

2.1 This chapter provides additional analyses of the budgeting aggregates presented in **Chapter 1**. It shows analyses of budgets by economic category and information on voted and non-voted components of total public sector spending. The outturn data in this chapter fall within the scope of National Statistics.

What's new

2.2 The budgeting treatment of NHS and Foundation Trusts has been changed so that they are more closely aligned with other bodies classified by ONS to the central government sector. Department of Health are now reporting the spending of the trusts within their budgets, whereas previously they reported the purchase of services from the trusts and the trusts' profit or loss. The most significant impacts are within the near-cash in resource DEL section of **Table 2.1**, where expenditure moves from the procurement line into pay and other, and **Table 2.2**, which reflects this decrease in procurement and shows increased income from sales of goods and services.

Analyses of budgets by economic category of spending

2.3 **Table 2.1** shows analyses of budgets by economic category of spending, consistent with the budgeting aggregates reported in **Chapter 1**. The breakdowns of near-cash in resource DEL and resource departmental AME are consistent with **Table 1.7**; non-cash in resource DEL and resource departmental AME with **Table 1.8**; administration budgets in resource DEL with **Table 1.9**; and capital budgets with **Table 1.10**. Unallocated funds in resource and capital DEL are not included within the breakdown, as they are not allocated to an economic category at this planning stage.

2.4 The presentation of economic categories in **Table 2.1** is broadly consistent with the economic categories used by the Office for National Statistics in compiling the National Accounts. Brief descriptions of the main economic categories are given below.

2.5 **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.

2.6 **Procurement** shows current expenditure and receipts 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.

2.7 **Current grants** are unrequited transfer payments to persons and non-profit bodies that are not used to fund capital formation. Current grants to Local Authorities are intra-general government payments that consolidate out of TME, which is the government's preferred measure of public spending of the whole public sector. Further information on Local Authority finance is given in **Chapter 7**. Current grants to persons and non-profit bodies largely comprise social security benefits included in resource departmental AME.

2.8 **Current subsidies** are unrequited current transfer payments to trading businesses that are given with the objective of influencing their levels of production, their prices, or the

remuneration of the factors of production. These include subsidies to both private sector companies and to public corporations, and form part of public sector current expenditure within TME.

2.9 Depreciation, also termed capital consumption, represents the amount of capital used up each year 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 where these lead to a cost in the operating statement.

2.10 Cost of capital charges are annual non-cash charges applied to each department's budget to represent the opportunity cost of tying up capital in assets. The rate reflects the social time preference rate and is 3.5 per cent of the net assets of the department.

2.11 The **grant equivalent element of student lending** is the subsidy implied in student loans being issued at the inflation rate rather than the market interest rate. It does not form part of TME in National Accounts (which measures in the current balance the difference between interest received from students and the amount of interest paid by the government on the debt incurred to make the loans), but is included as part of TES in the functional analyses in other chapters.

2.12 Take-up of provisions are non-cash costs in resource budgets recognised in respect of liabilities incurred that will more likely than not lead to a transfer of future economic benefits where the amount and timing of those future transfers are uncertain. Upon settling the liability the transfer of economic benefits scores to the resource 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 within non-cash. 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 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 measures on a UKGAAP basis that are accrued in-year due to current service costs, any bulk and individual transfers in, and purchases of added years. **Release of provisions funding payments of pension benefits** records a non-cash reduction equal and opposite to 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 and the effects of discounting reduce, and scores in the non-cash items line in departmental AME. More information on pensions is included in **Appendix D**, and a reconciliation of GAAP pensions in departmental AME to the National Accounts given in **Table D1**.

2.14 Capital support for Local Authorities shows central government support for Local Authority capital expenditure, comprising capital grants and Supported Capital Expenditure. More information on capital support for Local Authorities is given in **Chapter 7**.

2.15 Capital grants are unrequited transfer payments of wealth that lead to a material change in the value of the balance sheet of either party. Usually they are made on the condition that the recipient uses the funds for capital formation or acquisition of a long-term financial asset. Capital grants in **Table 2.1** are analysed by the nature of the recipient; persons and non-profit bodies; private sector companies; and public corporations. The latter are included in the capital support for public corporations line, and are consolidated out of TME, where public corporations' own capital expenditure forms part of public sector gross investment.

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 **Capital expenditure on fixed assets net of sales** includes the acquisition of fixed assets (such as land, buildings and machinery) recorded net of the sales value of any assets disposed of, and net increases in stock (where included in budgets). It is measured gross of depreciation, and includes expenditure on single use military equipment that is defined as current in National Accounts but which adds to the departmental balance sheet under UKGAAP. It also includes the pay of civil servants engaged in in-house capital formation that is recorded as capital expenditure, rather than as pay.

2.18 **Net lending to private sector** means lending by government net of any repayments of previous lending. It includes transactions in shares – so for example privatisation receipts count as negative net lending.

2.19 **Other** includes items that are too small to warrant an individual line. These include certain receipts that are usually treated as part of revenue in the National Accounts, public corporations' profit or loss where in budgets, write-offs of stock, loans written-off, and financial transactions. In plans years it also includes departmental unallocated provision that has not been allocated to an economic category at this planning stage.

2.20 **Table 2.2** shows current procurement expenditure in budgets by departmental group. Unlike **Table 2.1**, procurement expenditure here is before the deduction of receipts from sales of goods and services. The net procurement expenditure line, which includes income from goods and services, reconciles the table to the presentation of procurement in **Table 2.1**.

2.21 **Table 2.3** shows central government own capital expenditure (gross of depreciation) on tangible and intangible fixed assets in budgets before deduction of sales by departmental group. It therefore includes central government departments and their NDPBs, but not the capital expenditure of public corporations where this scores within budgets. The presentation of capital expenditure in this table is gross of capital consumption, and consistent with the budgeting and control framework definition of capital under GAAP rules. It therefore includes single use military equipment that are treated as current expenditure in National Accounts. Income from sales of fixed assets is at sales value. Similarly, public corporations' capital expenditure is shown gross of capital consumption and after the deduction of receipts from sales, and is consistent with the presentation in **Table 8.3**. Total gross capital expenditure on fixed assets in budgets net of sales is consistent with the presentation of economic categories in **Table 2.1**.

Supply expenditure

2.22 **Table 2.4** shows the split of DEL and AME between expenditure that is voted in Estimates, which accounts for about two-thirds of the total, and expenditure financed by other means. The relationship between the budgetary aggregates (DEL and AME) and Supply Expenditure is explained in more detail in the introductory sections of the Supply Estimates 2008-09: Supplementary Budgeting Information (*Cm 7359*).

Table 2.1 Budgets by economic category of spending, 2002–03 to 2010–11

	£ million									
	National Statistics									
	2002–03	2003–04	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11	
	outturn	outturn	outturn	outturn	outturn	estimated	plans	plans	plans	
						outturn				
Near-cash in resource DEL										
Pay	54,666	61,319	69,540	77,024	77,905	82,186	80,338	82,798	85,929	
Procurement	62,509	68,333	70,950	72,791	78,890	84,958	93,057	98,021	103,049	
Current grants to Local Authorities ⁽¹⁾	60,363	69,061	73,264	77,946	81,840	86,327	89,736	93,214	96,895	
Current grants to persons and non-profit bodies	21,607	23,237	24,578	25,770	27,124	28,857	29,726	30,871	33,017	
Current grants abroad	-177	-224	-66	-163	255	1,393	318	1,187	1,978	
Subsidies to private sector companies ⁽²⁾	4,964	5,135	5,672	5,526	5,605	5,368	5,294	4,982	4,858	
Subsidies to public corporations	741	1,676	757	812	870	1,518	1,459	1,145	1,077	
Other ⁽³⁾	133	513	60	80	-112	-44	1,050	1,366	1,295	
Plus unallocated funds in resource DEL	-	-	-	-	-	-351	2,900	3,200	3,000	
Total near-cash resource DEL	204,806	229,050	244,756	259,786	272,377	290,212	303,800	316,800	331,100	
Non-cash in resource DEL										
Depreciation ⁽⁴⁾	15,779	8,694	7,933	9,621	10,279	11,815	11,487	12,187	13,141	
Cost of capital charges	5,510	5,063	5,116	5,430	5,768	6,081	6,069	6,232	6,561	
Grant equivalent element of student lending	476	365	701	760	794	1,078	1,384	1,531	1,624	
Take-up of provisions	5,641	5,325	3,635	5,195	6,299	8,326	5,925	6,716	6,918	
Release of provisions	-3,165	-4,177	-4,665	-4,597	-4,967	-5,258	-4,770	-5,223	-5,319	
Other ⁽³⁾	815	763	1,291	1,399	605	874	328	420	619	
Total non-cash resource DEL	25,056	16,034	14,010	17,809	18,778	22,915	20,422	21,862	23,543	
Total resource DEL	229,862	245,084	258,767	277,594	291,155	313,128	324,300	338,700	354,600	
Of which: Administration budgets in resource DEL										
Pay	9,455	10,088	10,704	11,200	10,838	10,453	10,732	10,367	10,141	
Procurement	5,417	5,863	5,822	5,524	5,753	5,564	4,967	4,888	4,692	
Depreciation	562	434	587	461	584	527	556	545	556	
Cost of capital charges	33	1	86	37	74	88	127	123	112	
Take-up of provisions	104	43	120	137	190	229	156	138	135	
Release of provisions	-57	-76	-62	-82	-120	-137	-98	-75	-72	
Other ⁽³⁾	-174	-241	-300	-273	-452	-65	60	96	123	
Total administration budgets in resource DEL	15,340	16,111	16,956	17,005	16,866	16,660	16,500	16,084	15,688	
Near-cash in resource departmental AME										
Pay	908	942	977	903	1,016	1,046	1,111	1,140	1,156	
Procurement	2,410	2,330	2,190	2,218	2,309	2,507	2,532	2,627	2,713	
Current grants to Local Authorities	14,401	14,223	16,788	17,785	19,945	20,759	21,555	22,922	24,191	
Current grants to persons and non-profit bodies	106,527	115,277	121,451	127,408	130,970	137,623	145,929	152,649	157,865	
Subsidies to private sector companies	393	249	172	211	150	228	159	164	169	
Net public service pensions ⁽⁵⁾	3,908	1,801	1,258	299	1,151	2,286	2,928	3,636	4,009	
Other ⁽³⁾	-265	-362	-631	-522	-534	-551	-1,006	-1,074	-1,038	
Total near-cash in resource departmental AME	128,281	134,459	142,206	148,301	155,007	163,899	173,208	182,064	189,065	

Table 2.1 Budgets by economic category of spending, 2002–03 to 2010–11 (continued)

	£ million									
	National Statistics									
	2002–03	2003–04	2004–05	2005–06	2006–07	2007–08	2008–09	2009–10	2010–11	
	outturn	outturn	outturn	outturn	outturn	estimated	plans	plans	plans	
						outturn				
Non-cash in resource departmental AME										
Depreciation	602	562	825	957	4,377	1,646	2,316	2,582	2,791	
Cost of capital charges	3,231	3,167	3,902	4,944	5,555	5,833	5,314	6,093	6,805	
Take-up of provisions	5,913	2,300	733	412	7,547	5,403	1,298	1,112	1,127	
Release of provisions	-1,312	-1,244	-1,400	-1,525	-1,268	-1,107	-686	-466	-431	
Change in pension scheme liabilities	14,870	15,357	15,309	20,918	21,069	28,996	25,393	26,243	27,204	
Unwinding of the discount rate on pension scheme liabilities	19,458	22,303	24,102	27,378	29,545	32,874	37,093	39,140	41,304	
Release of provisions covering payments of pension benefits ⁽⁶⁾	-14,628	-15,361	-16,216	-17,536	-18,912	-21,199	-22,288	-23,650	-24,953	
Other ⁽³⁾	119	133	-252	-263	-287	128	243	270	305	
Total non-cash in resource departmental AME	28,255	27,217	27,003	35,284	47,625	52,573	48,684	51,324	54,152	
Total resource departmental AME	156,536	161,676	169,209	183,584	202,632	216,472	221,891	233,388	243,217	
Capital budgets										
Capital support for Local Authorities	7,564	9,100	10,372	11,313	10,594	12,840	12,740	13,718	15,019	
Capital grants to persons and non-profit bodies	4,490	5,336	5,303	6,611	6,789	7,256	7,725	8,459	8,666	
Capital grants to private sector companies	1,655	3,129	3,150	3,342	5,208	5,596	5,010	4,619	4,685	
Capital grants abroad	-48	-223	-262	-174	-134	-109	17	88	414	
Capital support for public corporations ⁽⁷⁾	962	211	630	115	90	1,032	14,563	415	527	
Capital expenditure on fixed assets net of sales	13,277	13,780	15,404	15,915	17,094	18,882	20,905	22,504	23,421	
Net lending to the private sector and abroad	2,702	1,786	1,712	2,258	2,976	4,241	5,366	6,547	7,228	
Other ⁽³⁾	-111	480	276	-279	-126	-374	755	879	2,392	
Plus unallocated funds in capital DEL	-	-	-	-	-	-727	700	700	800	
Total capital budgets⁽⁷⁾	30,490	33,598	36,584	39,101	42,492	48,636	67,700	57,900	63,100	
<i>of which:</i>										
Capital DEL	27,076	30,484	32,821	35,183	38,862	43,936	48,100	50,700	55,300	
Capital departmental AME ⁽⁷⁾	3,414	3,113	3,764	3,918	3,630	4,700	19,656	7,149	7,844	

(1) Not including non-cash elements of Local Authority finance that score as non-cash in resource budgets. Table 7.2 includes these items in total Local Authority finance.

(2) Excluding subsidies to central government and Local Authority units with market based activities that are included in the subsidies line in Table 6.4.

(3) Other includes items too small to warrant an individual line, and, in 2008–09, 2009–10 and 2010–11, departmental unallocated provision.

(4) Excludes NHS Trust depreciation, which is included within the Department of Health near-cash budget and shown as other near-cash in this table.

(5) Figures here are based on payments and receipts which score in TME, and incorporate the net effect of bulk and individual transfers. A full reconciliation with the GAAP based measure of net public service pension expenditure is provided in Table D.1.

(6) Payments which release provision include bulk and individual transfers, including transfers of liabilities within government.

(7) The HM Treasury loan to Northern Rock will be repaid by December 2010. The profile of these repayments will be updated in future PESA, Budget and Pre-Budget Report publications. The totals therefore exclude these repayments.

Table 2.2 Current procurement expenditure in budgets, 2002–03 to 2010–11

	£ million								
	National Statistics					2007–08 estimated outturn	2008–09 plans	2009–10 plans	2010–11 plans
	2002–03 outturn	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn				
Current procurement expenditure in budgets									
Children, Schools and Families	428	450	476	448	534	608	657	655	661
Health	32,195	36,900	41,042	43,880	47,039	51,744	58,065	60,829	65,010
Transport	1,803	1,775	1,687	1,803	2,038	2,156	2,145	2,256	2,263
Innovation, Universities and Skills	764	809	781	836	914	843	656	720	755
CLG Communities	382	407	435	436	415	423	552	548	500
CLG Local Government	240	256	298	301	264	265	270	269	268
Home Office	2,007	2,095	1,797	1,653	2,081	2,174	1,924	2,550	2,647
Justice	3,884	4,535	5,152	5,433	5,635	3,688	5,858	6,005	5,959
Law Officers' Departments	332	349	383	411	418	440	433	431	430
Defence	11,175	11,904	12,119	12,728	13,425	14,315	13,101	13,714	14,088
Foreign and Commonwealth Office	679	718	780	888	806	939	987	911	904
International Development	56	118	137	610	712	232	605	198	219
Business, Enterprise and Regulatory Reform	1,178	1,292	1,406	2,340	2,610	2,846	2,780	2,928	2,937
Environment, Food and Rural Affairs	1,479	1,420	1,434	1,527	1,744	2,020	1,569	1,616	1,598
Culture, Media and Sport	2,755	2,772	2,840	2,995	3,213	3,082	3,968	4,087	4,242
Work and Pensions	3,325	3,718	3,777	3,601	3,347	3,707	3,419	3,322	3,097
Scotland	7,964	7,519	6,108	5,832	5,747	6,877	7,162	7,376	7,725
Wales	2,394	2,667	2,686	2,786	2,961	3,079	3,495	3,805	4,173
Northern Ireland Executive	2,056	2,186	2,262	2,507	2,649	2,824	2,772	3,005	3,271
Northern Ireland Office	262	296	231	314	293	317	286	287	288
Chancellor's Departments	2,200	2,356	2,420	2,482	2,411	2,372	2,292	2,281	2,299
Cabinet Office	637	676	1,012	867	1,016	1,039	1,125	1,130	1,241
Independent Bodies	307	298	327	328	353	417	480	449	544
Total current procurement expenditure in budgets	78,502	85,516	89,588	95,005	100,625	106,405	114,600	119,374	125,120
Plus income from goods and services	-13,584	-14,853	-16,448	-19,997	-19,426	-18,940	-19,012	-18,726	-19,357
Total net current procurement in budgets	64,919	70,663	73,141	75,009	81,199	87,465	95,588	100,648	105,762
<i>of which:</i>									
Resource DEL	62,509	68,333	70,950	72,791	78,890	84,958	93,057	98,021	103,049
Resource departmental AME	2,410	2,330	2,190	2,218	2,309	2,507	2,532	2,627	2,713

Table 2.3 Central government own gross expenditure on tangible and intangible fixed assets in budgets before deduction of sales, 2002–03 to 2010–11

	£ million								
	National Statistics					2007–08	2008–09	2009–10	2010–11
	2002–03	2003–04	2004–05	2005–06	2006–07	estimated	plans	plans	plans
	outturn	outturn	outturn	outturn	outturn	outturn			
Central government own gross expenditure on fixed assets in budgets before deduction of sales									
Children, Schools and Families	23	19	15	13	18	13	22	20	20
Health	3,165	2,969	3,240	3,539	3,890	3,660	4,400	4,633	4,665
Transport	816	588	705	827	1,208	1,199	1,348	1,573	1,667
Innovation, Universities and Skills	117	170	230	275	247	219	325	349	371
CLG Communities	57	111	304	602	226	340	258	221	294
CLG Local Government	–	1	0	1	2	0	1	1	1
Home Office	150	293	165	151	389	427	526	463	505
Justice	338	406	579	517	552	990	719	779	744
Law Officers' Departments	8	11	11	10	11	15	13	13	13
Defence	6,505	6,331	7,104	7,119	7,545	8,659	8,059	8,718	9,057
Foreign and Commonwealth Office	113	77	85	113	162	206	177	187	176
International Development	23	47	31	30	25	75	28	28	34
Business, Enterprise and Regulatory Reform	184	230	208	1,125	1,104	1,291	1,275	1,268	1,242
Environment, Food and Rural Affairs	217	210	204	236	201	329	228	241	294
Culture, Media and Sport	175	55	154	168	385	594	1,313	1,553	1,488
Work and Pensions	262	325	298	401	200	103	83	81	71
Scotland	772	748	831	595	765	832	940	1,107	1,132
Wales	227	347	358	347	385	564	590	666	751
Northern Ireland Executive	618	566	787	764	794	691	1,099	1,070	1,222
Northern Ireland Office	54	50	72	63	71	88	72	72	72
Chancellor's Departments	345	230	476	385	310	290	267	260	253
Cabinet Office	170	577	175	229	274	404	313	341	303
Independent Bodies	28	33	102	43	59	63	60	52	45
Total central government own gross expenditure on fixed assets in budgets before deduction of sales	14,366	14,396	16,137	17,551	18,824	21,054	22,116	23,696	24,421
<i>Plus central government income from sales of fixed assets in budgets</i>	–2,068	–1,516	–1,407	–2,241	–2,206	–2,485	–1,214	–1,194	–1,001
Total central government own gross expenditure on fixed assets in budgets net of sales	12,298	12,880	14,730	15,311	16,618	18,569	20,902	22,502	23,420
<i>Plus public corporations' gross capital expenditure on fixed assets in budgets net of sales</i>	979	900	674	605	476	313	2	1	1
Total gross capital expenditure on fixed assets in budgets net of sales	13,277	13,780	15,404	15,915	17,094	18,882	20,905	22,504	23,421
<i>of which:</i>									
Capital DEL	13,148	13,771	15,083	15,515	16,970	19,493	20,824	22,423	23,341
Capital departmental AME	129	9	322	401	124	–611	81	81	81

Table 2.4 Voted and non-voted expenditure in Total Managed Expenditure, 2002–03 to 2010–11

	£ million								
	National Statistics								
	2002–03	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	plans
Voted expenditure in TME									
<i>DEL</i>									
Central government own spending, excluding depreciation	121,884	131,506	139,804	149,224	158,435	174,100	176,938	184,656	193,956
Support for Local Authorities	52,915	60,868	65,051	69,160	73,042	78,825	81,767	85,449	90,106
Support for public corporations	922	211	54	–13	73	20	104	38	7
Depreciation	14,724	7,797	6,783	8,435	8,694	10,551	10,097	10,699	11,550
<i>Departmental AME</i>									
Central government own spending	75,137	71,605	71,744	80,074	84,275	98,842	97,500	102,155	106,754
Support for Local Authorities	14,371	13,979	16,740	17,721	19,861	20,657	21,493	22,868	24,137
Support for public corporations ⁽¹⁾	120	216	676	29	177	850	14,247	252	258
Total voted expenditure in TME	280,074	286,182	300,852	324,631	344,557	383,844	402,146	406,117	426,768
Non-voted expenditure in TME									
<i>DEL</i>									
Central government own spending, excluding depreciation	49,155	55,896	59,053	63,531	67,790	72,492	77,538	81,478	86,799
Support for Local Authorities	14,838	17,063	18,490	20,009	19,558	19,967	20,365	21,184	21,571
Support for public corporations	1,443	1,329	1,204	1,244	840	923	625	534	568
Depreciation	1,055	897	1,149	1,186	1,585	1,264	1,390	1,488	1,592
DEL not allocated by spending sector	–	–	–	–	–	–1,078	3,500	3,900	3,700
<i>Departmental AME</i>									
Central government own spending	70,154	78,546	83,706	89,571	101,888	100,667	108,142	115,141	119,671
Support for Local Authorities	203	475	145	154	168	353	344	291	291
Support for public corporations ⁽¹⁾	–34	–31	–38	–47	–105	–195	–178	–170	–50
<i>Other AME</i>									
Locally financed expenditure, net expenditure transfers to the EC, and accounting and other adjustments ⁽¹⁾	4,154	15,141	28,078	23,979	13,446	8,113	3,880	16,583	18,874
Total non-voted expenditure in TME	140,968	169,316	191,786	199,628	205,168	202,505	215,600	240,400	253,000
Total Managed Expenditure	421,042	455,498	492,638	524,259	549,725	586,349	617,800	646,500	679,800
Memorandum									
<i>Voted expenditure not in TME (included within "Non-Budget" in Estimates):</i>									
Grants to NDPBs to finance their expenditure	27,164	32,959	34,048	37,965	37,813	40,895	44,455	–	–
Grants to devolved administrations to finance their expenditure	35,089	35,079	38,050	40,717	45,400	47,519	47,331	–	–
Other non-public expenditure	–2,258	–3,266	–9,709	1,048	–10,293	–12,400	–13,451	–	–
Total voted expenditure not in TME	59,995	64,773	62,390	79,730	72,920	76,014	78,335	–	–
Total voted expenditure	340,069	350,955	363,242	404,361	417,476	459,858	480,481	–	–

(1) The HM Treasury loan to Northern Rock will be repaid by December 2010. The profile of these repayments will be updated in future PESA, Budget and Pre-Budget Report publications. The totals therefore exclude these repayments.