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## Departmental budgets

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

1.2 Outturn data on the budgeting and control aggregates in **Tables 1.1 to 1.13** fall within the scope of National Statistics, as do outturn data in **Table 1.15**. Data in **Table 1.14** are not National Statistics.

### What's new

1.3 **Tables 1.5 to 1.13** include an additional line for Energy and Climate Change in respect of the announcement made by the Prime Minister on the 3rd October 2008 to give a greater focus to solving the challenges of climate change and energy supply. The new department brings together climate change, previously within Environment, Food and Rural Affairs, and energy, previously within Business, Enterprise and Regulatory Reform.

1.4 There have also been a number of budget regime changes since PESA 2008. These are described more fully in **Chapter 3** and **Annex C**.

### The budgeting and reporting framework

1.5 **Table 1.1** summarises public expenditure both in terms of the 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 as **Table 1.1** in real terms.

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

1.7 A clear distinction is made for budgeting between current and capital spending, with departments having separate resource and capital budgets. 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.

1.8 Spending that cannot reasonably be subject to firm multi-year limits 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 EC, locally financed expenditure, debt interest, public corporations' own-financed capital expenditure, and accounting adjustments.

1.9 **Table 1.14** presents a breakdown of the accounting adjustments lines in **Table 1.1**. **Annex D** gives further details of these accounting adjustments.

1.10 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 capital expenditure (see **Table 1.1**). Note that total public sector depreciation is measured on a National Accounts basis, while the depreciation referred to in the footnote to **Table 1.1** is depreciation in resource budget DEL, measured on the basis of Generally Accepted Accounting Practice (GAAP).

## Reconciliations of budgeting and National Accounts aggregates

1.11 Table C4 in Budget 2009 (HC 407) brings together information on expenditure, receipts and balances.

1.12 Public expenditure budgeting uses Treasury defined aggregates, which are mainly based on GAAP components. **Tables 1.3 and 1.4** show the reconciliations between the National Accounts spending measures and the budgeting expenditure measures:

- **Table 1.3** shows the reconciliation from the resource budget to the National Accounts measure public sector current expenditure. It also shows total near-cash expenditure in resource budgets; and
- **Table 1.4** shows the reconciliation from the capital budget to the National Accounts measure of public sector gross investment (measured net of sales). With the deduction of depreciation, that figure reconciles to public sector net investment.

## Resource budgets and capital budgets

1.13 **Table 1.5** shows the resource budget for each departmental group, with **Table 1.6** presenting the same information in real terms. Resource DEL is a control total. 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 DEL Reserve.

1.14 Resource budgets are divided into near-cash and non-cash elements – these terms are explained in **Annex C** and shown, for departmental group, in **Tables 1.7 and 1.8** respectively. Near-cash in resource DEL is a control total.

1.15 **Table 1.10** shows the capital budget for each departmental group, with **Table 1.11** presenting the same information in real terms. Capital DEL is a control total.

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

## Total DEL

1.17 **Table 1.12** shows total DEL by departmental group. Total DEL is made up of resource budget DEL plus capital budget DEL less depreciation in non-cash DEL. Total DEL is not a control total. **Table 1.13** presents the same information as **Table 1.12** in real terms.

## Public expenditure by spending sector

1.18 **Table 1.15** shows a breakdown of TME, and within it DEL and AME, between the National Accounts spending sectors (central government, local government and public corporations). This sectoral breakdown is used in many of the analyses in this publication. In this table, capital and current expenditure are added together.

1.19 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 sectoral split of TME presented in PESA therefore records only the 'own' expenditure components that relate to an individual sector.

1.20 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. 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 the spending of non-departmental public bodies classified to central government, as well as departments' own spending, and the spending of the devolved administrations in Scotland, Wales and Northern Ireland. 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**.

1.21 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**.

1.22 The impact of public corporations on the parent department can be either in DEL or departmental AME. For most public corporations, departments' DELs include the subsidies and capital grants paid, interest and dividends received, loans and public dividend capital invested, and a capital charge on these investments. For self-financing public corporations, grants and subsidies score in DEL and the other items are contained in departmental AME. In this table, however, 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 shows their contribution to TME. I.e. capital expenditure and interest and dividends paid to the private sector. Further analyses for public corporations, including information on subsidies, are presented in **Chapter 8**.

## Administration budgets

1.23 **Table 1.9** sets out details of administrative expenditure in resource DEL for those central government departments that are subject to administration budgets.

1.24 Administration budgets are set for most civil service departments. These budgets help to drive economy and efficiency in the running of government itself. 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) and the remainder by other items (e.g. capital charges on assets used by civil servants such as buildings and IT equipment). An analysis of administration budgets by economic category is shown in **Table 2.1**.

**Table 1.1 Total Managed Expenditure, 2003–04 to 2010–11**

	£ million							
	National Statistics							
	2003–04	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11
	outturn	outturn	outturn	outturn	outturn	estimated outturn	plans	plans
<b>CURRENT EXPENDITURE</b>								
<i>Resource DEL</i>								
Near-cash DEL	229,076	244,551	259,826	272,340	288,390	302,973	319,900	328,800
Non-cash	16,019	13,950	17,867	18,961	21,622	21,219	22,274	23,485
<b>Total resource DEL</b>	<b>245,095</b>	<b>258,501</b>	<b>277,693</b>	<b>291,300</b>	<b>310,012</b>	<b>324,192</b>	<b>342,100</b>	<b>352,300</b>
<i>Resource departmental AME</i>								
Social security benefits	117,801	124,781	129,600	133,463	140,474	151,497	165,485	171,249
Tax credits <sup>(1)</sup>	9,727	11,601	12,972	14,189	15,404	18,402	20,779	21,353
Net public service pensions <sup>(2)</sup>	1,796	352	3,656	3,312	5,388	6,111	1,884	2,073
National lottery	717	665	841	837	882	948	893	864
BBC domestic services	2,828	2,916	3,067	3,242	3,430	3,352	3,464	3,646
Student loans	-237	-313	-402	-467	-869	-1,191	-1,014	-1,043
Non-cash items	27,591	28,067	37,411	44,519	49,209	103,319	49,959	51,051
Other departmental expenditure	1,853	1,368	2,119	2,820	2,156	585	1,639	1,375
<b>Total resource departmental AME</b>	<b>162,076</b>	<b>169,437</b>	<b>189,262</b>	<b>201,916</b>	<b>216,074</b>	<b>283,024</b>	<b>243,089</b>	<b>250,568</b>
<i>Resource other AME</i>								
Net expenditure transfers to the EC <sup>(3)</sup>	3,448	4,907	4,435	4,652	5,392	3,060	5,649	7,875
Locally financed expenditure	19,778	20,858	22,827	23,458	24,317	27,344	27,940	28,479
Central government gross debt interest	22,280	23,933	25,807	27,579	29,960	30,466	27,206	42,906
AME margin	-	-	-	-	-	-	900	1,800
Accounting adjustments	-27,365	-20,857	-35,394	-41,680	-50,168	-103,625	-38,919	-39,037
<b>Total resource other AME</b>	<b>18,140</b>	<b>28,840</b>	<b>17,676</b>	<b>14,009</b>	<b>9,501</b>	<b>-42,755</b>	<b>22,800</b>	<b>42,000</b>
<b>Total resource AME</b>	<b>180,216</b>	<b>198,277</b>	<b>206,938</b>	<b>215,925</b>	<b>225,575</b>	<b>240,269</b>	<b>265,900</b>	<b>292,600</b>
<b>Public sector current expenditure</b>	<b>425,311</b>	<b>456,778</b>	<b>484,631</b>	<b>507,225</b>	<b>535,587</b>	<b>564,461</b>	<b>608,000</b>	<b>644,800</b>
<b>CAPITAL EXPENDITURE</b>								
<i>Capital DEL</i>								
<b>Total capital DEL</b>	<b>30,547</b>	<b>32,785</b>	<b>35,199</b>	<b>38,787</b>	<b>44,063</b>	<b>48,345</b>	<b>57,700</b>	<b>51,600</b>
<i>Capital departmental AME</i>								
National lottery	1,193	1,039	988	880	713	647	987	851
BBC domestic services	-6	78	94	103	85	116	123	114
Student loans	2,314	2,261	2,419	3,207	4,481	4,732	5,285	5,576
Other departmental expenditure	-788	158	417	-395	-1,170	85,327	35,121	976
<b>Total capital departmental AME</b>	<b>2,714</b>	<b>3,536</b>	<b>3,918</b>	<b>3,796</b>	<b>4,109</b>	<b>90,821</b>	<b>41,516</b>	<b>7,517</b>
<i>Capital other AME</i>								
Locally financed expenditure	1,760	2,470	3,290	3,195	3,982	4,532	4,378	3,874
Public corporations' own-financed capital expenditure	2,460	2,842	5,203	5,340	5,424	7,157	7,406	7,526
AME margin	-	-	-	-	-	-	100	200
Accounting adjustments	-7,196	-5,903	-8,068	-8,227	-10,489	-94,631	-47,669	-13,833
<b>Total capital other AME</b>	<b>-2,977</b>	<b>-590</b>	<b>424</b>	<b>308</b>	<b>-1,083</b>	<b>-82,942</b>	<b>-35,800</b>	<b>-2,200</b>
<b>Total capital AME</b>	<b>-263</b>	<b>2,946</b>	<b>4,343</b>	<b>4,104</b>	<b>3,026</b>	<b>7,879</b>	<b>5,700</b>	<b>5,300</b>
<b>Public sector gross investment</b>	<b>30,284</b>	<b>35,731</b>	<b>39,542</b>	<b>42,891</b>	<b>47,089</b>	<b>56,224</b>	<b>63,400</b>	<b>56,900</b>
less public sector depreciation	14,577	15,156	16,081	16,922	17,774	18,564	19,600	20,700
<b>Public sector net investment</b>	<b>15,707</b>	<b>20,575</b>	<b>23,461</b>	<b>25,969</b>	<b>29,315</b>	<b>37,660</b>	<b>43,800</b>	<b>36,200</b>
<b>TOTAL MANAGED EXPENDITURE</b>	<b>455,595</b>	<b>492,509</b>	<b>524,173</b>	<b>550,116</b>	<b>582,676</b>	<b>620,685</b>	<b>671,400</b>	<b>701,700</b>
<i>of which:</i>								
Total DEL <sup>(4)</sup>	266,977	283,387	303,254	319,760	343,132	360,674	387,100	390,400
Departmental AME	164,789	172,973	193,180	205,712	220,183	373,845	284,606	258,084
Other AME	23,829	36,149	27,738	24,644	19,362	-113,834	-300	53,200

(1) Tax credits include working tax credits, stakeholder pension credits and Child Tax Credits. Child Tax Credits do not include child allowances paid as part of Income Support and Jobseekers' Allowance, which are within social security benefits.

(2) The main pension schemes are reported under FRS17 accounting requirements.

(3) Net expenditure transfers to the EC are comprised of GNI-based contribution to the EC less the UK's abatement. Further information on EC transactions is given in Annex C, which includes details of transactions with the institutions of the European Community in Table C1.

(4) Total DEL is given by resource DEL plus capital DEL less depreciation.

**Table 1.2 Total Managed Expenditure in real terms<sup>(1)</sup>, 2003–04 to 2011–12**

	£ million							
	National Statistics							
	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 estimated outturn	2009–10 plans	2010–11 plans
<b>CURRENT EXPENDITURE</b>								
<i>Resource DEL</i>								
Near-cash DEL	253,571	263,533	274,377	279,926	288,390	295,794	309,600	313,100
Non-cash	17,732	15,033	18,867	19,489	21,622	20,717	21,557	22,369
<b>Total resource DEL</b>	<b>271,303</b>	<b>278,566</b>	<b>293,244</b>	<b>299,415</b>	<b>310,012</b>	<b>316,511</b>	<b>331,100</b>	<b>335,500</b>
<i>Resource departmental AME</i>								
Social security benefits	130,397	134,467	136,857	137,181	140,474	147,908	160,160	163,109
Tax credits <sup>(2)</sup>	10,767	12,501	13,698	14,584	15,404	17,966	20,110	20,338
Net public service pensions <sup>(3)</sup>	1,988	379	3,860	3,405	5,388	5,966	1,824	1,975
National lottery	793	717	888	860	882	926	864	823
BBC domestic services	3,130	3,142	3,238	3,332	3,430	3,273	3,353	3,473
Student loans	-262	-338	-424	-480	-869	-1,162	-981	-994
Non-cash items	30,541	30,246	39,505	45,759	49,209	100,871	48,351	48,624
Other departmental expenditure	2,051	1,474	2,238	2,898	2,156	571	1,586	1,310
<b>Total resource departmental AME</b>	<b>179,406</b>	<b>182,589</b>	<b>199,861</b>	<b>207,540</b>	<b>216,074</b>	<b>276,317</b>	<b>235,267</b>	<b>238,658</b>
<i>Resource other AME</i>								
Net expenditure transfers to the EC <sup>(4)</sup>	3,816	5,287	4,684	4,782	5,392	2,987	5,467	7,501
Locally financed expenditure	21,892	22,477	24,106	24,111	24,317	26,697	27,041	27,125
Central government gross debt interest	24,662	25,791	27,252	28,347	29,960	29,744	26,330	40,866
AME margin	-	-	-	-	-	-	900	1,700
Accounting adjustments	-30,291	-22,476	-37,376	-42,841	-50,168	-101,170	-37,667	-37,182
<b>Total resource other AME</b>	<b>20,080</b>	<b>31,079</b>	<b>18,665</b>	<b>14,399</b>	<b>9,501</b>	<b>-41,742</b>	<b>22,000</b>	<b>40,000</b>
<b>Total resource AME</b>	<b>199,486</b>	<b>213,668</b>	<b>218,526</b>	<b>221,939</b>	<b>225,575</b>	<b>234,576</b>	<b>257,300</b>	<b>278,700</b>
<b>Public sector current expenditure</b>	<b>470,789</b>	<b>492,234</b>	<b>511,770</b>	<b>521,354</b>	<b>535,587</b>	<b>551,086</b>	<b>588,400</b>	<b>614,200</b>
<b>CAPITAL EXPENDITURE</b>								
<i>Capital DEL</i>								
<b>Total capital DEL</b>	<b>33,813</b>	<b>35,330</b>	<b>37,171</b>	<b>39,867</b>	<b>44,063</b>	<b>47,199</b>	<b>55,800</b>	<b>49,100</b>
<i>Capital departmental AME</i>								
National lottery	1,321	1,120	1,043	905	713	631	955	810
BBC domestic services	-7	84	99	106	85	113	119	109
Student loans	2,561	2,437	2,554	3,297	4,481	4,620	5,115	5,311
Other departmental expenditure	-872	170	440	-406	-1,170	83,305	33,991	930
<b>Total capital departmental AME</b>	<b>3,004</b>	<b>3,810</b>	<b>4,138</b>	<b>3,902</b>	<b>4,109</b>	<b>88,669</b>	<b>40,180</b>	<b>7,160</b>
<i>Capital other AME</i>								
Locally financed expenditure	1,948	2,662	3,474	3,284	3,982	4,424	4,237	3,690
Public corporations' own-financed capital expenditure	2,723	3,063	5,495	5,489	5,424	6,988	7,167	7,168
AME margin	-	-	-	-	-	-	100	200
Accounting adjustments	-7,966	-6,361	-8,520	-8,456	-10,489	-92,388	-46,135	-13,176
<b>Total capital other AME</b>	<b>-3,295</b>	<b>-636</b>	<b>448</b>	<b>317</b>	<b>-1,083</b>	<b>-80,977</b>	<b>-34,600</b>	<b>-2,100</b>
<b>Total capital AME</b>	<b>-291</b>	<b>3,174</b>	<b>4,586</b>	<b>4,219</b>	<b>3,026</b>	<b>7,693</b>	<b>5,500</b>	<b>5,000</b>
<b>Public sector gross investment</b>	<b>33,522</b>	<b>38,504</b>	<b>41,756</b>	<b>44,086</b>	<b>47,089</b>	<b>54,892</b>	<b>61,400</b>	<b>54,200</b>
less public sector depreciation	16,136	16,332	16,982	17,393	17,774	18,124	19,000	19,700
<b>Public sector net investment</b>	<b>17,387</b>	<b>22,172</b>	<b>24,775</b>	<b>26,692</b>	<b>29,315</b>	<b>36,768</b>	<b>42,400</b>	<b>34,400</b>
<b>TOTAL MANAGED EXPENDITURE</b>	<b>504,311</b>	<b>530,738</b>	<b>553,527</b>	<b>565,439</b>	<b>582,676</b>	<b>605,978</b>	<b>649,800</b>	<b>668,400</b>
<i>of which:</i>								
Total DEL <sup>(5)</sup>	295,525	305,385	320,236	328,668	343,132	352,130	374,600	371,900
Departmental AME	182,410	186,400	203,998	211,443	220,183	364,989	275,446	245,817
Other AME	26,377	38,955	29,292	25,330	19,362	-111,138	-300	50,700

(1) Real terms figures are the cash figures adjusted to 2007-08 price levels using GDP deflators. For years 2003-04 to 2007-08 deflators are calculated from data released by the Office for National Statistics on 31st March 2009. From 2008-09 deflators are consistent with the April 2009 Financial Statement and Budget Report.

(2) Tax credits include working tax credits, stakeholder pension credits and Child Tax Credits. Child Tax Credits do not include child allowances paid as part of Income Support and Jobseekers' Allowance, which are within social security benefits.

(3) The main pension schemes are reported under FRS17 accounting requirements.

(4) Net expenditure transfers to the EC are comprised of GNI-based contribution to the EC less the UK's abatement. Further information on EC transactions is given in Annex C, which includes details of transactions with the institutions of the European Community in Table C1.

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

**Table 1.3 Public sector current expenditure, 2003–04 to 2010–11**

	£ million							
	National Statistics							
	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 estimated outturn	2009–10 plans	2010–11 plans
<b>Resource budget</b>								
Resource DEL	245,095	258,501	277,693	291,300	310,012	324,192	342,100	352,300
Resource departmental AME	162,076	169,437	189,262	201,916	216,074	283,024	243,089	250,568
<b>Total resource budget</b>	<b>407,171</b>	<b>427,938</b>	<b>466,955</b>	<b>493,216</b>	<b>526,086</b>	<b>607,216</b>	<b>585,200</b>	<b>602,800</b>
less non-cash in resource DEL	16,019	13,950	17,867	18,961	21,622	21,219	22,274	23,485
less non-cash in resource AME	27,640	27,260	40,914	46,816	52,557	106,481	47,799	48,928
<b>Total near-cash in resource budgets</b>	<b>363,512</b>	<b>386,727</b>	<b>408,174</b>	<b>427,439</b>	<b>451,907</b>	<b>479,516</b>	<b>515,200</b>	<b>530,400</b>
<i>of which:</i>								
Near-cash in resource DEL	229,076	244,551	259,826	272,340	288,390	302,973	319,900	328,800
Near-cash in resource AME	134,436	142,177	148,348	155,099	163,517	176,543	195,290	201,639
<b>Current spending in other AME</b>								
Net expenditure transfers to the EC <sup>(1)</sup>	3,448	4,907	4,435	4,652	5,392	3,060	5,649	7,875
Locally financed current expenditure	19,778	20,858	22,827	23,458	24,317	27,344	27,940	28,479
Central government gross debt interest	22,280	23,933	25,807	27,579	29,960	30,466	27,206	42,906
AME margin (current)	–	–	–	–	–	–	900	1,800
<b>Other adjustments</b>								
Add spending classified as current in National Accounts	5,221	5,409	6,007	6,506	5,095	5,749	6,829	6,934
Accounting and other adjustments	11,073	14,944	17,380	17,590	18,916	18,326	24,325	26,442
<b>Public sector current expenditure</b>	<b>425,311</b>	<b>456,778</b>	<b>484,631</b>	<b>507,225</b>	<b>535,587</b>	<b>564,461</b>	<b>608,000</b>	<b>644,800</b>

(1) Net expenditure transfers to the EC are comprised of GNI-based contribution to the EC less the UK's abatement. Further information on EC transactions is given in Annex C, which includes details of transactions with the institutions of the European Community in Table C1.

**Table 1.4 Public sector net investment, 2003–04 to 2010–11**

	£ million							
	National Statistics							
	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 estimated outturn	2009–10 plans	2010–11 plans
<b>Capital budget</b>								
Capital DEL	30,547	32,785	35,199	38,787	44,063	48,345	57,700	51,600
Capital departmental AME	2,714	3,536	3,918	3,796	4,109	90,821	41,516	7,517
<b>Total capital budget</b>	<b>33,261</b>	<b>36,321</b>	<b>39,118</b>	<b>42,583</b>	<b>48,172</b>	<b>139,166</b>	<b>99,200</b>	<b>59,100</b>
<b>Capital spending in other AME</b>								
Public corporation's own-financed expenditure	2,460	2,842	5,203	5,340	5,424	7,157	7,406	7,526
Locally financed capital expenditure	1,760	2,470	3,290	3,195	3,982	4,532	4,378	3,874
AME margin (capital)	–	–	–	–	–	–	100	200
<b>Other adjustments</b>								
Remove items classified as current in National Accounts	–5,221	–5,409	–6,007	–6,506	–5,095	–5,749	–6,829	–6,934
Add resource budget classified as capital in National Accounts	–	–	7	–	–	0	–	–
Accounting and other adjustments	–1,975	–494	–2,069	–1,720	–5,395	–88,881	–40,841	–6,899
<b>Public sector gross investment</b>	<b>30,284</b>	<b>35,731</b>	<b>39,542</b>	<b>42,891</b>	<b>47,089</b>	<b>56,224</b>	<b>63,400</b>	<b>56,900</b>
less public sector depreciation	14,577	15,156	16,081	16,922	17,774	18,564	19,600	20,700
<b>Public sector net investment</b>	<b>15,707</b>	<b>20,575</b>	<b>23,461</b>	<b>25,969</b>	<b>29,315</b>	<b>37,660</b>	<b>43,800</b>	<b>36,200</b>

Table 1.5 Resource budgets, 2003–04 to 2010–11

	£ million							
	National Statistics							
	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 estimated outturn	2009–10 plans	2010–11 plans
<b>Resource DEL by departmental group</b>								
Children, Schools and Families	11,933	12,593	14,326	42,098	44,904	46,848	49,232	51,302
Health	63,605	69,118	76,372	80,428	88,408	92,455	99,897	104,025
<i>of which: NHS England</i>	61,865	66,873	74,168	78,468	86,402	90,940	98,217	102,272
Transport	6,114	6,085	6,076	6,921	6,794	6,546	6,398	6,371
Innovation, Universities and Skills	12,169	12,603	13,595	14,088	15,459	16,666	17,224	17,905
CLG Communities	3,419	3,611	3,476	3,630	4,224	4,274	4,545	4,459
CLG Local Government	40,915	43,316	46,244	22,541	22,751	24,647	25,596	26,296
Home Office	7,913	7,969	8,296	8,334	8,552	8,926	9,354	9,474
Justice	7,487	7,577	8,018	8,366	8,932	9,283	9,465	9,382
Law Officers' Departments	575	646	688	698	736	733	732	703
Defence	31,390	31,330	33,494	33,490	35,723	37,889	38,582	36,718
Foreign and Commonwealth Office	1,513	1,718	1,879	1,837	1,878	2,025	2,029	1,600
International Development	3,447	3,645	4,107	4,247	4,478	4,835	5,440	6,231
Energy and Climate Change	644	932	709	1,031	649	1,016	1,106	1,142
Business, Enterprise and Regulatory Reform	1,237	1,271	1,384	1,373	1,792	1,594	1,774	1,331
Environment, Food and Rural Affairs	2,276	2,618	2,608	2,884	2,704	2,654	2,709	2,682
Culture, Media and Sport	1,218	1,268	1,438	1,544	1,595	1,633	1,681	1,733
Work and Pensions	7,832	8,017	8,022	7,876	8,086	8,059	9,051	9,929
Scotland	18,421	19,459	20,791	22,354	23,805	24,599	25,421	26,129
Wales	9,643	10,379	10,987	11,677	12,331	12,970	13,556	13,990
Northern Ireland Executive	6,058	6,445	6,799	7,210	7,596	8,117	8,389	8,659
Northern Ireland Office	1,044	1,150	1,176	1,252	1,343	1,342	1,186	1,174
Chancellor's Departments	4,279	4,600	4,782	4,951	4,716	4,826	4,637	4,516
Cabinet Office	1,282	1,406	1,578	1,724	1,795	2,049	2,260	2,411
Independent Bodies	681	746	848	748	761	806	906	950
Modernisation Funding	–	–	–	–	–	–	300	300
DEL Reserve	–	–	–	–	–	–	700	2,900
Allowance for Shortfall	–	–	–	–	–	–600	–	–
<b>Total resource DEL</b>	<b>245,095</b>	<b>258,501</b>	<b>277,693</b>	<b>291,300</b>	<b>310,012</b>	<b>324,192</b>	<b>342,100</b>	<b>352,300</b>
<b>Resource departmental AME by departmental group</b>								
Children, Schools and Families	6,575	6,344	8,037	8,599	10,704	10,914	10,346	10,969
Health	6,294	6,451	9,409	10,450	10,723	13,934	13,534	14,139
<i>of which: NHS England</i>	100	55	129	223	549	547	1,007	704
Transport	2,326	2,741	3,076	3,315	3,514	3,878	4,265	4,493
Innovation, Universities and Skills	123	130	152	154	178	274	223	217
CLG Communities	256	179	322	303	273	152	534	–138
CLG Local Government	304	461	524	1,036	842	660	463	463
Home Office	40	1	4	291	353	363	498	730
Justice	58	62	57	84	265	725	121	141
Defence	4,798	4,468	5,181	4,931	6,693	6,864	6,848	6,768
Foreign and Commonwealth Office	40	3	–22	27	–4	–7	20	20
International Development	129	132	140	469	135	397	196	159
Energy and Climate Change	954	–831	5,315	5,557	5,979	4,589	179	74
Business, Enterprise and Regulatory Reform	380	283	495	497	518	819	842	753
Environment, Food and Rural Affairs	73	72	126	–5	–28	–52	5	–9
Culture, Media and Sport	3,719	3,219	3,519	3,669	3,880	3,911	3,950	4,085
Work and Pensions	103,759	110,591	115,094	119,074	127,222	135,546	147,676	153,179
Scotland	1,449	1,737	2,211	2,042	2,730	3,129	3,014	3,217
Wales	532	224	292	340	323	520	483	527
Northern Ireland Executive	5,272	5,777	6,338	10,018	7,472	8,142	8,581	9,303
Northern Ireland Office	–	208	212	214	236	264	276	289
Chancellor's Departments	19,978	21,802	23,054	24,790	26,416	80,757	33,884	33,680
Cabinet Office	5,015	5,378	5,725	6,043	7,625	7,221	7,148	7,486
Independent Bodies	2	5	1	18	24	24	3	23
<b>Total resource departmental AME</b>	<b>162,076</b>	<b>169,437</b>	<b>189,262</b>	<b>201,916</b>	<b>216,074</b>	<b>283,024</b>	<b>243,089</b>	<b>250,568</b>
<b>Total resource budget</b>	<b>407,171</b>	<b>427,938</b>	<b>466,955</b>	<b>493,216</b>	<b>526,086</b>	<b>607,216</b>	<b>585,200</b>	<b>602,800</b>

Table 1.6 Resource budgets in real terms<sup>(1)</sup>, 2003–04 to 2010–11

	National Statistics								£ million
	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 estimated outturn	2009–10 plans	2010–11 plans	
<b>Resource DEL by departmental group</b>									
Children, Schools and Families	13,209	13,570	15,129	43,271	44,904	45,738	47,647	48,864	
Health	70,406	74,483	80,649	82,668	88,408	90,264	96,683	99,081	
<i>of which: NHS England</i>	68,480	72,063	78,321	80,654	86,402	88,785	95,056	97,411	
Transport	6,768	6,557	6,416	7,114	6,794	6,391	6,192	6,068	
Innovation, Universities and Skills	13,470	13,581	14,356	14,480	15,459	16,271	16,670	17,054	
CLG Communities	3,785	3,892	3,671	3,731	4,224	4,172	4,399	4,247	
CLG Local Government	45,289	46,678	48,834	23,169	22,751	24,063	24,772	25,047	
Home Office	8,759	8,587	8,760	8,566	8,552	8,715	9,053	9,024	
Justice	8,287	8,165	8,467	8,599	8,932	9,063	9,160	8,936	
Law Officers' Departments	637	696	727	718	736	716	709	669	
Defence	34,747	33,762	35,370	34,423	35,723	36,991	37,341	34,973	
Foreign and Commonwealth Office	1,674	1,851	1,984	1,888	1,878	1,977	1,964	1,524	
International Development	3,816	3,928	4,337	4,365	4,478	4,721	5,265	5,935	
Energy and Climate Change	713	1,004	748	1,060	649	992	1,070	1,088	
Business, Enterprise and Regulatory Reform	1,369	1,369	1,461	1,411	1,792	1,556	1,717	1,268	
Environment, Food and Rural Affairs	2,519	2,821	2,754	2,965	2,704	2,591	2,621	2,554	
Culture, Media and Sport	1,348	1,366	1,519	1,587	1,595	1,594	1,627	1,651	
Work and Pensions	8,670	8,639	8,471	8,095	8,086	7,868	8,760	9,457	
Scotland	20,391	20,970	21,955	22,976	23,805	24,016	24,603	24,887	
Wales	10,674	11,185	11,602	12,002	12,331	12,663	13,120	13,325	
Northern Ireland Executive	6,706	6,945	7,180	7,411	7,596	7,925	8,119	8,247	
Northern Ireland Office	1,156	1,239	1,242	1,287	1,343	1,310	1,148	1,119	
Chancellor's Departments	4,737	4,957	5,050	5,089	4,716	4,711	4,487	4,302	
Cabinet Office	1,419	1,516	1,666	1,772	1,795	2,001	2,187	2,297	
Independent Bodies	754	804	895	769	761	787	877	905	
Modernisation Funding	–	–	–	–	–	–	300	200	
DEL Reserve	–	–	–	–	–	–	700	2,800	
Allowance for Shortfall	–	–	–	–	–	–586	–	–	
<b>Total resource DEL</b>	<b>271,303</b>	<b>278,566</b>	<b>293,244</b>	<b>299,415</b>	<b>310,012</b>	<b>316,511</b>	<b>331,100</b>	<b>335,500</b>	
<b>Resource departmental AME by departmental group</b>									
Children, Schools and Families	7,278	6,836	8,487	8,839	10,704	10,655	10,013	10,448	
Health	6,967	6,951	9,936	10,741	10,723	13,604	13,098	13,467	
<i>of which: NHS England</i>	111	59	136	230	549	534	975	671	
Transport	2,575	2,954	3,249	3,407	3,514	3,786	4,127	4,279	
Innovation, Universities and Skills	136	140	161	159	178	267	216	207	
CLG Communities	284	193	341	311	273	148	517	–131	
CLG Local Government	337	497	554	1,065	842	645	448	441	
Home Office	45	1	4	299	353	354	482	695	
Justice	64	66	60	86	265	708	117	134	
Defence	5,311	4,815	5,471	5,069	6,693	6,701	6,628	6,446	
Foreign and Commonwealth Office	44	3	–23	28	–4	–6	19	19	
International Development	142	143	147	482	135	388	189	152	
Energy and Climate Change	1,056	–895	5,613	5,712	5,979	4,480	173	71	
Business, Enterprise and Regulatory Reform	421	305	523	510	518	799	815	717	
Environment, Food and Rural Affairs	81	77	133	–5	–28	–51	4	–9	
Culture, Media and Sport	4,116	3,469	3,716	3,771	3,880	3,819	3,823	3,891	
Work and Pensions	114,854	119,175	121,539	122,391	127,222	132,334	142,923	145,898	
Scotland	1,604	1,872	2,335	2,098	2,730	3,055	2,917	3,064	
Wales	589	241	308	349	323	507	468	502	
Northern Ireland Executive	5,836	6,226	6,692	10,297	7,472	7,949	8,305	8,861	
Northern Ireland Office	0	224	224	220	236	258	268	276	
Chancellor's Departments	22,114	23,494	24,345	25,480	26,416	78,843	32,794	32,079	
Cabinet Office	5,551	5,796	6,045	6,212	7,625	7,050	6,917	7,130	
Independent Bodies	2	5	1	19	24	24	3	22	
<b>Total resource departmental AME</b>	<b>179,406</b>	<b>182,589</b>	<b>199,861</b>	<b>207,540</b>	<b>216,074</b>	<b>276,317</b>	<b>235,267</b>	<b>238,658</b>	
<b>Total resource budget</b>	<b>450,710</b>	<b>461,154</b>	<b>493,105</b>	<b>506,955</b>	<b>526,086</b>	<b>592,828</b>	<b>566,400</b>	<b>574,200</b>	

(1) Real terms figures are the cash figures adjusted to 2007-08 price levels using GDP deflators. For years 2003-04 to 2007-08 deflators are calculated from data released by the Office for National Statistics on 31st March 2009. From 2008-09 deflators are consistent with the April 2009 Financial Statement and Budget Report.

Table 1.7 Near-cash elements of resource budgets, 2003–04 to 2010–11

	£ million							
	National Statistics						2009–10 plans	2010–11 plans
	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 estimated outturn		
<b>Resource DEL by departmental group</b>								
Children, Schools and Families	11,916	12,571	14,279	42,089	44,889	46,876	49,269	51,327
Health	61,152	68,723	74,422	77,427	83,616	89,572	96,444	100,325
<i>of which: NHS England</i>	59,421	66,495	72,234	75,488	81,648	88,075	94,791	98,592
Transport	5,902	5,919	5,813	6,361	6,554	5,886	6,054	5,755
Innovation, Universities and Skills	11,352	11,952	12,772	13,394	14,368	15,220	15,694	16,262
CLG Communities	3,424	3,550	3,437	3,469	4,085	4,105	4,347	4,248
CLG Local Government	40,914	43,314	46,244	22,540	22,750	24,646	25,595	26,296
Home Office	7,816	7,884	8,177	8,215	8,413	8,771	9,157	9,284
Justice	7,234	7,812	7,840	8,042	8,640	8,803	8,763	8,653
Law Officers' Departments	571	636	679	691	718	715	722	692
Defence	21,373	21,860	22,714	23,450	24,684	26,497	26,729	24,473
Foreign and Commonwealth Office	1,405	1,609	1,708	1,690	1,736	1,893	1,872	1,443
International Development	3,423	3,541	4,041	4,139	4,447	4,745	5,345	6,133
Energy and Climate Change	683	914	667	913	672	961	1,127	1,173
Business, Enterprise and Regulatory Reform	1,231	1,104	1,206	1,282	1,533	1,410	1,628	1,187
Environment, Food and Rural Affairs	2,037	2,273	2,146	2,330	2,320	2,280	2,373	2,339
Culture, Media and Sport	1,083	1,158	1,263	1,358	1,397	1,438	1,444	1,460
Work and Pensions	7,731	7,907	7,802	7,598	7,846	7,898	8,894	9,771
Scotland	17,914	18,512	20,010	21,440	22,854	23,592	24,422	25,077
Wales	9,416	10,085	10,662	11,345	11,932	12,481	13,015	13,415
Northern Ireland Executive	5,841	6,202	6,503	6,830	7,262	7,805	8,068	8,312
Northern Ireland Office	935	905	974	970	979	981	966	943
Chancellor's Departments	4,135	4,351	4,531	4,686	4,484	4,576	4,334	4,222
Cabinet Office	1,072	1,210	1,345	1,485	1,588	1,716	1,866	2,010
Independent Bodies	517	557	590	596	624	706	769	828
Modernisation Funding	–	–	–	–	–	–	300	300
DEL Reserve	–	–	–	–	–	–	700	2,900
Allowance for Shortfall	–	–	–	–	–	–600	–	–
<b>Total near-cash resource DEL</b>	<b>229,076</b>	<b>244,551</b>	<b>259,826</b>	<b>272,340</b>	<b>288,390</b>	<b>302,973</b>	<b>319,900</b>	<b>328,800</b>
<b>Resource departmental AME by departmental group</b>								
Children, Schools and Families	659	871	1,107	1,235	1,438	1,792	2,208	2,362
Health	–2,144	–2,345	–2,628	–2,605	–2,165	–2,100	–2,036	–2,124
<i>of which: NHS England</i>	2	0	–2	–23	–16	–29	–10	–20
Transport	–	31	35	43	44	44	42	40
Innovation, Universities and Skills	–88	–138	–207	–242	–1,024	–829	–694	–718
CLG Communities	209	83	253	298	234	10	403	–206
CLG Local Government	304	461	524	1,036	842	660	463	463
Home Office	40	1	4	291	353	358	498	730
Justice	–11	–12	–5	–6	4	13	5	16
Defence	2,443	2,562	2,546	2,749	2,756	2,899	3,047	3,030
International Development	119	117	104	113	112	112	110	106
Energy and Climate Change	935	884	1,040	825	627	318	65	8
Business, Enterprise and Regulatory Reform	231	117	310	263	299	535	629	638
Environment, Food and Rural Affairs	63	61	69	61	62	59	64	57
Culture, Media and Sport	3,652	3,152	3,449	3,599	3,810	3,781	3,820	3,955
Work and Pensions	103,665	110,255	114,832	118,177	124,373	134,404	147,243	152,737
Scotland	–92	–165	–207	–195	275	–98	–60	–42
Wales	190	–94	–73	–33	–83	–68	–70	–58
Northern Ireland Executive	3,637	3,732	3,815	4,062	4,381	4,534	5,098	5,322
Northern Ireland Office	94	125	141	140	142	169	196	206
Chancellor's Departments	19,447	21,431	23,196	24,738	26,303	28,883	32,746	33,603
Cabinet Office	1,078	1,041	33	536	725	1,062	1,502	1,504
Independent Bodies	5	8	10	14	8	3	11	11
<b>Total near-cash resource departmental AME</b>	<b>134,436</b>	<b>142,177</b>	<b>148,348</b>	<b>155,099</b>	<b>163,517</b>	<b>176,543</b>	<b>195,290</b>	<b>201,639</b>
<b>Total near-cash resource budget</b>	<b>363,512</b>	<b>386,727</b>	<b>408,174</b>	<b>427,439</b>	<b>451,907</b>	<b>479,516</b>	<b>515,200</b>	<b>530,400</b>

Table 1.8 Non-cash elements of resource budgets, 2003–04 to 2010–11

	National Statistics								£ million
	2003–04	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11	
	outturn	outturn	outturn	outturn	outturn	estimated outturn	plans	plans	
<b>Resource DEL by departmental group</b>									
Children, Schools and Families	17	21	47	9	15	-28	-38	-25	
Health	2,453	395	1,950	3,001	4,792	2,882	3,453	3,700	
<i>of which: NHS England</i>	2,443	378	1,933	2,980	4,754	2,865	3,426	3,680	
Transport	213	165	263	559	240	660	344	616	
Innovation, Universities and Skills	817	650	823	693	1,092	1,447	1,530	1,643	
CLG Communities	-5	61	40	161	139	169	197	211	
CLG Local Government	0	1	1	1	1	1	1	-	
Home Office	96	84	119	119	139	155	197	190	
Justice	253	-235	177	324	291	480	702	729	
Law Officers' Departments	5	10	9	7	18	19	11	11	
Defence	10,018	9,470	10,780	10,040	11,039	11,392	11,854	12,245	
Foreign and Commonwealth Office	107	109	171	147	141	132	157	157	
International Development	24	105	66	108	32	90	95	98	
Energy and Climate Change	-39	18	42	118	-22	55	-21	-31	
Business, Enterprise and Regulatory Reform	5	167	178	91	259	184	145	145	
Environment, Food and Rural Affairs	238	345	462	554	384	374	336	343	
Culture, Media and Sport	135	110	175	186	198	195	237	273	
Work and Pensions	101	110	219	278	240	160	157	158	
Scotland	507	947	781	913	951	1,006	998	1,052	
Wales	227	294	325	331	399	490	541	575	
Northern Ireland Executive	217	243	296	381	334	312	321	347	
Northern Ireland Office	109	244	202	282	364	361	220	232	
Chancellor's Departments	145	250	251	266	232	249	302	295	
Cabinet Office	210	197	233	238	207	334	394	401	
Independent Bodies	164	189	257	152	137	100	138	122	
<b>Total non-cash resource DEL</b>	<b>16,019</b>	<b>13,950</b>	<b>17,867</b>	<b>18,961</b>	<b>21,622</b>	<b>21,219</b>	<b>22,274</b>	<b>23,485</b>	
<b>Resource departmental AME by departmental group</b>									
Children, Schools and Families	5,916	5,473	6,930	7,364	9,266	9,122	8,138	8,607	
Health	8,438	8,796	12,037	13,054	12,888	16,034	15,570	16,262	
<i>of which: NHS England</i>	99	55	131	246	565	576	1,017	724	
Transport	2,326	2,710	3,041	3,272	3,470	3,835	4,223	4,453	
Innovation, Universities and Skills	211	268	359	396	1,202	1,103	917	935	
CLG Communities	48	96	70	5	38	142	131	68	
Home Office	-	-	-	-	-	4	-	-	
Justice	69	74	62	90	260	712	116	125	
Defence	2,355	1,906	2,634	2,182	3,937	3,964	3,801	3,738	
Foreign and Commonwealth Office	40	3	-22	27	-4	-7	20	20	
International Development	10	15	36	356	24	285	86	53	
Energy and Climate Change	19	-1,714	4,275	4,731	5,353	4,271	114	66	
Business, Enterprise and Regulatory Reform	149	167	186	234	219	284	214	115	
Environment, Food and Rural Affairs	10	11	56	-66	-90	-112	-60	-66	
Culture, Media and Sport	67	67	70	70	70	130	130	130	
Work and Pensions	94	336	262	897	2,849	1,142	433	442	
Scotland	1,541	1,902	2,418	2,236	2,454	3,227	3,074	3,259	
Wales	341	318	365	373	406	588	553	585	
Northern Ireland Executive	1,636	2,045	2,523	5,955	3,091	3,608	3,484	3,981	
Northern Ireland Office	-94	83	72	75	94	95	81	83	
Chancellor's Departments	531	370	-142	52	113	51,874	1,139	77	
Cabinet Office	3,936	4,337	5,692	5,507	6,900	6,159	5,646	5,982	
Independent Bodies	-2	-3	-9	4	16	21	-8	12	
<b>Total non-cash resource departmental AME</b>	<b>27,640</b>	<b>27,260</b>	<b>40,914</b>	<b>46,816</b>	<b>52,557</b>	<b>106,481</b>	<b>47,799</b>	<b>48,928</b>	
<b>Total non-cash resource budget</b>	<b>43,659</b>	<b>41,210</b>	<b>58,781</b>	<b>65,777</b>	<b>74,179</b>	<b>127,700</b>	<b>70,073</b>	<b>72,413</b>	

**Table 1.9 Administration budgets<sup>(1)</sup>, 2003–04 to 2010–11**

	£ million								
	National Statistics						2008–09 estimated outturn	2009–10 plans	2010–11 plans
	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn				
Children, Schools and Families	223	234	217	224	203	211	210	204	
Health	323	313	290	277	280	273	264	257	
Transport	405	277	314	281	282	277	275	268	
Innovation, Universities and Skills	73	82	66	67	70	78	71	69	
CLG Communities	293	314	311	296	279	265	273	266	
Home Office	492	458	444	399	348	368	404	339	
Justice	329	427	458	415	413	443	438	426	
Law Officers' Departments	59	73	67	60	68	70	69	66	
Defence <sup>(2)</sup>	2,137	2,560	2,617	2,357	2,378	2,294	2,238	2,183	
Foreign and Commonwealth Office	376	405	400	393	367	376	420	397	
International Development	146	158	162	190	151	163	159	155	
Energy and Climate Change	82	84	81	75	96	97	94	90	
Business, Enterprise and Regulatory Reform	377	390	397	395	538	316	363	350	
Environment, Food and Rural Affairs	314	338	356	357	346	306	304	298	
Culture, Media and Sport	39	40	46	51	55	54	48	46	
Work and Pensions <sup>(2)</sup>	5,912	5,984	5,842	5,860	5,702	5,767	6,373	6,816	
Northern Ireland Office	78	82	78	79	67	66	74	72	
Chancellor's Departments	4,177	4,468	4,582	4,827	4,609	4,664	4,487	4,371	
Cabinet Office	269	264	273	259	258	276	323	310	
<i>of which: Security and Intelligence Agencies<sup>(3)</sup></i>	87	87	87	88	81	79	85	83	
<b>Total administration budgets</b>	<b>16,105</b>	<b>16,949</b>	<b>16,999</b>	<b>16,864</b>	<b>16,512</b>	<b>16,364</b>	<b>16,888</b>	<b>16,984</b>	
<i>of which: administration costs payroll</i>	<i>10,065</i>	<i>10,679</i>	<i>11,167</i>	<i>10,820</i>	<i>10,752</i>	<i>10,606</i>	<i>10,230</i>	<i>10,182</i>	
<b>Administration budgets as a percentage of Total Managed Expenditure</b>	<b>3.6%</b>	<b>3.5%</b>	<b>3.3%</b>	<b>3.1%</b>	<b>2.9%</b>	<b>2.6%</b>	<b>2.5%</b>	<b>2.4%</b>	

(1) The Statistics Board Main Estimate includes administration expenditure of the Office for National Statistics up to 2007-08 (the period for which the ONS was a ministerial department) but not in plans. This reflects the fact that the Statistics Board was created as an independent body from 1 April 2008, so is now outside the administration budgets regime. This table excludes their admin for all years to provide a consistent series.

(2) See paragraph 3.16 in Chapter 3.

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

Table 1.10 Capital budgets, 2003–04 to 2010–11

	£ million							
	National Statistics						2009–10 plans	2010–11 plans
	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 estimated outturn		
<b>Capital DEL by departmental group</b>								
Children, Schools and Families	3,471	4,070	4,413	4,055	5,228	5,634	7,343	6,660
Health	2,689	2,708	2,245	3,194	3,815	4,561	5,573	4,823
<i>of which: NHS England</i>	2,602	2,624	2,151	3,069	3,597	4,410	5,433	4,674
Transport	5,233	5,223	4,999	6,505	7,053	7,283	8,314	7,412
Innovation, Universities and Skills	1,299	1,429	2,004	1,891	2,059	2,123	2,647	1,818
CLG Communities	4,597	4,984	5,531	5,431	6,070	7,125	8,623	6,348
CLG Local Government	214	257	316	223	32	129	106	92
Home Office	680	586	626	592	736	862	810	833
Justice	364	599	508	536	753	975	777	745
Law Officers' Departments	11	11	-23	11	11	12	13	13
Defence	6,002	6,701	6,367	7,070	7,945	8,604	9,121	8,846
Foreign and Commonwealth Office	87	117	132	160	226	218	216	205
International Development	302	304	447	765	739	891	1,366	1,556
Energy and Climate Change	143	212	1,258	1,462	1,486	1,688	2,028	1,834
Business, Enterprise and Regulatory Reform	465	183	66	39	8	16	340	304
Environment, Food and Rural Affairs	403	314	639	569	559	618	669	609
Culture, Media and Sport	186	122	179	284	517	791	404	566
Work and Pensions	249	291	354	218	101	57	84	74
Scotland	1,697	2,171	2,390	3,035	3,563	3,337	3,713	3,181
Wales	985	1,008	1,208	1,318	1,461	1,656	1,722	1,748
Northern Ireland Executive	618	765	831	742	1,051	1,137	1,084	1,110
Northern Ireland Office	50	71	59	72	9	78	77	72
Chancellor's Departments	233	381	370	304	256	293	1,040	256
Cabinet Office	538	176	238	254	322	416	390	354
Independent Bodies	33	102	43	56	62	42	64	67
DEL Reserve	-	-	-	-	-	-	1,200	2,100
Allowance for Shortfall	-	-	-	-	-	-200	-	-
<b>Total capital DEL</b>	<b>30,547</b>	<b>32,785</b>	<b>35,199</b>	<b>38,787</b>	<b>44,063</b>	<b>48,345</b>	<b>57,700</b>	<b>51,600</b>
<b>Capital departmental AME by departmental group</b>								
Health	-	229	649	89	37	14	-	-
<i>of which: NHS England</i>	-	229	649	89	37	14	-	-
Innovation, Universities and Skills	1,910	1,883	2,067	2,821	4,034	4,230	4,814	5,085
CLG Local Government	125	-	-	-	-	-	-	-
Defence	-4	-	-	-	-709	-	57	-
Energy and Climate Change	-391	-328	-440	-569	-419	-419	-409	-65
Business, Enterprise and Regulatory Reform	-701	-14	-518	-597	-566	-231	391	-47
Environment, Food and Rural Affairs	1	1	0	0	0	0	1	1
Culture, Media and Sport	1,197	1,127	1,095	997	808	717	1,110	965
Work and Pensions	90	80	101	185	140	142	206	227
Scotland	191	170	150	147	149	187	133	135
Wales	146	135	121	128	165	177	164	174
Northern Ireland Executive	149	252	249	339	256	413	433	393
Chancellor's Departments	0	0	444	255	212	85,590	34,617	650
Independent Bodies	-	-	-	2	-	-	-	-
<b>Total capital departmental AME</b>	<b>2,714</b>	<b>3,536</b>	<b>3,918</b>	<b>3,796</b>	<b>4,109</b>	<b>90,821</b>	<b>41,516</b>	<b>7,517</b>
<b>Total capital budget</b>	<b>33,261</b>	<b>36,321</b>	<b>39,118</b>	<b>42,583</b>	<b>48,172</b>	<b>139,166</b>	<b>99,200</b>	<b>59,100</b>

Table 1.11 Capital budgets in real terms<sup>(1)</sup>, 2003–04 to 2010–11

	£ million							
	National Statistics						2009–10	2010–11
	2003–04	2004–05	2005–06	2006–07	2007–08	2008–09	plans	plans
	outturn	outturn	outturn	outturn	outturn	estimated outturn		
<b>Capital DEL by departmental group</b>								
Children, Schools and Families	3,842	4,386	4,660	4,168	5,228	5,500	7,106	6,343
Health	2,976	2,918	2,371	3,283	3,815	4,453	5,394	4,594
<i>of which: NHS England</i>	2,880	2,828	2,272	3,154	3,597	4,305	5,258	4,452
Transport	5,793	5,628	5,279	6,686	7,053	7,110	8,047	7,060
Innovation, Universities and Skills	1,438	1,540	2,117	1,943	2,059	2,072	2,562	1,731
CLG Communities	5,088	5,371	5,841	5,583	6,070	6,956	8,345	6,047
CLG Local Government	237	277	333	229	32	125	103	88
Home Office	752	632	661	609	736	842	784	793
Justice	403	646	536	551	753	951	752	709
Law Officers' Departments	12	12	-25	11	11	12	12	12
Defence	6,643	7,221	6,724	7,266	7,945	8,400	8,827	8,425
Foreign and Commonwealth Office	96	126	139	165	226	212	209	195
International Development	334	327	472	786	739	870	1,322	1,482
Energy and Climate Change	158	228	1,328	1,502	1,486	1,648	1,963	1,747
Business, Enterprise and Regulatory Reform	515	197	69	40	8	16	329	290
Environment, Food and Rural Affairs	446	338	675	584	559	604	648	580
Culture, Media and Sport	206	131	189	292	517	772	391	539
Work and Pensions	276	313	374	224	101	55	81	70
Scotland	1,878	2,339	2,524	3,120	3,563	3,257	3,593	3,030
Wales	1,090	1,086	1,276	1,355	1,461	1,617	1,667	1,665
Northern Ireland Executive	684	824	878	763	1,051	1,110	1,049	1,057
Northern Ireland Office	55	76	62	74	9	76	74	68
Chancellor's Departments	258	411	391	313	256	286	1,007	243
Cabinet Office	596	190	251	262	322	407	378	337
Independent Bodies	36	110	46	58	62	41	61	64
DEL Reserve	-	-	-	-	-	-	1,100	2,000
Allowance for Shortfall	-	-	-	-	-	-195	-	-
<b>Total capital DEL</b>	<b>33,813</b>	<b>35,330</b>	<b>37,171</b>	<b>39,867</b>	<b>44,063</b>	<b>47,199</b>	<b>55,800</b>	<b>49,100</b>
<b>Capital departmental AME by departmental group</b>								
Health	-	247	685	91	37	14	-	-
<i>of which: NHS England</i>	-	247	685	91	37	14	-	-
Innovation, Universities and Skills	2,114	2,029	2,183	2,899	4,034	4,130	4,659	4,843
CLG Local Government	139	-	-	-	-	-	-	-
Defence	-5	-	-	-	-709	-	55	-
Energy and Climate Change	-433	-353	-465	-585	-419	-409	-396	-62
Business, Enterprise and Regulatory Reform	-776	-15	-547	-614	-566	-225	379	-45
Environment, Food and Rural Affairs	1	2	0	0	0	0	0	1
Culture, Media and Sport	1,325	1,215	1,156	1,025	808	700	1,074	919
Work and Pensions	100	87	106	190	140	139	199	216
Scotland	211	183	159	151	149	183	128	129
Wales	162	145	128	131	165	173	158	166
Northern Ireland Executive	165	272	262	348	256	403	419	374
Chancellor's Departments	0	0	469	262	212	83,562	33,503	619
Independent Bodies	-	-	-	2	-	-	-	-
<b>Total capital departmental AME</b>	<b>3,004</b>	<b>3,810</b>	<b>4,138</b>	<b>3,902</b>	<b>4,109</b>	<b>88,669</b>	<b>40,180</b>	<b>7,160</b>
<b>Total capital budget</b>	<b>36,817</b>	<b>39,141</b>	<b>41,308</b>	<b>43,769</b>	<b>48,172</b>	<b>135,868</b>	<b>96,000</b>	<b>56,300</b>

(1) Real terms figures are the cash figures adjusted to 2007–08 price levels using GDP deflators. For years 2003–04 to 2007–08 deflators are calculated from data released by the Office for National Statistics on 31 March 2009. From 2008–09 deflators are consistent with the April 2009 Financial Statement and Budget Report.

**Table 1.12 Total Departmental Expenditure Limits<sup>(1)</sup>, 2003–04 to 2010–11**

	£ million							
	National Statistics						2009–10	2010–11
	2003–04	2004–05	2005–06	2006–07	2007–08	2008–09	plans	plans
	outturn	outturn	outturn	outturn	outturn	estimated		
						outturn		
<b>Resource and net capital DEL by departmental group</b>								
Children, Schools and Families	15,386	16,641	18,713	46,136	50,112	52,467	56,562	57,949
Health	65,991	71,366	78,108	82,630	91,487	96,171	104,468	107,708
<i>of which: NHS England</i>	<i>64,173</i>	<i>69,051</i>	<i>75,822</i>	<i>80,561</i>	<i>89,281</i>	<i>94,522</i>	<i>102,662</i>	<i>105,824</i>
Transport	10,974	11,053	10,796	13,117	13,454	12,950	14,438	13,550
Innovation, Universities and Skills	13,374	13,934	15,485	15,862	17,356	18,544	19,708	19,546
CLG Communities	7,996	8,560	8,976	9,034	10,265	11,365	13,119	10,742
CLG Local Government	41,128	43,571	46,560	22,763	22,782	24,774	25,701	26,389
Home Office	8,510	8,487	8,833	8,815	9,147	9,622	9,977	10,105
Justice	7,637	7,915	8,168	8,555	9,297	9,796	9,812	9,686
Law Officers' Departments	582	649	657	701	738	736	737	707
Defence	31,089	32,991	33,273	33,962	36,486	39,272	39,419	36,881
Foreign and Commonwealth Office	1,535	1,768	1,902	1,915	2,031	2,158	2,142	1,705
International Development	3,718	3,924	4,532	4,996	5,205	5,704	6,786	7,762
Energy and Climate Change	785	1,141	1,961	2,485	2,128	2,698	3,126	2,966
Business, Enterprise and Regulatory Reform	1,635	1,412	1,430	1,369	1,758	1,586	2,035	1,559
Environment, Food and Rural Affairs	2,560	2,748	3,111	3,297	3,051	3,058	3,154	3,080
Culture, Media and Sport	1,342	1,356	1,515	1,726	2,005	2,321	1,973	2,181
Work and Pensions	7,966	8,163	8,236	7,907	8,031	7,986	8,967	9,833
Scotland <sup>(2)</sup>	19,915	21,212	22,851	24,951	26,946	27,476	28,669	28,821
Wales <sup>(2)</sup>	10,532	11,240	11,999	12,817	13,538	14,427	14,990	15,449
Northern Ireland Executive <sup>(2)</sup>	6,568	7,080	7,490	7,824	8,492	9,078	9,272	9,539
Northern Ireland Office	1,053	1,176	1,188	1,259	1,299	1,361	1,164	1,117
Chancellor's Departments	4,366	4,743	4,985	5,058	4,786	4,891	5,470	4,543
Cabinet Office	1,652	1,447	1,651	1,821	1,968	2,212	2,337	2,438
Independent Bodies	682	810	835	761	771	820	919	965
Modernisation Funding	–	–	–	–	–	–	300	300
DEL Reserve	–	–	–	–	–	–	1,900	5,000
Allowance for Shortfall	–	–	–	–	–	–800	–	–
<b>Total DEL</b>	<b>266,977</b>	<b>283,387</b>	<b>303,254</b>	<b>319,760</b>	<b>343,132</b>	<b>360,674</b>	<b>387,100</b>	<b>390,400</b>
<b>Total UK education spending<sup>(3)</sup></b>								
<b>(£ billion)</b>	<b>61.0</b>	<b>65.1</b>	<b>69.7</b>	<b>72.9</b>	<b>78.1</b>	<b>82.8</b>	<b>88.0</b>	<b>89.2</b>

(1) Full resource budgeting basis, excluding depreciation.

(2) Allocations within DEL totals may be subject to final decisions in allocation by devolved administrations.

(3) This presents education spending against the UN Classification Of the Functions Of Government (COFOG) for the whole of the public sector. It therefore includes spending by local government, not just by the above departmental groups.

**Table 1.13 Total Departmental Expenditure Limits<sup>(1)</sup> in real terms<sup>(2)</sup>, 2003–04 to 2010–11**

	£ million							
	National Statistics							
	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 estimated outturn	2009–10 plans	2010–11 plans
<b>Resource and net capital DEL by departmental group</b>								
Children, Schools and Families	17,031	17,933	19,761	47,421	50,112	51,224	54,742	55,195
Health	73,048	76,905	82,482	84,931	91,487	93,892	101,106	102,589
<i>of which: NHS England</i>	<i>71,035</i>	<i>74,410</i>	<i>80,068</i>	<i>82,806</i>	<i>89,281</i>	<i>92,283</i>	<i>99,359</i>	<i>100,794</i>
Transport	12,148	11,911	11,400	13,482	13,454	12,643	13,974	12,906
Innovation, Universities and Skills	14,804	15,015	16,352	16,304	17,356	18,104	19,074	18,617
CLG Communities	8,851	9,225	9,479	9,286	10,265	11,095	12,697	10,232
CLG Local Government	45,526	46,953	49,167	23,397	22,782	24,187	24,874	25,134
Home Office	9,419	9,146	9,327	9,060	9,147	9,394	9,656	9,625
Justice	8,453	8,529	8,626	8,794	9,297	9,564	9,497	9,225
Law Officers' Departments	644	699	694	720	738	719	713	673
Defence	34,413	35,552	35,137	34,908	36,486	38,342	38,151	35,128
Foreign and Commonwealth Office	1,700	1,905	2,008	1,969	2,031	2,107	2,073	1,624
International Development	4,116	4,229	4,786	5,135	5,205	5,569	6,567	7,393
Energy and Climate Change	869	1,230	2,071	2,555	2,128	2,634	3,025	2,825
Business, Enterprise and Regulatory Reform	1,810	1,521	1,510	1,407	1,758	1,549	1,969	1,485
Environment, Food and Rural Affairs	2,833	2,961	3,285	3,389	3,051	2,986	3,052	2,934
Culture, Media and Sport	1,486	1,461	1,600	1,774	2,005	2,266	1,910	2,078
Work and Pensions	8,818	8,797	8,697	8,128	8,031	7,797	8,678	9,366
Scotland <sup>(3)</sup>	22,044	22,859	24,130	25,646	26,946	26,825	27,746	27,451
Wales <sup>(3)</sup>	11,658	12,112	12,671	13,174	13,538	14,085	14,508	14,715
Northern Ireland Executive <sup>(3)</sup>	7,270	7,630	7,909	8,042	8,492	8,863	8,973	9,086
Northern Ireland Office	1,166	1,268	1,254	1,294	1,299	1,329	1,127	1,064
Chancellor's Departments	4,833	5,112	5,264	5,199	4,786	4,775	5,294	4,327
Cabinet Office	1,829	1,560	1,743	1,872	1,968	2,160	2,262	2,322
Independent Bodies	755	873	882	782	771	801	890	919
Modernisation Funding	–	–	–	–	–	–	300	200
DEL Reserve	–	–	–	–	–	–	1,800	4,700
Allowance for Shortfall	–	–	–	–	–	–781	–	–
<b>Total DEL</b>	<b>295,525</b>	<b>305,384</b>	<b>320,236</b>	<b>328,667</b>	<b>343,132</b>	<b>352,128</b>	<b>374,600</b>	<b>371,900</b>
<b>Total UK education spending<sup>(4)</sup> (£ billion)</b>	<b>67.6</b>	<b>70.2</b>	<b>73.6</b>	<b>75.0</b>	<b>78.1</b>	<b>80.8</b>	<b>85.1</b>	<b>85.0</b>

(1) Full resource budgeting basis, excluding depreciation.

(2) Real terms figures are the cash figures adjusted to 2007–08 price levels using GDP deflators. For years 2003–04 to 2007–08 deflators are calculated from data released by the Office for National Statistics on 31 March 2009. From 2008–09 deflators are consistent with the April 2009 Financial Statement and Budget Report.

(3) Allocations within DEL totals may be subject to final decisions in allocation by devolved administrations.

(4) This presents education spending against the UN Classification Of the Functions Of Government (COFOG) for the whole of the public sector. It therefore includes spending by local government, not just by the above departmental groups.

**Table 1.14 Accounting adjustments<sup>(1)</sup>, 2003–04 to 2010–11**

	£ million							
	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 outturn	2008–09 estimated outturn	2009–10 plans	2010–11 plans
<b>Resource accounting adjustments</b>								
Tax credits for individuals	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pensions	-22.3	-23.2	-30.8	-31.7	-35.9	-39.4	-35.8	-38.6
Other central government programmes	-0.5	0.5	2.4	0.2	0.3	0.5	0.3	0.4
VAT refunds	7.4	8.1	8.5	9.4	9.7	10.1	11.0	13.0
Central government capital consumption	5.5	5.5	5.7	5.9	6.1	6.3	6.9	7.3
Non-cash items not in TME	-21.4	-18.0	-28.1	-34.0	-38.2	-87.9	-34.1	-34.0
Resource items treated as capital in National Accounts	-1.0	-1.2	-1.4	-0.7	-0.8	-0.5	-0.7	-0.7
Capital budget items treated as current in National Accounts	5.2	6.2	6.0	6.5	5.1	5.8	7.0	6.7
Expenditure financed by revenue receipts	0.6	0.9	1.0	1.0	1.5	1.9	1.6	1.6
Local government	3.7	5.8	5.3	5.7	6.5	5.9	9.7	10.1
General government consolidation	-5.4	-4.5	-4.5	-4.5	-4.7	-4.9	-4.9	-5.1
Public corporations	0.9	1.0	0.8	0.7	0.8	0.6	0.9	0.9
Financial transactions	0.0	0.0	0.0	0.0	0.0	-0.1	-0.2	-0.2
Data adjustment	-1.1	-1.0	-1.0	-0.9	-1.3	-0.7	-0.8	-0.8
Balancing reconciliation	1.0	-1.1	0.6	0.6	0.7	-1.0	0.0	0.3
<b>Total resource accounting adjustments</b>	<b>-27.4</b>	<b>-20.9</b>	<b>-35.4</b>	<b>-41.7</b>	<b>-50.2</b>	<b>-103.6</b>	<b>-38.9</b>	<b>-39.0</b>
<b>Capital accounting adjustments</b>								
VAT refunds	1.3	1.5	1.6	1.7	1.9	1.9	2.1	2.4
Resource items treated as capital in National Accounts	1.0	1.2	1.4	0.7	0.8	0.5	0.7	0.7
Capital budget items treated as current in National Accounts	-5.2	-6.2	-6.0	-6.5	-5.1	-5.8	-7.0	-6.7
Local government	-1.9	-4.4	-4.1	-3.5	-5.1	-2.2	-2.2	-2.5
Financial transactions	-2.3	-2.1	-2.4	-3.3	-4.3	-90.1	-40.7	-7.3
Data adjustment	-0.2	4.1	1.4	2.6	1.1	0.7	-0.9	-0.4
Balancing reconciliation	0.0	0.0	0.0	0.1	0.2	0.2	0.2	-0.1
<b>Total capital accounting adjustments</b>	<b>-7.2</b>	<b>-5.9</b>	<b>-8.1</b>	<b>-8.2</b>	<b>-10.5</b>	<b>-94.6</b>	<b>-47.7</b>	<b>-13.8</b>

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

**Table 1.15 Total Managed Expenditure by spending sector, 2003–04 to 2010–11**

	£ million							
	National Statistics					2008–09	2009–10	2010–11
	2003–04	2004–05	2005–06	2006–07	2007–08	estimated	plans	plans
	outturn	outturn	outturn	outturn	outturn	outturn		
<b>Central government own expenditure</b>								
DEL <sup>(1)(2)</sup>	187,420	198,501	212,651	226,277	242,789	258,704	276,192	274,059
Departmental AME <sup>(1)</sup>	150,151	155,451	175,324	185,612	199,049	293,988	225,106	230,622
Locally financed support in Northern Ireland	384	417	462	452	520	534	554	463
Net expenditure transfers to the EC	3,448	4,907	4,435	4,652	5,392	3,060	5,649	7,875
Central government debt interest	22,280	23,933	25,807	27,579	29,960	30,466	27,206	42,906
Accounting and other adjustments <sup>(3)</sup>	-31,760	-27,647	-57,273	-47,133	-57,511	-119,623	-52,900	-47,800
<b>Total central government own expenditure</b>	<b>331,923</b>	<b>355,562</b>	<b>361,406</b>	<b>397,440</b>	<b>420,198</b>	<b>467,128</b>	<b>481,800</b>	<b>508,200</b>
<b>Local government expenditure</b>								
Central government support in DEL <sup>(1)(2)</sup>	78,015	83,627	89,368	92,569	98,732	102,010	108,370	111,041
Central government support in departmental AME <sup>(1)</sup>	14,454	16,885	17,875	20,028	21,014	22,542	25,353	27,165
Locally financed support in Scotland	1,804	1,896	1,897	1,884	1,860	1,971	2,127	2,014
Local authority self-financed expenditure	19,348	21,015	23,759	24,317	25,920	29,371	29,637	29,875
Accounting and other adjustments <sup>(3)</sup>	5,951	8,777	7,853	7,429	7,692	8,294	15,100	15,100
<b>Total local government expenditure</b>	<b>119,573</b>	<b>132,200</b>	<b>140,751</b>	<b>146,227</b>	<b>155,217</b>	<b>164,189</b>	<b>180,600</b>	<b>185,200</b>
<b>Public corporation expenditure</b>								
DEL <sup>(1)(2)</sup>	1,541	1,259	1,235	914	1,611	760	383	122
Departmental AME <sup>(1)</sup>	185	637	-18	72	120	57,315	34,147	297
Public corporations' own-financed capital expenditure	2,460	2,842	5,203	5,340	5,424	7,157	7,406	7,526
Accounting and other adjustments <sup>(3)</sup>	-87	8	15,595	123	105	-75,865	-32,900	400
<b>Total public corporation expenditure</b>	<b>4,099</b>	<b>4,747</b>	<b>22,016</b>	<b>6,449</b>	<b>7,261</b>	<b>-10,632</b>	<b>9,000</b>	<b>8,300</b>
<b>Total Managed Expenditure</b>	<b>455,595</b>	<b>492,509</b>	<b>524,173</b>	<b>550,116</b>	<b>582,676</b>	<b>620,685</b>	<b>671,400</b>	<b>701,700</b>

(1) Full resource budgeting basis, excluding depreciation.

(2) The sectoral DEL figures shown above exclude the Allowance for Shortfall, DEL Reserve and unallocated amounts of Modernisation Funding. Amounts for these items can be found in Table 1.12.

(3) The accounting and other adjustments differ from those shown in Table 1.1 as they include the Allowance for Shortfall, DEL Reserve, unallocated amounts of the Modernisation Funding and AME margin. The AME margin is shown in Table 1.1.