

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 2010-11) fall within the scope of National Statistics.

What's new

2.2 In **Table 2.1** the grant equivalent element of student lending now forms part of depreciation. The grant equivalent element of student lending was reclassified as an impairment which is included in the depreciation row.

2.3 **Tables 2.2 and 2.3** reflect the transfer of policing and justice powers to the Northern Ireland Executive. The Scotland, Wales and Northern Ireland Offices are now included alongside the relevant devolved administration. These changes are explained in more detail in **Box 1.B** in **Chapter 1**.

2.4 **Table 2.4** in PESA 2010 showed the split of DEL and AME between expenditure voted by Parliament in Estimates, which accounted for about two thirds of the total, and expenditure financed by other means (e.g. the National Insurance Fund). With Estimates now aligned with budgets as part of the Clear Line of Sight reforms, this table has been removed. The data presented in PESA are now consistent with outturn presented in Main Estimates.

Analyses of budgets by economic category of spending

2.5 **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 1.5**; and capital budgets with **Table 1.6**.

2.6 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**.

2.7 **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, but does not include payments for contract and agency staff that are treated as procurement expenditure.

2.8 **Gross current procurement** shows 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. Spending on Single Use Military Equipment (SUME), shown as current procurement in the National Accounts presentations in **Chapters 5 and 6**, is treated as capital procurement in budgets.

2.9 Current grants include all transfer payments other than subsidies (see 2.10 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 a measure of total public spending drawn from the National Accounts. 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. The 'negative tax' element of tax credits, which are included within departmental budgets, do not form part of the National Accounts presentation in **Chapters 5 and 6**. **Current grants abroad** are mainly foreign aid, such as programmes to reduce poverty.

Box 2.A: Treatment of financial sector interventions in budgets

In the pre-Budget report of December 2009 the use in fiscal policy of new aggregates excluding the temporary effects of financial interventions was introduced. In these aggregates, banks that are classified to the public sector in the National Accounts (Northern Rock, Bradford & Bingley, Dunfermline, Lloyds Banking Group and Royal Bank of Scotland) are treated as if they are outside the public sector, reflecting the Government's intention to return these banks or their assets to the private sector.

The financial sector interventions are treated as follows in **Table 2.1**:

Resource budget

- Income from sales of goods and services: £1.0 billion in 2008-09, £1.3 billion in 2009-10, £1.8 billion in 2010-11 and £1.1 billion in 2011-12. This is mainly underwriting commission and credit guarantee scheme income;
- Depreciation: £18.3 billion in 2008-09, which is mainly the mark to market impairment cost of RBS and LBG shares at the end of March 2009, and -£12.0 billion in 2010-11 for the change in fair value of the Asset Protection Scheme (APS) and Bank of England Asset Purchase Facility Fund;
- Take up of provisions: £25.4 billion in 2008-09 and -£25.4 billion in 2009-10, for potential APS losses which were subsequently not realised;
- Other: income of £1.1 billion in 2008-09, £1.0 billion in 2009-10, £0.7 billion in 2010-11 and £0.9 billion in 2011-12. This is comprised mainly of interest paid to government.

Capital budget

- Net lending to the private sector: £48.6 billion in 2008-09, £8.5 billion in 2009-10, -£3.0 billion 2010-11 and £1.1 billion 2011-12. This is mainly lending to banks and the Financial Services Compensation Scheme and subsequent repayments;
- Other: £36.9 billion of share purchases in 2008-09 and a further £29.8 billion in 2009-10.

These transactions score within the HM Treasury AME budget and so are presented as part of the Chancellor's Departments group in **Chapter 1**.

2.10 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 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).

2.11 Depreciation, also termed capital consumption, represents the amount of capital used up in respect of fixed assets measured on the basis of Generally Accepted Accounting Practice (GAAP). 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.

2.12 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 below).

2.13 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 a UK GAAP 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 GAAP pensions in departmental AME to the National Accounts measure is given in **Table D1**.

2.14 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 2.15 and 2.16).

2.15 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**.

2.16 Capital support for public corporations comprises capital grants, net lending to public corporations (see paragraph 2.18) and public corporations' market and overseas borrowing where this scores in the parent department's budget.

2.17 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. It also includes expenditure on Single Use Military Equipment (SUME) that is classified as current procurement in the National Accounts. The expenditure on services presentations in **Chapters 5 and 6** follow the National Accounts treatment of SUME.

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

2.19 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.

2.20 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.

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

2.22 Table 2.3 shows central government own capital procurement, gross of depreciation and before deduction of sales, broken down by departmental group. It also includes asset sales by sector (central government, local government and public corporations).

Table 2.1 Budgets by economic category of spending, 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		
Resource DEL										
Pay	77,983	80,258	84,505	86,853	89,046	88,253	89,262	90,580	91,634	
Gross current procurement	97,592	105,543	112,908	119,780	114,733	118,719	112,341	113,562	114,119	
Income from sales of goods and services	-18,707	-20,203	-22,309	-21,392	-15,819	-14,518	-11,265	-11,666	-12,157	
Current grants to local government	82,016	86,443	89,976	93,565	96,349	89,403	93,581	93,236	92,210	
Current grants to persons and non-profit bodies	26,875	28,662	29,292	32,555	33,076	34,531	28,070	26,597	25,449	
Current grants abroad	248	1,733	1,244	1,207	1,882	1,523	1,796	3,021	3,118	
Subsidies to private sector companies	5,540	4,831	5,066	5,879	5,686	5,741	5,699	5,744	6,115	
Subsidies to public corporations	923	1,422	1,282	1,085	1,267	1,245	1,193	1,178	1,125	
Net public service pensions ⁽¹⁾	-85	6	12	-52	28	1	-1	-1	-1	
Depreciation ⁽²⁾	11,125	12,086	12,924	14,463	20,848	16,076	17,537	18,063	19,246	
Take up of provisions	-	-	0	4	27	0	0	0	0	
Release of provisions	0	0	0	-5	31	-2	-1	-1	0	
Change in pension scheme liabilities	119	130	186	153	-56	17	19	19	19	
Unwinding of the discount rate on pension scheme liabilities	14	16	19	20	0	20	23	23	27	
Release of provisions covering payments of pensions benefits ⁽³⁾	-4	0	0	-1	-	-	-	-	-	
Other ⁽⁴⁾	-111	-648	-1,425	-313	-1,083	-781	857	2,126	2,005	
Plus unallocated funds	-	-	-	-	-	2,100	5,500	6,600	5,300	
Total resource DEL	283,528	300,279	313,678	333,801	346,013	342,300	344,600	349,100	348,200	
Of which: administration budgets in resource DEL										
Pay	13,769	13,999	14,059	14,632	13,101	9,073	7,346	6,779	6,360	
Gross current procurement	8,671	8,320	8,863	8,947	8,398	6,391	6,688	6,243	6,070	
Income from sales of goods and services	-1,067	-1,260	-1,348	-1,441	-1,332	-1,098	-1,097	-1,088	-1,073	
Depreciation	855	845	831	961	1,012	1,033	1,012	943	966	
Other ⁽⁴⁾	-507	-143	-115	-109	-76	59	91	89	87	
Total administration budgets in resource DEL	21,721	21,761	22,290	22,990	21,103	15,458	14,040	12,965	12,411	
Resource departmental AME										
Pay	1,024	1,179	1,060	1,369	1,304	1,415	1,381	1,444	1,307	
Gross current procurement	2,602	2,663	2,718	2,567	2,475	3,123	2,831	2,930	2,797	
Income from sales of goods and services ⁽⁵⁾	-404	-588	-1,390	-1,625	-2,088	-1,483	-392	-483	-467	
Current grants to local government	20,206	20,587	22,322	25,559	28,072	28,603	29,108	27,952	28,260	
Current grants to persons and non-profit bodies	135,738	142,734	155,777	169,109	174,253	179,526	185,000	186,311	190,695	
Current grants abroad	-55	-56	-48	-48	-	-	-	-	-	
Subsidies to private sector companies	154	268	288	273	332	2,345	3,061	3,744	4,611	
Subsidies to public corporations	45	-28	-312	-177	-579	-702	-49	-43	-43	
Net public service pensions ⁽¹⁾	1,044	2,190	3,115	3,677	4,464	5,675	7,292	8,587	9,732	
Depreciation ⁽⁵⁾	4,288	2,607	20,723	6,195	-860	5,534	5,626	5,663	5,720	
Take up of provisions ⁽⁵⁾	13,291	18,198	35,404	-17,416	12,917	9,309	9,123	8,790	8,581	
Release of provisions	-6,958	-6,529	-6,462	-6,215	-6,065	-6,170	-5,879	-5,474	-5,251	
Change in pension scheme liabilities ⁽⁶⁾	21,118	24,462	24,779	22,124	-53,527	26,880	27,496	23,134	23,728	
Unwinding of the discount rate on pension scheme liabilities	29,545	32,805	36,510	39,154	38,048	43,586	45,596	39,911	41,966	
Release of provisions covering payments of pensions benefits ⁽³⁾	-18,909	-21,327	-22,477	-24,270	-25,817	-27,321	-28,758	-30,103	-31,614	
Other ⁽⁴⁾⁽⁵⁾	-406	-1,649	-2,294	-3,564	-1,784	-4,814	-4,453	-5,069	-6,442	
Total resource departmental AME	202,324	217,516	269,710	216,711	171,145	265,506	276,983	267,293	273,582	

Table 2.1 Budgets by economic category of spending, 2006-07 to 2014-15 (continued)

	£ 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	
Resource budgets										
Pay	79,006	81,437	85,564	88,222	90,350	89,668	90,643	92,023	92,941	
Gross current procurement	100,194	108,206	115,625	122,347	117,208	121,842	115,172	116,493	116,916	
Income from sales of goods and services ⁽⁵⁾	-19,111	-20,791	-23,700	-23,017	-17,906	-16,001	-11,657	-12,149	-12,624	
Current grants to local government	102,222	107,030	112,298	119,123	124,420	118,007	122,689	121,188	120,470	
Current grants to persons and non-profit bodies	162,613	171,396	185,068	201,664	207,329	214,057	213,070	212,908	216,144	
Current grants abroad	193	1,677	1,196	1,159	1,882	1,523	1,796	3,021	3,118	
Subsidies to private sector companies	5,695	5,099	5,354	6,152	6,018	8,086	8,759	9,488	10,726	
Subsidies to public corporations	968	1,394	970	908	687	543	1,144	1,135	1,082	
Net public service pensions ⁽¹⁾	959	2,196	3,127	3,625	4,492	5,675	7,291	8,586	9,731	
Depreciation ⁽⁵⁾	15,413	14,693	33,647	20,658	19,988	21,610	23,163	23,726	24,966	
Take up of provisions ⁽⁵⁾	13,291	18,198	35,404	-17,412	12,945	9,309	9,123	8,790	8,581	
Release of provisions	-6,958	-6,529	-6,462	-6,220	-6,034	-6,172	-5,880	-5,475	-5,251	
Change in pension scheme liabilities ⁽⁶⁾	21,237	24,592	24,965	22,277	-53,584	26,897	27,515	23,153	23,747	
Unwinding of the discount rate on pension scheme liabilities	29,559	32,820	36,528	39,175	38,048	43,605	45,619	39,934	41,993	
Release of provisions covering payments of pensions benefits ⁽³⁾	-18,913	-21,327	-22,477	-24,272	-25,817	-27,321	-28,758	-30,103	-31,614	
Other ⁽⁴⁾⁽⁵⁾	-517	-2,298	-3,719	-3,878	-2,868	-5,596	-3,596	-2,943	-4,437	
Plus unallocated funds	-	-	-	-	-	2,100	5,500	6,600	5,300	
Total resource budgets	485,852	517,794	583,388	550,512	517,158	607,900	621,600	616,400	621,800	
Capital DEL										
Capital support for local government	10,555	12,235	12,213	15,124	12,801	9,900	9,349	7,789	7,795	
Capital grants to persons and non-profit bodies	5,938	6,533	7,151	9,699	5,001	4,964	3,773	3,179	3,562	
Capital grants to private sector companies	5,178	5,230	5,902	5,931	7,699	4,912	5,018	4,379	4,189	
Capital grants abroad	-134	-172	8	-26	589	1,238	605	868	797	
Capital support for public corporations	1,185	979	467	675	24	191	64	45	64	
Gross capital procurement	18,658	20,886	23,161	25,113	23,890	22,944	20,668	20,520	21,378	
Income from sales of assets	-2,120	-1,066	-701	-644	-903	-679	-444	-717	-685	
Net lending to the private sector and abroad	522	372	601	1,431	1,075	-30	1,147	1,249	1,297	
Other ⁽⁴⁾	-300	-190	-291	-340	-173	-67	-66	128	-26	
Plus unallocated funds in Capital DEL	-	-	-	-	-	1,101	2,521	1,773	1,882	
Total capital DEL	39,482	44,806	48,510	56,963	50,005	44,473	42,632	39,213	40,253	
Capital departmental AME										
Capital support for local government	626	1,506	793	402	1,071	904	886	904	904	
Capital grants to persons and not for profit bodies	1,001	565	554	664	595	293	273	294	294	
Capital support for public corporations	-1,027	-566	-735	97	-361	698	750	750	750	
Gross capital procurement	120	99	88	124	123	205	55	316	273	
Income from sales of assets	-	-	-45	0	-	-	-	-	-	
Net lending to the private sector and abroad ⁽⁵⁾	2,927	4,379	53,085	13,170	2,106	7,535	7,147	8,894	10,990	
Other ⁽⁴⁾⁽⁵⁾	680	-8	37,021	33,236	392	158	238	206	154	
Total capital departmental AME	4,327	5,975	90,761	47,694	3,926	9,794	9,349	11,363	13,364	

Table 2.1 Budgets by economic category of spending, 2006-07 to 2014-15 (continued)

	£ 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	
Capital budgets										
Capital support for local government	11,180	13,741	13,006	15,526	13,872	10,804	10,235	8,693	8,699	
Capital grants to persons and not for profit bodies	6,940	7,099	7,705	10,364	5,596	5,258	4,045	3,473	3,856	
Capital grants to private sector companies	5,178	5,230	5,902	5,931	7,699	4,912	5,018	4,379	4,189	
Capital grants abroad	-134	-172	8	-26	589	1,238	605	868	797	
Capital support for public corporations	157	412	-268	772	-336	889	814	795	814	
Gross capital procurement	18,778	20,985	23,249	25,237	24,013	23,149	20,723	20,836	21,651	
Income from sales of assets	-2,120	-1,066	-747	-644	-903	-679	-444	-717	-685	
Net lending to the private sector and abroad ⁽⁵⁾	3,449	4,751	53,686	14,601	3,181	7,505	8,294	10,142	12,287	
Other ⁽⁴⁾⁽⁵⁾	380	-199	36,730	32,896	219	91	172	334	128	
Plus unallocated funds in Capital DEL	-	-	-	-	-	1,101	2,521	1,773	1,882	
Total capital budgets	43,808	50,782	139,271	104,657	53,930	54,267	51,981	50,577	53,617	

⁽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⁾ Excludes NHS Trusts depreciation as exceptionally this is not removed in the calculation of TDEL.

⁽³⁾ Payments that release provision include bulk and individual transfers, including transfer of liabilities within government.

⁽⁴⁾ Other includes items too small or too uncommon to warrant an individual line.

⁽⁵⁾ Transactions from 2008-09 onwards have been affected by financial sector interventions. See Box 2.A for details.

⁽⁶⁾ In the June 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 2.2 Gross current procurement⁽¹⁾ in 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					
Gross current procurement in budgets										
Education	512	602	758	1,239	791	816	738	724	749	
Health	46,995	52,832	56,680	62,109	57,249	61,628	57,679	60,104	61,309	
Transport	2,039	2,135	2,425	2,192	1,908	1,974	1,943	1,867	1,937	
CLG Communities	419	443	491	495	367	473	469	448	399	
CLG Local Government	264	266	261	262	240	327	273	253	249	
Business, Innovation and Skills	1,516	1,515	1,850	1,761	1,540	1,609	1,551	1,539	1,501	
Home Office	2,408	2,466	2,684	2,537	2,393	2,642	2,641	2,578	2,614	
Justice	5,476	5,712	5,646	5,759	6,645	5,759	5,405	5,087	4,786	
Law Officers' Departments	416	426	412	412	382	383	375	367	349	
Defence	13,478	13,947	15,590	15,716	16,234	16,064	14,018	13,937	13,891	
Foreign and Commonwealth Office	607	621	1,078	953	975	959	924	863	590	
International Development	712	641	689	595	605	942	1,130	1,308	1,314	
Energy and Climate Change	1,949	1,963	2,096	2,195	1,993	1,925	1,796	1,813	1,668	
Environment, Food and Rural Affairs	1,474	1,392	1,262	1,221	1,133	1,416	1,472	1,485	1,430	
Culture, Media and Sport	3,165	3,152	3,238	3,047	2,919	3,137	3,615	2,994	2,867	
Work and Pensions	3,403	3,494	3,643	3,945	4,092	3,428	2,973	2,818	2,767	
Scotland ⁽²⁾	5,737	6,593	6,648	6,869	6,060	6,141	6,215	6,262	6,288	
Wales	3,157	3,239	3,118	3,604	4,333	4,386	4,429	4,515	4,550	
Northern Ireland	3,073	3,535	3,480	3,689	3,865	3,678	3,686	3,809	3,872	
Chancellor's Departments	2,038	1,887	2,062	2,087	1,762	2,381	2,163	2,034	1,910	
Cabinet Office	1,002	984	1,061	1,214	1,272	1,366	1,343	1,365	1,569	
Independent Bodies	352	360	453	446	450	406	336	323	309	
Total gross current procurement in budgets	100,194	108,206	115,625	122,347	117,208	121,842	115,172	116,493	116,916	

⁽¹⁾ Budgeting definition of current procurement so excludes Defence spending on Single Use Military Equipment (SUME). Chapter 5 presents spending according to National Accounts definitions, where SUME is classified as current procurement.

⁽²⁾ The Scottish Government was unable to provide an economic breakdown of its budgeting aggregates for 2012-13 to 2014-15 in time for PESA 2011. For these years their resource and capital totals have been split using earlier years as a guide.

Table 2.3 Gross capital procurement⁽¹⁾ in 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					
Gross capital procurement in budgets										
Education	22	24	45	75	27	1	0	0	0	
Health	3,868	4,025	4,304	4,862	4,120	4,374	4,359	4,497	4,705	
Transport	1,208	1,175	1,203	2,003	1,654	1,398	1,115	1,043	1,203	
CLG Communities	226	322	205	208	158	116	81	36	11	
CLG Local Government	2	0	0	2	1	0	0	0	0	
Business, Innovation and Skills	284	444	473	491	463	360	291	333	290	
Home Office	397	378	489	587	338	255	246	149	185	
Justice	550	796	924	880	609	492	419	365	303	
Law Officers' Departments	11	11	9	12	8	6	6	6	7	
Defence	7,545	8,619	9,154	9,019	9,479	10,112	9,203	9,377	9,091	
Foreign and Commonwealth Office	162	192	235	162	128	77	69	71	79	
International Development	25	66	19	15	11	19	18	17	16	
Energy and Climate Change	1,054	1,077	1,141	1,198	1,326	1,373	1,618	1,777	2,445	
Environment, Food and Rural Affairs	200	200	216	212	209	176	173	163	186	
Culture, Media and Sport	385	669	1,417	1,578	1,700	1,346	343	372	313	
Work and Pensions	202	85	95	254	245	180	137	123	132	
Scotland ⁽²⁾	765	843	937	1,138	1,220	941	917	829	859	
Wales	383	495	516	656	624	357	334	309	308	
Northern Ireland	875	935	1,166	1,172	1,036	781	809	812	979	
Chancellor's Departments	304	254	294	248	188	337	170	136	134	
Cabinet Office	248	317	368	411	414	399	346	354	329	
Independent Bodies	61	60	37	55	54	50	68	69	76	
Total gross capital procurement in budgets	18,778	20,985	23,249	25,237	24,013	23,149	20,723	20,836	21,651	

⁽¹⁾ Budgeting definition of current procurement so excludes Defence spending on Single Use Military Equipment (SUME). Chapter 5 presents spending according to National Accounts definitions, where SUME is classified as current procurement.

⁽²⁾ The Scottish Government was unable to provide an economic breakdown of its budgeting aggregates for 2012-13 to 2014-15 in time for PESA 2011. For these years their resource and capital totals have been split using earlier years as a guide.