4	3	3	3	3
UK local government identifiable expenditure	**153,619**	**163,296**	**165,297**	**174,646**	**187,819**	**23**	**18**	**21**	**21**	**21**
Non-identifiable expenditure	609	739	800	844	988	1	1	1	0	0
Total local government expenditure on services	**154,228**	**164,035**	**166,097**	**175,490**	**188,807**	**19**	**16**	**17**	**16**	**17**
Accounting adjustments	31,112	49,111	35,613	35,159	34,271	35	57	41	45	31
Total local government expenditure	**185,340**	**213,146**	**201,710**	**210,649**	**223,078**	**21**	**19**	**19**	**18**	**18**

[1] 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[1] 2019-20 to 2023-24

	£ per head					Index (UK identifiable expenditure = 100)				
	Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	2,421	2,493	2,575	2,735	2,923	105	102	104	106	106
North West	2,387	2,505	2,580	2,727	2,932	104	102	105	106	107
Yorkshire and The Humber	2,097	2,233	2,260	2,395	2,556	91	91	92	93	93
East Midlands	1,829	1,943	1,950	2,043	2,239	79	79	79	79	81
West Midlands	2,088	2,233	2,253	2,342	2,517	91	91	91	91	91
East	1,970	2,078	2,025	2,130	2,287	85	85	82	82	83
London	3,256	3,666	3,560	3,671	3,851	141	150	144	142	140
South East	2,080	2,158	2,164	2,242	2,406	90	88	88	87	87
South West	1,978	2,090	2,123	2,199	2,351	86	85	86	85	85
Total England	**2,280**	**2,437**	**2,436**	**2,542**	**2,717**	**99**	**100**	**99**	**98**	**99**
Scotland	2,906	2,875	3,049	3,265	3,353	126	117	124	126	122
Wales	2,845	3,121	3,282	3,444	3,697	123	128	133	133	134
Northern Ireland[2]	462	403	435	463	511	20	16	18	18	19
UK local government identifiable expenditure	**2,306**	**2,447**	**2,468**	**2,583**	**2,751**	**100**	**100**	**100**	**100**	**100**

[1] Per head figures have been calculated using the latest population estimates as set out in the Annex within the CRA 2024 release.
[2] 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[1], 2019-20 to 2023-24

	£ million					as a per cent of total spending in that region from 9.1a				
	Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	21,221	29,080	25,273	27,623	28,930	77	82	79	79	78
North West	57,445	80,919	70,867	76,599	78,771	77	81	79	79	78
Yorkshire and The Humber	39,709	56,170	47,925	52,348	53,867	78	82	79	80	79
East Midlands	34,175	49,012	41,591	45,409	46,736	79	84	81	82	81
West Midlands	44,377	62,474	54,297	59,067	60,920	78	83	80	81	80
East	44,376	64,978	54,731	59,203	61,087	78	83	81	81	81
London	69,363	105,670	89,377	95,379	98,314	71	76	74	75	74
South East	63,014	93,360	78,490	84,894	87,305	77	82	80	80	79
South West	40,700	58,665	49,566	53,522	55,697	78	83	80	81	80
Total England	**414,379**	**600,328**	**512,118**	**554,045**	**571,628**	**76**	**81**	**79**	**79**	**78**
Scotland	47,327	65,242	59,315	61,550	62,617	75	81	78	78	77
Wales	25,588	35,247	31,260	32,827	33,942	74	78	75	75	74
Northern Ireland[1]	21,884	28,230	25,883	26,870	28,537	96	97	97	97	97
UK identifiable expenditure excluding local government	**509,178**	**729,047**	**628,576**	**675,292**	**696,724**	**77**	**82**	**79**	**79**	**79**
Outside UK	28,265	27,312	22,154	25,148	26,581	100	100	100	100	100
Total identifiable expenditure on services excluding local government	**537,443**	**756,359**	**650,730**	**700,440**	**723,305**	**78**	**82**	**80**	**80**	**79**
Non-identifiable expenditure	108,126	100,857	139,313	202,842	201,642	99	99	99	100	100
Total expenditure on services excluding local government	**645,569**	**857,216**	**790,043**	**903,281**	**924,947**	**81**	**84**	**83**	**84**	**83**
Accounting adjustments	57,782	36,629	52,008	43,785	74,660	65	43	59	55	69
"Total Managed Expenditure excluding local government"	**703,351**	**893,845**	**842,051**	**947,066**	**999,607**	**79**	**81**	**81**	**82**	**82**

[1] Expenditure in this table covers central government, public corporations, Bank of England and public sector pensions.
[2] 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[1] per head[2], 2019-20 to 2023-24

	£ per head					Index (UK identifiable expenditure = 100)				
	Accredited Official Statistics					Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
North East	8,048	11,026	9,546	10,299	10,670	105	101	102	103	105
North West	7,801	10,964	9,546	10,192	10,364	102	100	102	102	102
Yorkshire and The Humber	7,266	10,272	8,741	9,452	9,629	95	94	93	95	94
East Midlands	7,055	10,094	8,520	9,202	9,364	92	92	91	92	92
West Midlands	7,495	10,532	9,116	9,817	10,010	98	96	97	98	98
East	7,073	10,318	8,620	9,248	9,444	93	94	92	93	93
London	7,803	11,917	10,151	10,754	10,991	102	109	108	108	108
South East	6,854	10,120	8,444	9,044	9,207	90	93	90	91	90
South West	7,213	10,361	8,676	9,281	9,584	94	95	92	93	94
Total England	**7,369**	**10,658**	**9,055**	**9,701**	**9,909**	**96**	**98**	**96**	**97**	**97**
Scotland	8,741	12,053	10,947	11,298	11,406	114	110	117	113	112
Wales	8,287	11,353	10,066	10,479	10,726	108	104	107	105	105
Northern Ireland[3]	11,527	14,854	13,590	14,064	14,860	151	136	145	141	146
UK identifiable expenditure excluding local government	**7,642**	**10,923**	**9,384**	**9,989**	**10,206**	**100**	**100**	**100**	**100**	**100**

[1] Expenditure in this table covers central government, public corporations, Bank of England and public sector pensions.
[2] Per head figures have been calculated using the latest population estimates as set out in the Annex within the CRA 2024 release.
[3] 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 2023-24

All the data in this table are Accredited Official Statistics

£ million

Function / Departmental grouping	Accredited Official Statistics																	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	
Scotland																		
Scottish Government[1]	1,267	*1,266*	*1*	-	3,519	3,127	*659*	*2*	-	*729*	*1,737*	301	1,305	18,044	251	2,981	5,694	**36,489**
Scotland Office	13	*13*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**13**
Scottish local government	769	*769*	-	4	-	1,767	*502*	-	-	*100*	*1,165*	917	1,601	-	867	7,665	5,995	**19,586**
Local government public corporations	-	-	-	-	-	5	-	-	-	-	*5*	-	-	-	-	-	-	**5**
UK government departments	111	*106*	*5*	-	69	3,870	*1,411*	*813*	*360*	*7*	*1,279*	303	19	126	108	19	20,304	**24,930**
Total identifiable expenditure in Scotland	**2,161**	***2,155***	***6***	**4**	**3,588**	**8,768**	***2,572***	***815***	***360***	***836***	***4,186***	**1,521**	**2,925**	**18,171**	**1,226**	**10,666**	**31,993**	**81,023**
Wales																		
Welsh Government[1]	299	*299*	-	-	2	1,473	*114*	*16*	-	*532*	*812*	252	607	10,899	162	1,440	260	**15,393**
Wales Office	5	*5*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**5**
Welsh local government	316	*316*	-	2	1,210	749	*176*	-	-	*87*	*485*	529	789	-	359	4,108	4,030	**12,091**
Local government public corporations	-	-	-	-	-	3	-	-	-	-	*3*	-	-	-	-	-	-	**3**
UK government departments	94	*91*	*3*	-	827	1,670	*643*	*300*	*224*	*12*	*491*	99	22	70	67	11	15,289	**18,150**
Total identifiable expenditure in Wales	**714**	***711***	***3***	**2**	**2,039**	**3,896**	***932***	***316***	***224***	***631***	***1,792***	**879**	**1,418**	**10,969**	**588**	**5,559**	**19,578**	**45,642**
Northern Ireland																		
Northern Ireland Executive	453	*453*	-	-	1,519	1,973	*234*	*115*	*77*	*628*	*919*	86	925	6,725	185	3,729	10,947	**26,542**
Northern Ireland Office	34	*34*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**34**
Northern Irish local government[2]	-	-	-	-	-	79	*79*	-	-	-	-	260	310	51	281	-	-	**981**
UK government departments	38	*36*	*2*	-	2	565	*349*	*136*	-	*70*	*10*	24	10	42	34	0	1,245	**1,960**
Total identifiable expenditure in Northern Ireland	**525**	***523***	***2***	**-**	**1,521**	**2,617**	***662***	***251***	***77***	***698***	***929***	**370**	**1,245**	**6,818**	**500**	**3,729**	**12,192**	**29,518**

[1] This includes public corporations sponsored by central government departments.
[2] 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

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 2024. The **Chapter 10** tables are identical to those published in the 'Country and regional analysis' (CRA) Accredited Official Statistics release from November 2024[1]. 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 of November 2024.

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 November 2024 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 2019-20 and 2023-24:

- **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;

[1] https://www.gov.uk/government/statistics/country-and-regional-analysis-2024

- **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 2023-24 only and;
- **Table 10.10** shows total identifiable expenditure on services for each English region by sub-function per head for outturn period 2023-24 only.

Table 10.1 Total identifiable expenditure on services in England by sub-function[1], 2019-20 to 2023-24

£ million

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
1. General public services					
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	2,454	2,553	2,595	2,784	2,836
1.2 Foreign economic aid	-	-	-	-	-
1.3 General services	1,038	1,930	1,776	1,653	1,829
1.4 Basic research	-	-	-	-	-
1.5 R&D general public services	5	4	6	10	14
1.6 General public services n.e.c.	2,383	3,470	3,364	2,752	3,072
Total general public services	**5,880**	**7,958**	**7,741**	**7,198**	**7,751**
2. Defence					
2.1 Military defence	-	-	-	-	-
2.2 Civil defence	48	134	119	80	69
2.3 Foreign miltary aid	-	-	-	-	-
2.4 R&D defence	-	-	-	-	-
2.5 Defence n.e.c.	-	-	-	-	-
Total defence	**48**	**134**	**119**	**80**	**69**
3. Public order and safety					
3.1 Police services	13,879	14,694	16,030	16,968	18,205
of which: immigration and citizenship	-	-	*8*	*20*	*18*
of which: other police services	*13,879*	*14,694*	*16,022*	*16,948*	*18,187*
3.2 Fire-protection services	2,316	2,333	2,422	2,633	2,879
3.3 Law courts	5,839	5,869	6,662	6,783	7,304
3.4 Prisons	3,629	4,665	4,499	5,149	5,837
3.5 R&D public order and safety	-	-	-	-	-
3.6 Public order and safety n.e.c.	1,041	1,541	660	949	939
Total public order and safety	**26,703**	**29,103**	**30,273**	**32,482**	**35,164**
4. Economic affairs					
4.1 General economic, commercial and labour affairs	11,736	118,044	32,041	18,033	15,441
4.2 Agriculture, forestry, fishing and hunting	3,808	4,183	3,900	4,093	4,972
of which: market support	*1,976*	*2,010*	*1,873*	*1,844*	*2,907*
of which: other agriculture, food and fisheries policy	*1,790*	*2,108*	*1,954*	*2,144*	*1,893*
of which: forestry	*42*	*64*	*73*	*105*	*172*
4.3 Fuel and energy	910	937	1,363	35,837	6,042
4.4 Mining, manufacturing and construction	2,372	1,079	951	636	405
4.5 Transport	27,378	41,430	36,861	37,165	39,980
of which: national roads	*4,689*	*5,041*	*4,316*	*4,695*	*5,112*
of which: local roads	*4,242*	*5,423*	*4,415*	*4,566*	*5,391*
of which: local public transport	*1,982*	*6,517*	*4,325*	*3,495*	*3,817*
of which: railway	*15,418*	*23,378*	*22,458*	*23,509*	*24,908*
of which: other transport	*1,047*	*1,071*	*1,347*	*900*	*751*
4.6 Communication	114	111	139	125	249
4.7 Other industries	107	97	106	136	101
4.8 R&D economic affairs	5,345	5,645	5,591	6,061	7,843
4.9 Economic affairs n.e.c.	405	473	477	510	624
Total economic affairs	**52,175**	**171,999**	**81,428**	**102,596**	**75,657**

Table 10.1 Total identifiable expenditure on services in England by sub-function[1], 2019-20 to 2023-24 (continued)

£ million

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
5. Environment protection					
5.1 Waste management	6,999	7,454	7,768	8,387	9,038
5.2 Waste water management	-	-	-	-	-
5.3 Pollution abatement	157	259	725	396	612
5.4 Protection of biodiversity and landscape	200	243	296	356	433
5.5 R&D environment protection	144	154	144	266	333
5.6 Environment protection n.e.c.	1,579	1,860	1,938	2,060	2,339
Total environment protection	**9,079**	**9,971**	**10,871**	**11,465**	**12,755**
6. Housing and community amenities					
6.1 Housing development	6,164	5,727	6,606	8,160	10,776
of which: local authority housing	*4,611*	*4,494*	*5,482*	*6,837*	*8,728*
of which: other social housing	*1,553*	*1,233*	*1,124*	*1,323*	*2,048*
6.2 Community development	3,007	3,072	3,023	3,083	3,705
6.3 Water supply	7	6	7	8	8
6.4 Street lighting	674	677	724	846	918
6.5 R&D housing and community amenities	-	-	-	-	-
6.6 Housing and community amenities n.e.c.	220	200	280	203	343
Total housing and community amenities	**10,073**	**9,681**	**10,641**	**12,300**	**15,750**
7. Health[2]					
Medical services	132,503	155,356	160,451	165,401	182,260
Health research	1,366	1,422	1,521	1,441	1,537
Central and other health services	2,813	26,154	17,247	8,916	3,312
Total health	**136,682**	**182,932**	**179,219**	**175,758**	**187,109**
8. Recreation, culture and religion					
8.1 Recreational and sporting services	2,166	2,593	3,008	3,050	2,744
8.2 Cultural services	3,084	3,993	3,351	3,501	3,482
8.3 Broadcasting and publishing services	188	188	187	270	242
8.4 Religious and other community services	17	8	17	131	128
8.5 R&D recreation, culture and religion	77	103	61	55	54
8.6 Recreation, culture and religion n.e.c.	58	57	22	104	108
Total recreation, culture and religion	**5,589**	**6,942**	**6,646**	**7,111**	**6,758**
9. Education					
9.1 Pre-primary and primary education	24,616	24,980	25,791	27,230	29,168
of which: under fives	*3,393*	*3,599*	*3,478*	*3,638*	*3,944*
of which: primary education	*21,223*	*21,381*	*22,313*	*23,592*	*25,223*
9.2 Secondary education[3]	38,730	40,642	43,485	46,960	47,451
9.3 Post-secondary non-tertiary education	529	571	634	730	855
9.4 Tertiary education	2,272	2,368	2,433	2,502	5,156
9.5 Education not definable by level	634	757	594	915	789
9.6 Subsidiary services to education	3,438	3,729	4,147	4,780	5,539
9.7 R&D education	2,323	2,698	2,608	2,972	2,754
9.8 Education n.e.c.	1,546	1,395	1,573	2,028	1,791
Total education	**74,088**	**77,139**	**81,264**	**88,118**	**93,503**

Table 10.1 Total identifiable expenditure on services in England by sub-function[1], 2019-20 to 2023-24 (continued)

£ million

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
10. Social protection					
of which: personal social services	*28,899*	*31,546*	*32,518*	*35,672*	*40,674*
10.1 Sickness and disability	45,416	47,750	48,286	51,445	59,399
of which: personal social services	*9,179*	*10,308*	*10,368*	*10,992*	*12,458*
of which: incapacity, disability and injury benefits	*36,238*	*37,442*	*37,918*	*40,453*	*46,941*
10.2 Old age	98,297	99,483	101,458	108,577	123,589
of which: personal social services	*8,835*	*9,470*	*9,592*	*10,282*	*11,669*
of which: pensions	*89,462*	*90,013*	*91,866*	*98,295*	*111,920*
10.3 Survivors	788	787	809	925	926
10.4 Family and children	21,457	21,810	22,450	24,093	26,629
of which: personal social services	*9,889*	*10,526*	*11,248*	*12,764*	*14,424*
of which: family benefits, income support and tax credits	*11,568*	*11,284*	*11,202*	*11,329*	*12,205*
10.5 Unemployment	980	1,298	659	506	685
of which: personal social services	-	-	-	-	-
of which: other unemployment benefits	*980*	*1,298*	*659*	*506*	*685*
10.6 Housing	16,781	15,902	14,804	17,415	14,323
10.7 Social exclusion n.e.c.	34,910	50,542	48,749	50,254	57,847
of which: personal social services	*996*	*1,242*	*1,310*	*1,634*	*2,123*
of which: family benefits, income support and tax credits	*33,913*	*49,300*	*47,438*	*48,619*	*55,724*
10.8 R&D social protection	-	-	-	-	-
10.9 Social protection n.e.c.	3,652	4,180	4,455	8,911	10,446
Total social protection	**222,282**	**241,751**	**241,671**	**262,125**	**293,844**
Total Expenditure on Services in England	**542,600**	**737,609**	**649,873**	**699,233**	**728,359**

[1] 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.
[2] 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.
[3] 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[1], 2019-20 to 2023-24

£ million

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
1. General public services					
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	1,029	1,224	1,417	1,891	1,846
1.2 Foreign economic aid	1	1	5	1	1
1.3 General services	44	55	84	63	71
1.4 Basic research	-	-	-	-	-
1.5 R&D general public services	4	35	35	12	12
1.6 General public services n.e.c.	585	184	196	160	230
Total general public services	**1,661**	**1,499**	**1,738**	**2,127**	**2,161**
2. Defence					
2.1 Military defence	-	-	-	-	-
2.2 Civil defence	3	6	3	3	4
2.3 Foreign miltary aid	-	-	-	-	-
2.4 R&D defence	-	-	-	-	-
2.5 Defence n.e.c	-	-	-	-	-
Total defence	**3**	**6**	**3**	**3**	**4**
3. Public order and safety					
3.1 Police services	1,723	1,760	1,875	1,983	1,968
of which: immigration and citizenship	-	-	-	-	-
of which: other police services	*1,723*	*1,760*	*1,875*	*1,983*	*1,968*
3.2 Fire-protection services	396	415	435	461	455
3.3 Law courts	537	527	584	642	664
3.4 Prisons	336	379	409	458	477
3.5 R&D public order and safety	-	-	-	-	-
3.6 Public order and safety n.e.c.	18	20	26	22	25
Total public order and safety	**3,010**	**3,101**	**3,330**	**3,566**	**3,588**
4. Economic affairs					
4.1 General economic, commercial and labour affairs	1,494	10,807	3,570	1,945	1,807
4.2 Agriculture, forestry, fishing and hunting	876	915	832	843	836
of which: market support	*505*	*486*	*475*	*473*	*472*
of which: other agriculture, food and fisheries policy	*331*	*352*	*316*	*306*	*313*
of which: forestry	*40*	*77*	*41*	*64*	*50*
4.3 Fuel and energy	223	231	282	3,699	718
4.4 Mining, manufacturing and construction	1	1	1	1	1
4.5 Transport	3,700	4,643	4,694	4,779	4,186
of which: national roads	*631*	*719*	*769*	*709*	*681*
of which: local roads	*724*	*658*	*739*	*887*	*859*
of which: local public transport	*298*	*422*	*400*	*425*	*392*
of which: railway	*1,548*	*2,307*	*2,186*	*2,115*	*1,644*
of which: other transport	*499*	*538*	*599*	*642*	*609*
4.6 Communication	31	97	109	147	168
4.7 Other industries	86	152	126	93	95
4.8 R&D economic affairs	361	604	603	543	815
4.9 Economic affairs n.e.c.	105	113	123	139	142
Total economic affairs	**6,878**	**17,563**	**10,339**	**12,189**	**8,768**

Table 10.2 Total identifiable expenditure on services in Scotland by sub-function[1], 2019-20 to 2023-24 (continued)

£ million

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
5. Environment protection					
5.1 Waste management	1,103	992	1,038	960	1,048
5.2 Waste water management	-	-	-	-	-
5.3 Pollution abatement	17	16	49	22	32
5.4 Protection of biodiversity and landscape	120	115	135	142	151
5.5 R&D environment protection	13	16	10	14	17
5.6 Environment protection n.e.c.	206	301	232	300	274
Total environment protection	**1,459**	**1,440**	**1,463**	**1,438**	**1,521**
6. Housing and community amenities					
6.1 Housing development	1,714	1,517	1,777	1,934	2,096
of which: local authority housing	*1,121*	*851*	*1,173*	*1,307*	*1,542*
of which: other social housing	*593*	*666*	*604*	*627*	*555*
6.2 Community development	87	134	84	87	103
6.3 Water supply	517	461	591	655	710
6.4 Street lighting	6	5	5	4	6
6.5 R&D housing and community amenities	0	0	1	3	7
6.6 Housing and community amenities n.e.c.	3	1	3	3	3
Total housing and community amenities	**2,326**	**2,118**	**2,462**	**2,686**	**2,925**
7. Health[2]					
Medical services	13,261	16,475	16,725	15,743	17,892
Health research	204	198	241	381	11
Central and other health services	237	1,441	2,069	679	267
Total health	**13,702**	**18,114**	**19,035**	**16,803**	**18,171**
8. Recreation, culture and religion					
8.1 Recreational and sporting services	463	520	571	603	585
8.2 Cultural services	483	633	598	340	585
8.3 Broadcasting and publishing services	28	35	42	32	27
8.4 Religious and other community services	6	10	6	19	24
8.5 R&D recreation, culture and religion	7	11	6	6	5
8.6 Recreation, culture and religion n.e.c.	0	-	0	0	0
Total recreation, culture and religion	**987**	**1,209**	**1,224**	**1,000**	**1,226**
9. Education					
9.1 Pre-primary and primary education	3,922	4,175	4,469	4,809	4,524
of which: under fives	*736*	*939*	*1,009*	*1,025*	*652*
of which: primary education	*3,186*	*3,236*	*3,460*	*3,784*	*3,873*
9.2 Secondary education	3,165	3,295	3,422	3,618	3,751
9.3 Post-secondary non-tertiary education	-	-	-	-	-
9.4 Tertiary education	1,497	1,773	1,648	1,593	1,570
9.5 Education not definable by level	142	123	128	140	125
9.6 Subsidiary services to education	267	323	312	307	308
9.7 R&D education	0	-6	0	0	0
9.8 Education n.e.c.	265	383	317	381	386
Total education	**9,258**	**10,066**	**10,295**	**10,848**	**10,666**

Table 10.2 Total identifiable expenditure on services in Scotland by sub-function[1], 2019-20 to 2023-24 (continued)

£ million

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
10. Social protection					
of which: personal social services	*3,378*	*3,530*	*3,687*	*4,223*	*4,552*
10.1 Sickness and disability	5,673	5,862	5,884	6,495	7,560
of which: personal social services	*1,064*	*1,083*	*1,140*	*1,422*	*1,536*
of which: incapacity, disability and injury benefits	*4,609*	*4,779*	*4,744*	*5,073*	*6,024*
10.2 Old age	10,727	10,930	11,266	12,147	13,525
of which: personal social services	*1,413*	*1,542*	*1,626*	*1,806*	*1,943*
of which: pensions	*9,314*	*9,389*	*9,640*	*10,341*	*11,582*
10.3 Survivors	177	174	196	193	230
10.4 Family and children	1,930	1,935	1,923	2,009	2,160
of which: personal social services	*901*	*906*	*922*	*995*	*1,073*
of which: family benefits, income support and tax credits	*1,029*	*1,029*	*1,001*	*1,015*	*1,087*
10.5 Unemployment	109	133	132	61	62
of which: personal social services	-	-	-	-	-
of which: other unemployment benefits	*109*	*133*	*132*	*61*	*62*
10.6 Housing	1,492	1,422	1,347	1,582	1,400
10.7 Social exclusion n.e.c.	3,081	4,344	4,179	4,267	4,904
of which: personal social services	-	-	-	-	-
of which: family benefits, income support and tax credits	*3,081*	*4,344*	*4,179*	*4,267*	*4,904*
10.8 R&D social protection	-	-	-	-	-
10.9 Social protection n.e.c.	587	885	1,020	1,918	2,153
Total social protection	**23,776**	**25,686**	**25,947**	**28,674**	**31,993**
Total Expenditure on Services in Scotland	**63,062**	**80,803**	**75,835**	**79,336**	**81,023**

[1] 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.
[2] 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[1], 2019-20 to 2023-24

£ million

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
1. General public services					
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	427	455	455	475	475
1.2 Foreign economic aid	-	-	-	-	-
1.3 General services	27	34	37	31	33
1.4 Basic research	-	-	-	-	-
1.5 R&D general public services	-	-	-	-	-
1.6 General public services n.e.c.	124	141	449	140	205
Total general public services	**578**	**631**	**941**	**647**	**714**
2. Defence					
2.1 Military defence	-	-	-	-	-
2.2 Civil defence	3	3	3	6	2
2.3 Foreign miltary aid	-	-	-	-	-
2.4 R&D defence	-	-	-	-	-
2.5 Defence n.e.c.	-	-	-	-	-
Total defence	**3**	**3**	**3**	**6**	**2**
3. Public order and safety					
3.1 Police services	796	842	916	972	1,049
of which: immigration and citizenship	-	-	*0*	*1*	*1*
of which: other police services	*796*	*842*	*915*	*971*	*1,048*
3.2 Fire-protection services	168	169	167	190	207
3.3 Law courts	298	322	345	363	385
3.4 Prisons	251	322	338	356	366
3.5 R&D public order and safety	-	-	-	-	-
3.6 Public order and safety n.e.c.	42	59	22	32	32
Total public order and safety	**1,555**	**1,714**	**1,787**	**1,913**	**2,039**
4. Economic affairs					
4.1 General economic, commercial and labour affairs	562	6,168	1,333	793	725
4.2 Agriculture, forestry, fishing and hunting	481	521	526	552	631
of which: market support	*247*	*254*	*246*	*255*	*256*
of which: other agriculture, food and fisheries policy	*230*	*265*	*280*	*296*	*375*
of which: forestry	*4*	*2*	*1*	*1*	*1*
4.3 Fuel and energy	94	95	118	2,030	374
4.4 Mining, manufacturing and construction	11	19	12	14	17
4.5 Transport	1,291	1,663	1,463	1,548	1,792
of which: national roads	*235*	*319*	*314*	*233*	*306*
of which: local roads	*271*	*338*	*328*	*356*	*350*
of which: local public transport	*55*	*73*	*79*	*100*	*114*
of which: railway	*670*	*871*	*677*	*812*	*971*
of which: other transport	*60*	*62*	*64*	*48*	*51*
4.6 Communication	29	48	50	49	-61
4.7 Other industries	41	42	53	39	42
4.8 R&D economic affairs	147	222	249	194	316
4.9 Economic affairs n.e.c.	75	103	70	109	59
Total economic affairs	**2,732**	**8,882**	**3,875**	**5,328**	**3,896**

Table 10.3 Total identifiable expenditure on services in Wales by sub-function[1], 2019-20 to 2023-24 (continued)

£ million

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
5. Environment protection					
5.1 Waste management	435	465	478	492	551
5.2 Waste water management	-	-	-	-	-
5.3 Pollution abatement	3	3	19	5	8
5.4 Protection of biodiversity and landscape	7	10	9	10	11
5.5 R&D environment protection	3	3	2	3	5
5.6 Environment protection n.e.c.	202	206	240	251	303
Total environment protection	**650**	**686**	**749**	**761**	**879**
6. Housing and community amenities					
6.1 Housing development	683	617	793	924	1,071
of which: local authority housing	*683*	*617*	*793*	*924*	*1,071*
of which: other social housing	-	-	-	-	-
6.2 Community development	233	190	215	229	287
6.3 Water supply	0	0	0	0	0
6.4 Street lighting	44	42	40	37	49
6.5 R&D housing and community amenities	-	-	-	-	-
6.6 Housing and community amenities n.e.c.	8	8	9	9	11
Total housing and community amenities	**968**	**857**	**1,057**	**1,199**	**1,418**
7. Health[2]					
Medical services	7,658	9,138	9,528	9,714	10,418
Health research	44	41	50	48	51
Central and other health services	323	1,037	1,119	515	500
Total health	**8,025**	**10,215**	**10,697**	**10,277**	**10,969**
8. Recreation, culture and religion					
8.1 Recreational and sporting services	186	238	241	246	276
8.2 Cultural services	207	286	263	240	251
8.3 Broadcasting and publishing services	87	86	78	89	13
8.4 Religious and other community services	-1	-4	-1	-1	2
8.5 R&D recreation, culture and religion	3	3	1	1	1
8.6 Recreation, culture and religion n.e.c.	37	40	40	43	46
Total recreation, culture and religion	**519**	**650**	**622**	**618**	**588**
9. Education					
9.1 Pre-primary and primary education	1,755	1,913	2,074	2,207	2,416
of which: under fives	*43*	*49*	*67*	*57*	*64*
of which: primary education	*1,713*	*1,864*	*2,007*	*2,150*	*2,352*
9.2 Secondary education	1,999	2,324	2,509	2,467	2,575
9.3 Post-secondary non-tertiary education	-	-	-	-	-
9.4 Tertiary education	286	339	278	211	208
9.5 Education not definable by level	121	132	132	135	162
9.6 Subsidiary services to education	82	149	137	99	92
9.7 R&D education	-	-	-	-	-
9.8 Education n.e.c.	143	129	88	115	106
Total education	**4,386**	**4,986**	**5,219**	**5,235**	**5,559**

Table 10.3 Total identifiable expenditure on services in Wales by sub-function[1], 2019-20 to 2023-24 (continued)

£ million

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
10. Social protection					
of which: personal social services	*2,152*	*2,464*	*2,578*	*2,793*	*3,058*
10.1 Sickness and disability	3,705	3,833	3,915	4,207	4,671
of which: personal social services	*652*	*688*	*727*	*829*	*890*
of which: incapacity, disability and injury benefits	*3,053*	*3,144*	*3,188*	*3,379*	*3,781*
10.2 Old age	6,367	6,540	6,676	7,034	7,978
of which: personal social services	*724*	*877*	*905*	*874*	*965*
of which: pensions	*5,643*	*5,663*	*5,771*	*6,161*	*7,013*
10.3 Survivors	67	68	67	73	70
10.4 Family and children	1,372	1,429	1,488	1,614	1,792
of which: personal social services	*721*	*795*	*861*	*977*	*1,102*
of which: family benefits, income support and tax credits	*651*	*633*	*628*	*637*	*690*
10.5 Unemployment	56	65	33	27	36
of which: personal social services	-	-	-	-	-
of which: other unemployment benefits	*56*	*65*	*33*	*27*	*36*
10.6 Housing	1,033	1,064	1,063	1,240	1,092
10.7 Social exclusion n.e.c.	2,056	2,819	2,663	2,760	3,176
of which: personal social services	*55*	*103*	*86*	*113*	*100*
of which: family benefits, income support and tax credits	*2,001*	*2,716*	*2,577*	*2,647*	*3,076*
10.8 R&D social protection	-	-	-	-	-
10.9 Social protection n.e.c.	301	494	596	676	763
Total social protection	**14,958**	**16,311**	**16,502**	**17,632**	**19,578**
Total Expenditure on Services in Wales	**34,374**	**44,935**	**41,452**	**43,616**	**45,642**

[1] 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.
[2] 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[1], 2019-20 to 2023-24

£ million

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
1. General public services					
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	226	229	261	294	298
1.2 Foreign economic aid	-	-	-	-	-
1.3 General services	190	560	319	201	210
1.4 Basic research	-	-	-	-	-
1.5 R&D general public services	0	0	0	0	0
1.6 General public services n.e.c.	15	18	22	23	17
Total general public services	**431**	**807**	**602**	**518**	**525**
2. Defence					
2.1 Military defence	-	-	-	-	-
2.2 Civil defence	-	-	-	-	-
2.3 Foreign miltary aid	-	-	-	-	-
2.4 R&D defence	-	-	-	-	-
2.5 Defence n.e.c.	-	-	-	-	-
Total defence	**-**	**-**	**-**	**-**	**-**
3. Public order and safety					
3.1 Police services	849	881	912	887	952
of which: immigration and citizenship	-	-	-	-	-
of which: other police services	*849*	*881*	*912*	*887*	*952*
3.2 Fire-protection services	92	95	99	116	126
3.3 Law courts	210	212	242	261	272
3.4 Prisons	144	146	142	152	168
3.5 R&D public order and safety	1	1	1	1	1
3.6 Public order and safety n.e.c.	1	1	2	2	2
Total public order and safety	**1,296**	**1,335**	**1,398**	**1,419**	**1,521**
4. Economic affairs					
4.1 General economic, commercial and labour affairs	709	3,414	1,092	626	518
4.2 Agriculture, forestry, fishing and hunting	554	604	668	644	698
of which: market support	*312*	*16*	*11*	*5*	*2*
of which: other agriculture, food and fisheries policy	*235*	*574*	*645*	*635*	*684*
of which: forestry	*7*	*14*	*12*	*4*	*12*
4.3 Fuel and energy	45	26	37	1,010	118
4.4 Mining, manufacturing and construction	2	1	1	1	1
4.5 Transport	661	942	913	804	929
of which: national roads	*19*	*73*	*39*	*29*	*19*
of which: local roads	*382*	*379*	*384*	*351*	*365*
of which: local public transport	*68*	*187*	*179*	*141*	*153*
of which: railway	*114*	*232*	*243*	*226*	*316*
of which: other transport	*79*	*71*	*68*	*56*	*76*
4.6 Communication	5	26	56	64	49
4.7 Other industries	37	48	66	49	44
4.8 R&D economic affairs	84	99	118	193	251
4.9 Economic affairs n.e.c.	6	6	5	9	8
Total economic affairs	**2,102**	**5,167**	**2,956**	**3,400**	**2,617**

Table 10.4 Total identifiable expenditure on services in Northern Ireland by sub-function[1], 2019-20 to 2023-24 (continued)

£ million

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
5. Environment protection					
5.1 Waste management	236	225	241	271	277
5.2 Waste water management	0	0	10	0	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	2	2
5.6 Environment protection n.e.c.	61	93	74	77	91
Total environment protection	**297**	**318**	**325**	**350**	**370**
6. Housing and community amenities					
6.1 Housing development	192	263	235	277	266
of which: local authority housing	-	-	-	-	-
of which: other social housing	*192*	*263*	*235*	*277*	*266*
6.2 Community development	113	187	151	116	147
6.3 Water supply	274	331	372	464	512
6.4 Street lighting	28	38	51	45	44
6.5 R&D housing and community amenities	0	1	1	1	0
6.6 Housing and community amenities n.e.c.	237	211	250	254	276
Total housing and community amenities	**844**	**1,031**	**1,059**	**1,156**	**1,245**
7. Health[2]					
Medical services	4,688	5,614	5,851	5,543	6,150
Health research	16	14	15	14	16
Central and other health services	237	977	657	631	653
Total health	**4,941**	**6,605**	**6,523**	**6,189**	**6,818**
8. Recreation, culture and religion					
8.1 Recreational and sporting services	235	213	170	191	208
8.2 Cultural services	199	215	227	214	237
8.3 Broadcasting and publishing services	10	9	11	13	12
8.4 Religious and other community services	49	46	51	42	43
8.5 R&D recreation, culture and religion	2	2	1	1	1
8.6 Recreation, culture and religion n.e.c.	-	-	-	-	-
Total recreation, culture and religion	**495**	**484**	**460**	**460**	**500**
9. Education					
9.1 Pre-primary and primary education	900	947	993	965	1,346
of which: under fives	*63*	*67*	*69*	*36*	*161*
of which: primary education	*837*	*880*	*924*	*929*	*1,185*
9.2 Secondary education	1,155	1,251	1,299	1,296	1,780
9.3 Post-secondary non-tertiary education	-	-	-	-	-
9.4 Tertiary education	317	418	362	252	223
9.5 Education not definable by level	75	108	90	78	67
9.6 Subsidiary services to education	288	442	422	441	161
9.7 R&D education	1	0	-	0	0
9.8 Education n.e.c.	153	169	184	394	153
Total education	**2,889**	**3,335**	**3,350**	**3,426**	**3,729**

Table 10.4 Total identifiable expenditure on services in Northern Ireland by sub-function[1], 2019-20 to 2023-24 (continued)

£ million

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
10. Social protection					
of which: personal social services	*1,245*	*1,276*	*1,343*	*1,517*	*1,579*
10.1 Sickness and disability	3,144	3,184	3,277	3,489	3,874
of which: personal social services	*425*	*421*	*471*	*525*	*538*
of which: incapacity, disability and injury benefits	*2,719*	*2,763*	*2,806*	*2,964*	*3,336*
10.2 Old age	3,838	3,897	4,003	4,334	4,994
of which: personal social services	*579*	*622*	*626*	*715*	*754*
of which: pensions	*3,259*	*3,276*	*3,377*	*3,619*	*4,240*
10.3 Survivors	86	88	90	96	82
10.4 Family and children	1,121	1,236	1,289	1,422	1,713
of which: personal social services	*241*	*233*	*246*	*277*	*287*
of which: family benefits, income support and tax credits	*880*	*1,002*	*1,044*	*1,145*	*1,427*
10.5 Unemployment	43	362	394	409	429
of which: personal social services	-	-	-	-	-
of which: other unemployment benefits	*43*	*362*	*394*	*409*	*429*
10.6 Housing	479	462	435	414	414
10.7 Social exclusion n.e.c.	726	647	515	417	365
of which: personal social services	-	-	-	-	-
of which: family benefits, income support and tax credits	*726*	*647*	*515*	*417*	*365*
10.8 R&D social protection	-	-	-	-	-
10.9 Social protection n.e.c.	29	36	35	253	321
Total social protection	**9,465**	**9,913**	**10,038**	**10,834**	**12,192**
Total Expenditure on Services in Northern Ireland	**22,761**	**28,996**	**26,712**	**27,754**	**29,518**

[1] 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.
[2] 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[1], per head[2], 2019-20 to 2023-24

£ per head

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
1. General public services					
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	44	45	46	49	49
1.2 Foreign economic aid	-	-	-	-	-
1.3 General services	18	34	31	29	32
1.4 Basic research	-	-	-	-	-
1.5 R&D general public services	0	0	0	0	0
1.6 General public services n.e.c.	42	62	59	48	53
Total general public services	**105**	**141**	**137**	**126**	**134**
2. Defence					
2.1 Military defence	-	-	-	-	-
2.2 Civil defence	1	2	2	1	1
2.3 Foreign miltary aid	-	-	-	-	-
2.4 R&D defence	-	-	-	-	-
2.5 Defence n.e.c.	-	-	-	-	-
Total defence	**1**	**2**	**2**	**1**	**1**
3. Public order and safety					
3.1 Police services	247	261	283	297	316
of which: immigration and citizenship	-	-	*0*	*0*	*0*
of which: other police services	*247*	*261*	*283*	*297*	*315*
3.2 Fire-protection services	41	41	43	46	50
3.3 Law courts	104	104	118	119	127
3.4 Prisons	65	83	80	90	101
3.5 R&D public order and safety	-	-	-	-	-
3.6 Public order and safety n.e.c.	19	27	12	17	16
Total public order and safety	**475**	**517**	**535**	**569**	**610**
4. Economic affairs					
4.1 General economic, commercial and labour affairs	209	2,096	567	316	268
4.2 Agriculture, forestry, fishing and hunting	68	74	69	72	86
of which: market support	*35*	*36*	*33*	*32*	*50*
of which: other agriculture, food and fisheries policy	*32*	*37*	*35*	*38*	*33*
of which: forestry	*1*	*1*	*1*	*2*	*3*
4.3 Fuel and energy	16	17	24	627	105
4.4 Mining, manufacturing and construction	42	19	17	11	7
4.5 Transport	487	736	652	651	693
of which: national roads	*83*	*89*	*76*	*82*	*89*
of which: local roads	*75*	*96*	*78*	*80*	*93*
of which: local public transport	*35*	*116*	*76*	*61*	*66*
of which: railway	*274*	*415*	*397*	*412*	*432*
of which: other transport	*19*	*19*	*24*	*16*	*13*
4.6 Communication	2	2	2	2	4
4.7 Other industries	2	2	2	2	2
4.8 R&D economic affairs	95	100	99	106	136
4.9 Economic affairs n.e.c.	7	8	8	9	11
Total economic affairs	**928**	**3,054**	**1,440**	**1,796**	**1,311**

Table 10.5 Total identifiable expenditure on services in England by sub-function[1], per head[2], 2019-20 to 2023-24 (continued)

£ per head

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
5. Environment protection					
5.1 Waste management	124	132	137	147	157
5.2 Waste water management	-	-	-	-	-
5.3 Pollution abatement	3	5	13	7	11
5.4 Protection of biodiversity and landscape	4	4	5	6	7
5.5 R&D environment protection	3	3	3	5	6
5.6 Environment protection n.e.c.	28	33	34	36	41
Total environment protection	**161**	**177**	**192**	**201**	**221**
6. Housing and community amenities					
6.1 Housing development	110	102	117	143	187
of which: local authority housing	*82*	*80*	*97*	*120*	*151*
of which: other social housing	*28*	*22*	*20*	*23*	*35*
6.2 Community development	53	55	53	54	64
6.3 Water supply	0	0	0	0	0
6.4 Street lighting	12	12	13	15	16
6.5 R&D housing and community amenities	-	-	-	-	-
6.6 Housing and community amenities n.e.c.	4	4	5	4	6
Total housing and community amenities	**179**	**172**	**188**	**215**	**273**
7. Health[3]					
Medical services	2,356	2,758	2,837	2,896	3,159
Health research	24	25	27	25	27
Central and other health services	50	464	305	156	57
Total health	**2,431**	**3,248**	**3,169**	**3,077**	**3,243**
8. Recreation, culture and religion					
8.1 Recreational and sporting services	39	46	53	53	48
8.2 Cultural services	55	71	59	61	60
8.3 Broadcasting and publishing services	3	3	3	5	4
8.4 Religious and other community services	0	0	0	2	2
8.5 R&D recreation, culture and religion	1	2	1	1	1
8.6 Recreation, culture and religion n.e.c.	1	1	0	2	2
Total recreation, culture and religion	**99**	**123**	**118**	**125**	**117**
9. Education					
9.1 Pre-primary and primary education	438	443	456	477	506
of which: under fives	*60*	*64*	*62*	*64*	*68*
of which: primary education	*377*	*380*	*395*	*413*	*437*
9.2 Secondary education[4]	689	722	769	822	823
9.3 Post-secondary non-tertiary education	9	10	11	13	15
9.4 Tertiary education	40	42	43	44	89
9.5 Education not definable by level	11	13	10	16	14
9.6 Subsidiary services to education	61	66	73	84	96
9.7 R&D education	41	48	46	52	48
9.8 Education n.e.c.	28	25	28	36	31
Total education	**1,318**	**1,370**	**1,437**	**1,543**	**1,621**

Table 10.5 Total identifiable expenditure on services in England by sub-function[1], per head[2], 2019-20 to 2023-24 (continued)

£ per head

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
10. Social protection					
of which: personal social services	*514*	*560*	*575*	*625*	*705*
10.1 Sickness and disability	808	848	854	901	1,030
of which: personal social services	*163*	*183*	*183*	*192*	*216*
of which: incapacity, disability and injury benefits	*644*	*665*	*670*	*708*	*814*
10.2 Old age	1,748	1,766	1,794	1,901	2,142
of which: personal social services	*157*	*168*	*170*	*180*	*202*
of which: pensions	*1,591*	*1,598*	*1,624*	*1,721*	*1,940*
10.3 Survivors	14	14	14	16	16
10.4 Family and children	382	387	397	422	462
of which: personal social services	*176*	*187*	*199*	*223*	*250*
of which: family benefits, income support and tax credits	*206*	*200*	*198*	*198*	*212*
10.5 Unemployment	17	23	12	9	12
of which: personal social services	-	-	-	-	-
of which: other unemployment benefits	*17*	*23*	*12*	*9*	*12*
10.6 Housing	298	282	262	305	248
10.7 Social exclusion n.e.c.	621	897	862	880	1,003
of which: personal social services	*18*	*22*	*23*	*29*	*37*
of which: family benefits, income support and tax credits	*603*	*875*	*839*	*851*	*966*
10.8 R&D social protection	-	-	-	-	-
10.9 Social protection n.e.c.	65	74	79	156	181
Total social protection	**3,953**	**4,292**	**4,273**	**4,590**	**5,093**
Total Expenditure on Services in England	**9,650**	**13,095**	**11,491**	**12,243**	**12,625**

[1] 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.
[2] Per head figures have been calculated using the latest population estimates as set out in the Annex within the CRA 2024 release.
[3] 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.
[4] 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[1], per head[2], 2019-20 to 2023-24

£ per head

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
1. General public services					
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	190	226	262	347	336
1.2 Foreign economic aid	0	0	1	0	0
1.3 General services	8	10	16	12	13
1.4 Basic research	-	-	-	-	-
1.5 R&D general public services	1	6	6	2	2
1.6 General public services n.e.c.	108	34	36	29	42
Total general public services	**307**	**277**	**321**	**390**	**394**
2. Defence					
2.1 Military defence	-	-	-	-	-
2.2 Civil defence	1	1	1	1	1
2.3 Foreign miltary aid	-	-	-	-	-
2.4 R&D defence	-	-	-	-	-
2.5 Defence n.e.c.	-	-	-	-	-
Total defence	**1**	**1**	**1**	**1**	**1**
3. Public order and safety					
3.1 Police services	318	325	346	364	358
of which: immigration and citizenship	-	-	-	-	-
of which: other police services	*318*	*325*	*346*	*364*	*358*
3.2 Fire-protection services	73	77	80	85	83
3.3 Law courts	99	97	108	118	121
3.4 Prisons	62	70	75	84	87
3.5 R&D public order and safety	-	-	-	-	-
3.6 Public order and safety n.e.c.	3	4	5	4	4
Total public order and safety	**556**	**573**	**615**	**655**	**654**
4. Economic affairs					
4.1 General economic, commercial and labour affairs	276	1,996	659	357	329
4.2 Agriculture, forestry, fishing and hunting	162	169	154	155	152
of which: market support	*93*	*90*	*88*	*87*	*86*
of which: other agriculture, food and fisheries policy	*61*	*65*	*58*	*56*	*57*
of which: forestry	*7*	*14*	*8*	*12*	*9*
4.3 Fuel and energy	41	43	52	679	131
4.4 Mining, manufacturing and construction	0	0	0	0	0
4.5 Transport	683	858	866	877	763
of which: national roads	*117*	*133*	*142*	*130*	*124*
of which: local roads	*134*	*122*	*136*	*163*	*157*
of which: local public transport	*55*	*78*	*74*	*78*	*71*
of which: railway	*286*	*426*	*403*	*388*	*300*
of which: other transport	*92*	*99*	*111*	*118*	*111*
4.6 Communication	6	18	20	27	31
4.7 Other industries	16	28	23	17	17
4.8 R&D economic affairs	67	112	111	100	149
4.9 Economic affairs n.e.c.	19	21	23	26	26
Total economic affairs	**1,270**	**3,245**	**1,908**	**2,237**	**1,597**

Table 10.6 Total identifiable expenditure on services in Scotland by sub-function[1], per head[2], 2019-20 to 2023-24 (continued)

£ per head

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
5. Environment protection					
5.1 Waste management	204	183	191	176	191
5.2 Waste water management	-	-	-	-	-
5.3 Pollution abatement	3	3	9	4	6
5.4 Protection of biodiversity and landscape	22	21	25	26	27
5.5 R&D environment protection	2	3	2	3	3
5.6 Environment protection n.e.c.	38	56	43	55	50
Total environment protection	**269**	**266**	**270**	**264**	**277**
6. Housing and community amenities					
6.1 Housing development	317	280	328	355	382
of which: local authority housing	*207*	*157*	*217*	*240*	*281*
of which: other social housing	*109*	*123*	*111*	*115*	*101*
6.2 Community development	16	25	16	16	19
6.3 Water supply	95	85	109	120	129
6.4 Street lighting	1	1	1	1	1
6.5 R&D housing and community amenities	0	0	0	1	1
6.6 Housing and community amenities n.e.c.	1	0	0	1	1
Total housing and community amenities	**430**	**391**	**454**	**493**	**533**
7. Health[3]					
Medical services	2,449	3,044	3,087	2,890	3,259
Health research	38	37	44	70	2
Central and other health services	44	266	382	125	49
Total health	**2,531**	**3,346**	**3,513**	**3,084**	**3,310**
8. Recreation, culture and religion					
8.1 Recreational and sporting services	85	96	105	111	107
8.2 Cultural services	89	117	110	62	107
8.3 Broadcasting and publishing services	5	7	8	6	5
8.4 Religious and other community services	1	2	1	3	4
8.5 R&D recreation, culture and religion	1	2	1	1	1
8.6 Recreation, culture and religion n.e.c.	-	-	-	0	0
Total recreation, culture and religion	**182**	**223**	**226**	**184**	**223**
9. Education					
9.1 Pre-primary and primary education	724	771	825	883	824
of which: under fives	*136*	*173*	*186*	*188*	*119*
of which: primary education	*588*	*598*	*639*	*695*	*705*
9.2 Secondary education	585	609	632	664	683
9.3 Post-secondary non-tertiary education	-	-	-	-	-
9.4 Tertiary education	277	328	304	292	286
9.5 Education not definable by level	26	23	24	26	23
9.6 Subsidiary services to education	49	60	58	56	56
9.7 R&D education	0	-1	0	0	0
9.8 Education n.e.c.	49	71	59	70	70
Total education	**1,710**	**1,860**	**1,900**	**1,991**	**1,943**

Table 10.6 Total identifiable expenditure on services in Scotland by sub-function[1], per head[2], 2019-20 to 2023-24 (continued)

£ per head

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
10. Social protection					
of which: personal social services	*624*	*652*	*681*	*775*	*829*
10.1 Sickness and disability	1,048	1,083	1,086	1,192	1,377
of which: personal social services	*197*	*200*	*210*	*261*	*280*
of which: incapacity, disability and injury benefits	*851*	*883*	*876*	*931*	*1,097*
10.2 Old age	1,981	2,019	2,079	2,230	2,464
of which: personal social services	*261*	*285*	*300*	*332*	*354*
of which: pensions	*1,720*	*1,734*	*1,779*	*1,898*	*2,110*
10.3 Survivors	33	32	36	36	42
10.4 Family and children	356	357	355	369	393
of which: personal social services	*166*	*167*	*170*	*183*	*196*
of which: family benefits, income support and tax credits	*190*	*190*	*185*	*186*	*198*
10.5 Unemployment	20	25	24	11	11
of which: personal social services	-	-	-	-	-
of which: other unemployment benefits	*20*	*25*	*24*	*11*	*11*
10.6 Housing	276	263	249	290	255
10.7 Social exclusion n.e.c.	569	802	771	783	893
of which: personal social services	-	-	-	-	-
of which: family benefits, income support and tax credits	*569*	*802*	*771*	*783*	*893*
10.8 R&D social protection	-	-	-	-	-
10.9 Social protection n.e.c.	108	164	188	352	392
Total social protection	**4,391**	**4,745**	**4,789**	**5,263**	**5,828**
Total Expenditure on Services in Scotland	**11,647**	**14,927**	**13,996**	**14,563**	**14,759**

[1] 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.
[2] Per head figures have been calculated using the latest population estimates as set out in the Annex within the CRA 2024 release.
[3] 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[1], per head[2], 2019-20 to 2023-24

£ per head

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
1. General public services					
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	138	147	147	152	150
1.2 Foreign economic aid	-	-	-	-	-
1.3 General services	9	11	12	10	11
1.4 Basic research	-	-	-	-	-
1.5 R&D general public services	-	-	-	-	-
1.6 General public services n.e.c.	40	45	145	45	65
Total general public services	**187**	**203**	**303**	**206**	**226**
2. Defence					
2.1 Military defence	-	-	-	-	-
2.2 Civil defence	1	1	1	2	1
2.3 Foreign miltary aid	-	-	-	-	-
2.4 R&D defence	-	-	-	-	-
2.5 Defence n.e.c.	-	-	-	-	-
Total defence	**1**	**1**	**1**	**2**	**1**
3. Public order and safety					
3.1 Police services	258	271	295	310	331
of which: immigration and citizenship	-	-	*0*	*0*	*0*
of which: other police services	*258*	*271*	*295*	*310*	*331*
3.2 Fire-protection services	54	55	54	61	65
3.3 Law courts	96	104	111	116	122
3.4 Prisons	81	104	109	114	116
3.5 R&D public order and safety	-	-	-	-	-
3.6 Public order and safety n.e.c.	14	19	7	10	10
Total public order and safety	**504**	**552**	**576**	**611**	**644**
4. Economic affairs					
4.1 General economic, commercial and labour affairs	182	1,987	429	253	229
4.2 Agriculture, forestry, fishing and hunting	156	168	169	176	200
of which: market support	*80*	*82*	*79*	*81*	*81*
of which: other agriculture, food and fisheries policy	*75*	*85*	*90*	*95*	*118*
of which: forestry	*1*	*1*	*0*	*0*	*0*
4.3 Fuel and energy	30	31	38	648	118
4.4 Mining, manufacturing and construction	4	6	4	4	5
4.5 Transport	418	536	471	494	566
of which: national roads	*76*	*103*	*101*	*75*	*97*
of which: local roads	*88*	*109*	*106*	*114*	*111*
of which: local public transport	*18*	*24*	*26*	*32*	*36*
of which: railway	*217*	*281*	*218*	*259*	*307*
of which: other transport	*19*	*20*	*21*	*15*	*16*
4.6 Communication	9	16	16	16	-19
4.7 Other industries	13	14	17	12	13
4.8 R&D economic affairs	48	71	80	62	100
4.9 Economic affairs n.e.c.	24	33	22	35	19
Total economic affairs	**885**	**2,861**	**1,248**	**1,701**	**1,231**

Table 10.7 Total identifiable expenditure on services in Wales by sub-function[1], per head[2], 2019-20 to 2023-24 (continued)

£ per head

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
5. Environment protection					
5.1 Waste management	141	150	154	157	174
5.2 Waste water management	-	-	-	-	-
5.3 Pollution abatement	1	1	6	2	3
5.4 Protection of biodiversity and landscape	2	3	3	3	3
5.5 R&D environment protection	1	1	1	1	2
5.6 Environment protection n.e.c.	65	66	77	80	96
Total environment protection	**211**	**221**	**241**	**243**	**278**
6. Housing and community amenities					
6.1 Housing development	221	199	255	295	339
of which: local authority housing	*221*	*199*	*255*	*295*	*339*
of which: other social housing	-	-	-	-	-
6.2 Community development	76	61	69	73	91
6.3 Water supply	0	-	0	0	0
6.4 Street lighting	14	13	13	12	15
6.5 R&D housing and community amenities	-	-	-	-	-
6.6 Housing and community amenities n.e.c.	3	2	3	3	3
Total housing and community amenities	**314**	**276**	**340**	**383**	**448**
7. Health[3]					
Medical services	2,480	2,943	3,068	3,101	3,292
Health research	14	13	16	15	16
Central and other health services	105	334	360	164	158
Total health	**2,599**	**3,291**	**3,444**	**3,281**	**3,466**
8. Recreation, culture and religion					
8.1 Recreational and sporting services	60	77	78	79	87
8.2 Cultural services	67	92	85	76	79
8.3 Broadcasting and publishing services	28	28	25	29	4
8.4 Religious and other community services	0	-1	0	0	0
8.5 R&D recreation, culture and religion	1	1	0	0	0
8.6 Recreation, culture and religion n.e.c.	12	13	13	14	14
Total recreation, culture and religion	**168**	**209**	**200**	**197**	**186**
9. Education					
9.1 Pre-primary and primary education	569	616	668	705	763
of which: under fives	*14*	*16*	*22*	*18*	*20*
of which: primary education	*555*	*601*	*646*	*686*	*743*
9.2 Secondary education	647	749	808	788	814
9.3 Post-secondary non-tertiary education	-	-	-	-	-
9.4 Tertiary education	93	109	89	67	66
9.5 Education not definable by level	39	42	43	43	51
9.6 Subsidiary services to education	26	48	44	32	29
9.7 R&D education	-	-	-	-	-
9.8 Education n.e.c.	46	41	28	37	34
Total education	**1,421**	**1,606**	**1,681**	**1,671**	**1,757**

Table 10.7 Total identifiable expenditure on services in Wales by sub-function[1], per head[2], 2019-20 to 2023-24 (continued)

£ per head

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
10. Social protection					
of which: personal social services	*697*	*794*	*830*	*891*	*966*
10.1 Sickness and disability	1,200	1,235	1,261	1,343	1,476
of which: personal social services	*211*	*222*	*234*	*265*	*281*
of which: incapacity, disability and injury benefits	*989*	*1,013*	*1,027*	*1,079*	*1,195*
10.2 Old age	2,062	2,106	2,150	2,245	2,521
of which: personal social services	*234*	*282*	*291*	*279*	*305*
of which: pensions	*1,828*	*1,824*	*1,858*	*1,967*	*2,216*
10.3 Survivors	22	22	22	23	22
10.4 Family and children	444	460	479	515	566
of which: personal social services	*233*	*256*	*277*	*312*	*348*
of which: family benefits, income support and tax credits	*211*	*204*	*202*	*203*	*218*
10.5 Unemployment	18	21	11	9	11
of which: personal social services	-	-	-	-	-
of which: other unemployment benefits	*18*	*21*	*11*	*9*	*11*
10.6 Housing	335	343	342	396	345
10.7 Social exclusion n.e.c.	666	908	857	881	1,004
of which: personal social services	*18*	*33*	*28*	*36*	*32*
of which: family benefits, income support and tax credits	*648*	*875*	*830*	*845*	*972*
10.8 R&D social protection	-	-	-	-	-
10.9 Social protection n.e.c.	97	159	192	216	241
Total social protection	**4,844**	**5,254**	**5,314**	**5,628**	**6,187**
Total Expenditure on Services in Wales	**11,132**	**14,474**	**13,347**	**13,923**	**14,424**

[1] 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.
[2] Per head figures have been calculated using the latest population estimates as set out in the Annex within the CRA 2024 release.
[3] 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[1], per head[2], 2019-20 to 2023-24

£ per head

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
1. General public services					
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	119	121	137	154	155
1.2 Foreign economic aid	-	-	-	-	-
1.3 General services	100	295	167	105	110
1.4 Basic research	-	-	-	-	-
1.5 R&D general public services	0	0	0	0	0
1.6 General public services n.e.c.	8	10	12	12	9
Total general public services	**227**	**425**	**316**	**271**	**273**
2. Defence					
2.1 Military defence	-	-	-	-	-
2.2 Civil defence	-	-	-	-	-
2.3 Foreign miltary aid	-	-	-	-	-
2.4 R&D defence	-	-	-	-	-
2.5 Defence n.e.c.	-	-	-	-	-
Total defence	**-**	**-**	**-**	**-**	**-**
3. Public order and safety					
3.1 Police services	447	463	479	464	496
of which: immigration and citizenship	-	-	-	-	-
of which: other police services	*447*	*463*	*479*	*464*	*496*
3.2 Fire-protection services	48	50	52	61	66
3.3 Law courts	110	112	127	136	142
3.4 Prisons	76	77	75	80	87
3.5 R&D public order and safety	0	0	0	0	0
3.6 Public order and safety n.e.c.	1	0	1	1	1
Total public order and safety	**683**	**703**	**734**	**743**	**792**
4. Economic affairs					
4.1 General economic, commercial and labour affairs	373	1,797	573	328	270
4.2 Agriculture, forestry, fishing and hunting	292	318	351	337	363
of which: market support	*164*	*9*	*6*	*3*	*1*
of which: other agriculture, food and fisheries policy	*124*	*302*	*339*	*332*	*356*
of which: forestry	*4*	*7*	*6*	*2*	*6*
4.3 Fuel and energy	24	14	19	529	62
4.4 Mining, manufacturing and construction	1	1	1	1	1
4.5 Transport	348	495	479	421	484
of which: national roads	*10*	*39*	*20*	*15*	*10*
of which: local roads	*201*	*199*	*202*	*184*	*190*
of which: local public transport	*36*	*98*	*94*	*74*	*80*
of which: railway	*60*	*122*	*128*	*118*	*165*
of which: other transport	*41*	*37*	*36*	*29*	*40*
4.6 Communication	3	14	29	34	26
4.7 Other industries	20	25	35	26	23
4.8 R&D economic affairs	44	52	62	101	131
4.9 Economic affairs n.e.c.	3	3	3	5	4
Total economic affairs	**1,107**	**2,718**	**1,552**	**1,780**	**1,363**

Table 10.8 Total identifiable expenditure on services in Northern Ireland by sub-function[1], per head[2], 2019-20 to 2023-24 (continued)

£ per head

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
5. Environment protection					
5.1 Waste management	124	119	127	142	144
5.2 Waste water management	0	0	5	0	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	1	1
5.6 Environment protection n.e.c.	32	49	39	41	47
Total environment protection	**156**	**168**	**171**	**183**	**193**
6. Housing and community amenities					
6.1 Housing development	101	139	123	145	138
of which: local authority housing	-	-	-	-	-
of which: other social housing	*101*	*139*	*123*	*145*	*138*
6.2 Community development	59	98	79	61	76
6.3 Water supply	144	174	195	243	266
6.4 Street lighting	15	20	27	23	23
6.5 R&D housing and community amenities	0	0	1	0	0
6.6 Housing and community amenities n.e.c.	125	111	131	133	144
Total housing and community amenities	**445**	**542**	**556**	**605**	**648**
7. Health[3]					
Medical services	2,469	2,954	3,072	2,901	3,202
Health research	9	8	8	8	8
Central and other health services	125	514	345	330	340
Total health	**2,603**	**3,475**	**3,425**	**3,240**	**3,550**
8. Recreation, culture and religion					
8.1 Recreational and sporting services	124	112	89	100	108
8.2 Cultural services	105	113	119	112	123
8.3 Broadcasting and publishing services	5	5	6	7	6
8.4 Religious and other community services	26	24	27	22	22
8.5 R&D recreation, culture and religion	1	1	0	0	0
8.6 Recreation, culture and religion n.e.c.	-	-	-	-	-
Total recreation, culture and religion	**261**	**255**	**242**	**241**	**260**
9. Education					
9.1 Pre-primary and primary education	474	498	521	505	701
of which: under fives	*33*	*35*	*36*	*19*	*84*
of which: primary education	*441*	*463*	*485*	*486*	*617*
9.2 Secondary education	609	658	682	678	927
9.3 Post-secondary non-tertiary education	-	-	-	-	-
9.4 Tertiary education	167	220	190	132	116
9.5 Education not definable by level	39	57	47	41	35
9.6 Subsidiary services to education	152	233	222	231	84
9.7 R&D education	0	0	-	0	0
9.8 Education n.e.c.	81	89	96	206	79
Total education	**1,522**	**1,755**	**1,759**	**1,793**	**1,942**

Table 10.8 Total identifiable expenditure on services in Northern Ireland by sub-function[1], per head[2], 2019-20 to 2023-24 (continued)

£ per head

	Accredited Official Statistics				
	2019-20 outturn	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn
10. Social protection					
of which: personal social services	*656*	*672*	*705*	*794*	*822*
10.1 Sickness and disability	1,656	1,676	1,721	1,826	2,017
of which: personal social services	*224*	*222*	*247*	*275*	*280*
of which: incapacity, disability and injury benefits	*1,432*	*1,454*	*1,473*	*1,551*	*1,737*
10.2 Old age	2,022	2,051	2,102	2,268	2,600
of which: personal social services	*305*	*327*	*329*	*374*	*393*
of which: pensions	*1,717*	*1,724*	*1,773*	*1,894*	*2,208*
10.3 Survivors	45	46	47	50	43
10.4 Family and children	590	650	677	744	892
of which: personal social services	*127*	*123*	*129*	*145*	*149*
of which: family benefits, income support and tax credits	*463*	*527*	*548*	*599*	*743*
10.5 Unemployment	23	191	207	214	223
of which: personal social services	-	-	-	-	-
of which: other unemployment benefits	*23*	*191*	*207*	*214*	*223*
10.6 Housing	253	243	228	217	215
10.7 Social exclusion n.e.c.	382	341	270	218	190
of which: personal social services	-	-	-	-	-
of which: family benefits, income support and tax credits	*382*	*341*	*270*	*218*	*190*
10.8 R&D social protection	-	-	-	-	-
10.9 Social protection n.e.c.	15	19	19	132	167
Total social protection	**4,986**	**5,216**	**5,270**	**5,671**	**6,349**
Total Expenditure on Services in Northern Ireland	**11,989**	**15,257**	**14,025**	**14,527**	**15,371**

[1] 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.
[2] Per head figures have been calculated using the latest population estimates as set out in the Annex within the CRA 2024 release.
[3] 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 2023-24

£ million

	Accredited Official Statistics									
	North East	North West	Yorkshire and The Humber	East Midlands	West Midlands	East	London	South East	South West	Total England
1. General public services										
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	158	404	297	223	196	350	474	460	274	2,836
1.2 Foreign economic aid	-	-	-	-	-	-	-	-	-	-
1.3 General services	99	234	94	157	246	157	416	323	102	1,829
1.4 Basic research	-	-	-	-	-	-	-	-	-	-
1.5 R&D general public services	1	2	1	1	1	2	2	2	1	14
1.6 General public services n.e.c.	185	334	292	256	237	428	410	527	402	3,072
Total general public services	**442**	**974**	**685**	**636**	**682**	**937**	**1,302**	**1,312**	**780**	**7,751**
2. Defence										
2.1 Military defence	-	-	-	-	-	-	-	-	-	-
2.2 Civil defence	11	3	3	4	6	4	11	15	11	69
2.3 Foreign miltary aid	-	-	-	-	-	-	-	-	-	-
2.4 R&D defence	-	-	-	-	-	-	-	-	-	-
2.5 Defence n.e.c.	-	-	-	-	-	-	-	-	-	-
Total defence	**11**	**3**	**3**	**4**	**6**	**4**	**11**	**15**	**11**	**69**
3. Public order and safety										
3.1 Police services	800	2,345	1,598	1,211	1,665	1,647	5,046	2,404	1,489	18,205
of which: immigration and citizenship	*1*	*2*	*2*	*2*	*2*	*2*	*3*	*3*	*2*	*18*
of which: other police services	*799*	*2,343*	*1,596*	*1,210*	*1,663*	*1,645*	*5,043*	*2,401*	*1,487*	*18,187*
3.2 Fire-protection services	164	404	288	205	278	294	495	456	295	2,879
3.3 Law courts	381	1,014	679	594	715	613	1,876	889	542	7,304
3.4 Prisons	662	838	449	710	709	629	793	649	400	5,837
3.5 R&D public order and safety	-	-	-	-	-	-	-	-	-	-
3.6 Public order and safety n.e.c.	51	135	92	68	97	83	216	122	75	939
Total public order and safety	**2,058**	**4,736**	**3,105**	**2,788**	**3,465**	**3,265**	**8,426**	**4,521**	**2,801**	**35,164**
4. Economic affairs										
4.1 General economic, commercial and labour affairs	583	1,742	1,128	906	1,305	1,729	4,536	2,604	909	15,441
4.2 Agriculture, forestry, fishing and hunting	270	524	528	527	447	659	248	893	876	4,972
of which: market support	*181*	*289*	*315*	*365*	*288*	*453*	*11*	*386*	*619*	*2,907*
of which: other agriculture, food and fisheries policy	*82*	*212*	*196*	*147*	*140*	*187*	*210*	*479*	*240*	*1,893*
of which: forestry	*8*	*23*	*17*	*15*	*18*	*19*	*27*	*28*	*17*	*172*
4.3 Fuel and energy	283	786	569	571	625	716	793	974	726	6,042
4.4 Mining, manufacturing and construction	20	65	70	-15	103	66	-34	47	83	405

Table 10.9 Total identifiable expenditure on services in the English Regions by sub-function for 2023-24 (continued)

£ million

	Accredited Official Statistics									
	North East	North West	Yorkshire and The Humber	East Midlands	West Midlands	East	London	South East	South West	Total England
4. Economic affairs continued										
4.5 Transport	1,468	5,540	2,768	1,838	4,298	3,873	11,747	5,955	2,494	39,980
of which: national roads	*366*	*601*	*568*	*238*	*443*	*681*	*47*	*1,610*	*559*	*5,112*
of which: local roads	*264*	*812*	*699*	*523*	*666*	*752*	*149*	*882*	*645*	*5,391*
of which: local public transport	*92*	*636*	*194*	*161*	*219*	*139*	*1,954*	*222*	*200*	*3,817*
of which: railway[1]	*715*	*3,348*	*1,250*	*873*	*2,901*	*2,324*	*9,361*	*3,104*	*1,033*	*24,908*
of which: other transport	*32*	*144*	*57*	*43*	*70*	*-22*	*235*	*137*	*56*	*751*
4.6 Communication	15	28	18	15	32	21	39	44	37	249
4.7 Other industries	3	11	12	5	9	6	36	12	7	101
4.8 R&D economic affairs	364	740	593	504	727	959	1,689	1,701	568	7,843
4.9 Economic affairs n.e.c.	24	148	49	46	53	65	78	99	61	624
Total economic affairs	**3,030**	**9,582**	**5,734**	**4,395**	**7,599**	**8,096**	**19,132**	**12,329**	**5,760**	**75,657**
5. Environment protection										
5.1 Waste management	266	3,032	502	552	575	709	1,327	1,250	824	9,038
5.2 Waste water management	-	-	-	-	-	-	-	-	-	-
5.3 Pollution abatement	23	56	40	39	42	96	109	143	63	612
5.4 Protection of biodiversity and landscape	23	40	66	70	51	53	14	54	61	433
5.5 R&D environment protection	17	31	25	22	29	37	52	93	26	333
5.6 Environment protection n.e.c.	129	271	232	130	132	433	378	328	307	2,339
Total environment protection	**458**	**3,431**	**866**	**814**	**829**	**1,328**	**1,880**	**1,868**	**1,282**	**12,755**
6. Housing and community amenities										
6.1 Housing development	309	673	647	643	875	1,018	4,333	1,446	831	10,776
of which: local authority housing	*210*	*338*	*475*	*463*	*629*	*804*	*4,325*	*955*	*527*	*8,728*
of which: other social housing	*99*	*335*	*172*	*180*	*246*	*213*	*8*	*491*	*304*	*2,048*
6.2 Community development	310	694	433	261	359	310	619	480	239	3,705
6.3 Water supply	0	1	1	1	1	1	1	1	1	8
6.4 Street lighting	61	122	113	80	131	93	119	140	59	918
6.5 R&D housing and community amenities	-	-	-	-	-	-	-	-	-	-
6.6 Housing and community amenities n.e.c.	30	45	30	26	43	49	68	22	31	343
Total housing and community amenities	**710**	**1,534**	**1,223**	**1,011**	**1,409**	**1,471**	**5,141**	**2,090**	**1,162**	**15,750**

Table 10.9 Total identifiable expenditure on services in the English Regions by sub-function for 2023-24 (continued)

£ million

	Accredited Official Statistics									
	North East	North West	Yorkshire and The Humber	East Midlands	West Midlands	East	London	South East	South West	Total England
7. Health[2]										
Medical services	9,137	25,499	16,976	14,323	19,183	18,208	34,799	26,713	17,423	182,260
Health research	72	197	146	130	161	174	247	261	150	1,537
Central and other health services	156	436	321	287	349	371	513	544	334	3,312
Total health	**9,365**	**26,132**	**17,443**	**14,739**	**19,693**	**18,753**	**35,559**	**27,518**	**17,907**	**187,109**
8. Recreation, culture and religion										
8.1 Recreational and sporting services	159	460	309	199	288	245	494	384	207	2,744
8.2 Cultural services	221	481	383	251	260	339	754	458	335	3,482
8.3 Broadcasting and publishing services	11	31	23	20	25	29	39	39	24	242
8.4 Religious and other community services	6	16	12	14	9	15	21	23	11	128
8.5 R&D recreation, culture and religion	2	3	4	2	3	6	18	13	3	54
8.6 Recreation, culture and religion n.e.c.	5	15	10	9	12	12	17	18	11	108
Total recreation, culture and religion	**404**	**1,007**	**741**	**495**	**596**	**646**	**1,344**	**934**	**590**	**6,758**
9. Education[3]										
9.1 Pre-primary and primary education	1,269	4,640	2,540	2,143	3,062	2,907	5,635	4,762	2,210	29,168
of which: under fives	*170*	*634*	*350*	*283*	*417*	*380*	*767*	*646*	*296*	*3,944*
of which: primary education	*1,099*	*4,006*	*2,190*	*1,860*	*2,644*	*2,527*	*4,867*	*4,116*	*1,914*	*25,223*
9.2 Secondary education	2,341	5,401	5,115	4,532	5,495	5,784	6,722	7,129	4,933	47,451
9.3 Post-secondary non-tertiary education	50	109	69	65	72	65	184	130	111	855
9.4 Tertiary education	275	584	486	438	540	363	1,157	869	443	5,156
9.5 Education not definable by level	43	111	78	70	84	76	135	119	73	789
9.6 Subsidiary services to education	347	664	403	414	564	550	1,262	826	510	5,539
9.7 R&D education	110	330	220	165	165	275	799	468	220	2,754
9.8 Education n.e.c.	85	239	176	157	196	200	275	289	174	1,791
Total education	**4,520**	**12,077**	**9,087**	**7,983**	**10,178**	**10,221**	**16,169**	**14,592**	**8,675**	**93,503**
10. Social protection										
of which: personal social services	*2,013*	*5,609*	*3,985*	*3,220*	*4,172*	*4,141*	*6,842*	*6,455*	*4,236*	*40,674*
10.1 Sickness and disability	3,624	9,547	6,341	5,289	6,497	5,988	7,804	8,334	5,976	59,399
of which: personal social services	*551*	*1,768*	*1,193*	*1,001*	*1,202*	*1,393*	*1,841*	*2,087*	*1,422*	*12,458*
of which: incapacity, disability and injury benefits	*3,073*	*7,779*	*5,148*	*4,288*	*5,295*	*4,594*	*5,963*	*6,247*	*4,554*	*46,941*
10.2 Old age	6,479	16,353	12,141	11,369	13,096	14,748	12,722	21,647	15,033	123,589
of which: personal social services	*627*	*1,451*	*1,162*	*1,019*	*1,169*	*1,301*	*1,817*	*1,890*	*1,233*	*11,669*
of which: pensions	*5,852*	*14,902*	*10,979*	*10,350*	*11,927*	*13,448*	*10,905*	*19,756*	*13,800*	*111,920*

Table 10.9 Total identifiable expenditure on services in the English Regions by sub-function for 2023-24 (continued)

£ million

	Accredited Official Statistics									
	North East	North West	Yorkshire and The Humber	East Midlands	West Midlands	East	London	South East	South West	Total England
10. Social protection continued										
10.3 Survivors	61	127	114	108	105	104	14	144	149	926
10.4 Family and children	1,394	3,857	2,773	2,208	3,079	2,608	4,232	3,924	2,556	26,629
of which: personal social services	*802*	*2,126*	*1,495*	*1,120*	*1,660*	*1,278*	*2,429*	*2,111*	*1,403*	*14,424*
of which: family benefits, income support and tax credits	*592*	*1,730*	*1,278*	*1,088*	*1,418*	*1,330*	*1,802*	*1,814*	*1,153*	*12,205*
10.5 Unemployment	35	90	70	59	81	72	116	104	57	685
of which: personal social services	-	-	-	-	-	-	-	-	-	-
of which: other unemployment benefits	*35*	*90*	*70*	*59*	*81*	*72*	*116*	*104*	*57*	*685*
10.6 Housing	676	1,737	1,098	865	1,438	1,207	4,326	1,860	1,118	14,323
10.7 Social exclusion n.e.c.	2,998	8,312	5,702	4,332	6,338	5,422	12,566	7,559	4,618	57,847
of which: personal social services	*33*	*264*	*135*	*80*	*141*	*169*	*754*	*367*	*179*	*2,123*
of which: family benefits, income support and tax credits	*2,965*	*8,048*	*5,567*	*4,251*	*6,197*	*5,253*	*11,812*	*7,192*	*4,439*	*55,724*
10.8 R&D social protection	-	-	-	-	-	-	-	-	-	-
10.9 Social protection n.e.c.	590	1,559	1,042	818	1,147	1,010	2,023	1,371	887	10,446
Total social protection	**15,857**	**41,581**	**29,280**	**25,048**	**31,780**	**31,158**	**43,803**	**44,943**	**30,394**	**293,844**
Total Expenditure on Services in the English Regions	**36,856**	**101,058**	**68,166**	**57,914**	**76,237**	**75,880**	**132,767**	**110,121**	**69,361**	**728,359**

(1) The breakdown of spending on High Speed 2 is based on the 2020 business case for phase one of the project. See the separate explanatory notes in CRA 2024 for further information.
(2) 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.
(3) 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 categoires. 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[1] for 2023-24

£ per head

	Accredited Official Statistics									
	North East	North West	Yorkshire and The Humber	East Midlands	West Midlands	East	London	South East	South West	Total England
1. General public services										
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	58	53	53	45	32	54	53	48	47	49
1.2 Foreign economic aid	-	-	-	-	-	-	-	-	-	-
1.3 General services	37	31	17	31	40	24	47	34	18	32
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.	68	44	52	51	39	66	46	56	69	53
Total general public services	**163**	**128**	**122**	**128**	**112**	**145**	**146**	**138**	**134**	**134**
2. Defence										
2.1 Military defence	-	-	-	-	-	-	-	-	-	-
2.2 Civil defence	4	0	1	1	1	1	1	2	2	1
2.3 Foreign miltary aid	-	-	-	-	-	-	-	-	-	-
2.4 R&D defence	-	-	-	-	-	-	-	-	-	-
2.5 Defence n.e.c.	-	-	-	-	-	-	-	-	-	-
Total defence	**4**	**0**	**1**	**1**	**1**	**1**	**1**	**2**	**2**	**1**
3. Public order and safety										
3.1 Police services	295	309	286	243	274	255	564	254	256	316
of which: immigration and citizenship	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
of which: other police services	*295*	*308*	*285*	*242*	*273*	*254*	*564*	*253*	*256*	*315*
3.2 Fire-protection services	60	53	51	41	46	45	55	48	51	50
3.3 Law courts	141	133	121	119	118	95	210	94	93	127
3.4 Prisons	244	110	80	142	116	97	89	68	69	101
3.5 R&D public order and safety	-	-	-	-	-	-	-	-	-	-
3.6 Public order and safety n.e.c.	19	18	16	14	16	13	24	13	13	16
Total public order and safety	**759**	**623**	**555**	**558**	**569**	**505**	**942**	**477**	**482**	**610**
4. Economic affairs										
4.1 General economic, commercial and labour affairs	215	229	202	181	214	267	507	275	156	268
4.2 Agriculture, forestry, fishing and hunting	100	69	94	105	73	102	28	94	151	86
of which: market support	*67*	*38*	*56*	*73*	*47*	*70*	*1*	*41*	*107*	*50*
of which: other agriculture, food and fisheries policy	*30*	*28*	*35*	*29*	*23*	*29*	*24*	*51*	*41*	*33*
of which: forestry	*3*	*3*	*3*	*3*	*3*	*3*	*3*	*3*	*3*	*3*
4.3 Fuel and energy	105	103	102	114	103	111	89	103	125	105
4.4 Mining, manufacturing and construction	7	9	12	-3	17	10	-4	5	14	7

Table 10.10 Total identifiable expenditure on services in the English Regions by sub-function, per head[1] for 2023-24 (continued)

£ per head

	Accredited Official Statistics									
	North East	North West	Yorkshire and The Humber	East Midlands	West Midlands	East	London	South East	South West	Total England
4. Economic affairs continued										
4.5 Transport	541	729	495	368	706	599	1,313	628	429	693
of which: national roads	*135*	*79*	*101*	*48*	*73*	*105*	*5*	*170*	*96*	*89*
of which: local roads	*97*	*107*	*125*	*105*	*109*	*116*	*17*	*93*	*111*	*93*
of which: local public transport	*34*	*84*	*35*	*32*	*36*	*21*	*218*	*23*	*34*	*66*
of which: railway[2]	*264*	*440*	*223*	*175*	*477*	*359*	*1,047*	*327*	*178*	*432*
of which: other transport	*12*	*19*	*10*	*9*	*11*	*-3*	*26*	*14*	*10*	*13*
4.6 Communication	6	4	3	3	5	3	4	5	6	4
4.7 Other industries	1	1	2	1	1	1	4	1	1	2
4.8 R&D economic affairs	134	97	106	101	119	148	189	179	98	136
4.9 Economic affairs n.e.c.	9	19	9	9	9	10	9	10	10	11
Total economic affairs	**1,118**	**1,261**	**1,025**	**881**	**1,249**	**1,252**	**2,139**	**1,300**	**991**	**1,311**
5. Environment protection										
5.1 Waste management	98	399	90	111	94	110	148	132	142	157
5.2 Waste water management	-	-	-	-	-	-	-	-	-	-
5.3 Pollution abatement	8	7	7	8	7	15	12	15	11	11
5.4 Protection of biodiversity and landscape	9	5	12	14	8	8	2	6	10	7
5.5 R&D environment protection	6	4	4	4	5	6	6	10	5	6
5.6 Environment protection n.e.c.	48	36	42	26	22	67	42	35	53	41
Total environment protection	**169**	**451**	**155**	**163**	**136**	**205**	**210**	**197**	**221**	**221**
6. Housing and community amenities										
6.1 Housing development	114	89	116	129	144	157	484	153	143	187
of which: local authority housing	*78*	*45*	*85*	*93*	*103*	*124*	*484*	*101*	*91*	*151*
of which: other social housing	*37*	*44*	*31*	*36*	*40*	*33*	*1*	*52*	*52*	*35*
6.2 Community development	114	91	77	52	59	48	69	51	41	64
6.3 Water supply	0	0	0	0	0	0	0	0	0	0
6.4 Street lighting	22	16	20	16	22	14	13	15	10	16
6.5 R&D housing and community amenities	-	-	-	-	-	-	-	-	-	-
6.6 Housing and community amenities n.e.c.	11	6	5	5	7	8	8	2	5	6
Total housing and community amenities	**262**	**202**	**219**	**203**	**231**	**227**	**575**	**220**	**200**	**273**

Table 10.10 Total identifiable expenditure on services in the English Regions by sub-function, per head[1] for 2023-24 (continued)

£ per head

	Accredited Official Statistics									
	North East	North West	Yorkshire and The Humber	East Midlands	West Midlands	East	London	South East	South West	Total England
7. Health[3]										
Medical services	3,370	3,355	3,035	2,870	3,152	2,815	3,890	2,817	2,998	3,159
Health research	27	26	26	26	26	27	28	28	26	27
Central and other health services	57	57	57	57	57	57	57	57	57	57
Total health	**3,454**	**3,438**	**3,118**	**2,953**	**3,236**	**2,899**	**3,975**	**2,902**	**3,081**	**3,243**
8. Recreation, culture and religion										
8.1 Recreational and sporting services	59	61	55	40	47	38	55	40	36	48
8.2 Cultural services	82	63	68	50	43	52	84	48	58	60
8.3 Broadcasting and publishing services	4	4	4	4	4	5	4	4	4	4
8.4 Religious and other community services	2	2	2	3	1	2	2	2	2	2
8.5 R&D recreation, culture and religion	1	0	1	0	1	1	2	1	0	1
8.6 Recreation, culture and religion n.e.c.	2	2	2	2	2	2	2	2	2	2
Total recreation, culture and religion	**149**	**132**	**132**	**99**	**98**	**100**	**150**	**99**	**102**	**117**
9. Education[4]										
9.1 Pre-primary and primary education	468	611	454	429	503	449	630	502	380	506
of which: under fives	*63*	*83*	*63*	*57*	*69*	*59*	*86*	*68*	*51*	*68*
of which: primary education	*405*	*527*	*391*	*373*	*435*	*391*	*544*	*434*	*329*	*437*
9.2 Secondary education	863	711	914	908	903	894	751	752	849	823
9.3 Post-secondary non-tertiary education	18	14	12	13	12	10	21	14	19	15
9.4 Tertiary education	102	77	87	88	89	56	129	92	76	89
9.5 Education not definable by level	16	15	14	14	14	12	15	13	13	14
9.6 Subsidiary services to education	128	87	72	83	93	85	141	87	88	96
9.7 R&D education	41	43	39	33	27	43	89	49	38	48
9.8 Education n.e.c.	31	31	32	31	32	31	31	30	30	31
Total education	**1,667**	**1,589**	**1,624**	**1,599**	**1,672**	**1,580**	**1,808**	**1,539**	**1,493**	**1,621**
10. Social protection										
of which: personal social services	*743*	*738*	*712*	*645*	*686*	*640*	*765*	*681*	*729*	*705*
10.1 Sickness and disability	1,337	1,256	1,133	1,060	1,068	926	872	879	1,028	1,030
of which: personal social services	*203*	*233*	*213*	*200*	*198*	*215*	*206*	*220*	*245*	*216*
of which: incapacity, disability and injury benefits	*1,133*	*1,024*	*920*	*859*	*870*	*710*	*667*	*659*	*784*	*814*
10.2 Old age	2,390	2,152	2,170	2,278	2,152	2,280	1,422	2,283	2,587	2,142
of which: personal social services	*231*	*191*	*208*	*204*	*192*	*201*	*203*	*199*	*212*	*202*
of which: pensions	*2,158*	*1,961*	*1,963*	*2,074*	*1,960*	*2,079*	*1,219*	*2,083*	*2,375*	*1,940*

Table 10.10 Total identifiable expenditure on services in the English Regions by sub-function, per head[1] for 2023-24 (continued)

£ per head

	Accredited Official Statistics									
	North East	North West	Yorkshire and The Humber	East Midlands	West Midlands	East	London	South East	South West	Total England
10. Social protection continued										
10.3 Survivors	23	17	20	22	17	16	2	15	26	16
10.4 Family and children	514	507	496	442	506	403	473	414	440	462
of which: personal social services	*296*	*280*	*267*	*224*	*273*	*198*	*272*	*223*	*241*	*250*
of which: family benefits, income support and tax credits	*218*	*228*	*228*	*218*	*233*	*206*	*201*	*191*	*198*	*212*
10.5 Unemployment	13	12	13	12	13	11	13	11	10	12
of which: personal social services	-	-	-	-	-	-	-	-	-	-
of which: other unemployment benefits	*13*	*12*	*13*	*12*	*13*	*11*	*13*	*11*	*10*	*12*
10.6 Housing	249	229	196	173	236	187	484	196	192	248
10.7 Social exclusion n.e.c.	1,106	1,094	1,019	868	1,042	838	1,405	797	795	1,003
of which: personal social services	*12*	*35*	*24*	*16*	*23*	*26*	*84*	*39*	*31*	*37*
of which: family benefits, income support and tax credits	*1,093*	*1,059*	*995*	*852*	*1,018*	*812*	*1,320*	*758*	*764*	*966*
10.8 R&D social protection	-	-	-	-	-	-	-	-	-	-
10.9 Social protection n.e.c.	217	205	186	164	188	156	226	145	153	181
Total social protection	**5,848**	**5,471**	**5,234**	**5,018**	**5,222**	**4,817**	**4,897**	**4,740**	**5,230**	**5,093**
Total Expenditure on Services in the English Regions	**13,593**	**13,297**	**12,185**	**11,603**	**12,527**	**11,730**	**14,842**	**11,613**	**11,936**	**12,625**

[1] Per head figures have been calculated using the latest population estimates as set out in the Annex within the CRA 2024 release.
[2] The breakdown of spending on High Speed 2 is based on the 2020 business case for phase one of the project. See the separate explanatory notes in CRA 2024 for further information.
[3] 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.
[4] 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 categoires. 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

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[1].

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 2025 departments reported five outturn years from 2020-21 to 2024-25. This year, PESA also includes full breakdowns for the plan year of 2025-26 as well as DEL totals for 2026-27 to 2028-29 (2029-30 for CDEL), as set in the 2025 Spending Review. Departments are responsible for:

- 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.

[1] 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 £1m 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 2024 is provided in chapter text.

A.16 Where we discover errors after the production of PESA 2025 we will take the following action:

- minor errors will be corrected at the next Accredited Official 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 were treated as if they were outside the public sector.

A.23 In the budgeting tables, the support scored within the HM Treasury Annually Managed Expenditure (AME) budget. All support to financial sector institutions was central government own spending.

A.24 The expenditure on services tables reflected the impact of this support on public spending in the National Accounts, i.e. on Total Managed Expenditure within PSNBex. The only transactions that were treated as spending within this measure were:

- the element of the share purchase that the ONS 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 did not generally have an impact on Total Managed Expenditure, nor therefore on the expenditure on services tables, because:

- they took 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 were 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 2025 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 20 June 2025.

Conventions

Rounding

A.28 The figures in this publication are generally shown to the nearest £1million.

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 2024-25 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 Statement 2025 documents.

B.3 Since PESA 2024, the Office of Qualifications and Examinations Regulation (Ofqual) has been moved from the Education departmental group to Small and Independent Bodies. This aligns to the treatment in Spending Review 2025.

Title	Departments included
Health and Social Care	Department of Health and Social Care (inc NHS)
Education	Department for Education
Home Office	Home Office National Crime Agency
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
Scottish Government	Scottish Government
Welsh Government	Welsh Government
Northern Ireland Executive	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 Qualifications and Examinations Regulation (Ofqual) 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

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
Department's own transactions	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
ALB transactions	As the department	As the department
Local government	Current grants to local government	Capital grants to local government Credit approvals
Public corporations on an external finance basis	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.

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.

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 (NNDR) 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, 2020-21 to 2025-26

£ million

	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans[5]
GNI based contribution	12,762	139	46	1,353	-1,179	-108
UK abatement	-3,785	181	-428	10	-	-
VAT-based payments to the EU[1]	1,954	-4	0	-459	-6	-
Net expenditure transfers to the EU not in departmental budgets	**10,930**	**315**	**-383**	**904**	**-1,186**	**-108**
Receipts to cover collection costs in respect of collecting Traditional Own Resources (TOR)[3]	-536	-13	-15	-8	-8	0
to give contribution to TME not in departmental budgets[1]	**10,395**	**303**	**-397**	**896**	**-1,193**	**-109**
European Union Financial Settlement payments and receipts[2]	-249	7,758	8,939	6,529	1,914	842
to give total contribution to TME	**10,146**	**8,061**	**8,542**	**7,425**	**721**	**734**
TOR[3]	2,695	49	50	31	24	2
Gross contribution to the EU budget	**12,840**	**8,110**	**8,592**	**7,456**	**745**	**736**
Public sector EU receipts[4]	-3,406	-2,355	-1,793	-820	-240	-130
Net contributions to the EU budget	**9,434**	**5,754**	**6,799**	**6,636**	**505**	**605**
less Other attributed costs and repayments[6]	-	-	-	-	-	-
Net payments to EU institutions	**9,434**	**5,754**	**6,799**	**6,636**	**505**	**605**

[1] VAT-based payments to the EU are included in the TME subtotal, reflecting changes in the European System of Accounts 2010.
[2] European Union Financial Settlement payments and European Investment Bank receipts form part of HM Treasury's departmental AME.
[3] TOR comprises customs duties (including those on agricultural products) and sugar levies.
[4] 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.
[5] Consistent with forecasts published by the OBR in March 2025.
[6] 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

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 numbers 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 2025-26 used in this publication are taken from the data submitted by departments on OSCAR. The OBR used OSCAR data consistent with PESA 2024 as a starting point for their forecast in the March 2025 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 2024 adjusted to reflect policy announcements made during the year. For 2025-26 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, 2020-21 to 2025-26

£ million

	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Departmental AME (GAAP basis)						
Change in liability	80,757	98,107	95,660	40,132	37,684	42,126
Contributions received*	-38,865	-40,742	-43,971	-47,220	-56,072	-57,324
Cash payments in OCS not covered by release of provision*	46	43	57	68	132	113
Net public service pensions (GAAP basis)	**41,938**	**57,408**	**51,746**	**-7,020**	**-18,256**	**-15,085**
Unwinding of discount rate (= contribution to non-cash items)	34,379	26,639	37,015	54,863	63,003	66,106
Total Departmental AME (GAAP basis)	**76,317**	**84,047**	**88,762**	**47,844**	**44,747**	**51,022**
Accounting adjustments						
Remove change in liability	-80,757	-98,107	-95,660	-40,132	-37,684	-42,126
Remove increased liability due to unwinding of discount rate	-34,379	-26,639	-37,015	-54,863	-63,003	-66,106
Add pensions in payment covered by release of provision*+	40,863	42,107	44,932	49,427	54,270	56,674
Accounting adjustments (Pensions)	**-74,273**	**-82,640**	**-87,744**	**-45,568**	**-46,417**	**-51,558**
Contribution to TME (National Accounts basis)	**2,044**	**1,407**	**1,018**	**2,276**	**-1,671**	**-537**
of which:						
Pensions in payment*	40,909	42,149	44,989	49,496	54,401	56,787
Contributions received*	-38,865	-40,742	-43,971	-47,220	-56,072	-57,324

* 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 2025-26 used in this PESA publication differ from those used by the OBR in their March 2025 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 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

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 2024 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, 2024-25

£ million

	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	Scottish Government	Welsh Government	Northern Ireland Executive	Small and Independent Bodies	Local Government Expenditure	Total for all departments
Departmental Budgets																									
Resource DEL	198,149	104,146	18,847	12,021	908	45,834	3,814	8,664	15,072	1,695	865	18,685	1,459	5,567	1,580	9,420	5,788	340	775	25,722	18,226	16,195	2,894	-	516,667
Capital DEL	11,485	5,629	1,718	1,543	69	22,697	1,392	2,625	8,256	544	13,157	20,521	5,317	2,273	938	522	730	765	269	5,840	3,245	2,002	349	-	111,886
Resource Departmental AME	17,834	6,775	2,456	898	2	11,312	7	270	24,013	5,900	366	2,131	8,307	-1,228	-297	287,701	28,239	34,744	25,859	24,311	4,201	13,176	-131	-	496,848
Capital Departmental AME	660	31,349	21	14	1	4	0	881	-	1,087	-159	-93	-28	5	-272	241	-	29,296	61	1,410	942	814	0	-	66,234
Remove																									
Grants to local government	-3,964	-37,217	-16,099	-254	-	-	-	-	-27,326	-79	-3	-4,267	-624	-536	-18	-15,935	-	-	1	-11,860	-7,309	-224	-	-	-125,713
Capital grants to public corporations	-	-	-	-	-	-	-	-	-	-	0	-99	-381	-16	-80	-	-	-36,323	-	-68	-	-252	-	-	-37,219
Depreciation	-7,446	-27,136	-534	-1,458	-33	-9,441	-749	-331	-963	-208	-380	-10,758	-4,819	-663	-155	-512	-656	-34,443	-152	-1,119	-1,413	-940	-198	-	-104,508
Provisions	-21,576	-8,139	-4	-500	0	-8,875	-5	20	60	5	-94	-630	-4,126	661	803	1,514	-102	1,683	-23,386	-3,756	-326	-3,205	-271	-	-70,252
Financial transactions	8	-31,401	-	-	-	-188	-	-1,070	-228	22	4	9	2,108	30	-286	-674	-	6,403	-	-1,391	-1,001	-507	1	-	-28,160
Interest and dividends	-114	15,414	-20	-31	-5	-269	-28	-7	129	20	54	-1,686	130	0	151	19	-	152	27	427	0	218	118	-	14,700
Items classified as revenue in National Accounts	-5	1,017	2,444	1,499	31	66	-1	-52	260	247	389	4,875	2,108	428	612	-237	27	19	741	-2	28	7	354	-	14,853
EU receipts	-	0	-	-	-	-	-	-	362	-	5	53	-	-	-	538	-	-	-	238	16	35	-	-	1,248
Other items not in TME	-1,682	-8,123	-150	-12	-9	-2	10	-133	-15,640	124	-406	696	-72	-94	9	330	-133	-	-173	-1,248	-1,775	-33	-6	-	-28,522
Add																									
Local government current expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168,934	168,934
Local government capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,961	23,961
Northern Ireland locally financed expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	710	-	-	710
Public corporations' capital expenditure	-	-	-	-	-	-	-	22	6,812	-	-	1,660	-	5	-	-	-	-	-	2,077	554	313	-	-	11,443
Public sector debt interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-123,764	-	-	-	-	-	951	124,715
EU transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-1,433	-	-	-	-	-	-	-1,433
Loans written off by mutual consent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public sector expenditure on services	**193,350**	**52,315**	**8,679**	**13,721**	**964**	**61,138**	**4,442**	**10,889**	**10,808**	**9,358**	**13,797**	**31,097**	**9,379**	**6,432**	**2,985**	**282,927**	**33,893**	**124,967**	**4,022**	**40,583**	**15,387**	**28,307**	**3,109**	**193,846**	**1,156,393**

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 2024-25 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[1]. 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 2025 National Accounts figures from ONS
Forecasts are consistent with OBR data as at the Spring Statement 2025

	GDP deflator at market prices		Money GDP
Financial year	2024-25 = 100	Per cent change on previous year	£ million
1982-83	26.919	7.37	327,449
1983-84	28.201	4.76	358,062
1984-85	29.848	5.84	385,979
1985-86	31.473	5.44	423,724
1986-87	32.748	4.05	455,183
1987-88	34.655	5.82	511,512
1988-89	37.015	6.81	570,330
1989-90	40.003	8.07	629,559
1990-91	43.362	8.40	679,270
1991-92	45.977	6.03	714,363
1992-93	47.246	2.76	738,807
1993-94	48.593	2.85	780,640
1994-95	49.397	1.65	820,882
1995-96	50.962	3.17	863,062
1996-97	52.691	3.39	923,000
1997-98	52.686	-0.01	964,683
1998-99	53.413	1.38	1,010,045
1999-00	54.118	1.32	1,058,018
2000-01	54.651	0.98	1,114,688
2001-02	55.604	1.74	1,152,363
2002-03	56.850	2.24	1,208,863

[1] https://www.gov.uk/government/collections/gdp-deflators-at-market-prices-and-money-gdp

Table F.1 GDP deflators and money GDP (continued)

	GDP deflator at market prices		Money GDP
Financial year	2024-25 = 100	Per cent change on previous year	£ million
2003-04	58.136	2.26	1,272,602
2004-05	59.877	2.99	1,342,153
2005-06	61.512	2.73	1,418,417
2006-07	63.166	2.69	1,486,254
2007-08	64.698	2.42	1,565,823
2008-09	67.038	3.62	1,582,979
2009-10	67.940	1.35	1,557,029
2010-11	69.226	1.89	1,627,823
2011-12	70.450	1.77	1,673,243
2012-13	71.751	1.85	1,725,339
2013-14	73.122	1.91	1,803,854
2014-15	74.016	1.22	1,875,402
2015-16	74.547	0.72	1,932,100
2016-17	76.231	2.26	2,013,606
2017-18	77.430	1.57	2,098,809
2018-19	79.061	2.11	2,173,666
2019-20	80.934	2.37	2,241,804
2020-21	85.277	5.37	2,087,400
2021-22	84.779	-0.58	2,356,883
2022-23	90.759	7.05	2,583,155
2023-24	96.091	5.87	2,746,574
2024-25	100.000	4.07	2,895,087
2025-26	*102.645*	*2.65*	*2,993,852*

GDP Deflator:	Financial years 1982-83 to 2024-25 taken from ONS series L8GG.
	2025-26: derived from Office for Budget Responsibility (OBR) forecasts for GDP deflator increases as at the March 2025 Spring Statement.
Money GDP:	For years 1982-83 to 2024-25: ONS data for money GDP (not seasonally adjusted, BKTL).
	2025-26: OBR forecasts for money GDP as at the March 2025 Spring Statement.

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 November 2024 Country and Regional Analysis (CRA)[2] release. Mid-year population estimates and projections used for the November 2024 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 that annex.

[2] https://www.gov.uk/government/statistics/country-and-regional-analysis-2024

G Supplementary tables

G.1 This annex presents tables used to show outturn against specific policies that have had budgets or plans set for them. These can be more time limited than standard frameworks and tables will be added or removed in future editions of PESA if budgets or plans cease to be set for the policies concerned.

NHS England Expenditure

G.2 These figures are 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 are also presented in real terms and for both outturn and plan years for the periods covered in each Spending Review and Spending Round.

G.3 For further information please see the Department of Health and Social Care (DHSC) annual report and accounts.

Table G.1 NHS England – Departmental Expenditure Limits, 2020-21 to 2028-29

£ million

		Accredited Official Statistics								
		2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans	2026-27 plans	2027-28 plans	2028-29 plans
Total DEL[1]	NHS England[2]	146,429	152,711	161,323	171,659	187,447	195,987	..	..	..
	NHS England[2] – real terms[3]	171,711	180,129	177,749	178,643	187,447	190,936	..	..	..
Resource DEL (exc depreciation)	NHS England[2]	146,018	152,317	160,939	171,271	186,838	195,593	204,905	215,386	226,131
	NHS England[2] – real terms[3]	171,229	179,664	177,326	178,239	186,838	190,552	196,372	202,295	208,331

[1] Total DEL is given by Resource DEL excluding depreciation plus Capital DEL. Total DEL is only available through to 2025-26 in line with the SR25.
[2] For further information on NHS England expenditure please refer to the Department of Health and Social Care Annual Report and Accounts and full details of budgets and planned spending can be found in the government's Financial Directions to the NHS
[3] Real-terms figures are the cash figures adjusted to 2024-25 price levels using GDP deflators. The deflators are calculated from data published by the Office for National Statistics and the Office for Budget Responsbility. See annex F for more detail.

Research and development (R&D) expenditure in departmental budgets

G.4 Government budgets use the term "R&D" as defined in the OECD Frascati manual: "creative work undertaken on a systematic basis in order to increase the stock of knowledge … and the use of this stock of knowledge to devise new applications". As set out in the ESA10 statistical standards, R&D spending that meets the Frascati definition is to be accounted for as capital.

G.5 Note that the Frascati definition of R&D differs from R&D spending under the Classification of the Functions of Government (COFOG) system, as published in the functional tables in PESA and the July PSS releases. The former is produced by identifying expenditure recorded against economic account codes which meet the Frascati definition set out above. COFOG is produced using data at a policy programme level ('sub-segment' in HMT's OSCAR database) which are assigned to appropriate functions. Even within the Frascati definition, there are different measurement approaches. To produce their accredited official statistics on R&D expenditure, the ONS uses a survey approach, including for government expenditure. The R&D table in this release is based on the government's administrative data taken from OSCAR. The two collection methods are for different purposes and therefore yield different results, meaning that direct comparison between data from the two systems is not possible.

Table G.2 Research and Development (R&D) expenditure within capital budgets, 2020-21 to 2025-26

£ million

	Accredited Official Statistics					
	2020-21 outturn	2021-22 outturn	2022-23 outturn	2023-24 outturn	2024-25 outturn	2025-26 plans
Capital DEL by departmental group						
Health and Social Care	1,351	1,451	1,451	1,507	2,021	1,939
Education	6	11	15	16	19	23
Home Office	51	76	77	85	108	55
Justice	4	8	7	6	20	-
Law Officers' Departments	-	-	-	-	11	-
Defence	1,054	1,837	2,054	2,659	3,071	2,185
Foreign, Commonwealth and Development Office	722	7	309	316	499	423
MHCLG – Housing and Communities	8	17	25	44	53	160
Culture, Media and Sport	-	1	2	14	39	61
Science, Innovation and Technology	8,641	8,566	9,429	11,189	12,252	13,883
Transport	62	110	104	149	233	128
Energy Security and Net Zero	248	321	600	759	896	729
Environment, Food and Rural Affairs	46	78	147	251	349	537
Business and Trade	40	38	30	318	326	327
Work and Pensions	5	17	11	12	16	29
HM Treasury	-	-	0	0	0	-
Welsh Government	48	47	48	49	4	-
Northern Ireland Executive	41	42	127	133	139	153
Small and Independent Bodies	4	19	18	23	18	10
Total R&D within capital DEL	**12,331**	**12,647**	**14,457**	**17,529**	**20,076**	**20,642**
Capital AME by departmental group						
Education	0	0	0	1	1	-
Culture, Media and Sport	13	12	-	-	-	21
Science, Innovation and Technology	-13	-16	-17	-14	-12	-
Energy Security and Net Zero	-4	-2	-2	-8	-4	-
Environment, Food and Rural Affairs	-	-	-	-	0	0
Scottish Government	46	248	405	505	444	34
Total R&D within capital AME	**43**	**243**	**386**	**484**	**430**	**56**
Total R&D within capital budgets	**12,374**	**12,889**	**14,843**	**18,013**	**20,505**	**20,698**

H Glossary

Within an explanation of a term, words in bold are themselves explained elsewhere in the glossary.

Acronyms

ALBs	**Arms Length Bodies**
AME	**Annually Managed Expenditure**
ASLCs	**Accruing Superannuation Liability Charges**
CAP	**Common Agricultural Policy**
CRA	**Country and Regional Analysis**
DEL	**Departmental Expenditure Limit**
EFO	**Economic and Fiscal Outlook**
GAAP	**Generally Accepted Accounting Practice**
GDP	**Gross Domestic Product**
IFRS	**International Financial Reporting Standards**
LASFE	**Local Authority Self-Financed Expenditure**
LIBOR	**London Inter-bank Offered Rate**
NEC	**Not Elsewhere Classified**
OBR	**Office for Budget Responsibility**
OSCAR	**Online System for Central Accounting and Reporting**
PCOFCE	**Public Corporations' Own-Financed Capital Expenditure**
PSCE	**Public sector current expenditure**
PSNB	**Public sector net borrowing**
PSND	**Public sector net debt**
PSNI	**Public sector net investment**
RAB	**Resource Accounting and Budgeting**
SUME	**Single Use Military Equipment**
TES	**Total Expenditure on Services**
TME	**Total Managed Expenditure**

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[1].

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.

[1] 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[2] 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.

[2] 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)[3]. 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**.

[3] Consolidated budgeting guidance – GOV.UK (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 non-budget 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**.

Non-identifiable 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 non-market 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 2025 which set departmental budgets up to 2028-29 (2029-30 for CDEL).

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 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 quasi-corporation. **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.

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