

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 The Spending Review¹ defined a new control total – depreciation. This is depreciation as previously presented in PESA 2010 along with the reclassified Student Loans provision which is now considered an impairment (see the Consolidated Budgeting Guidance, paragraph 7.10)².

1.3 Due to this new control total the definition of 'Total DEL' (**Table 1.8**) is now a simple calculation, it is resource DEL excluding depreciation (**Table 1.3a**) plus capital DEL (**Table 1.6**).

1.4 The Budget 2011 presented expenditure by individual departments, grouping together the smaller departments and independent bodies. In contrast PESA groups departments by ministerial responsibility, see **Annex B**. To aid transparency PESA 2011 includes a set of supplementary tables that use the Budget 2011 presentation (**Tables 1.12 to 1.13**).

1.5 As stated in the Spending Review 2010 the administration budget regime now includes Non-departmental Public Bodies and other Arms Length Bodies. This affects **Table 1.5** which will show a significant increase in all years for a number of departmental groups.

1.6 **Table 1.10** has been expanded to give a more detailed breakdown of individual National Accounts adjustments which reconcile departmental Budgets to expenditure that enters the National Accounts. This presentation broadly aligns to the presentation of accounting adjustments used by the Office for Budget Responsibility. See Annex D for more information on the adjustments. In **Chapter 1** the presentation of the Health departmental group has been changed to align to the Budget 2011 presentation to avoid confusion, The NHS (Health) row is equivalent to the PESA 2010 'of which: NHS' row and the Personal Social Services (Health) row is the additional amount added to get to the PESA 2010 'Health' row. This reflects the decision to fund Personal Social Services through CLG Local Government in the Spending Review 2010.

The budgeting and reporting framework

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

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

1.9 A clear distinction is made for budgeting between current and capital spending, with departments having separate resource and capital budgets largely based on Generally Accepted Accounting Practice (GAAP) components. For part of their resource and capital budgets, departments are given firm three year spending limits called Departmental Expenditure Limits (DELs) within which they prioritise resources and plan ahead.

¹ http://www.hm-treasury.gov.uk/spend_sr2010_documents.htm

² http://www.hm-treasury.gov.uk/d/consolidated_budgeting_guidance201112.pdf

1.10 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, and various other items of departmental expenditure set out in **Table 1.1**. 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.

Box 1.A: Tax credits (negative tax) and the alignment project

As part of the alignment project (aligning Budgets and resource accounts) and the Consolidated Budgeting Guidance all tax credits are in AME including tax credits previously scored as negative tax.

In National Accounts tax credits score within departmental AME in Total Managed Expenditure when the amount paid exceeds the tax liability of the household but as negative tax (not in TME) when the amount paid is less than or equal to the tax liability of the household.

In **Tables 1.1 and 1.2** the departmental AME tax credits row and the AME section of **Tables 1.3** (the Chancellors' Departments row) will be about £5bn higher than in PESA 2010, this is a reclassification not an increase in spending.

Reconciliations of budgeting and National Accounts aggregates

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

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

1.13 A breakdown of the accounting adjustments used for this reconciliation are shown in **Table 1.10**, **Annex D** provides further details. Please note the change in presentation and greater transparency. This new presentation was first published in the February 2011 PESA National Statistics release.

Resource and capital budgets

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

1.15 **Table 1.3a** is a revised table that shows resource DEL excluding depreciation as used in the Spending Review 2010. The depreciation ring fence is a new control total that departments must manage. In PESA 2010 the equivalent table provided near-cash DEL, this was broadly equivalent to R DEL excluding depreciation.

1.16 Full details of departmental groups are set out in **Annex B**. In addition to departmental allocations, these tables (as with other tables showing DEL) show unallocated amounts remaining in the central funds and in the reserves.

1.17 Table 1.6 shows the capital budget for each departmental group, with **Table 1.7** presenting the same information in real terms. Capital DEL is a control total.

1.18 All tables reflect changes to the budgeting system that are discussed further in **Chapter 3** and **Annex C**.

Box 1.B: Scotland, Wales and Northern Ireland Offices

The recent change in responsibilities of the Northern Ireland Office (the transfer of policing and justice powers to the Northern Ireland Executive) has highlighted the misalignment in the treatment of the Scotland, Wales and Northern Ireland Offices in PESA.

In PESA 2010 the Scotland Office and Wales Office were included in the Justice departmental group, while the Northern Ireland Office had a separate row. The Northern Ireland Office is now significantly smaller and thus has been included in the new Northern Ireland row alongside the Northern Ireland Executive.

In PESA 2011 the Scotland Office and Wales Office have been included in a departmental group alongside the relevant devolved administration to align to the Northern Ireland Office treatment. See **Annex B** for the departmental group structure.

Administration budgets

1.19 Table 1.5 sets out details of administrative expenditure in resource DEL for those central government departments that are subject to administration budgets. As part of the Spending Review Non-Departmental Public Bodies are now included in administration budgets and this table now shows an increase in all years. The departmental administration budget within resource DEL is a control total.

1.20 Administration budgets are set for most civil service departments and are generally designed to contain most back-office functions. These budgets therefore help to drive economy and efficiency in the running of government. Around 60% of administration costs are accounted for by civil service pay, a further 35% is accounted for by 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

1.21 Table 1.8 shows total DEL by departmental group. Total DEL is made up of resource DEL plus capital DEL less depreciation in resource DEL. **Table 1.8** is consistent with **Table 1.3a** plus **Table 1.6**. Total DEL is not a control total. **Table 1.9** presents the same information as **Table 1.8** in real terms.

Public expenditure by spending sector

1.22 Table 1.11 shows a breakdown of TME, and within it DEL and AME, between the National Accounts 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 capital and current expenditure are added together (net of depreciation).

1.24 TME is a consolidated measure of public expenditure, i.e. payments from one sector that are used to finance the expenditure of another sector are excluded from TME, as are the corresponding receipts in 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

1.25 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.

1.26 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 NDPBs classified to central government; and
- spending of the devolved administrations in Scotland, Wales and Northern Ireland.

1.27 Central government own expenditure is shown split into DEL, departmental AME, and other AME, including locally financed central government expenditure. This latter category is in respect of spending of the devolved administrations that is financed locally rather than from Westminster; at present it 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

1.28 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 (the proceeds of non-domestic rates in Scotland that are collected and distributed to local authorities by the devolved administration); and
- self-financed expenditure. Further analyses of local government expenditure are presented in **Chapter 7**.

Public corporation expenditure

1.29 The impact of public corporations on the parent department can be either in DEL or departmental AME. For most public corporations, departments' DELs include:

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

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

1.31 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, 2006-07 to 2014-15

	£ million									
	National Statistics									
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	
	outturn	outturn	outturn	outturn	outturn	plans	plans	plans	plans	
CURRENT EXPENDITURE										
Resource DEL										
Resource DEL excluding depreciation ⁽¹⁾	272,403	288,192	300,754	319,337	325,165	326,300	327,100	331,000	328,900	
Depreciation in resource DEL ⁽¹⁾	11,125	12,086	12,924	14,463	20,848	16,100	17,500	18,100	19,200	
Total resource DEL	283,528	300,279	313,678	333,801	346,013	342,300	344,600	349,100	348,200	
Resource departmental AME										
Social security benefits	133,463	140,474	151,195	164,487	170,403	175,424	180,001	179,604	184,070	
Tax credits ⁽²⁾	18,798	20,142	24,171	27,667	28,925	30,100	31,381	31,708	31,841	
Net public service pensions ⁽³⁾	3,253	5,325	5,417	1,530	-74,880	5,234	6,029	1,617	1,847	
National lottery	837	882	1,011	1,001	1,090	861	799	861	861	
BBC domestic services	3,242	3,430	3,316	3,464	3,303	3,513	3,430	3,582	3,429	
Student loans	-456	-847	-976	-256	-301	-1,768	-1,695	-1,861	-2,490	
Non-cash items	40,794	47,109	42,613	44,108	56,343	52,419	54,631	49,057	51,182	
Financial sector interventions	-	-	41,551	-27,592	-14,581	-2,040	-	-	-	
Other departmental expenditure	2,392	1,001	1,412	2,301	844	1,764	2,406	2,726	2,843	
Total resource departmental AME	202,324	217,516	269,710	216,711	171,145	265,506	276,983	267,293	273,582	
Resource other AME										
Net expenditure transfers to the EU	4,652	5,392	3,060	6,419	8,414	8,990	8,430	9,059	9,617	
Locally financed expenditure	23,448	24,340	26,966	25,563	24,841	27,221	28,868	30,238	31,444	
Central government gross debt interest	27,581	29,961	30,507	30,864	43,682	48,635	50,857	56,628	62,361	
Accounting adjustments ⁽⁴⁾	-34,316	-41,606	-79,579	-12,504	37,583	-36,035	-40,204	-29,953	-30,638	
Total resource other AME	21,365	18,087	-19,046	50,342	114,519	48,812	47,950	65,972	72,784	
Total resource AME	223,689	235,602	250,664	267,053	285,664	314,318	324,933	333,265	346,366	
Public sector current expenditure	507,217	535,881	564,342	600,854	631,677	656,700	669,600	682,400	694,600	
CAPITAL EXPENDITURE										
Capital DEL										
Total capital DEL	39,482	44,806	48,510	56,963	50,005	44,500	42,600	39,200	40,300	
Capital departmental AME										
National lottery	880	713	536	752	721	539	501	539	539	
BBC domestic services	103	85	81	123	114	168	31	295	250	
Student loans	3,207	4,481	4,475	4,601	4,959	6,366	7,088	8,674	10,450	
Financial sector interventions	-	-	85,525	38,281	-3,015	1,110	-	-	-	
Other departmental expenditure	136	696	144	3,938	1,147	1,611	1,730	1,855	2,125	
Total capital departmental AME	4,327	5,975	90,761	47,694	3,926	9,794	9,349	11,363	13,364	
Capital other AME										
Locally financed expenditure	3,113	4,129	7,324	6,361	6,692	13,201	5,305	4,942	4,488	
Public corporations' own-financed capital expenditure	4,728	5,505	7,189	7,735	8,541	8,266	8,304	8,326	8,646	
Accounting adjustments ⁽⁴⁾	-8,821	-13,728	-88,526	-50,171	-9,174	-22,019	-14,923	-16,105	-17,658	
Total capital other AME	-980	-4,094	-74,014	-36,075	6,059	-552	-1,314	-2,837	-4,525	
Total capital AME	3,346	1,882	16,747	11,619	9,984	9,242	8,035	8,527	8,839	
Public sector gross investment⁽⁵⁾	42,828	46,688	65,257	68,582	59,989	53,700	50,700	47,700	49,100	
less public sector depreciation ⁽⁵⁾	16,976	17,744	18,675	19,326	20,273	21,871	22,900	23,901	24,887	
Public sector net investment⁽⁵⁾	25,852	28,944	46,582	49,256	39,716	31,800	27,800	23,800	24,200	
TOTAL MANAGED EXPENDITURE⁽⁵⁾	550,045	582,569	629,599	669,436	691,666	710,400	720,200	730,100	743,600	
of which:										
Total DEL ⁽⁶⁾	311,885	332,999	349,264	376,300	375,170	370,700	369,700	370,200	369,200	
Departmental AME	206,650	223,491	360,471	264,405	175,070	275,300	286,332	278,656	286,946	
Other AME	31,510	26,079	-80,136	28,730	141,426	64,335	64,173	81,199	87,506	

⁽¹⁾ As part of the Spending Review 2010 DEL was presented less depreciation. This is continued in this table to allow comparison.

⁽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, see Box 1.A.

⁽³⁾ The main pension schemes are reported under FRS17 accounting requirements, the reconciliation to National Accounts is explained in Annex D. In the 2010 Budget Statement it was announced that the Government would use the CPI rather than the RPI for the indexation of public service pensions. This change has been recognised as a negative past service cost in 2010-11 in accordance with IAS19.

⁽⁴⁾ Transactions in 2008-09 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2.

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

⁽⁶⁾ Total DEL is given by resource DEL excluding depreciation plus capital DEL.

Table 1.2 Total Managed Expenditure in real terms,⁽¹⁾ 2006-07 to 2014-15

	£ million									
	National Statistics									
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	
	outturn	outturn	outturn	outturn	outturn	plans	plans	plans	plans	
CURRENT EXPENDITURE										
Resource DEL										
Resource DEL excluding depreciation ⁽²⁾	301,327	309,913	314,714	328,807	325,165	317,000	310,000	305,500	295,700	
Depreciation in resource DEL ⁽²⁾	12,306	12,997	13,524	14,892	20,848	15,600	16,600	16,700	17,300	
Total resource DEL	313,634	322,911	328,238	343,700	346,013	332,500	326,600	322,200	313,000	
Resource departmental AME										
Social security benefits	147,634	151,061	158,213	169,365	170,403	170,416	170,614	165,775	165,474	
Tax credits ⁽³⁾	20,794	21,660	25,293	28,487	28,925	29,240	29,744	29,267	28,624	
Net public service pensions ⁽⁴⁾	3,598	5,726	5,668	1,575	-74,880	5,085	5,715	1,492	1,660	
National lottery	926	948	1,058	1,031	1,090	836	757	795	774	
BBC domestic services	3,586	3,689	3,470	3,567	3,303	3,413	3,251	3,306	3,083	
Student loans	-504	-911	-1,021	-264	-301	-1,718	-1,607	-1,718	-2,238	
Non-cash items	45,126	50,660	44,591	45,416	56,343	50,923	51,782	45,280	46,011	
Financial sector interventions	-	-	43,480	-28,410	-14,581	-1,982	-	-	-	
Other departmental expenditure	2,646	1,076	1,478	2,369	844	1,714	2,281	2,516	2,556	
Total resource departmental AME	223,807	233,910	282,229	223,137	171,145	257,927	262,538	246,713	245,942	
Resource other AME										
Net expenditure transfers to the EU	5,146	5,798	3,202	6,609	8,414	8,733	7,990	8,362	8,645	
Locally financed expenditure	25,938	26,174	28,218	26,321	24,841	26,444	27,362	27,910	28,267	
Central government gross debt interest	30,510	32,219	31,923	31,779	43,682	47,247	48,205	52,268	56,061	
Accounting adjustments ⁽⁵⁾	-37,960	-44,742	-83,273	-12,875	37,583	-35,006	-38,107	-27,647	-27,543	
Total resource other AME	23,634	19,450	-19,930	51,835	114,519	47,419	45,449	60,892	65,431	
Total resource AME	247,441	253,359	262,299	274,972	285,664	305,345	307,987	307,605	311,373	
Public sector current expenditure	561,075	576,270	590,537	618,672	631,677	638,000	634,700	629,900	624,400	
CAPITAL EXPENDITURE										
Capital DEL										
Total capital DEL	43,674	48,183	50,762	58,652	50,005	43,200	40,400	36,200	36,200	
Capital departmental AME										
National lottery	973	767	561	774	721	524	475	497	485	
BBC domestic services	114	91	85	127	114	163	29	272	225	
Student loans	3,548	4,819	4,683	4,737	4,959	6,184	6,718	8,006	9,394	
Financial sector interventions	-	-	89,495	39,416	-3,015	1,078	-	-	-	
Other departmental expenditure	150	748	151	4,055	1,147	1,565	1,640	1,712	1,910	
Total capital departmental AME	4,786	6,425	94,974	49,108	3,926	9,514	8,861	10,488	12,014	
Capital other AME										
Locally financed expenditure	3,444	4,440	7,664	6,550	6,692	12,824	5,028	4,561	4,035	
Public corporations' own-financed capital expenditure	5,230	5,920	7,523	7,964	8,541	8,030	7,871	7,685	7,773	
Accounting adjustments ⁽⁵⁾	-9,758	-14,763	-92,635	-51,659	-9,174	-21,390	-14,145	-14,865	-15,874	
Total capital other AME	-1,084	-4,403	-77,450	-37,145	6,059	-536	-1,245	-2,619	-4,068	
Total capital AME	3,701	2,024	17,524	11,964	9,984	8,978	7,616	7,870	7,946	
Public sector gross investment⁽⁶⁾	47,376	50,207	68,286	70,616	59,989	52,200	48,100	44,000	44,100	
less public sector depreciation ⁽⁶⁾	18,779	19,081	19,542	19,899	20,273	21,247	21,706	22,061	22,373	
Public sector net investment⁽⁶⁾	28,597	31,125	48,744	50,717	39,716	30,900	26,400	22,000	21,800	
TOTAL MANAGED EXPENDITURE⁽⁶⁾	608,450	626,477	658,823	689,288	691,666	690,100	682,600	673,900	668,500	
of which:										
Total DEL ⁽⁷⁾	345,002	358,097	365,476	387,459	375,170	360,100	350,400	341,700	331,900	
Departmental AME	228,593	240,335	377,203	272,246	175,070	267,441	271,399	257,201	257,956	
Other AME	34,856	28,045	-83,856	29,582	141,426	62,498	60,826	74,947	78,665	

⁽¹⁾ Real terms figures are the cash figures adjusted to 2010-11 price levels using GDP deflators. The deflators are calculated from data released by the Office for National Statistics on 28th June 2011. The forecasts are consistent with the Financial Statement and Budget 2011.

⁽²⁾ As part of the Spending Review 2010 DEL was presented less depreciation. This is continued in this table to allow comparison.

⁽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.

⁽⁴⁾ The main pension schemes are reported under FRS17 accounting requirements, the reconciliation to National Accounts is explained in Annex D. In the 2010 Budget Statement it was announced that the Government would use the CPI rather than the RPI for the indexation of public service pensions. This change has been recognised as a negative past service cost in 2010-11 in accordance with IAS19.

⁽⁵⁾ Transactions from 2008-09 onwards have been affected by financial sector interventions, see Box 2.A in Chapter 2.

⁽⁶⁾ This excludes the temporary effects of banks being classified to the public sector. See Box 5.A for in Chapter 5.

⁽⁷⁾ Total DEL is given by resource DEL excluding depreciation plus capital DEL.

Table 1.3 Resource budgets, 2006-07 to 2014-15

	£ million								
	National Statistics					2011-12 plans	2012-13 plans	2013-14 plans	2014-15 plans
	2006-07 outturn	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn				
Resource DEL by departmental group									
Education	42,111	44,923	46,840	49,604	51,461	51,495	52,570	53,105	54,041
NHS (Health) ⁽¹⁾	76,877	82,558	88,986	95,798	99,018	102,767	105,275	108,257	111,153
Personal Social Services (Health) ⁽²⁾	1,744	1,782	1,295	1,395	1,522	0	0	0	0
Transport	6,316	6,493	5,803	6,606	5,802	6,233	6,012	5,905	5,367
CLG Communities	3,354	3,957	4,105	4,310	3,714	2,054	1,823	1,668	1,279
CLG Local Government	22,540	22,750	24,651	25,517	25,957	26,001	23,974	24,199	22,850
Business, Innovation and Skills	15,488	17,049	17,856	19,189	21,478	18,645	18,089	17,704	17,280
Home Office	8,611	8,847	9,198	9,545	9,352	9,244	8,833	8,369	8,113
Justice	8,225	8,906	9,094	9,000	9,018	8,814	8,354	8,010	7,721
Law Officers' Departments	696	714	722	709	667	659	628	600	560
Defence	30,118	31,795	32,708	34,926	39,135	35,719	33,944	33,941	34,198
Foreign and Commonwealth Office	1,771	1,808	2,027	2,127	2,200	2,141	1,573	1,547	1,291
International Development	4,114	4,461	4,758	5,250	5,936	6,486	7,216	9,415	9,433
Energy and Climate Change	918	679	293	1,228	1,159	1,511	1,406	1,350	1,044
Environment, Food and Rural Affairs	2,415	2,567	2,412	2,461	2,370	2,343	2,252	2,103	1,983
Culture, Media and Sport	1,458	1,503	1,462	1,504	1,527	1,596	2,637	1,521	1,306
Work and Pensions	7,797	8,021	7,909	8,769	8,847	7,800	7,618	7,566	7,742
Scotland	21,974	23,395	24,123	25,114	25,780	25,456	25,839	26,045	26,198
Wales	11,568	12,258	12,821	13,546	13,794	13,786	13,840	13,992	14,052
Northern Ireland	8,425	8,896	9,248	9,680	10,025	9,872	9,893	9,955	10,011
Chancellor's Departments	4,639	4,432	4,523	4,436	4,150	4,191	4,057	4,013	3,849
Cabinet Office	1,695	1,771	2,054	2,283	2,359	2,497	2,472	2,427	2,665
Independent Bodies	674	712	791	803	743	917	804	787	770
Reserve	0	0	0	0	0	2,000	2,500	2,600	2,500
Special Reserve	0	0	0	0	0	100	3,100	3,000	2,800
Green Investment Bank	0	0	0	0	0	0	0	1,000	0
Total resource DEL	283,528	300,279	313,678	333,801	346,013	342,300	344,600	349,100	348,200
Resource departmental AME by departmental group									
Education ⁽³⁾	8,600	10,709	10,650	10,437	-10,425	11,892	12,536	13,132	13,734
NHS (Health) ⁽³⁾	11,535	13,863	14,984	16,226	-11,402	19,695	20,398	21,787	23,213
Transport	143	675	603	1,085	987	1,353	1,382	1,517	1,490
CLG Communities	370	323	614	249	-145	-239	404	443	463
CLG Local Government	1,037	842	661	284	1,111	300	300	300	300
Business, Innovation and Skills	-932	-779	-435	455	-827	-1,044	-1,296	-1,367	-2,075
Home Office	313	365	714	682	920	996	1,134	1,218	1,299
Justice	-148	-62	450	624	323	230	226	238	238
Law Officers' Departments	-1	7	11	16	-12	10	11	8	7
Defence ⁽³⁾	4,927	5,870	6,106	7,898	-727	9,478	9,948	10,332	10,726
Foreign and Commonwealth Office	62	24	-10	86	34	75	75	75	75
International Development	417	-11	213	327	177	279	258	124	158
Energy and Climate Change	6,853	7,274	2,403	736	5,132	556	462	421	501
Environment, Food and Rural Affairs	247	-17	-56	-72	-250	52	17	15	-57
Culture, Media and Sport	3,633	3,842	3,890	4,055	4,080	3,930	3,800	4,009	3,819
Work and Pensions	119,139	127,334	135,344	146,514	151,330	157,504	162,945	163,936	167,752
Scotland	1,521	2,170	2,495	2,331	3,381	3,057	3,218	3,389	3,568
Wales	18	-62	138	431	53	78	-6	-17	-44
Northern Ireland	9,031	6,174	6,488	7,224	6,232	7,879	8,026	8,152	8,339
Chancellor's Departments	29,463	31,320	77,257	9,581	28,601	40,723	43,519	42,139	42,520
Cabinet Office ⁽³⁾	6,045	7,626	7,173	7,481	-7,467	8,688	9,612	-2,574	-2,460
Independent Bodies	52	28	15	60	38	13	13	16	17
Total resource departmental AME	202,324	217,516	269,710	216,711	171,145	265,506	276,983	267,293	273,582
Total resource budget	485,852	517,794	583,388	550,512	517,158	607,900	621,600	616,400	621,800

⁽¹⁾ NHS (Health) includes Food Standards Agency, see Annex B.

⁽²⁾ Personal Social Services (Health) are grants previously paid by the Department of Health that are now included in CLG Local Government's budget, see paragraph 1.7.

⁽³⁾ The main pension schemes are reported under FRS17 accounting requirements, the reconciliation to National Accounts is explained in Annex D. In the 2010 Budget Statement it was announced that the Government would use the CPI rather than the RPI for the indexation of public service pensions. This change has been recognised as a negative past service cost in 2010-11 in accordance with IAS19.

Table 1.3a Resource DEL less depreciation⁽¹⁾, 2006-07 to 2014-15

	£ million									
	National Statistics					2011-12 plans	2012-13 plans	2013-14 plans	2014-15 plans	
	2006-07 outturn	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn					
Resource DEL less depreciation by departmental group										
Education	42,092	44,903	46,819	49,575	51,424	51,463	52,538	53,072	54,008	
NHS (Health) ⁽²⁾	75,899	81,838	88,033	94,611	97,785	101,625	104,092	107,032	109,884	
Personal Social Services (Health)	1,730	1,767	1,275	1,393	1,522	0	0	0	0	
Transport	6,008	6,099	5,405	5,709	5,170	5,294	5,027	4,965	4,431	
CLG Communities	3,326	3,927	4,058	4,275	3,632	2,014	1,784	1,630	1,243	
CLG Local Government	22,540	22,750	24,650	25,515	25,956	26,000	23,974	24,198	22,850	
Business, Innovation and Skills	14,669	15,863	16,540	17,530	17,229	16,717	15,815	14,844	13,809	
Home Office	8,499	8,706	9,013	9,340	8,865	8,987	8,580	8,137	7,864	
Justice	7,889	8,526	8,683	8,561	8,620	8,314	7,806	7,437	7,119	
Law Officers' Departments	687	705	712	697	658	644	614	590	552	
Defence	23,520	24,613	25,403	27,596	27,966	27,413	25,266	24,957	24,746	
Foreign and Commonwealth Office	1,689	1,735	1,946	2,022	2,097	2,022	1,463	1,429	1,167	
International Development	4,098	4,448	4,742	5,234	5,915	6,465	7,195	9,394	9,412	
Energy and Climate Change	911	672	288	1,215	1,148	1,503	1,398	1,341	1,036	
Environment, Food and Rural Affairs	2,259	2,356	2,219	2,260	2,166	2,107	2,059	1,913	1,792	
Culture, Media and Sport	1,356	1,396	1,435	1,391	1,420	1,448	2,002	1,226	1,131	
Work and Pensions	7,611	7,866	7,756	8,547	8,684	7,561	7,377	7,421	7,605	
Scotland	21,475	22,905	23,552	24,486	25,224	24,849	25,152	25,344	25,451	
Wales	11,366	11,955	12,420	13,074	13,386	13,355	13,367	13,510	13,545	
Northern Ireland	8,181	8,635	8,952	9,335	9,637	9,455	9,452	9,511	9,552	
Chancellor's Departments	4,441	4,246	4,312	4,226	3,927	3,949	3,820	3,765	3,589	
Cabinet Office	1,524	1,621	1,794	1,985	2,029	2,103	2,040	1,964	2,156	
Independent Bodies	630	661	746	760	706	862	752	735	719	
Reserve	0	0	0	0	0	2,000	2,500	2,600	2,500	
Special Reserve	0	0	0	0	0	100	3,100	3,000	2,800	
OBR Allowance for Shortfall	0	0	0	0	0	0	0	1,000	0	
Total Resource DEL less depreciation	272,403	288,192	300,754	319,337	325,165	326,300	327,100	331,000	328,900	

⁽¹⁾ As part of the Spending Review 2010 DEL was presented less depreciation. This is continued in this table to allow comparison.

⁽²⁾ NHS (Health) includes Food Standards Agency, see Annex B.

Table 1.4 Resource budgets in real terms⁽¹⁾, 2006-07 to 2014-15

	£ million								
	National Statistics					2011-12 plans	2012-13 plans	2013-14 plans	2014-15 plans
	2006-07 outturn	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn				
Resource DEL by departmental group									
Education	46,582	48,309	49,014	51,075	51,461	50,025	49,828	49,016	48,581
NHS (Health) ⁽²⁾	85,040	88,780	93,116	98,639	99,018	99,833	99,785	99,922	99,923
Personal Social Services (Health)	1,929	1,916	1,355	1,436	1,522	0	0	0	0
Transport	6,987	6,982	6,072	6,802	5,802	6,055	5,698	5,450	4,825
CLG Communities	3,710	4,255	4,296	4,438	3,714	1,995	1,728	1,540	1,150
CLG Local Government	24,933	24,465	25,795	26,274	25,957	25,259	22,724	22,336	20,541
Business, Innovation and Skills	17,133	18,334	18,685	19,758	21,478	18,113	17,146	16,341	15,534
Home Office	9,525	9,514	9,625	9,828	9,352	8,980	8,372	7,725	7,293
Justice	9,098	9,577	9,516	9,267	9,018	8,562	7,918	7,393	6,941
Law Officers' Departments	770	768	756	730	667	640	595	554	503
Defence	33,316	34,191	34,226	35,962	39,135	34,699	32,174	31,328	30,743
Foreign and Commonwealth Office	1,959	1,944	2,121	2,190	2,200	2,080	1,491	1,428	1,161
International Development	4,551	4,797	4,979	5,406	5,936	6,301	6,840	8,690	8,480
Energy and Climate Change	1,015	730	307	1,264	1,159	1,468	1,333	1,246	939
Environment, Food and Rural Affairs	2,671	2,760	2,524	2,534	2,370	2,276	2,135	1,941	1,783
Culture, Media and Sport	1,613	1,616	1,530	1,549	1,527	1,550	2,499	1,404	1,174
Work and Pensions	8,625	8,626	8,276	9,029	8,847	7,577	7,221	6,983	6,960
Scotland	24,307	25,158	25,243	25,859	25,780	24,729	24,491	24,040	23,551
Wales	12,796	13,182	13,416	13,948	13,794	13,392	13,118	12,915	12,632
Northern Ireland	9,320	9,566	9,677	9,967	10,025	9,590	9,377	9,189	9,000
Chancellor's Departments	5,132	4,766	4,733	4,568	4,150	4,071	3,845	3,704	3,460
Cabinet Office	1,875	1,904	2,149	2,351	2,359	2,426	2,343	2,240	2,396
Independent Bodies	746	766	828	827	743	891	762	726	692
Reserve	0	0	0	0	0	1,900	2,300	2,400	2,300
Special Reserve	0	0	0	0	0	100	2,900	2,800	2,500
Green Investment Bank	0	0	0	0	0	0	0	900	0
Total resource DEL	313,634	322,911	328,238	343,700	346,013	332,500	326,600	322,200	313,000
Resource departmental AME by departmental group									
Education ⁽³⁾	9,513	11,516	11,144	10,747	-10,425	11,553	11,882	12,121	12,346
NHS (Health) ⁽³⁾	12,760	14,908	15,680	16,707	-11,402	19,133	19,334	20,110	20,868
Transport	158	726	631	1,117	987	1,314	1,310	1,400	1,339
CLG Communities	409	347	643	256	-145	-232	383	409	416
CLG Local Government	1,147	905	692	292	1,111	291	284	277	270
Business, Innovation and Skills	-1,031	-838	-455	468	-827	-1,014	-1,228	-1,262	-1,865
Home Office	346	393		702	920	968	1,075	1,124	1,168
Justice	-164	-67	471	643	323	223	214	220	214
Law Officers' Departments	-1	8	12	16	-12	10	10	7	6
Defence ⁽³⁾	5,450	6,312	6,389	8,132	-727	9,207	9,429	9,536	9,642
Foreign and Commonwealth Office	69	26	-10	89	34	73	71	69	67
International Development	461	-12	223	337	177	271	245	114	142
Energy and Climate Change	7,581	7,822	2,515	758	5,132	540	438	389	450
Environment, Food and Rural Affairs	273	-18	-59	-74	-250	51	16	14	-51
Culture, Media and Sport	4,019	4,132	4,071	4,175	4,080	3,818	3,602	3,700	3,433
Work and Pensions	131,789	136,931	141,626	150,859	151,330	153,008	154,447	151,314	150,804
Scotland	1,683	2,334	2,611	2,400	3,381	2,970	3,050	3,128	3,208
Wales	20	-67	144	444	53	76	-6	-16	-40
Northern Ireland	9,990	6,639	6,789	7,438	6,232	7,654	7,607	7,524	7,497
Chancellor's Departments	32,591	33,681	80,843	9,865	28,601	39,560	41,249	38,895	38,224
Cabinet Office ⁽³⁾	6,687	8,201	7,506	7,703	-7,467	8,440	9,111	-2,376	-2,211
Independent Bodies	58	30	16	62	38	13	12	15	15
Total resource departmental AME	223,807	233,910	282,229	223,137	171,145	257,927	262,538	246,713	245,942
Total resource budget	537,441	556,820	610,467	566,837	517,158	590,500	589,200	568,900	559,000

⁽¹⁾ Real terms figures are the cash figures adjusted to 2010-11 price levels using GDP deflators. The deflators are calculated from data released by the Office for National Statistics on 28th June 2011. The forecasts are consistent with the Financial Statement and Budget 2011.

⁽²⁾ NHS (Health) includes Food Standards Agency, see Annex B.

⁽³⁾ The main pension schemes are reported under FRS17 accounting requirements, the reconciliation to National Accounts is explained in Annex D. In the 2010 Budget Statement it was announced that the Government would use the CPI rather than the RPI for the indexation of public service pensions. This change has been recognised as a negative past service cost in 2010-11 in accordance with IAS19.

Table 1.5 Administrative budgets⁽¹⁾, 2006-07 to 2014-15

	£ million								
	National Statistics					2011-12 plans	2012-13 plans	2013-14 plans	2014-15 plans
	2006-07 outturn	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn				
Education	339	352	378	391	406	509	474	442	411
NHS (Health)	4,163	4,520	4,800	5,080	5,470	4,916	4,426	4,153	4,166
Transport	286	283	273	275	278	285	265	246	229
CLG Communities	478	451	503	487	437	419	380	343	309
Business, Innovation and Skills	808	797	861	909	397	945	793	749	721
Home Office	662	639	626	770	674	693	649	605	572
Justice	428	448	444	419	382	712	654	609	566
Law Officers' Departments	61	98	66	66	47	63	61	56	50
Defence ⁽²⁾	2,750	2,773	2,923	2,859	1,998	2,025	1,877	1,736	1,598
Foreign and Commonwealth Office	268	242	269	318	352	248	230	215	202
International Development	144	156	166	158	148	144	133	124	115
Energy and Climate Change	149	182	199	201	199	221	204	189	175
Environment, Food and Rural Affairs	803	790	757	739	736	729	649	609	578
Culture, Media and Sport	50	51	53	54	50	181	166	145	132
Work and Pensions	5,874	5,723	5,667	6,063	5,620	1,720	1,530	1,310	1,241
Northern Ireland	28	30	31	30	28	27	26	25	22
Chancellor's Departments	4,152	3,963	3,948	3,868	3,575	1,329	1,249	1,163	1,093
Cabinet Office	277	264	325	304	307	294	274	245	231
<i>of which: Security and Intelligence Agencies ⁽²⁾</i>	81	74	81	80	74	82	74	62	61
Total administration budgets	21,721	21,761	22,290	22,990	21,103	15,458	14,040	12,965	12,411
<i>of which: administration costs paybill</i>	13,769	13,999	14,059	14,632	13,101	9,073	7,346	6,779	6,360
Administration budgets as a percentage of Total Managed Expenditure ⁽³⁾	3.9%	3.7%	3.5%	3.4%	3.1%	2.2%	1.9%	1.8%	1.7%

⁽¹⁾ Administration budgets now include Non-Departmental Public Bodies, see paragraph 1.20.

⁽²⁾ The historical data for Defence and Security and Intelligence Agencies are estimates. The former joined the administration budgets regime in the 2007 Comprehensive Spending Review, the latter have estimated the historical impact of reclassifications at the 2007 CSR.

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

Table 1.6 Capital budgets, 2006-07 to 2014-15

	£ million									
	National Statistics					2011-12	2012-13	2013-14	2014-15	
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	
	outturn	outturn	outturn	outturn	outturn	plans	plans	plans	plans	
Capital DEL by departmental group										
Education	4,056	5,226	5,525	7,443	7,127	5,059	4,213	3,266	3,378	
NHS (Health)	2,996	3,969	4,370	5,183	4,200	4,429	4,429	4,437	4,648	
Transport	7,095	6,740	7,252	8,253	7,386	7,732	8,083	7,481	7,518	
CLG Communities	5,602	6,234	7,109	8,935	6,420	3,463	2,293	1,814	1,961	
CLG Local Government	223	32	122	260	-67	0	0	0	0	
Business, Innovation and Skills	1,939	2,109	2,131	3,031	2,073	1,182	976	750	972	
Home Office	600	744	836	999	740	503	501	366	466	
Justice	539	755	904	853	546	434	312	280	303	
Law Officers' Departments	11	11	9	12	8	6	6	6	7	
Defence	7,193	8,608	8,980	9,210	9,436	10,031	9,136	9,191	8,749	
Foreign and Commonwealth Office	161	228	227	201	156	107	102	102	98	
International Development	765	738	875	1,353	1,558	1,394	1,635	1,924	2,044	
Energy and Climate Change	1,464	1,486	1,667	1,807	2,014	1,507	2,013	2,208	2,711	
Environment, Food and Rural Affairs	584	557	610	693	570	373	382	380	412	
Culture, Media and Sport	287	537	823	519	578	1,375	565	175	69	
Work and Pensions	202	79	86	272	322	245	324	385	242	
Scotland	3,030	3,563	3,333	3,927	3,287	2,540	2,475	2,237	2,318	
Wales	1,318	1,462	1,627	1,930	1,751	1,288	1,189	1,065	1,106	
Northern Ireland	826	1,110	1,309	1,283	1,194	915	859	781	804	
Chancellor's Departments	299	240	282	290	213	339	170	137	134	
Cabinet Office	244	320	397	455	435	401	379	387	356	
Independent Bodies	51	60	37	55	57	50	68	69	76	
Reserve	-	-	-	-	-	900	1,000	1,000	1,100	
Special Reserve	-	-	-	-	-	200	800	800	800	
Green Investment Bank	-	-	-	-	-	-	800	-	-	
Total capital DEL	39,482	44,806	48,510	56,963	50,005	44,500	42,600	39,200	40,300	
Capital departmental AME by departmental group										
NHS (Health)	89	37	14	6	8	0	0	0	0	
CLG Communities	543	1,213	516	171	843	658	658	658	658	
Business, Innovation and Skills	2,223	3,469	3,254	4,144	4,059	6,416	7,136	8,851	10,928	
Defence	-	-	-	5	0	0	0	0	0	
Energy and Climate Change	-569	-419	-279	-337	-78	-78	-78	-78	-78	
Environment, Food and Rural Affairs	-	-	1	1	0	11	11	11	11	
Culture, Media and Sport	997	808	572	875	835	707	532	834	789	
Work and Pensions	185	140	136	171	177	86	87	88	89	
Scotland	147	149	180	160	151	202	215	218	220	
Wales	128	165	168	202	209	241	254	263	266	
Northern Ireland	325	200	378	430	397	441	535	519	481	
Chancellor's Departments ⁽¹⁾	256	212	85,822	41,868	-2,675	1,110	0	0	0	
Independent Bodies	2	-	-	-	0	0	0	0	0	
Total capital departmental AME	4,327	5,975	90,761	47,694	3,926	9,794	9,349	11,363	13,364	
Total capital budget	43,808	50,782	139,271	104,657	53,930	54,300	52,000	50,600	53,600	

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

Table 1.7 Capital budgets in real terms⁽¹⁾, 2006-07 to 2014-15

	£ million								
	National Statistics					2011-12 plans	2012-13 plans	2013-14 plans	2014-15 plans
	2006-07 outturn	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn				
Capital DEL by departmental group									
Education	4,487	5,620	5,781	7,664	7,127	4,915	3,993	3,015	3,037
NHS (Health)	3,314	4,268	4,573	5,337	4,200	4,303	4,198	4,095	4,178
Transport	7,848	7,248	7,589	8,498	7,386	7,511	7,661	6,905	6,758
CLG Communities	6,197	6,704	7,439	9,200	6,420	3,364	2,173	1,674	1,763
CLG Local Government	247	34	128	268	-67	0	0	0	0
Business, Innovation and Skills	2,145	2,268	2,230	3,121	2,073	1,148	925	692	874
Home Office	664	800	875	1,029	740	489	475	338	419
Justice	596	812	946	878	546	422	296	258	272
Law Officers' Departments	12	12	9	12	8	6	6	6	6
Defence	7,957	9,257	9,397	9,483	9,436	9,745	8,660	8,483	7,865
Foreign and Commonwealth Office	178	245	238	207	156	104	97	94	88
International Development	846	794	916	1,393	1,558	1,354	1,550	1,776	1,837
Energy and Climate Change	1,619	1,598	1,744	1,861	2,014	1,464	1,908	2,038	2,437
Environment, Food and Rural Affairs	646	599	638	714	570	362	362	351	370
Culture, Media and Sport	317	577	861	534	578	1,336	536	162	62
Work and Pensions	223	85	90	280	322	238	307	355	218
Scotland	3,352	3,832	3,488	4,043	3,287	2,467	2,346	2,065	2,084
Wales	1,458	1,572	1,703	1,987	1,751	1,251	1,127	983	994
Northern Ireland	914	1,194	1,370	1,321	1,194	889	814	721	723
Chancellor's Departments	331	258	295	299	213	329	161	126	120
Cabinet Office	270	344	415	468	435	390	359	357	320
Independent Bodies	56	65	39	57	57	49	64	64	68
Reserve	-	-	-	-	-	900	900	900	1,000
Special Reserve	-	-	-	-	-	200	700	700	700
Green Investment Bank	-	-	-	-	-	-	700	-	-
Total capital DEL	43,674	48,183	50,762	58,652	50,005	43,200	40,400	36,200	36,200
Capital departmental AME by departmental group									
NHS (Health)	98	40	15	6	8	0	0	0	0
CLG Communities	601	1,304	540	176	843	639	624	607	592
Business, Innovation and Skills	2,459	3,730	3,405	4,267	4,059	6,233	6,764	8,170	9,824
Defence	-	-	-	5	0	0	0	0	0
Energy and Climate Change	-629	-451	-292	-347	-78	-76	-74	-72	-70
Environment, Food and Rural Affairs	-	-	1	1	0	11	10	10	10
Culture, Media and Sport	1,103	869	599	901	835	687	504	770	709
Work and Pensions	205	151	142	176	177	84	82	81	80
Scotland	163	160	188	165	151	196	204	201	198
Wales	142	177	176	208	209	234	241	243	239
Northern Ireland	360	215	396	443	397	428	507	479	432
Chancellor's Departments ⁽²⁾	283	228	89,806	43,110	-2,675	1,078	0	0	0
Independent Bodies	2	-	-	-	0	0	0	0	0
Total capital departmental AME	4,786	6,425	94,974	49,108	3,926	9,514	8,861	10,488	12,014
Total capital budget	48,460	54,609	145,736	107,761	53,930	52,700	49,300	46,700	48,200

⁽¹⁾ Real terms figures are the cash figures adjusted to 2009-10 price levels using GDP deflators. The deflators are circulated from data released by the Office for National Statistics on 29th March 2011. The forecasts are consistent with the Financial Statement and Budget 2011.

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

Table 1.8 Total Departmental Expenditure Limits ⁽¹⁾, 2006-07 to 2014-15

	£ million								
	National Statistics					2011-12 plans	2012-13 plans	2013-14 plans	2014-15 plans
	2006-07 outturn	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn				
Total DEL by departmental group									
Education	46,148	50,129	52,344	57,018	58,552	56,522	56,751	56,339	57,386
NHS (Health) ⁽²⁾	78,881	85,791	92,384	99,792	101,985	106,054	108,521	111,470	114,533
Personal Social Services (Health) ⁽³⁾	1,744	1,782	1,295	1,395	1,522	0	0	0	0
Transport	13,103	12,839	12,657	13,962	12,556	13,026	13,110	12,446	11,948
CLG Communities	8,928	10,161	11,168	13,209	10,052	5,476	4,077	3,444	3,204
CLG Local Government	22,763	22,782	24,772	25,776	25,889	26,000	23,974	24,198	22,850
Business, Innovation and Skills	16,608	17,972	18,671	20,561	19,302	17,899	16,792	15,594	14,780
Home Office	9,100	9,450	9,850	10,340	9,605	9,491	9,081	8,503	8,330
Justice	8,428	9,280	9,587	9,414	9,166	8,751	8,121	7,720	7,424
Law Officers' Departments	698	716	720	709	666	650	620	595	559
Defence	30,713	33,221	34,383	36,806	37,402	37,444	34,402	34,148	33,495
Foreign and Commonwealth Office	1,850	1,963	2,173	2,223	2,253	2,129	1,565	1,531	1,265
International Development	4,863	5,186	5,617	6,587	7,473	7,859	8,830	11,318	11,456
Energy and Climate Change	2,374	2,158	1,955	3,022	3,162	3,009	3,411	3,549	3,747
Environment, Food and Rural Affairs	2,843	2,913	2,828	2,953	2,736	2,480	2,441	2,293	2,204
Culture, Media and Sport	1,643	1,933	2,258	1,910	1,998	2,823	2,567	1,401	1,199
Work and Pensions	7,813	7,944	7,842	8,819	9,006	7,806	7,701	7,806	7,847
Scotland	24,505	26,468	26,884	28,413	28,510	27,390	27,626	27,581	27,769
Wales	12,684	13,417	14,047	15,004	15,138	14,642	14,556	14,575	14,651
Northern Ireland	9,006	9,746	10,261	10,618	10,832	10,370	10,311	10,292	10,356
Chancellor's Departments	4,740	4,486	4,594	4,516	4,140	4,288	3,991	3,901	3,723
Cabinet Office	1,769	1,941	2,191	2,440	2,464	2,504	2,419	2,351	2,512
Independent Bodies	682	721	783	815	763	909	818	802	792
Reserve	0	0	0	0	0	2,900	3,500	3,600	3,600
Special Reserve	0	0	0	0	0	400	3,800	3,800	3,500
Green Investment Bank	0	0	0	0	0	0	800	1,000	0
Total DEL	311,885	332,999	349,264	376,300	375,170	370,700	369,700	370,200	369,200

⁽¹⁾ Total DEL is given by resource DEL excluding depreciation (Table 1.3a) plus capital DEL (Table 1.6).

⁽²⁾ NHS (Health) includes Food Standards Agency, see Annex B.

⁽³⁾ Personal Social Services (Health) are grants previously paid by the Department of Health that are now included in CLG Local Government's budget, see paragraph 1.7.

Table 1.9 Total Departmental Expenditure Limits⁽¹⁾ in real terms,⁽²⁾ 2006-07 to 2014-15

	£ million								
	National Statistics					2011-12	2012-13	2013-14	2014-15
	2006-07	2007-08	2008-09	2009-10	2010-11				
outturn	outturn	outturn	outturn	outturn	plans	plans	plans	plans	
Total DEL by departmental group⁽¹⁾									
Education	51,048	53,907	54,774	58,709	58,552	54,908	53,791	52,001	51,588
NHS (Health) ⁽³⁾	87,257	92,257	96,672	102,751	101,985	103,026	102,861	102,887	102,962
Personal Social Services (Health) ⁽⁴⁾	1,929	1,916	1,355	1,436	1,522	0	0	0	0
Transport	14,494	13,807	13,245	14,376	12,556	12,654	12,426	11,488	10,741
CLG Communities	9,876	10,927	11,686	13,601	10,052	5,320	3,864	3,179	2,880
CLG Local Government	25,180	24,499	25,922	26,540	25,889	25,258	22,724	22,335	20,541
Business, Innovation and Skills	18,371	19,327	19,538	21,171	19,302	17,388	15,916	14,393	13,287
Home Office	10,066	10,162	10,307	10,647	9,605	9,220	8,607	7,848	7,488
Justice	9,323	9,979	10,032	9,693	9,166	8,501	7,697	7,126	6,674
Law Officers' Departments	772	770	753	730	666	631	588	549	503
Defence	33,974	35,725	35,979	37,897	37,402	36,375	32,608	31,519	30,111
Foreign and Commonwealth Office	2,046	2,111	2,274	2,289	2,253	2,068	1,483	1,413	1,137
International Development	5,379	5,577	5,878	6,782	7,473	7,635	8,369	10,447	10,299
Energy and Climate Change	2,626	2,321	2,046	3,112	3,162	2,923	3,233	3,276	3,368
Environment, Food and Rural Affairs	3,145	3,133	2,959	3,041	2,736	2,409	2,314	2,116	1,981
Culture, Media and Sport	1,817	2,079	2,363	1,967	1,998	2,742	2,433	1,293	1,078
Work and Pensions	8,643	8,543	8,206	9,081	9,006	7,583	7,299	7,205	7,054
Scotland	27,107	28,463	28,132	29,256	28,510	26,608	26,185	25,457	24,964
Wales	14,031	14,428	14,699	15,449	15,138	14,224	13,797	13,453	13,171
Northern Ireland	9,962	10,481	10,737	10,933	10,832	10,074	9,773	9,500	9,310
Chancellor's Departments	5,243	4,824	4,807	4,650	4,140	4,166	3,783	3,601	3,347
Cabinet Office	1,957	2,087	2,293	2,512	2,464	2,433	2,293	2,170	2,258
Independent Bodies	754	775	819	839	763	883	775	740	712
Reserve	0	0	0	0	0	2,800	3,300	3,300	3,200
Special reserve	0	0	0	0	0	300	3,600	3,500	3,200
Green Investment Bank	0	0	0	0	0	0	700	900	0
Total DEL	345,002	358,097	365,476	387,459	375,170	360,200	350,500	341,700	331,900

⁽¹⁾ Total DEL is given by resource DEL excluding depreciation (Table 1.3a) plus capital DEL (Table 1.6).

⁽²⁾ Real terms figures are the cash figures adjusted to 2010-11 price levels using GDP deflators. The deflators are calculated from data released by the Office for National Statistics on 28th June 2011. The forecasts are consistent with the Financial Statement and Budget 2011.

⁽³⁾ NHS (Health) includes Food Standards Agency, see Annex B.

⁽⁴⁾ Personal Social Services (Health) are grants previously paid by the Department of Health that are now included in CLG Local Government's budget, see paragraph 1.7.

Table 1.10 Accounting adjustments⁽¹⁾, 2006-07 to 2014-15

	£ billions								
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
	outturn	outturn	outturn	outturn	outturn	plans	plans	plans	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)	-9.5	-10.0	-10.6	-13.4	-19.1	-14.3	-15.4	-15.3	-16.0
NHS capital consumption	-1.5	-1.7	-1.8	-1.8	-1.8	-1.0	-1.9	-1.9	-2.0
Interest	0.1	0.1	0.2	-0.1	-0.2	-0.2	-0.1	-0.1	-0.1
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total resource DEL	-11.0	-11.6	-12.2	-15.3	-21.0	-15.5	-17.3	-17.3	-18.0
Resource departmental AME									
Capital consumption	-0.7	-1.1	-1.9	-2.5	-7.5	-1.6	-1.6	-1.8	-1.7
Interest	0.8	1.3	2.4	1.2	1.1	2.6	1.7	1.9	2.5
Subsidy element of renewable obligation certificates	0.0	0.0	0.0	0.0	0.0	-1.7	-2.2	-2.6	-3.2
Subsidy element of other environmental levies	0.0	0.0	0.0	0.0	0.0	-0.3	-0.4	-0.6	-0.7
Other	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Total resource departmental AME	0.2	0.3	0.6	-1.2	-6.4	-0.9	-2.5	-3.0	-3.0
Adjustment for different data used by OBR in PSCE forecast	0.0	0.0	0.0	0.0	-1.6	0.5	0.5	0.2	-0.5
<i>of which DEL</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>1.0</i>	<i>-0.2</i>	<i>0.9</i>	<i>0.8</i>	<i>0.4</i>
<i>of which AME</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>-2.6</i>	<i>0.7</i>	<i>-0.4</i>	<i>-0.6</i>	<i>-0.9</i>
Total resource budget data replaced by different source data	-10.8	-11.3	-11.6	-16.5	-29.1	-15.8	-19.3	-20.1	-21.5
Remove data in budgets which do not form part of public sector current expenditure									
Resource DEL									
Impairments	-0.8	-1.0	-1.0	0.5	0.0	0.0	0.0	0.0	0.0
Receipts treated as negative DEL but revenue in National Accounts	0.4	0.5	0.6	0.6	0.7	0.3	0.3	0.3	0.3
Fees, levies and charges	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Grant equivalent element of student lending	-0.8	-1.1	-1.3	-1.6	-1.7	-1.8	-2.2	-2.7	-3.3
Stock write-offs	-0.2	-0.6	0.5	-1.0	-0.1	0.0	0.0	0.0	0.0
Change in pension scheme liabilities	-0.1	-0.1	-0.2	-0.2	0.1	0.0	0.0	0.0	0.0
Miscellaneous current transfers	0.6	0.7	0.8	1.3	1.8	1.9	2.1	2.2	2.6
Northern Ireland Executive transfers between DEL and AME ⁽²⁾	0.5	0.5	0.6	0.5	0.6	0.6	0.6	0.6	0.7
Profit or loss - sale of company securities	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0
Profit or loss - sale of other assets (capital in National Accounts)	0.1	0.8	0.3	0.1	0.0	0.0	0.0	0.0	0.0
Green Investment Bank	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-1.0	0.0
Other	0.1	0.1	0.0	0.2	-0.1	-0.3	-0.2	-0.2	-0.1
Total resource DEL	-0.1	-0.1	0.4	0.9	1.2	0.9	0.7	-0.7	0.3
Resource departmental AME									
Impairments	-4.1	-1.6	-19.3	-3.8	8.4	-4.0	-4.1	-4.0	-4.2
Bad debts	-0.4	-0.4	-0.5	-0.5	-0.6	-0.4	-0.4	-0.4	-0.4
Grant equivalent element of student lending	0.5	0.1	0.5	0.1	0.0	0.1	0.1	0.1	0.1
Provisions	-6.6	-11.5	-28.9	23.7	-6.9	-3.1	-3.2	-3.3	-3.3
Change in pension scheme liabilities	-21.1	-24.5	-24.8	-22.1	53.5	-26.9	-27.5	-23.1	-23.7
Unwinding of discount rate on pension scheme liabilities	-29.5	-32.8	-36.5	-39.2	-38.0	-43.6	-45.6	-39.9	-42.0
Release of provisions covering payments of pension benefits	18.9	21.3	22.5	24.3	25.8	27.3	28.8	30.1	31.6
Fees, levies and charges	0.2	0.2	0.5	0.2	0.2	0.3	0.2	0.2	0.2
Profit or loss - sale of other assets (capital in National Accounts)	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fee income treated as capital in National Accounts	0.0	0.0	0.0	3.2	0.0	0.0	0.0	0.0	0.0
Imputed tax element of renewable obligation certificates	0.0	0.0	0.0	0.0	0.0	1.7	2.2	2.6	3.2
Imputed tax element of other environmental levies	0.0	0.0	0.0	0.0	0.0	0.3	0.4	0.6	0.7
Tax credits	-4.6	-4.7	-5.6	-5.6	-5.6	-4.7	-4.3	-4.2	-4.2
Other	-0.2	-0.2	-0.1	-0.6	1.0	0.2	0.2	0.1	0.2
Total resource departmental AME	-47.0	-53.4	-92.4	-20.4	38.0	-52.8	-53.2	-41.3	-41.8
Total resource budget data not in public sector current expenditure	-47.1	-53.4	-91.9	-19.5	39.2	-51.9	-52.5	-41.9	-41.5

Table 1.10 Accounting adjustments, 2006-07 to 2014-15 (continued)

	£ billions								
	2006-07 outturn	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 estimated outturn	2011-12 plans	2012-13 plans	2013-14 plans	2014-15 plans
Central government adjustments in National Accounts									
Expenditure on goods and services	14.5	12.4	14.9	13.3	14.4	16.2	17.5	18.3	18.1
of which: VAT refunds	3.9	3.7	3.9	3.7	4.8	5.6	5.8	5.9	6.0
of which: Single Use Military Expenditure	6.5	5.1	5.7	5.3	5.4	6.4	5.8	5.7	5.2
of which: payment from EU for tax collection costs	-0.6	-0.6	-0.7	-0.7	-0.6	-0.6	-0.6	-0.7	-0.7
of which: capital consumption	6.0	6.2	6.5	6.7	7.2	7.6	8.0	8.4	8.8
of which: other	-1.3	-2.0	-0.6	-1.8	-2.4	-2.8	-1.4	-1.1	-1.1
Net social benefits ⁽³⁾	105.2	6.8	7.0	7.5	8.0	8.1	7.2	6.2	5.9
of which: switch between benefits and other current grants	106.1	6.4	6.9	7.4	7.5	7.4	7.5	7.6	7.7
of which: public service pensions contributions uprate	0.0	0.0	0.0	0.0	0.0	0.0	-1.1	-2.1	-2.6
of which: other	-0.9	0.3	0.1	0.1	0.5	0.6	0.7	0.7	0.8
Net current grants abroad	3.6	2.3	3.1	3.5	3.0	3.7	3.8	3.8	3.9
of which: attributed aid	-0.7	-0.7	-0.8	-0.8	-0.9	-1.0	-0.9	-0.9	-0.9
of which: DfID funding for capital projects scored in resource DEL	-0.4	-0.5	-0.5	-0.5	0.0	0.0	0.0	0.0	0.0
of which: EU receipts	4.5	3.9	3.9	5.0	4.2	4.9	4.9	4.9	4.9
of which: other	0.2	-0.5	0.5	-0.1	-0.3	-0.2	-0.2	-0.2	-0.2
Other current grants ⁽³⁾	-106.2	-7.1	-8.6	-9.1	-7.4	-7.6	-7.7	-7.7	-7.8
of which: switch between other current grants and benefits	-106.1	-6.4	-6.9	-7.4	-7.5	-7.4	-7.5	-7.6	-7.7
of which: other	0.0	-0.7	-1.7	-1.7	0.1	-0.2	-0.1	-0.1	-0.1
Subsidies	-1.2	-0.1	-1.0	-0.7	-0.9	-1.2	-0.7	-0.1	0.5
of which: Renewable Obligation Certificates	0.5	0.5	0.5	0.5	0.5	0.7	0.9	1.3	1.6
of which: other environmental levies	0.0	0.0	0.0	0.0	0.0	0.1	0.3	0.5	0.8
of which: company tax credits outside departmental AME	0.7	0.8	0.9	1.0	0.9	0.9	0.9	0.9	0.9
of which: other	-2.3	-1.3	-2.4	-2.2	-2.4	-2.9	-2.8	-2.8	-2.8
Total central government resource adjustments	15.9	14.3	15.4	14.5	17.0	19.1	20.1	20.5	20.6
Local government adjustments in National Accounts									
Remove data which do not form part of public sector current expenditure	-4.2	-4.2	-4.7	-4.1	-4.2	-4.0	-4.8	-4.6	-4.6
of which: Northern Ireland regional rates	-0.5	-0.5	-0.6	-0.5	-0.6	-0.6	-0.6	-0.6	-0.7
of which: retirement benefits	-0.5	-0.5	-0.6	-0.5	-0.5	-0.4	-0.4	-0.3	-0.3
of which: debt interest payments to central government	-3.0	-3.1	-3.2	-2.9	-2.9	-2.9	-3.8	-3.8	-3.8
of which: other	-0.3	-0.1	-0.2	-0.1	-0.2	0.0	0.0	0.1	0.1
Adjustments to reconcile use of different data sources	-1.3	-0.9	-0.7	-0.3	-0.5	-0.4	-0.4	-0.3	-0.3
of which: central government support	-1.4	-1.1	-0.8	0.2	0.0	0.0	0.0	0.0	0.0
of which: debt interest	0.0	0.3	0.1	-0.5	-0.5	-0.4	-0.3	-0.2	-0.2
of which: other	0.0	-0.1	0.0	-0.1	-0.1	-0.1	0.0	0.0	0.0
Expenditure on goods and services	11.4	12.3	12.6	12.0	13.6	15.1	15.3	15.3	15.5
of which: VAT refunds	5.5	6.0	6.1	5.6	6.2	7.4	7.2	7.0	6.9
of which: capital consumption	6.5	6.8	7.2	7.6	8.0	8.5	8.9	9.2	9.5
of which: rates	-1.1	-1.1	-1.2	-1.2	-1.2	-1.3	-1.4	-1.4	-1.5
of which: other	0.5	0.6	0.5	0.0	0.6	0.6	0.6	0.6	0.6
Subsidies	1.6	1.6	1.5	1.8	1.9	2.0	1.3	1.3	1.2
of which: equity injection into Housing Revenue Account	1.5	1.5	1.5	1.5	1.6	1.6	0.9	0.9	0.9
of which: other	0.1	0.1	0.1	0.3	0.3	0.3	0.3	0.3	0.3
Net social benefits	-0.3	-0.4	-0.6	-0.8	-0.9	-0.9	-0.9	-0.9	-0.9
of which: housing benefits and rent rebates	0.4	0.4	0.4	0.0	0.0	0.0	0.0	0.0	0.0
of which: other	-0.8	-0.8	-1.0	-0.8	-0.9	-0.9	-0.9	-0.9	-0.9
Other current grants and current grants abroad	-0.1	-0.1	-0.1	-0.1	0.0	0.0	0.0	0.0	0.0
Total local government resource adjustments	7.0	8.2	8.1	8.5	9.9	11.8	10.6	10.9	11.0
Other resource adjustments									
Public corporations	0.7	0.7	0.5	0.4	0.6	0.7	0.7	0.7	0.7
Other	0.0	0.0	0.0	0.0	-0.1	0.1	0.1	0.0	0.0
Total other resource adjustments	0.6	0.7	0.5	0.4	0.5	0.8	0.8	0.7	0.7
Total resource adjustments	-34.3	-41.6	-79.6	-12.5	37.6	-36.0	-40.2	-30.0	-30.6
of which:									
Timing adjustments ⁽⁴⁾									
Central government	1.2	0.0	-0.8	-0.9	0.0	0.0	0.0	0.0	0.0
Local government	0.0	-0.1	-0.2	-0.5	0.0	0.0	0.0	0.0	0.0

Table 1.10 Accounting adjustments, 2006-07 to 2014-15 (continued)

	£ billions								
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
	outturn	outturn	outturn	outturn	outturn	plans	plans	plans	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	-0.1	-0.3	-0.4	0.0	0.1	-0.1	-0.1	0.1	0.0
Acquisitions less disposals of valuables	0.0	-0.1	-0.2	0.0	0.0	0.0	0.0	0.0	0.0
Total capital DEL	-0.1	-0.4	-0.5	0.0	0.1	-0.1	-0.1	0.1	0.0
Adjustment for different data used by OBR in PSGI forecast	0.0	0.0	0.0	0.0	2.1	-0.6	0.1	0.1	0.3
<i>of which DEL</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>2.9</i>	<i>-0.2</i>	<i>1.4</i>	<i>0.7</i>	<i>0.8</i>
<i>of which AME</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>-0.8</i>	<i>-0.5</i>	<i>-1.3</i>	<i>-0.6</i>	<i>-0.5</i>
Total capital budget data replaced by different source data	-0.1	-0.4	-0.5	0.0	2.2	-0.7	0.1	0.2	0.3
Remove data in budgets which do not form part of public sector gross investment									
Capital DEL									
Single Use Military Equipment	-6.5	-5.1	-5.7	-5.3	-5.6	-6.4	-5.8	-5.7	-5.2
Net lending to private sector	-0.5	-0.4	-0.6	-1.4	-1.1	0.0	-1.1	-1.2	-1.3
Capital support for public corporations	0.0	-0.7	-0.1	-0.1	0.2	0.1	0.1	0.1	0.1
Local government supported capital expenditure	-4.3	-3.8	-3.7	-3.7	-3.0	-0.1	-0.1	-0.1	-0.1
Northern Ireland Executive transfers between DEL and AME	0.2	0.1	0.3	0.2	0.2	0.2	0.2	0.2	0.2
Green Investment Bank	0.0	0.0	0.0	0.0	0.0	0.0	-0.8	0.0	0.0
Other	0.1	0.1	0.0	0.1	0.1	-0.1	0.1	0.1	0.0
Total Capital DEL	-11.0	-9.8	-9.8	-10.2	-9.2	-6.3	-7.5	-6.7	-6.3
Capital departmental AME									
Net lending to private sector	-2.9	-4.4	-49.8	-13.2	-2.1	-7.5	-7.1	-8.9	-11.0
Capital support for public corporations	1.0	0.6	0.7	-0.1	0.4	-0.7	-0.8	-0.8	-0.8
Purchase of company securities	-0.4	0.0	-30.8	-32.1	0.0	0.0	0.0	0.0	0.0
Sale of company securities	0.0	0.1	0.1	7.1	0.0	0.0	0.0	0.0	0.0
Northern Ireland Executive transfers between DEL and AME	-0.2	-0.1	-0.3	-0.2	-0.2	-0.2	-0.2	-0.2	-0.2
Other	0.0	0.0	0.0	-0.2	-0.2	0.0	-0.1	-0.1	0.0
Total capital departmental AME	-2.6	-3.8	-80.0	-38.8	-2.1	-8.4	-8.1	-9.8	-11.9
Total capital budget data not in public sector gross investment	-13.5	-13.6	-89.8	-49.0	-11.3	-14.7	-15.6	-16.6	-18.2
Central government adjustments in National Accounts									
Gross fixed capital formation	0.9	-1.6	-0.6	0.0	-0.2	-0.4	-0.4	-0.5	-0.5
<i>of which: profit or loss - sale of other assets (from resource budgets)</i>	<i>-0.1</i>	<i>-1.5</i>	<i>-0.3</i>	<i>-0.1</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
<i>of which: other</i>	<i>1.0</i>	<i>-0.1</i>	<i>-0.3</i>	<i>0.1</i>	<i>-0.2</i>	<i>-0.4</i>	<i>-0.4</i>	<i>-0.5</i>	<i>-0.5</i>
Capital grants to and from the private sector	1.1	0.3	-0.9	-2.8	0.1	0.4	0.4	0.4	0.4
<i>of which: VAT refunds</i>	<i>0.1</i>	<i>0.1</i>	<i>0.1</i>	<i>0.1</i>	<i>0.1</i>	<i>0.1</i>	<i>0.1</i>	<i>0.1</i>	<i>0.1</i>
<i>of which: Nigerian debt write-off</i>	<i>1.4</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
<i>of which: fee income (from resource budgets)</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>-3.2</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
<i>of which: DfID funding for capital projects scored in resource DEL</i>	<i>0.4</i>	<i>0.5</i>	<i>0.5</i>	<i>0.5</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
<i>of which: other</i>	<i>-0.8</i>	<i>-0.3</i>	<i>-1.5</i>	<i>-0.2</i>	<i>0.0</i>	<i>0.3</i>	<i>0.3</i>	<i>0.3</i>	<i>0.3</i>
Total central government capital adjustments	2.0	-1.3	-1.5	-2.8	-0.1	0.0	0.0	-0.1	-0.1
Local government adjustments in National Accounts									
Adjustments to reconcile use of different data sources	1.7	0.6	-0.3	-1.7	-1.2	-1.4	-1.5	-1.6	-1.6
<i>of which: central government support</i>	<i>2.8</i>	<i>2.5</i>	<i>1.8</i>	<i>1.1</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
<i>of which: financial transactions</i>	<i>-0.4</i>	<i>-1.1</i>	<i>-1.3</i>	<i>-1.6</i>	<i>-0.6</i>	<i>-0.6</i>	<i>-0.6</i>	<i>-0.6</i>	<i>-0.6</i>
<i>of which: capital grants from private sector</i>	<i>-0.8</i>	<i>-0.8</i>	<i>-0.8</i>	<i>-1.2</i>	<i>-0.6</i>	<i>-0.8</i>	<i>-0.9</i>	<i>-1.0</i>	<i>-1.0</i>
Gross fixed capital formation	1.5	2.5	2.8	2.7	2.1	2.0	1.8	1.6	1.6
<i>of which: VAT refunds</i>	<i>1.6</i>	<i>1.8</i>	<i>1.8</i>	<i>1.7</i>	<i>2.1</i>	<i>2.0</i>	<i>1.8</i>	<i>1.6</i>	<i>1.6</i>
<i>of which: roads de-trunking</i>	<i>0.0</i>	<i>0.8</i>	<i>1.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
<i>of which: other</i>	<i>-0.2</i>	<i>-0.1</i>	<i>-0.1</i>	<i>0.9</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
Capital grants	0.2	-1.9	0.1	0.4	-0.3	-0.3	-0.3	-0.3	-0.3
<i>of which: grants to public corporations</i>	<i>-0.3</i>	<i>-2.0</i>	<i>0.0</i>	<i>-1.2</i>	<i>-0.3</i>	<i>-0.3</i>	<i>-0.3</i>	<i>-0.3</i>	<i>-0.3</i>
<i>of which: other</i>	<i>0.5</i>	<i>0.1</i>	<i>0.1</i>	<i>1.6</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
Total local government capital adjustments	3.3	1.2	2.5	1.4	0.6	0.3	0.0	-0.3	-0.3
Other capital adjustments									
Public corporations	-0.5	0.4	0.0	0.2	-0.5	0.6	0.7	0.7	0.7
Housing Revenue Account reform receipts	0.0	0.0	0.0	0.0	0.0	-7.5	0.0	0.0	0.0
Other	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0
Total other capital adjustments	-0.5	0.4	0.8	0.2	-0.5	-6.9	0.7	0.7	0.7
Total capital adjustments	-8.8	-13.7	-88.5	-50.2	-9.2	-22.0	-14.9	-16.1	-17.7
of which:									
Timing adjustments ⁽⁴⁾									
Central government	-2.0	-0.4	-0.9	0.2	0.0	0.0	0.0	0.0	0.0
Local government	0.2	0.0	-0.1	1.0	0.0	0.0	0.0	0.0	0.0

⁽¹⁾ The accounting adjustments are described in Annex D.

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

⁽³⁾ In 2005-6 and 2006-07 large amounts of expenditure have been switched from other current grants to net social benefits to correct historical misrecording on COINS. Similar switches of far smaller magnitude are also necessary in recent years.

⁽⁴⁾ Reflects timing difference between the latest COINS 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 COINS data in the early years.

Table 1.11 Total Managed Expenditure by spending sector, 2006-07 to 2010-11

	£ million									
	National Statistics					2011-12 plans	2012-13 plans	2013-14 plans	2014-15 plans	
	2006-07 outturn	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn					
Central government own expenditure										
DEL ⁽¹⁾	218,260	233,486	246,802	267,095	266,131	268,178	258,813	260,931	262,105	
Departmental AME ⁽¹⁾⁽²⁾	187,187	202,431	338,826	238,545	146,379	245,260	255,741	249,205	257,188	
Locally financed support in Northern Ireland	452	520	607	547	538	606	612	639	669	
Net expenditure transfers to the EC	4,652	5,392	3,060	6,419	8,414	8,990	8,430	9,059	9,617	
Central government debt interest	27,581	29,961	30,507	30,864	43,682	48,635	50,857	56,628	62,361	
Accounting and other adjustments ⁽²⁾	-40,352	-51,280	-164,926	-55,921	39,282	-53,000	-43,900	-34,300	-36,600	
Total central government own expenditure	397,780	420,510	454,876	487,548	504,426	518,200	530,600	542,100	555,400	
Local government expenditure										
Central government support in DEL ⁽¹⁾	92,571	98,678	102,188	108,689	109,149	99,303	102,930	101,025	100,005	
Central government support in departmental AME ⁽¹⁾	20,832	22,093	23,115	25,961	29,143	29,507	29,995	28,856	29,164	
Locally financed support in Scotland	1,884	1,860	1,963	2,165	2,068	2,171	2,171	2,171	2,171	
Local authority self-financed expenditure	24,224	26,090	31,719	29,212	28,926	37,645	31,390	32,371	33,093	
Accounting and other adjustments	6,669	6,451	7,650	7,030	9,721	13,600	13,200	13,600	13,500	
Total local government expenditure	146,180	155,172	166,636	173,056	179,007	182,200	179,700	178,000	177,900	
Public corporation expenditure										
DEL ⁽¹⁾	1,054	835	274	517	-111	42	-57	-96	-78	
Departmental AME ⁽¹⁾	-1,368	-1,033	-1,471	-100	-452	533	596	595	594	
Public corporations' own-financed capital expenditure	4,728	5,505	7,189	7,735	8,541	8,266	8,304	8,326	8,646	
Accounting and other adjustments	1,672	1,581	2,096	681	254	1,100	1,100	1,100	1,200	
Total public corporation expenditure	6,085	6,887	8,087	8,832	8,233	9,940	9,967	9,972	10,316	
Total Managed Expenditure	550,045	582,569	629,599	669,436	691,666	710,400	720,200	730,100	743,600	

⁽¹⁾ Full resource budgeting basis, i.e. resource plus capital less depreciation. See Table 2.1

⁽²⁾ Transactions from 2008-09 onwards have been affected by financial sector interventions, see Box 5.A in Chapter 5.

Table 1.12 Spending Review 2010 presentation⁽¹⁾ of Departmental Expenditure Limits, 2006-07 to 2014-15

	£ million									
	National Statistics					2011-12 plans	2012-13 plans	2013-14 plans	2014-15 plans	
	2006-07 outturn	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn					
Resource DEL excluding depreciation ⁽²⁾										
Education ⁽³⁾	41,883	44,690	46,622	49,378	51,410	51,287	52,371	52,913	53,865	
NHS (Health)	75,791	81,735	87,928	94,529	97,701	101,512	103,985	106,930	109,787	
Personal Social Services (Health)	1,744	1,782	1,295	1,395	1,522	0	0	0	0	
Transport	6,008	6,100	5,408	5,709	5,170	5,295	5,028	4,966	4,431	
CLG Communities	3,324	3,926	4,058	4,275	3,632	2,014	1,784	1,630	1,243	
CLG Local Government ⁽³⁾	22,540	22,750	24,650	25,515	25,956	26,000	23,974	24,198	22,850	
Business, Innovation and Skills	14,479	15,675	16,368	17,354	17,063	16,555	15,661	14,696	13,668	
Home Office	8,499	8,706	9,013	9,340	8,865	8,987	8,580	8,137	7,864	
Justice	7,830	8,469	8,624	8,501	8,561	8,157	7,752	7,386	7,063	
Law Officers' Departments	687	705	712	697	658	644	614	590	552	
Defence	23,520	24,613	25,403	27,596	27,966	27,413	25,266	24,957	24,746	
Foreign and Commonwealth Office	1,689	1,735	1,946	2,022	2,097	2,022	1,463	1,429	1,167	
International Development	4,098	4,448	4,742	5,234	5,915	6,465	7,195	9,394	9,412	
Energy and Climate Change	911	672	288	1,216	1,148	1,503	1,398	1,341	1,036	
Environment, Food and Rural Affairs	2,260	2,356	2,219	2,261	2,166	2,110	2,056	1,913	1,792	
Culture, Media and Sport	1,356	1,396	1,435	1,391	1,420	1,448	2,002	1,226	1,131	
Work and Pensions	7,552	7,786	7,688	8,547	8,684	7,561	7,377	7,421	7,605	
Scotland	21,475	22,905	23,552	24,486	25,224	24,849	25,152	25,344	25,451	
Wales	11,366	11,955	12,420	13,074	13,386	13,355	13,367	13,510	13,545	
Northern Ireland	8,181	8,635	8,952	9,335	9,637	9,455	9,452	9,511	9,552	
Chancellor's Departments	4,276	4,095	4,132	4,048	3,758	3,775	3,657	3,612	3,436	
Cabinet Office	1,495	1,590	1,764	1,955	2,002	2,077	2,014	1,942	2,135	
Small and Independent Bodies	1,440	1,467	1,537	1,479	1,224	1,727	1,427	1,371	1,329	
Reserve	-	-	-	-	-	2,000	2,500	2,600	2,500	
Special Reserve	-	-	-	-	-	100	3,100	3,000	2,800	
Green Investment Bank	-	-	-	-	-	-	-	1,000	-	
Total resource DEL excluding depreciation⁽²⁾	272,403	288,192	300,754	319,337	325,165	326,300	327,100	331,000	328,900	

Table 1.12 Spending Review 2010 presentation⁽¹⁾ of Departmental Expenditure Limits, 2006-07 to 2014-15 (continued)

	£ million								
	National Statistics					2011-12	2012-13	2013-14	2014-15
	2006-07	2007-08	2008-09	2009-10	2010-11				
outturn	outturn	outturn	outturn	outturn	plans	plans	plans	plans	
Capital DEL									
Education	4,056	5,226	5,524	7,442	7,124	5,059	4,213	3,266	3,378
NHS (Health)	2,996	3,967	4,369	5,183	4,200	4,429	4,429	4,437	4,648
Transport	7,093	6,739	7,252	8,253	7,386	7,731	8,082	7,480	7,517
CLG Communities	5,602	6,234	7,109	8,935	6,420	3,463	2,293	1,814	1,961
CLG Local Government	223	32	122	260	-67	0	0	0	0
Business, Innovation and Skills	1,936	2,106	2,129	3,023	2,071	1,178	973	747	970
Home Office	600	744	836	999	740	503	501	366	466
Justice	535	749	899	848	539	429	311	279	301
Law Officers' Departments	11	11	9	12	8	6	6	6	7
Defence	7,193	8,608	8,980	9,210	9,436	10,031	9,136	9,191	8,749
Foreign and Commonwealth Office	161	228	227	201	156	107	102	102	98
International Development	765	738	875	1,353	1,558	1,394	1,635	1,924	2,044
Energy and Climate Change	1,463	1,485	1,666	1,806	2,013	1,506	2,013	2,208	2,711
Environment, Food and Rural Affairs	583	557	610	693	570	373	381	379	411
Culture, Media and Sport	287	537	823	519	578	1,375	565	175	69
Work and Pensions	201	72	85	272	322	245	324	385	242
Scotland	3,030	3,563	3,333	3,927	3,287	2,540	2,475	2,237	2,318
Wales	1,318	1,462	1,627	1,930	1,751	1,288	1,189	1,065	1,106
Northern Ireland	826	1,110	1,309	1,283	1,194	915	859	781	804
Chancellor's Departments	299	240	281	285	211	339	170	136	134
Cabinet Office	243	319	396	454	433	400	379	387	357
Small and Independent Bodies	63	80	49	78	75	62	75	77	82
Reserve	-	-	-	-	-	900	1,000	1,000	1,100
Special Reserve	-	-	-	-	-	200	800	800	800
Green Investment Bank	-	-	-	-	-	-	800	-	-
Total capital DEL	39,482	44,806	48,510	56,963	50,005	44,500	42,600	39,200	40,300
Total DEL⁽⁴⁾	311,885	332,999	349,264	376,300	375,170	370,800	369,700	370,200	369,200

⁽¹⁾ The departmental breakdown in this table consistent with the Budget 2011 presentation not the PESA departmental groupings in Annex B.

⁽²⁾ As part of the Spending Review 2010 DEL was presented less depreciation. This is continued in this table to allow comparison.

⁽³⁾ Total DEL is given by resource DEL excluding depreciation plus capital DEL.

Table 1.13 Spending Review 2010 presentation⁽¹⁾ of Total DEL⁽²⁾, 2006-07 to 2014-15

	£ million								
	National Statistics					2011-12 plans	2012-13 plans	2013-14 plans	2014-15 plans
	2006-07 outturn	2007-08 outturn	2008-09 outturn	2009-10 outturn	2010-11 outturn				
Total DEL									
Education ⁽³⁾	45,939	49,916	52,146	56,820	58,534	56,346	56,584	56,179	57,243
NHS (Health)	78,787	85,702	92,297	99,712	101,901	105,941	108,414	111,367	114,435
Personal Social Services (Health)	1,744	1,782	1,295	1,395	1,522	0	0	0	0
Transport	13,101	12,839	12,660	13,962	12,556	13,026	13,110	12,446	11,948
CLG Communities	8,926	10,160	11,167	13,210	10,052	5,477	4,077	3,444	3,204
CLG Local Government ⁽³⁾	22,763	22,782	24,772	25,775	25,889	26,000	23,974	24,198	22,850
Business, Innovation and Skills	16,415	17,781	18,497	20,377	19,134	17,733	16,634	15,443	14,638
Home Office	9,099	9,450	9,849	10,339	9,605	9,490	9,081	8,503	8,330
Justice	8,365	9,218	9,523	9,349	9,100	8,586	8,063	7,665	7,364
Law Officers' Departments	698	716	721	709	666	650	620	596	559
Defence	30,713	33,221	34,383	36,806	37,402	37,444	34,402	34,148	33,495
Foreign and Commonwealth Office	1,850	1,963	2,173	2,223	2,253	2,129	1,565	1,531	1,265
International Development	4,863	5,186	5,617	6,587	7,473	7,859	8,830	11,318	11,456
Energy and Climate Change	2,374	2,157	1,954	3,022	3,161	3,009	3,411	3,549	3,747
Environment, Food and Rural Affairs	2,843	2,913	2,829	2,954	2,736	2,483	2,437	2,292	2,203
Culture, Media and Sport	1,643	1,933	2,258	1,910	1,998	2,823	2,567	1,401	1,200
Work and Pensions	7,753	7,858	7,773	8,819	9,006	7,806	7,701	7,806	7,847
Scotland	24,505	26,468	26,885	28,413	28,511	27,389	27,627	27,581	27,769
Wales	12,684	13,417	14,047	15,004	15,137	14,643	14,556	14,575	14,651
Northern Ireland	9,007	9,745	10,261	10,618	10,831	10,370	10,311	10,292	10,356
Chancellor's Departments	4,575	4,335	4,413	4,333	3,969	4,114	3,827	3,748	3,570
Cabinet Office	1,738	1,909	2,160	2,409	2,435	2,477	2,393	2,329	2,492
Small and Independent Bodies	1,503	1,547	1,586	1,557	1,299	1,789	1,502	1,448	1,411
Reserve	-	-	-	-	-	2,900	3,500	3,600	3,600
Special Reserve	-	-	-	-	-	400	3,800	3,800	3,500
Green Investment Bank	-	-	-	-	-	-	800	1,000	-
Total DEL⁽²⁾	311,885	332,999	349,264	376,300	375,170	370,800	369,700	370,200	369,200

⁽¹⁾ The departmental breakdown in this table consistent with the Budget 2011 presentation not the PESA departmental groupings in Annex B.

⁽²⁾ Total DEL is given by resource DEL excluding depreciation plus capital DEL.