

Introduction and overview

Since 2008, Public Expenditure Statistical Analyses (PESA) has comprised two separate documents:

- a National Statistics (NS) First Release of recent outturn data published on the HM Treasury website¹ 25 days after the Budget; and
- this Command Paper, published shortly after and consistent with the NS First Release, which additionally includes estimated outturn for the latest year and spending plans for the rest of the Spending Review period.

The two objectives of PESA

PESA serves two purposes:

- providing information on government spending plans and outturn expressed in terms of the aggregates used by the Government for expenditure planning and control. These budgeting aggregates (Departmental Expenditure Limits and Annually Managed Expenditure) are reconciled to a measure of total public sector spending drawn from the National Accounts (Total Managed Expenditure or TME) to show the relationship between the two frameworks; and
- presenting statistical analyses of public expenditure that extend beyond the budgeting and control framework. This is based on an expenditure framework (expenditure on services) that is more stable over time than the budgeting framework and closer to the National Accounts. Public sector or total expenditure on services (TES) is similar to TME.

These twin purposes are reflected in the ordering of the tables:

- tables in **Chapters 1, 2 and 3** and the early tables in **Chapters 6, 7 and 8** deal mainly with the budgeting aggregates, and their reconciliation to National Accounts; and
- tables in **Chapters 4, 5, 9 and 10**, and the later tables in **Chapters 6, 7 and 8** provide analyses of expenditure on services.

Further information on content and presentation is available in the '**How to use PESA**' chapter. Detailed explanations of the budgeting and expenditure on services frameworks are provided in **Annexes C and E** respectively.

Period covered by PESA tables

All data series in PESA are annual and for financial years. Tables in PESA normally cover a span of up to nine years – five outturn years, estimated outturn for the latest year and up to three years of spending plans, depending on the timing of the latest Spending Review. For PESA 2009, plans are available for two years so analyses generally cover the eight years 2003-04 to 2010-11. In certain areas, such as local government expenditure, detailed plans for future years are not available so a number of analyses don't cover plans years. Some series are presented over a longer historical period.

¹ www.hm-treasury.gov.uk/national_statistics.htm

Consistency with other publications

Information in PESA 2009 is consistent with:

- the National Statistics public expenditure outturn update published on Budget Day (22 April 2009); and
- fiscal projections and public spending plans set out in Chapter C of the 2009 Financial Statement and Budget Report (FSBR; HC407; 22 April 2009)

except in a few areas where later information is available and has been incorporated. In some cases the PESA presentation is different from the FSBR – **Annex A** gives details. It is not possible to reflect the merger of the Department for Innovation, Universities and Skills with the Department for Business, Enterprise and Regulatory Reform announced on 5 June 2009 in PESA 2009.

Information in PESA 2009 is fully consistent with the 2009-10 Main Estimates, Supplementary Budgetary Information and individual departmental annual reports.

National Statistics in PESA

All outturn data (up to 2007-08) are National Statistics. National Statistics are those figures that Ministers have decided should come within the scope of the principles of the National Statistics Code of Practice. The Code seeks to ensure that National Statistics will be valued for their relevance, integrity, quality and accessibility. More information about National Statistics is available at www.statistics.gov.uk.

The scope of National Statistics is indicated in the text for each chapter. Where tables contain National Statistics, this is shown in column headers. Estimated outturns for 2008-09 and plans for 2009-10 and 2010-11 are outside the scope of National Statistics.

Public expenditure National Statistics updates

Key series are updated three times a year as National Statistics updates. These are:

- Total Managed Expenditure, by budgetary category (PESA 2009, **Table 1.1**);
- resource, near-cash and capital elements of Departmental Expenditure Limits by departmental group (PESA 2009, DEL parts of **Tables 1.5, 1.7 and 1.10**); and
- public sector expenditure on services by function (PESA 2009, **Table 4.2**).

They will next be updated in July, on the day of the publication of the Public Expenditure Outturn White Paper (PEOWP), and will be available on the web². Subsequent updates will take place at the time of the Pre-Budget Report (PBR, typically in November) and the Budget (typically in March). Most other series in PESA are only published annually.

Additional material

Supplementary material, such as a pdf version of PESA and Excel versions of the tables, is available on the Treasury's website³.

² http://www.hm-treasury.gov.uk/press_notices_index.htm

³ http://www.hm-treasury.gov.uk/pespub_index.htm



What's new

This section explains the main changes to the content and presentation for PESA 2009.

Changes to tables in PESA 2009

The main aim for PESA 2009 is to make the publication more user-friendly. We have done this by making the following changes:

- the **'How to use PESA'** chapter has been extended so that it explains the two spending frameworks used in PESA, shows which of these frameworks the chapters/tables are presented against, and indicates which tables should be used to view key breakdowns of public expenditure. It also provides a mapping from the UN's sub-functional classification to the Treasury-defined functions that are additionally presented within our functional analyses;
- the analyses in PESA are grouped into four main sections: budgeting, public sector, sectoral (central government, local government and public corporation) and country/regional. Over the years the distinction between these sections has blurred, which has made PESA more difficult for new users to understand. For PESA 2009 clear boundaries have been re-instated between these sections. The grouping of chapters within these main sections is shown within the extended user guide outlined above;
- the presentation of the local government financing tables (**Tables 7.1 to 7.3**) has been simplified to make them more user-friendly;
- tables in **Chapter 9** presenting public expenditure by country, region and function have been recast so that each table shows a run of figures for a particular function. Previously each table has covered all functions but for a single year. This change aligns the presentation with most other tables in PESA; and
- previous editions of PESA have included public sector current procurement spending by function. For PESA 2009 the asset sales table (**Table 5.6**) has been extended to include capital procurement spending by function.

Further information on these changes is provided in the relevant chapters.

PESA 2009 – future development of PESA

The Treasury published a response to the user consultation on its website in 2006⁴. This outlined our proposals for the future development of PESA.

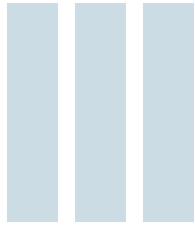
All development plans are subject to resources and to the resolution of practical implementation issues including the data quality.

⁴ http://www.hm-treasury.gov.uk/pespub_consult.htm

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

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How to use PESA

The purpose of this chapter is to help new users of PESA find their way around the large number of tables. This chapter also contains the answers to some frequently asked questions (FAQs).

Finding your way around PESA tables

The budgeting and expenditure on services frameworks

PESA presents spending against two Treasury-defined frameworks. **Table E.1** in **Annex E** provides a reconciliation between the two frameworks:

Budgeting

This framework deals with spending within central government departmental budgets, which is how the Government plan and control public spending. Budgets comprise departments' own spending as well as support to local government and public corporations. **Annex C** provides a detailed explanation of this framework.

Expenditure on services

This framework is broadly consistent with the treatment of spending in the National Accounts. Expenditure on services is used in PESA for statistical analysis and covers spending by the whole of the public sector to deliver services. **Annex E** provides a detailed explanation of this framework.

The table below shows which framework each chapter/table is presented against. Note that **Chapters 1 to 8** show different views of the same dataset. **Chapters 9 and 10** use data supplied earlier than for the rest of PESA (see the FAQ section below and **Chapter 9** for full details).

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

The main analyses of expenditure within each framework

PESA allows users to view various detailed analyses of public spending against one or both of the budgeting and expenditure on services frameworks. The main analyses presented are:

- control totals – tables on a budgeting basis provide a breakdown of the key aggregates that the Government use to control spending. This includes dividing spending between DEL and AME, resource (near-cash and non-cash) and capital, and administration and programme budgets. Further information on the budgeting and control framework is provided in **Annex C**;
- departmental groups – the departments are grouped in many of the tables in PESA as shown in **Annex B**;
- economic categories – spending against both frameworks is allocated to categories such as pay, procurement and grants;
- function and sub-function – tables against the expenditure on services framework give a breakdown of spending into ten functions, including education, health and defence. Further detail is provided within sub-functional tables. For example, education is split by level (primary, secondary etc). The function and sub-function classification is based on the UN's Classification Of the Functions Of Government, which is explained further in the FAQ section below and in **Annex A**.
- sectors – spending against both frameworks are available by sector: central government, local government and public corporations. For the budgeting tables this breakdown shows central government own spending and support to the local government and public corporations sectors. For the expenditure on services tables, the sectoral breakdown shows the spending of each sector; and
- country and region – expenditure on services tables in **Chapter 9** show spending by country and English region. Tables in **Chapter 10**, against the same framework, show more detailed sub-functional analyses (explained above) at country level only. Local government financing (budgeting basis) and spending (expenditure on services basis) are shown by country in **Chapter 7**.

The following diagrams broadly show which tables to use for different requirements. Examples of how this works in practice are given below in the FAQ section.

Key:

CG = central government only

PC = public corporations only

LG = local government only

All = table shows all three sectors

C = split by country only

Budgeting

By DEL/AME	By resource/capital	By near-cash/non-cash	Administration budgets	By economic category	By sector	By country	By departmental group	Main table(s)
								1.1
								1.5 (resource), 1.10 (capital)
								1.7 (near-cash), 1.8 (non-cash)
								1.9
								1.12
								1.14
					All			1.15
								2.1
								2.2 (current procurement), 2.3 (capital procurement)
					All			2.4
					CG			6.1, 6.2 (resource), 6.3 (capital)
					LG			7.1
					LG			7.2 (resource), 7.3 (capital)
					PC			8.1
					PC			8.2

Expenditure on services

By function	By sub-function	By capital/current	By economic category	By sector	By country/region	By departmental group	Long run series	Main table(s)
								4.2
								5.1
								5.2 (public sector), 6.4 (CG)
								5.3 (public sector), 6.5 (CG)
								5.4 (public sector), 6.6 (CG), 7.4 (LG), 8.4 (PC)
				LG	C			7.5 (current), 7.6 (capital)
				LG	C			7.8
				PC				8.3
								9.1
								9.5 – 9.14, 9.15 (per head)
								9.17 (LG), 9.19 (CG plus PC)
								9.21
					C			10.1 – 10.4

Frequently asked questions

How much did the government spend on x?

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

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

- **Table 4.2** shows the total UK public sector spending on transport for a long run of years. **Tables 4.3 and 4.4** show spending in real terms and as a percentage of GDP;
- **Table 5.2** shows the total UK public sector spending on more detailed categories such as national and local roads;
- **Table 5.4** shows the UK public sector current and capital spending, and **Tables 6.6, 7.4 and 8.4** provide a breakdown according to whether it is central government, local government or public corporations responsible for the spending;
- **Table 1.12** shows the total resource and net capital (net of depreciation) spending in budgets of the Transport departmental group. Details of the departments included in this group are given in **Annex B. Tables 1.5, 1.7, 1.8 and 1.10** show the resource, near-cash, non-cash and capital spending respectively of the Transport group. These budgeting tables show how much the government spent through its planned spending system, which includes grants to local government. The tables do not show total spending on transport because they do not include locally financed spending by local government, or the spending by the devolved administrations and Whitehall departments outside the Transport departmental group. This spending is included in the expenditure on services tables outlined above; and
- **Table 9.8e** presents spending on transport by country and region. **Chapter 10** tables present country spending on the more detailed categories such as national and local roads.

The second list of tables takes pay as an example:

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

How can I compare spending on x to previous years?

Chapter 4 contains long run series (from 1987-88) for public sector expenditure on services by function. Historic long run series of the budgeting aggregates are not available, due to the restructuring of government departments and the movement of spending programmes between departments. These changes do not impact on the expenditure on services framework.

Users are strongly advised against simply splicing data together from different editions of PESA, as data is unlikely to be directly consistent due to changes in data coverage and classification. Departments and the devolved administrations maintain five years of live outturn data. Data for

earlier years exist only on archived databases and are therefore not adjusted for machinery of government and classification changes. The PESA team maintain a summarised version of this historical data on a consistent basis for the production of the long-run series.

What are departmental groups?

Departmental groups are listed in **Annex B**. The departments are grouped broadly in line with ministerial responsibility. To see the exact figures for the spending of the individual departments, see the relevant departmental reports.

How are the functions defined?

The functions are based on the United Nations' Classification Of the Functions Of Government (UN COFOG). Tables that show spending by function are consistent with UN COFOG level 1, and additionally show some HM Treasury-defined functions as 'of which' lines (see below), while tables that show spending by sub-function are broadly consistent with UN COFOG level 2. Definitions of the UN COFOG classifications are available on the United Nations Statistics Division website⁵. The mapping between the HM Treasury functions and UN COFOG level 2 is as follows:

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

⁵ unstats.un.org

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

A number of the tables in this publication give figures in real terms. Real terms figures are the actual (known as nominal) spend adjusted to exclude the effect of general inflation, as measured by the GDP deflator at market prices. The real terms figures in this publication are given in 2007-08 prices. The GDP deflators and GDP actuals used in this publication are those given in **Annex F**. The most up-to-date deflators and GDP numbers are available on the HMT website⁶.

Why are the data in chapters 9 and 10 not consistent with the other expenditure on services tables?

Additional off-database analysis of the data is required to produce tables in **Chapters 9 and 10** and therefore the data is extracted from the database earlier to allow this to take place. **Chapter 9** contains more detail on the analysis process.

⁶ www.hm-treasury.gov.uk/data_gdp_index.htm

IV List of tables

Chapter 1 Departmental budgets

Table 1.1	Total Managed Expenditure, 2003-04 to 2010-11	26
Table 1.2	Total Managed Expenditure in real terms, 2003-04 to 2010-11	27
Table 1.3	Public sector current expenditure, 2003-04 to 2010-11	28
Table 1.4	Public sector net investment, 2003-04 to 2010-11	28
Table 1.5	Resource budgets, 2003-04 to 2010-11	29
Table 1.6	Resource budgets in real terms, 2003-04 to 2010-11	30
Table 1.7	Near-cash elements of resource budgets, 2003-04 to 2010-11	31
Table 1.8	Non-cash elements of resource budgets, 2003-04 to 2010-11	32
Table 1.9	Administration budgets, 2003-04 to 2010-11	33
Table 1.10	Capital budgets, 2003-04 to 2010-11	34
Table 1.11	Capital budgets in real terms, 2003-04 to 2010-11	35
Table 1.12	Total Departmental Expenditure Limits, 2003-04 to 2010-11	36
Table 1.13	Total Departmental Expenditure Limits in real terms, 2003-04 to 2010-11	37
Table 1.14	Accounting adjustments, 2003-04 to 2010-11	38
Table 1.15	Total Managed Expenditure by spending sector, 2003-04 to 2010-11	39

Chapter 2 Economic analyses of budgets

Table 2.1	Budgets by economic category of spending, 2003-04 to 2010-11	44
Table 2.2	Current procurement in budgets, 2003-04 to 2010-11	46
Table 2.3	Capital procurement in budgets, 2003-04 to 2010-11	47
Table 2.4	Voted and non-voted expenditure in Total Managed Expenditure, 2003-04 to 2010-11	48

Chapter 3 Differences from previous plans

Table 3.1	Resource DEL 2007-08; changes since PESA April 2008 and PEOWP July 2008	53
Table 3.2	Capital DEL 2007-08; changes since PESA April 2008 and PEOWP July 2008	54
Table 3.3	Total Managed Expenditure 2007-08; changes since PESA April 2008 and PEOWP July 2008	55
Table 3.4	Resource DEL 2008-09; changes since PESA 2008	56
Table 3.5	Capital DEL 2008-09; changes since PESA 2008	57
Table 3.6	Total Managed Expenditure 2008-09; changes since PESA 2008	58
Table 3.7	Resource DEL 2009-10 and 2010-11; changes since PESA 2008	59
Table 3.8	Capital DEL 2009-10 and 2010-11; changes since PESA 2008	60
Table 3.9	Total Managed Expenditure 2009-10 and 2010-11; changes since PESA 2008	61

Chapter 4 Trends in public sector expenditure

Table 4.1	Public expenditure aggregates, 1967-68 to 2010-11	65
Table 4.2	Public sector expenditure on services by function, 1987-88 to 2008-09	66
Table 4.3	Public sector expenditure on services by function in real terms, 1987-88 to 2008-09	67
Table 4.4	Public sector expenditure by function as a percent of GDP, 1987-88 to 2008-09	68

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

Table 5.1	Public sector expenditure on services by departmental group and function, 2007-08	73
Table 5.2	Public sector expenditure on services by sub-function, 2003-04 to 2008-09	74
Table 5.3	Public sector expenditure on services by economic category, 2003-04 to 2008-09	77
Table 5.4	Public sector current and capital expenditure on services by function, 2003-04 to 2008-09	78
Table 5.5	Public sector current procurement expenditure on services by function, 2003-04 to 2008-09	79
Table 5.6	Public sector capital procurement expenditure on services by function, 2003-04 to 2008-09	80

Chapter 6 Central government own expenditure

Table 6.1	Central government own expenditure in budgets by departmental group, 2003-04 to 2010-11	83
Table 6.2	Central government own resource expenditure in budgets by departmental group, 2003-04 to 2010-11	85
Table 6.3	Central government own capital expenditure in budgets by departmental group, 2003-04 to 2010-11	87
Table 6.4	Central government own expenditure on services by sub-function, 2003-04 to 2010-11	88
Table 6.5	Central government own expenditure on services by economic category, 2003-04 to 2010-11	91
Table 6.6	Central government own current and capital expenditure on services by function, 2003-04 to 2010-11	92

Chapter 7 Local government financing and expenditure

Table 7.1	Financing of local government in the United Kingdom by country, 2003-04 to 2010-11	97
Table 7.2	Central government current grants to local government in the United Kingdom by departmental group, 2003-04 to 2010-11	98
Table 7.3	Central government capital support for local government in the United Kingdom by country and departmental group, 2003-04 to 2010-11	100
Table 7.4	Local government current and capital expenditure on services in the United Kingdom by function, 2003-04 to 2008-09	101
Table 7.5	Local government current expenditure on services in the United Kingdom by country and function, 2003-04 to 2008-09	102

Table 7.6	Local government gross capital expenditure on services in the United Kingdom by country and function, 2003-04 to 2008-09	104
Table 7.7	Local government capital receipts within expenditure on services in the United Kingdom by country and function, 2003-04 to 2008-09	106
Table 7.8	Local government expenditure on services in the United Kingdom by country and economic category, 2003-04 to 2008-09	108

Chapter 8 Public corporations

Table 8.1	Public corporations' contribution to budgets and Total Managed Expenditure, 2003-04 to 2010-11	114
Table 8.2	Public corporations' contribution to budgets by departmental group, 2003-04 to 2010-11	115
Table 8.3	Public corporations' capital expenditure, 2003-04 to 2010-11	116
Table 8.4	Public corporation current and capital expenditure on services by function, 2003-04 to 2010-11	118
Table 8.5	Public corporation current and capital expenditure by economic category, 2003-04 to 2010-11	119

Chapter 9 Public expenditure by country, region and function

Table 9.1	Total identifiable expenditure on services by country and region, 2003-04 to 2008-09	126
Table 9.2	Total identifiable expenditure on services by country and region per head, 2003-04 to 2008-09	127
Table 9.3	Total identifiable expenditure on services by country and region in real terms, 2003-04 to 2008-09	128
Table 9.4	Total identifiable expenditure on services by country and region per head in real terms, 2003-04 to 2008-09	128
Table 9.5	Identifiable expenditure on general public services by country and region, 2003-04 to 2008-09	129
Table 9.5a	Identifiable expenditure on general public services (of which: public and common services) by country and region, 2003-04 to 2008-09	129
Table 9.5b	Identifiable expenditure on general public services (of which: international services) by country and region, 2003-04 to 2008-09	130
Table 9.5c	Identifiable expenditure on general public services (of which: public sector debt interest) by country and region, 2003-04 to 2008-09	130
Table 9.6	Identifiable expenditure on defence by country and region, 2003-04 to 2008-09	131
Table 9.7	Identifiable expenditure on public order and safety by country and region, 2003-04 to 2008-09	131
Table 9.8	Identifiable expenditure on economic affairs by country and region, 2003-04 to 2008-09	132
Table 9.8a	Identifiable expenditure on economic affairs (of which: enterprise and economic development) by country and region, 2003-04 to 2008-09	132
Table 9.8b	Identifiable expenditure on economic affairs (of which: science and technology) by country and region, 2003-04 to 2008-09	133

Table 9.8c	Identifiable expenditure on economic affairs (of which: employment policies) by country and region, 2003-04 to 2008-09	133
Table 9.8d	Identifiable expenditure on economic affairs (of which: agriculture, fisheries and forestry) by country and region, 2003-04 to 2008-09	134
Table 9.8e	Identifiable expenditure on economic affairs (of which: transport) by country and region, 2003-04 to 2008-09	134
Table 9.9	Identifiable expenditure on environment protection by country and region, 2003-04 to 2008-09	135
Table 9.10	Identifiable expenditure on housing and community amenities by country and region, 2003-04 to 2008-09	135
Table 9.11	Identifiable expenditure on health by country and region, 2003-04 to 2008-09	136
Table 9.12	Identifiable expenditure on recreation, culture and religion by country and region, 2003-04 to 2008-09	136
Table 9.13	Identifiable expenditure on education by country and region, 2003-04 to 2008-09	137
Table 9.14	Identifiable expenditure on social protection by country and region, 2003-04 to 2008-09	137
Table 9.15	UK identifiable expenditure on services by function, country and region per head, 2003-04 to 2008-09	138
Table 9.16	UK identifiable expenditure on services by function, country and region per head indexed, 2003-04 to 2008-09	141
Table 9.17	Total local government identifiable expenditure on services by country and region, 2003-04 to 2008-09	144
Table 9.18	Total local government identifiable expenditure on services by country and region, per head, 2003-04 to 2008-09	145
Table 9.19	Total central government and public corporations' identifiable expenditure on services by country and region, 2003-04 to 2010-11	146
Table 9.20	Total central government and public corporations' identifiable expenditure on services by country and region per head, 2003-04 to 2010-11	147
Table 9.21	Identifiable expenditure on services for Scotland, Wales and Northern Ireland, 2007-08	148

Chapter 10 Public expenditure by country and sub-function

Table 10.1	Total identifiable expenditure on services in England by sub-function, 2003-04 to 2008-09	150
Table 10.2	Total identifiable expenditure on services in Scotland by sub-function, 2003-04 to 2008-09	152
Table 10.3	Total identifiable expenditure on services in Wales by sub-function, 2003-04 to 2008-09	154
Table 10.4	Total identifiable expenditure on services in Northern Ireland by sub-function, 2003-04 to 2008-09	156

Annex C	Public expenditure budgeting and control aggregates	176
	Transactions with the institutions of the European Community, 2003-04 to 2010-11	
Annex D	The accounting adjustments in the budgeting presentation of TME	180
	Pay as you go public service pension schemes in AME and TME, 2003-04 to 2010-11	
Annex E	Expenditure on services framework	189
	Derivation of public sector expenditure on services from departmental groups' budgets, 2007-08	
Annex F	Population numbers and GDP deflators	
	Population by country and region	190
	GDP deflators and money GDP	191