

7

LOCAL AUTHORITY EXPENDITURE

7.1 This chapter describes central government support for Local Authorities (**Tables 7.1 to 7.5**) and Local Authority expenditure (**Tables 7.6 to 7.10**). It deals primarily with Great Britain – most equivalent spending in Northern Ireland is central government spending carried out by Northern Ireland departments. Where relevant, district council spending in Northern Ireland is included in certain tables in this section. Data for outturn years up to 2006-07 are covered by National Statistics protocols.

7.2 All data for central government support are on an accruals basis. Data for all years up to 2006-07 are final outturn figures; 2007-08 data are estimated outturn, based on departmental returns for support data; data from 2008-09 to 2010-11 are based on the spending plans of central government departments that support local authorities.

7.3 Local Authority data for all years up to 2006-07 are final outturn, except for some provisional Northern Ireland Local Authority expenditure. 2007-08 Local Authority expenditure data are based on Local Authority budget plans for current expenditure, and on estimated outturn for capital expenditure.

7.4 Details of the Government's policies and objectives for particular services provided in whole or in part by Local Authorities can be found in the relevant departmental reports.

What's new

7.5 Starting in 2008-09, Area Based Grant (ABG) is a new three-year non ring-fenced central government current grant to Local Authorities. There are a number of departments providing support through ABG. Departments record this support in budgets as grants to Local Authorities so it is included as part of their total current support in **Table 7.2**, even though the funding is actually transferred to Communities and Local Government (CLG) before being paid to Local Authorities. The total amount currently committed to ABG is shown in **Table 7.4**. As a consequence of ABG, current specific grants in **Tables 7.3** and **7.4** may be lower in plans than in previous years.

7.6 The capital spending of Voluntary Aided schools (classified by ONS to the local government sector) hasn't previously been included as part of local government spending in PESA. In PESA 2008 this spending is now added to the data collected by Communities and Local Government (CLG) from Local Authority returns.

Local Authority expenditure in the National Accounts

7.7 In National Accounts total Local Authority expenditure is defined as the contribution of Local Authorities to TME. TME is a consolidated measure in the sense that most distributive transactions between parts of the public sector do not add to TME. So, for example, total Local Authority expenditure defined here excludes capital grants paid to public corporations and interest paid to central government. Local Authority expenditure accounts for around one quarter of TME.

The financing of Local Authority expenditure

7.8 Total Local Authority expenditure can also be measured as central government support for Local Authorities within DEL and departmental AME, plus locally financed expenditure in AME, plus some accounting adjustments. **Table 7.1** sets out details of the financing of Local Authority expenditure defined on this basis.

7.9 **Tables 7.1 to 7.5** show detailed information about central government support and the financing of Local Authorities.

7.10 Central government support for expenditure by Local Authorities is provided in three forms: grants, for both capital and current expenditure; non-domestic rate payments; and Supported Capital Expenditure (Revenue) (equivalent to supported borrowing in Scotland). Support may be non-specific, e.g. Revenue Support Grant, or related to specific services, e.g. police grant.

7.11 **Table 7.2** presents a departmental breakdown of central government support for current and capital expenditure by Local Authorities.

7.12 Local Authority current spending can broadly be divided into two categories:

- **main local services**, which Local Authorities have some discretion over and which are financed by local taxation and revenue, certain central government specific grants referred to as inside Aggregate External Finance (AEF), and the new Area Based Grant that is outside AEF; and
- **other spending**, financed wholly by central government specific grants outside AEF.

7.13 Receipts from the EU that are passed to Local Authorities by departments are in departmental budgets. The payments of these grants are also included in departmental budgets. Therefore, finance to Local Authorities in departmental budgets is reduced slightly as a result of the receipt from the EU also being included.

Support for main local services

7.14 Local Authorities have considerable discretion to determine the level, pattern, and standard of the main services – subject to the financial resources available, including the implications for local taxation, and in some cases subject also to central government regulation and inspection of the service provided.

7.15 Government support for expenditure on the main services above is largely provided through Aggregate External Finance (AEF). This comprises:

- Revenue Support Grant (RSG) – an unhypothecated grant paid to Local Authorities in England, Scotland and Wales;
- non-domestic (business) rate payments- the proceeds of National Non-Domestic Rates (NNDR) are pooled separately in England, Scotland and Wales, and redistributed to Local Authorities; and
- other grants, such as the Dedicated Schools Grant (DSG), police grant, and other specific and special grants, which fund part of the current expenditure on a specific service or activity.

7.16 Table 7.1 shows AEF by country and the above main components. Table 7.3 shows AEF in Great Britain by country and grant. Most AEF falls within DEL, with the exception of:

- Scottish Non-Domestic Rates Income (NDRI), equivalent to NNDR payments and shown in locally financed expenditure in other AME; and
- the LA business growth incentive scheme, grants in support of police pensions and certain other grants that are included in departmental AME.

Support for other local spending

7.17 This is financed almost wholly by central government through specific grants outside AEF, with little or no impact on local tax levels. The main examples are rent allowances and rebates, and council tax benefit. Table 7.4 shows current specific grants outside AEF by country. Grants outside AEF are a mixture of support falling within DEL and departmental AME.

Support for Local Authority capital programmes

7.18 Central government support for Local Authority capital expenditure comprises capital grants and Supported Capital Expenditure (Revenue) (equivalent to supported borrowing in Scotland). These replaced the system that operated prior to 1 April 2004, of credit approvals and capital consents respectively. Supported Capital Expenditure (Revenue) and supported borrowing enable Local Authorities to borrow or use other forms of credit to finance capital expenditure, with central government providing a revenue stream to support repayment of principal and interest. This is distinct from prudential borrowing where Local Authorities finance any additional borrowing from their own available resources. Table 7.5 shows the components of central government capital support within the United Kingdom by country and by service.

Local Authority expenditure on services

7.19 The measure of Local Authority spending that is analysed by function in PESA is Local Authority expenditure on services. It is largely equivalent to the National Accounts measure of Local Authority expenditure, which is also shown in the tables. Appendix E gives more information on expenditure on services.

7.20 Tables 7.6 to 7.10 show various analyses of Local Authority expenditure. Table 7.6 presents total Local Authority expenditure by function. Table 7.7 shows Local Authority current expenditure by country and function.

7.21 The functional categories in Tables 7.6 to 7.9 are based on the UN Classification Of the Functions Of Government (COFOG), the international standard, and are consistent with the functional categories used in other PESA chapters.

7.22 Tables 7.8 and 7.9 show Local Authority gross capital expenditure and capital receipts, by country and function. Local Authorities have several ways of financing capital expenditure. The main sources are:

- central government support in the form of capital grants and supported capital expenditure (supported borrowing in Scotland);
- capital receipts;
- developer contributions;
- Capital Expenditure from the Revenue Account (CERA); and
- prudential (self-financed) borrowing.

7.23 Gross capital expenditure, split by country and function is shown in Table 7.8. Gross indicates that it is before sales of capital assets and depreciation. Table 7.9 shows Local Authority capital receipts within the United Kingdom, again by country and function. Tables 7.8 and 7.9 use a definition of capital expenditure that is consistent with the National Accounts, i.e. excludes financial transactions, and the estimated outturns shown are based on the quarterly returns from Local Authorities on capital expenditure.

7.24 Table 7.10 shows total Local Authority expenditure, broken down by country and economic category.

Data sources and data quality

7.25 The central government support for Local Authorities data shown in Tables 7.1 to 7.5 are taken from finance data loaded onto the Treasury spending database by departments.

7.26 The Local Authority expenditure shown in Tables 7.6 to 7.10 is based on revenue and capital finance data collections completed by Local Authorities and sent to Communities and Local Government (CLG) and devolved administrations. These departments carry out quality assurance on the data received, produce aggregate results for publication, and supply this information to the Treasury.

7.27 Information is sought from all Local Authorities, which derive the material from the accounting records used to produce audited accounts. However, detailed expenditure breakdowns may be of lower quality because of inconsistencies of classification by respondents and resource constraints on quality assurance.

7.28 Spending information received from Local Authorities is described in terms of Local Authority services (education, roads etc). The Treasury assign spending to COFOG functional categories used in PESA. In general the read-across from service categories to COFOG categories is relatively clear, but in some cases – for example due to a reduced level of information available in budget data – the read-across is less straightforward and assumptions are applied.

7.29 Budget data for 2007-08 was collected at the beginning of 2007-08 and reflects Local Authorities' plans. These data can be subject to revisions as and when final outturn data become available, partly because some grants from central government departments are allocated after budget setting has taken place. HM Treasury will first publish provisional outturn data for 2007-08 in the National Statistics update published on the day of the Pre-Budget Report 2008, and outturn data for 2007-08 in the National Statistics update published on the day of the Budget 2009 and included in PESA 2009.

7.30 Although the quality of the local government expenditure data in PESA is good enough to provide a broad picture of local government spending, the quality is likely to be lower than the quality of the central government data in PESA (including central government support for Local Authorities). Figures are shown to the nearest £1m so that users performing calculations on the numbers do not introduce errors due to working on rounded numbers. The figures are not accurate to £1m.

7.31 The Treasury are working with CLG and the ONS to improve the quality and timeliness of Local Authority spending data.

7.32 More information on Local Authority finance and spending is available from the following sources:

- England – CLG publication Local Government Financial Statistics
[<http://www.local.odpm.gov.uk/finance/stats>]
- Scotland – Scottish Executive publication
[<http://www.Scotland.gov.uk/topics/statistics>]
- Wales – National Assembly for Wales publication
[<http://www.wales.gov.uk/statistics>]

Table 7.1 Financing of Local Authority expenditure in the United Kingdom, 2002–03 to 2010–11

	accruals, £ 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
Current finance in DEL									
Aggregate External Finance									
England									
Revenue Support Grant	19,931	24,267	27,010	26,726	3,443	3,163	2,909	} 24,052	24,673
Non-domestic rate payments	16,633	15,607	15,000	18,000	17,500	18,500	20,500		
Dedicated Schools Grant	–	–	–	–	26,576	28,064	29,563	30,615	31,893
Other specific and special grants	13,121	16,688	18,037	18,943	19,578	19,302	17,454	16,622	17,814
Total England	49,685	56,562	60,048	63,669	67,097	69,029	70,427	71,289	74,380
Scotland									
Revenue Support Grant	4,558	5,038	5,267	5,586	5,778	6,170	7,370	7,723	8,247
Specific and special grants	666	679	890	798	1,043	935	743	777	785
Total Scotland	5,224	5,717	6,157	6,384	6,821	7,105	8,113	8,501	9,032
Wales									
Revenue Support Grant	2,265	2,461	2,539	2,699	2,899	3,720	3,127	3,225	3,349
Non-domestic rate payments	755	737	745	788	844	190	907	914	918
Specific and special grants	275	352	285	310	347	392	462	500	515
Total Wales	3,295	3,550	3,569	3,797	4,090	4,302	4,496	4,639	4,782
Great Britain									
Revenue Support Grant	26,754	31,766	34,816	35,012	12,119	13,052	13,406	35,001	36,269
Non-domestic rate payments	17,387	16,343	15,745	18,788	18,344	18,690	21,407	914	918
Dedicated Schools Grant	–	–	–	–	26,576	28,064	29,563	30,615	31,893
Other specific and special grants	14,062	17,720	19,212	20,051	20,969	20,630	18,660	17,899	19,114
Total AEF Great Britain⁽¹⁾	58,204	65,829	69,774	73,851	78,009	80,436	83,036	84,429	88,194
Non AEF current grants ⁽²⁾	2,159	3,232	3,491	4,095	4,079	5,767	6,638	8,723	8,701
Total current finance in DEL	60,363	69,061	73,264	77,946	82,088	86,203	89,674	93,152	96,896
Capital support in DEL⁽³⁾									
Capital grants/SCE(C) ⁽²⁾⁽⁴⁾	3,323	4,282	5,561	6,027	6,243	8,751	8,835	9,933	11,633
Credit approvals/SCE(R) ⁽⁴⁾	4,068	4,588	4,715	5,196	4,269	3,838	3,623	3,548	3,149
Total capital support in DEL	7,391	8,870	10,276	11,223	10,512	12,589	12,458	13,481	14,782
Total central government support in DEL	67,754	77,931	83,540	89,169	92,600	98,792	102,132	106,634	111,678
Current finance in departmental AME									
AEF current grants	170	304	461	524	1,327	1,296	1,012	1,083	1,193
Non AEF current grants	14,231	13,919	16,327	17,260	18,618	19,462	20,543	21,839	22,998
Total current finance in departmental AME	14,401	14,223	16,788	17,785	19,945	20,759	21,555	22,922	24,191
Total capital support in departmental AME⁽³⁾⁽⁵⁾	173	230	96	90	83	251	282	237	237
Total central government support in departmental AME	14,574	14,454	16,885	17,875	20,028	21,010	21,837	23,159	24,428
Locally financed expenditure									
Local Authority self-financed expenditure	17,985	18,335	20,946	24,733	25,821	26,486	27,762	28,232	28,714
Locally financed support in Scotland in AEF ⁽⁶⁾	1,718	1,804	1,896	1,897	1,884	1,860	1,963	2,019	2,014
Total locally financed expenditure	19,703	20,140	22,842	26,630	27,705	28,346	29,725	30,251	30,728
Accounting and other adjustments	8,814	7,044	8,950	7,176	5,842	7,596	9,300	9,900	10,900
Total Local Authority expenditure	110,844	119,568	132,217	140,850	146,175	155,743	163,000	169,900	177,700

(1) Great Britain total only because Northern Ireland do not have any support within AEF.

(2) Includes receipts from the EU that finance grants to Local Authorities, which are inside departmental budgets.

(3) Excludes debt repayment grants from central government which no longer score in budgets.

(4) A full definition of Supported Capital Expenditure (SCE) is given in Appendix G.

(5) Includes expenditure financed from the lottery.

(6) Non-Domestic Rates Income (NDRI) is locally financed support, in Scotland, in AME. Equivalent to non-domestic rate payments in England and Wales.

Table 7.2 Central government support for Local Authorities in the United Kingdom by departmental group, 2002–03 to 2010–11

	accruals, £ 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			
Current finance in DEL									
Children, Schools and Families	4,041	4,180	4,068	4,781	31,898	33,702	35,794	37,362	38,967
Health	1,881	1,816	2,148	2,141	1,772	1,832	1,255	1,397	1,486
Transport	1,363	2,103	2,670	2,577	3,096	2,975	3,181	3,322	3,705
Innovation, Universities and Skills	1,494	1,592	1,666	2,122	1,947	2,046	2,107	2,184	2,263
CLG Communities	201	2,120	2,232	2,152	2,602	3,819	2,725	2,898	2,952
CLG Local Government	37,138	40,631	42,989	45,912	22,256	22,445	24,405	25,292	26,094
Home Office	4,816	5,520	5,613	5,994	5,824	6,014	6,461	6,422	6,638
Justice	275	280	299	–	–	–	–	–	–
Business, Enterprise and Regulatory Reform	386	346	380	385	380	336	398	398	393
Environment, Food and Rural Affairs	–218	–13	2	15	–15	–29	35	54	52
Culture, Media and Sport	12	–	2	23	24	3	3	2	2
Work and Pensions	391	684	653	745	729	828	629	623	612
Scotland ⁽¹⁾	5,304	6,154	6,733	7,155	7,316	7,803	8,192	8,581	8,977
Wales ⁽¹⁾	3,203	3,560	3,728	3,887	4,210	4,374	4,450	4,575	4,710
Northern Ireland Executive ⁽¹⁾	56	68	63	56	50	51	52	54	53
Cabinet Office	19	19	20	1	0	4	1	1	1
Total current finance in DEL	60,363	69,061	73,264	77,946	82,088	86,203	89,689	93,164	96,906
Current finance in departmental AME									
CLG Communities	–	–	18	11	166	153	200	210	225
CLG Local Government	170	304	461	524	1,036	941	463	463	463
Home Office	–	–	–	–	291	355	549	620	730
Business, Enterprise and Regulatory Reform	1	0	4	2	3	3	3	3	3
Culture, Media and Sport	29	55	57	51	49	90	54	46	46
Work and Pensions	14,201	13,674	16,258	17,183	18,364	19,205	20,278	21,573	22,716
Scotland	–	–	–	–	–	–	8	8	8
Wales	–	190	–9	13	36	12	–	–	–
Total current finance in departmental AME	14,401	14,223	16,788	17,785	19,945	20,759	21,555	22,922	24,191
Locally financed support in Scotland⁽²⁾	1,718	1,804	1,896	1,897	1,884	1,860	1,963	2,019	2,014
Total current finance	76,482	85,089	91,949	97,628	103,917	108,821	113,206	118,105	123,110
Capital support in DEL⁽³⁾									
Children, Schools and Families	2,463	3,231	3,729	4,060	3,575	4,945	5,229	5,751	7,104
Health	72	132	140	122	181	165	119	120	121
Transport	1,521	1,544	1,706	1,564	1,659	2,392	1,914	2,285	2,287
CLG Communities	1,125	1,562	2,063	2,583	2,358	2,792	2,378	2,605	2,428
CLG Local Government	202	212	256	315	222	65	86	106	92
Home Office	327	388	359	400	178	285	294	144	157
Justice	44	35	46	1	1	2	–	–	–
Business, Enterprise and Regulatory Reform	409	507	551	547	578	182	530	526	521
Environment, Food and Rural Affairs	79	158	122	85	85	66	192	201	150
Culture, Media and Sport	–	–	10	39	8	0	25	25	26
Work and Pensions	–12	–16	1	0	0	2	–	–	–
Scotland ⁽¹⁾	680	593	768	829	961	965	975	993	994
Wales ⁽¹⁾	481	519	518	670	687	718	710	710	719
Northern Ireland Executive ⁽¹⁾	2	6	7	6	9	9	6	14	181
Cabinet Office	–	–	–	–	11	–	–	–	–
Total capital support in DEL	7,391	8,870	10,276	11,223	10,512	12,589	12,458	13,481	14,782
Capital support in departmental AME⁽³⁾									
Financing from the national lottery	110	94	96	90	83	251	282	237	237
Other departmental AME	63	136	–	–	–	–	–	–	–
Total capital support in departmental AME	173	230	96	90	83	251	282	237	237
Total capital support	7,564	9,100	10,372	11,313	10,594	12,840	12,740	13,718	15,019
Total central government support	84,046	94,189	102,321	108,941	114,512	121,661	125,946	131,823	138,130

(1) Allocations within DEL totals may be subject to final decisions by the devolved administrations.

(2) Non-Domestic Rates Income (NDRI) is locally financed support in Scotland, in AME. Equivalent to non-domestic rate payments in England and Wales.

(3) Excludes debt repayment grants from central government that no longer score in budgets.

Table 7.3 Aggregate External Finance in Great Britain by country and grant, 2002–03 to 2010–11

	accruals, £ 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				
England									
Revenue Support Grant	19,931	24,267	27,010	26,726	3,443	3,163	2,909	24,515	25,136
Non-domestic rate payments ⁽¹⁾	16,802	15,911	15,461	18,409	18,207	18,951	20,963		
Dedicated Schools Grant	–	–	–	–	26,576	28,064	29,563	30,615	31,893
Other education	3,434	3,472	3,814	4,539	5,133	5,585	4,943	5,259	5,466
Police	4,466	5,026	5,346	5,720	5,802	6,039	6,442	6,482	6,792
Health	2,369	2,400	2,352	2,384	1,952	1,877	433	642	881
Magistrates courts	302	313	354	–	–	–	–	–	–
Social security	167	337	332	475	556	583	492	481	470
Neighbourhood renewal fund	300	400	450	525	525	–	–	–	–
Metropolitan railways passenger services grant	12	13	16	16	18	21	23	23	23
GLA transport	1,052	1,718	2,296	2,218	2,676	2,435	2,424	2,539	2,918
Strategic rail authority	241	290	214	205	234	230	200	205	210
RDA development fund	386	346	380	386	380	336	399	399	394
PFI special grant	207	298	427	416	513	600	677	853	1,069
Supporting people	39	1,858	1,856	1,755	1,726	1,736	1,686	–	–
LA business growth incentive scheme	–	–	–	116	329	491	–	50	100
Other	147	216	199	304	353	216	284	309	221
Total England	49,855	56,867	60,509	64,193	68,424	70,326	71,439	72,372	75,573
Scotland⁽²⁾									
Revenue Support Grant	4,558	5,038	5,267	5,586	5,778	6,170	7,370	7,723	8,247
NDRI ⁽³⁾	1,718	1,804	1,896	1,897	1,884	1,860	1,963	2,019	2,014
Police	423	442	486	512	530	560	576	611	620
Other	243	237	404	286	514	375	168	167	165
Total Scotland	6,942	7,522	8,053	8,282	8,705	8,965	10,076	10,520	11,046
Wales⁽²⁾									
Revenue Support Grant	2,265	2,461	2,539	2,699	2,899	3,720	3,127	3,225	3,349
Non-domestic rate payments	755	737	745	788	844	190	907	914	918
Police	217	214	218	230	268	303	412	448	463
Other	58	137	67	80	79	89	50	52	51
Total Wales	3,295	3,550	3,569	3,797	4,090	4,302	4,496	4,639	4,782
Total Great Britain	60,092	67,938	72,130	76,272	81,220	83,592	86,011	87,531	91,401
of which: AEF grants in DEL	58,204	65,829	69,774	73,851	78,009	80,436	83,036	84,429	88,194

(1) Non-domestic rate payments differ to those in Table 7.1 because they include non-domestic rate outturn adjustments, which are in departmental AME.

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

(3) Non-Domestic Rates Income (NDRI) is locally financed support in Scotland, in AME. Equivalent to non-domestic rate payments in England and Wales.

Table 7.4 Current specific grants outside Aggregate External Finance in the United Kingdom by country and grant, 2002–03 to 2010–11

	accruals, £ million									
	National Statistics									
	2002–03 outturn	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 estimated outturn	2008–09 plans	2009–10 plans	2010–11 plans	
England										
Mandatory student awards	63	67	11	11	3	3	–	–	–	
LSC grants	1,399	1,525	1,655	2,111	1,944	2,040	2,107	2,184	2,263	
Rent rebates	3,977	3,065	4,184	4,234	4,399	4,505	4,403	4,462	4,646	
Rent allowances	5,941	5,967	6,907	7,525	8,308	8,872	9,802	10,674	11,321	
Community charge rebates/ Council tax benefits	2,186	2,519	2,946	3,123	3,278	3,391	3,538	3,761	3,993	
Environment agency	–264	–100	–34	–34	–58	–35	–35	–35	–35	
Planning delivery grant	–	50	98	125	96	86	67	131	221	
New deal for communities	99	127	157	160	144	131	117	87	43	
Police special grants	133	275	48	44	44	27	14	35	36	
Local area agreements	–	–	–	4	456	1,697	–	–	–	
Area based grants	–	–	–	–	–	–	3,029	4,843	4,767	
Others ⁽¹⁾	421	461	474	512	634	818	962	1,149	1,223	
Total England	13,954	13,956	16,447	17,815	19,249	21,535	24,004	27,291	28,479	
Scotland										
Rent rebates	678	678	535	541	554	537	525	548	529	
Rent allowances	456	560	618	641	670	700	845	916	966	
Community charge rebates/ Council tax benefits	292	307	347	354	358	357	393	414	434	
Others ⁽¹⁾	134	526	705	835	576	792	146	146	10	
Total Scotland	1,561	2,071	2,206	2,371	2,158	2,387	1,910	2,024	1,939	
Wales										
Rent rebates	266	190	267	276	284	322	254	258	258	
Rent allowances	265	244	280	302	317	300	316	328	346	
Community charge rebates/ Council tax benefits	120	132	156	170	177	199	182	192	202	
Others	167	490	398	364	461	435	462	414	421	
Total Wales	818	1,056	1,102	1,112	1,238	1,256	1,213	1,192	1,227	
Northern Ireland										
Others	57	68	63	57	52	52	53	54	53	
Total Northern Ireland	57	68	63	57	52	52	53	54	53	
Total United Kingdom	16,390	17,151	19,818	21,356	22,698	25,229	27,181	30,562	31,699	
<i>Memo: of which within DEL:</i>										
England	1,802	2,338	2,317	2,854	3,030	4,509	5,990	8,121	8,229	
Scotland	134	526	705	835	575	788	136	136	–	
Wales	167	301	406	351	425	419	459	412	419	
Northern Ireland	56	68	63	56	50	51	52	54	53	
Total within DEL	2,159	3,232	3,491	4,095	4,079	5,767	6,638	8,723	8,701	

(1) Includes receipts from the EU that finance grants to Local Authorities, which are inside departmental budgets.

Table 7.5 Central government capital support⁽¹⁾ for Local Authorities in the United Kingdom by country and service⁽²⁾, 2002–03 to 2010–11

	accruals, £ 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				
England										
Credit approvals/SCE(R)⁽³⁾										
Housing	844	1,159	1,318	1,676	1,123	1,237	1,081	1,078	1,018	
Transport	1,314	1,451	1,423	1,405	1,368	854	856	920	976	
Education	818	999	1,198	1,375	1,022	1,032	1,045	945	545	
Personal social services	56	49	62	53	60	60	9	9	9	
Fire services	48	53	58	58	58	58	62	69	71	
Environment protection	9	40	44	22	–	0	–	–	–	
Enterprise and economic development	0	0	–	–	–	–	–	–	–	
Recreation, culture and religion	10	–	–	–	–	–	–	–	–	
General public services	54	132	–	–	–	–	–	–	–	
Criminal justice	97	76	78	73	123	73	67	25	27	
Total credit approvals/SCE(R)	3,249	3,959	4,180	4,662	3,754	3,314	3,120	3,046	2,646	
Capital grants/SCE(C)⁽³⁾										
Housing	108	131	112	93	97	123	118	124	134	
Transport	203	85	264	160	251	1,402	1,057	1,365	1,311	
Education	1,623	2,219	2,501	2,666	2,495	3,834	4,130	4,757	6,504	
Personal social services	38	39	59	83	94	117	120	115	121	
Fire services	–	–	5	5	5	10	–	35	45	
Environment protection	71	122	78	64	85	76	192	201	150	
Enterprise and economic development ⁽⁴⁾	535	727	1,072	1,235	1,240	1,100	1,318	1,421	1,324	
Recreation, culture and religion	–	–	10	39	8	0	25	25	26	
General public services ⁽⁴⁾	177	187	311	336	677	657	433	529	469	
Health	–	58	62	45	87	46	26	27	28	
Employment policies	5	4	1	0	0	3	–	–	–	
Criminal justice	264	333	323	315	63	214	206	113	124	
Total capital grants/ SCE(C)	3,024	3,904	4,799	5,041	5,101	7,583	7,625	8,712	10,235	
Total England	6,274	7,864	8,980	9,703	8,855	10,897	10,746	11,757	12,881	
Scotland⁽⁵⁾										
Supported borrowing⁽⁶⁾										
Scottish Executive housing	160	123	–	–	–	–	–	–	–	
Scottish Executive: other	458	373	364	355	352	361	330	330	330	
Total supported borrowing	618	496	364	355	352	361	330	330	330	
Capital grants										
Scottish Executive housing	25	11	223	209	168	131	215	215	146	
Scottish Executive: other ⁽⁴⁾	37	86	182	264	441	473	431	449	518	
Total capital grants	62	97	404	473	609	604	645	663	664	
Total Scotland	680	593	768	829	961	965	975	993	994	
Wales⁽⁵⁾										
Credit approvals/SCE(R)										
Welsh Assembly Government	259	264	167	163	163	163	167	167	167	
Other departments ⁽⁷⁾	4	4	4	15	–	–	7	6	7	
Total credit approvals/SCE(R)	263	268	171	178	163	163	173	173	174	
Capital grants										
Welsh Assembly Government	229	265	351	507	523	555	544	544	553	
Other departments ⁽⁷⁾	6	10	–	–	–	–	15	–	–	
Total capital grants/SCE(C)	235	275	351	507	523	555	558	544	553	
Total Wales	498	543	522	685	687	718	732	717	726	
Northern Ireland capital grants⁽⁵⁾	2	6	7	6	9	9	6	14	181	
Capital grants from the national lottery	110	94	96	90	83	251	282	237	237	
United Kingdom Total	7,564	9,100	10,372	11,313	10,594	12,840	12,740	13,718	15,019	
<i>of which:</i>										
Credit approvals/SCE(R)	4,131	4,723	4,715	5,196	4,269	3,838	3,623	3,548	3,149	
Capital grants/SCE(C)	3,433	4,376	5,657	6,117	6,326	9,002	9,116	10,170	11,870	

(1) Excludes debt repayment grants from central government which no longer score in budgets.

(2) The service categories shown are Local Authority service areas not COFOG categories.

(3) A full definition of Supported Capital Expenditure (SCE) is given in Appendix G.

(4) Includes receipts from the EU that finance grants to Local Authorities, which are inside departmental budgets.

(5) Allocations within DEL totals may be subject to final decisions by the devolved administrations.

(6) Supported borrowing is the equivalent of credit approvals in England and Wales.

(7) Includes the Home Office and the Ministry of Justice.

Table 7.6 Local Authority current and capital expenditure on services in the United Kingdom by function, 2002–03 to 2007–08⁽¹⁾

	accruals, £ million					
	National Statistics					
	2002–03	2003–04	2004–05	2005–06	2006–07	2007–08
	outturn	outturn	outturn	outturn	outturn	plans
Current						
1. General public services	3,400	3,640	4,006	4,268	4,485	5,415
<i>of which: public and common services</i>	3,134	3,404	3,621	3,828	3,969	4,664
<i>of which: public sector debt interest⁽²⁾</i>	266	236	385	440	516	751
2. Defence	32	33	40	53	59	72
3. Public order and safety	11,836	13,088	13,826	14,329	14,914	15,392
4. Economic affairs	4,206	5,302	5,594	5,780	5,602	5,690
<i>of which: enterprise and economic development</i>	971	1,039	1,274	1,393	1,213	1,153
<i>of which: agriculture, fisheries and forestry</i>	6	10	9	10	11	15
<i>of which: transport</i>	3,229	4,254	4,312	4,376	4,378	4,522
5. Environment protection	3,518	3,827	4,124	4,490	4,723	5,058
6. Housing and community amenities	1,623	2,108	2,229	2,446	2,594	2,728
7. Health	478	423	312	298	231	291
8. Recreation, culture and religion	3,258	3,545	3,613	3,805	3,923	3,953
9. Education (includes training)	32,490	36,108	38,257	40,706	42,512	44,618
<i>of which: education</i>	32,472	36,089	38,238	40,681	42,483	44,591
<i>of which: training</i>	18	19	19	25	30	26
10. Social protection	29,544	32,549	35,239	37,462	39,567	40,840
Total Local Authorities' current expenditure on services	90,384	100,622	107,239	113,638	118,611	124,056
Accounting adjustments	9,013	6,871	11,352	13,406	14,058	16,797
Total Local Authorities' current expenditure	99,397	107,493	118,591	127,044	132,669	140,853
Capital						
1. General public services	349	413	835	944	813	1,108
<i>of which: public and common services</i>	349	413	835	944	813	1,108
3. Public order and safety	512	618	704	684	621	819
4. Economic affairs	2,646	2,802	3,074	3,739	3,754	4,735
<i>of which: enterprise and economic development</i>	-17	2	-13	127	-4	63
<i>of which: employment policies</i>	1	0	0	0	0	0
<i>of which: agriculture, fisheries and forestry</i>	34	42	49	52	63	96
<i>of which: transport</i>	2,629	2,757	3,037	3,560	3,695	4,576
5. Environment protection	165	276	362	392	330	425
6. Housing and community amenities	575	561	991	999	1,160	1,413
7. Health	2	60	63	45	86	110
8. Recreation, culture and religion	663	679	856	1,065	1,043	1,610
9. Education (includes training)	2,622	3,321	3,721	4,267	4,385	5,211
<i>of which: education</i>	2,617	3,314	3,714	4,257	4,376	5,194
<i>of which: training</i>	4	7	7	10	9	17
10. Social protection	153	171	191	314	258	363
Total Local Authorities' capital expenditure on services	7,687	8,901	10,798	12,449	12,450	15,793
Accounting adjustments	3,760	3,174	2,828	1,357	1,056	-903
Total Local Authorities' capital expenditure	11,447	12,075	13,626	13,806	13,506	14,890
Total Local Authorities' expenditure	110,844	119,568	132,217	140,850	146,175	155,743

(1) The Local Authority current expenditure figures for 2007–08 reflect Local Authority budgets data, as set at the beginning of 2007–08. This differs from the totals of Local Authority current expenditure in this table, which reflects latest figures for estimated outturn, as forecast in the public finances section of the Financial Statement and Budget Report in March 2008. The difference in sources is adjusted for within the accounting adjustments.

(2) This excludes all intra-public sector payments of debt interest.

Table 7.7 Local Authority current expenditure on services in the United Kingdom by country and function, 2002–03 to 2007–08⁽¹⁾

accruals, £ million

	National Statistics					
	2002–03 outturn	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 plans
England						
1. General public services	2,651	2,914	3,101	3,075	3,393	4,004
<i>of which: public and common services</i>	2,651	2,914	3,101	3,075	3,393	4,004
2. Defence	27	28	34	46	51	64
3. Public order and safety	10,346	11,468	12,168	12,544	13,019	13,420
4. Economic affairs	3,461	4,516	4,758	4,906	4,729	4,718
<i>of which: enterprise and economic development</i>	790	833	1,043	1,158	967	869
<i>of which: agriculture, fisheries and forestry</i>	4	7	6	8	8	12
<i>of which: transport</i>	2,667	3,676	3,709	3,740	3,754	3,836
5. Environment protection	2,849	3,109	3,357	3,675	3,833	4,167
6. Housing and community amenities	1,376	1,846	1,954	2,138	2,299	2,366
7. Health	449	391	278	261	194	249
8. Recreation, culture and religion	2,394	2,641	2,652	2,799	2,921	2,959
9. Education (includes training)	27,396	30,523	32,311	34,468	36,041	37,933
<i>of which: education</i>	27,396	30,523	32,311	34,468	36,041	37,933
10. Social protection	24,935	27,695	30,079	31,969	33,813	34,852
Total England	75,884	85,130	90,691	95,882	100,294	104,731
Scotland						
1. General public services	298	305	348	516	362	409
<i>of which: public and common services</i>	298	305	348	516	362	409
2. Defence	3	3	4	4	4	4
3. Public order and safety	903	990	1,026	1,104	1,183	1,187
4. Economic affairs	497	519	538	586	569	628
<i>of which: enterprise and economic development</i>	106	123	129	144	147	161
<i>of which: agriculture, fisheries and forestry</i>	1	1	1	1	1	1
<i>of which: transport</i>	391	396	409	440	422	466
5. Environment protection	376	396	417	438	462	483
6. Housing and community amenities	81	84	88	95	78	104
8. Recreation, culture and religion	486	527	550	572	589	570
9. Education (includes training)	3,343	3,659	3,917	4,112	4,252	4,373
<i>of which: education</i>	3,343	3,659	3,917	4,112	4,252	4,373
10. Social protection	3,112	3,204	3,396	3,611	3,740	3,875
Total Scotland	9,098	9,688	10,284	11,038	11,240	11,632
Wales						
1. General public services	184	185	172	237	213	251
<i>of which: public and common services</i>	184	185	172	237	213	251
2. Defence	2	2	2	3	3	4
3. Public order and safety	588	630	632	682	712	785
4. Economic affairs	240	256	284	277	290	329
<i>of which: enterprise and economic development</i>	67	72	89	79	86	108
<i>of which: agriculture, fisheries and forestry</i>	2	2	2	2	2	2
<i>of which: transport</i>	171	182	194	196	202	219
5. Environment protection	198	225	247	263	299	257
6. Housing and community amenities	92	105	109	126	138	156
8. Recreation, culture and religion	212	219	243	254	264	261
9. Education (includes training)	1,751	1,926	2,028	2,126	2,219	2,313
<i>of which: education</i>	1,734	1,907	2,009	2,101	2,189	2,286
<i>of which: training</i>	18	19	19	25	30	26
10. Social protection	1,497	1,650	1,764	1,882	2,014	2,113
Total Wales	4,765	5,199	5,482	5,849	6,152	6,469
Total Great Britain	89,747	100,016	106,457	112,770	117,686	122,833

Table 7.7 Local Authority current expenditure on services in the United Kingdom by country and function, 2002–03 to 2007–08⁽¹⁾ (continued)

	accruals, £ million					
	National Statistics					
	2002–03 outturn	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 plans
Northern Ireland						
4. Economic affairs	8	10	13	11	14	16
<i>of which: enterprise and economic development</i>	8	10	13	11	14	16
5. Environment protection	94	97	104	114	129	150
6. Housing and community amenities	74	73	79	87	79	101
7. Health	29	32	34	37	37	42
8. Recreation, culture and religion	165	159	167	179	150	163
Total Northern Ireland	370	370	398	429	409	473
Debt interest ⁽²⁾	266	236	385	440	516	751
Total Local Authorities' current expenditure on services	90,384	100,622	107,239	113,638	118,611	124,056
Accounting adjustments	9,013	6,871	11,352	13,406	14,058	16,797
Total Local Authorities' current expenditure	99,397	107,493	118,591	127,044	132,669	140,853

(1) The Local Authority current expenditure figures for 2007–08 reflect Local Authority budgets data, as set at the beginning of 2007–08. This differs from the totals of Local Authority current expenditure in this table, which reflects latest figures for estimated outturn, as forecast in the public finances section of the Financial Statement and Budget Report in March 2008. The difference in sources is adjusted for within the accounting adjustments.

(2) This excludes all intra-public sector payments of debt interest.

Table 7.8 Local Authority gross⁽¹⁾ capital expenditure on services in the United Kingdom by country and function, 2002–03 to 2007–08

	accruals, £ million					
	National Statistics					
	2002–03 outturn	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 plans
England						
1. General public services	607	809	1,125	1,229	1,168	1,407
<i>of which: public and common services</i>	607	809	1,125	1,229	1,168	1,407
3. Public order and safety	521	618	685	701	655	819
4. Economic affairs	2,708	2,781	3,089	3,519	3,453	4,374
<i>of which: enterprise and economic development</i>	220	202	260	302	252	303
<i>of which: employment policies</i>	1	1	0	0	0	0
<i>of which: agriculture, fisheries and forestry</i>	65	72	66	93	96	115
<i>of which: transport</i>	2,422	2,506	2,762	3,124	3,106	3,955
5. Environment protection	132	236	302	301	284	342
6. Housing and community amenities	570	654	880	954	1,175	1,419
7. Health	–	58	62	43	84	100
8. Recreation, culture and religion	621	594	697	947	898	1,317
9. Education (includes training)	2,614	3,271	3,618	4,034	4,077	4,842
<i>of which: education</i>	2,614	3,271	3,618	4,034	4,077	4,842
10. Social protection	199	202	221	341	279	342
Total England	7,970	9,223	10,678	12,068	12,072	14,963
Scotland						
1. General public services	92	97	133	162	243	345
<i>of which: public and common services</i>	92	97	133	162	243	345
3. Public order and safety	53	66	65	51	60	82
4. Economic affairs	201	254	316	382	500	588
<i>of which: enterprise and economic development</i>	15	13	20	27	23	32
<i>of which: agriculture, fisheries and forestry</i>	16	20	24	21	29	42
<i>of which: transport</i>	169	221	271	334	448	514
5. Environment protection	16	18	38	53	40	56
6. Housing and community amenities	66	80	144	130	121	128
8. Recreation, culture and religion	76	88	109	110	127	181
9. Education (includes training)	157	172	199	310	403	483
<i>of which: education</i>	153	163	191	292	392	461
<i>of which: training</i>	4	9	8	18	11	22
10. Social protection	30	32	33	38	50	85
Total Scotland	691	805	1,037	1,236	1,545	1,947
Wales						
1. General public services	37	52	51	60	79	105
<i>of which: public and common services</i>	37	52	51	60	79	105
3. Public order and safety	28	39	43	41	37	53
4. Economic affairs	129	146	171	241	249	233
<i>of which: enterprise and economic development</i>	18	18	26	34	30	39
<i>of which: agriculture, fisheries and forestry</i>	5	5	8	6	9	11
<i>of which: transport</i>	106	123	138	200	211	183
5. Environment protection	22	25	26	37	34	46
6. Housing and community amenities	158	173	189	191	182	178
8. Recreation, culture and religion	49	71	80	76	104	147
9. Education (includes training)	97	115	144	161	185	188
<i>of which: education</i>	97	115	144	161	185	188
10. Social protection	11	14	17	20	19	23
Total Wales	531	635	721	827	889	973
Total Great Britain	9,193	10,662	12,436	14,131	14,506	17,883

Table 7.8 Local Authority gross⁽¹⁾ capital expenditure on services in the United Kingdom by country and function, 2002–03 to 2007–08 (continued)

	accruals, £ million					
	National Statistics					
	2002–03 outturn	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 plans
Northern Ireland						
4. Economic affairs	0	3	3	1	2	8
<i>of which: enterprise and economic development</i>	0	3	3	1	2	8
5. Environment protection	8	15	13	17	15	24
6. Housing and community amenities	14	15	15	21	27	35
7. Health	2	2	1	2	2	10
8. Recreation, culture and religion	15	22	32	43	56	75
Total Northern Ireland	40	57	64	84	102	151
Total United Kingdom	9,233	10,719	12,501	14,215	14,608	18,034
Memorandum						
United Kingdom gross capital expenditure, from above	9,233	10,719	12,501	14,215	14,608	18,034
United Kingdom capital receipts (see table 7.9)	–1,546	–1,818	–1,703	–1,766	–2,158	–2,241
Total Local Authorities' net capital expenditure on services	7,687	8,901	10,798	12,449	12,450	15,793
Accounting adjustments	3,760	3,174	2,828	1,357	1,056	–903
Total Local Authorities' net capital expenditure	11,447	12,075	13,626	13,806	13,506	14,890

(1) 'Gross' – before sales of capital assets and depreciation.

Table 7.9 Local Authority expenditure on services capital receipts in the United Kingdom by country and function, 2002–03 to 2007–08

	accruals, £ million					
	National Statistics					
	2002–03 outturn	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 plans
England						
1. General public services	315	480	369	413	430	430
<i>of which: public and common services</i>	315	480	369	413	430	430
3. Public order and safety	83	97	84	103	125	125
4. Economic affairs	350	350	452	376	412	412
<i>of which: enterprise and economic development</i>	234	214	307	228	283	283
<i>of which: employment policies</i>	–	0	–	–	–	–
<i>of which: agriculture, fisheries and forestry</i>	49	53	45	63	65	65
<i>of which: transport</i>	67	82	100	85	63	63
5. Environment protection	11	12	12	8	38	38
6. Housing and community amenities	221	324	196	239	294	294
8. Recreation, culture and religion	83	55	41	85	97	97
9. Education (includes training)	225	221	210	216	261	261
<i>of which: education</i>	225	221	210	216	261	261
10. Social protection	74	74	75	84	85	85
Total England	1,363	1,613	1,440	1,524	1,741	1,741
Scotland						
1. General public services	58	53	92	85	179	234
<i>of which: public and common services</i>	58	53	92	85	179	234
3. Public order and safety	4	5	3	5	5	3
4. Economic affairs	13	27	41	13	22	35
<i>of which: enterprise and economic development</i>	11	16	7	4	16	21
<i>of which: agriculture, fisheries and forestry</i>	0	0	1	0	0	0
<i>of which: transport</i>	2	10	33	8	5	14
5. Environment protection	1	2	0	0	1	1
6. Housing and community amenities	6	9	6	8	3	4
8. Recreation, culture and religion	10	4	7	4	3	4
9. Education (includes training)	15	13	19	17	12	26
<i>of which: education</i>	15	11	18	9	11	22
<i>of which: training</i>	0	2	1	8	2	5
10. Social protection	10	2	4	1	2	2
Total Scotland	116	114	174	133	226	308
Wales						
1. General public services	15	12	11	10	68	85
<i>of which: public and common services</i>	15	12	11	10	68	85
3. Public order and safety	3	2	1	1	1	7
4. Economic affairs	28	3	9	16	17	21
<i>of which: enterprise and economic development</i>	25	1	5	5	11	14
<i>of which: agriculture, fisheries and forestry</i>	3	1	3	6	6	7
<i>of which: transport</i>	0	1	1	5	1	–
5. Environment protection	0	3	0	0	0	0
6. Housing and community amenities	6	26	30	43	39	47
8. Recreation, culture and religion	1	28	6	6	9	1
9. Education (includes training)	7	2	10	5	6	15
<i>of which: education</i>	7	2	10	5	6	15
10. Social protection	2	1	1	0	4	–
Total Wales	63	76	69	80	144	176
Total Great Britain	1,541	1,804	1,684	1,737	2,111	2,226

Table 7.9 Local Authority expenditure on services capital receipts in the United Kingdom by country and function, 2002–03 to 2007–08 (continued)

	accruals, £ million					
	National Statistics					
	2002–03 outturn	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 plans
Northern Ireland						
4. Economic affairs	–	1	2	0	0	1
<i>of which: enterprise and economic development</i>	–	1	2	0	0	1
5. Environment protection	1	2	5	6	4	4
6. Housing and community amenities	1	3	4	6	8	2
7. Health	0	0	0	0	0	0
8. Recreation, culture and religion	3	8	8	16	34	9
Total Northern Ireland	5	15	19	29	47	15
Total United Kingdom capital receipts	1,546	1,818	1,703	1,766	2,158	2,241

Table 7.10 Local Authority expenditure on services in the United Kingdom by country and economic category, 2002–03 to 2007–08⁽¹⁾

accruals, £ million

	National Statistics					
	2002–03 outturn	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn	2007–08 plans
England						
Pay	44,107	48,749	51,922	55,091	57,793	60,199
Other current expenditure on goods and services	18,777	22,546	24,185	25,358	26,011	27,102
Subsidies	1,417	2,251	2,222	2,217	2,260	2,346
Current grants to persons	11,583	11,584	12,362	13,217	14,230	15,084
Capital expenditure on assets net of receipts	6,393	7,327	8,730	9,940	9,468	12,138
Capital grants	215	283	508	605	863	1,084
Total England	82,491	92,739	99,929	106,427	110,626	117,953
Scotland						
Pay	4,804	5,425	5,906	6,470	6,610	6,936
Other current expenditure on goods and services	2,944	3,031	3,105	3,264	3,285	3,261
Subsidies	107	82	85	91	86	108
Current grants to persons	1,243	1,150	1,188	1,214	1,259	1,327
Capital expenditure on assets net of receipts	523	618	763	1,040	1,249	1,579
Capital grants	52	72	101	63	69	60
Total Scotland	9,673	10,379	11,147	12,141	12,559	13,271
Wales						
Pay	2,452	2,721	2,917	3,180	3,090	3,278
Other current expenditure on goods and services	1,735	1,934	2,005	2,086	2,447	2,532
Current grants to persons	578	543	560	583	615	658
Capital expenditure on assets net of receipts	352	435	521	636	629	698
Capital grants	116	123	131	111	116	99
Total Wales	5,234	5,757	6,133	6,596	6,897	7,266
Great Britain						
Pay	51,363	56,895	60,744	64,741	67,493	70,414
Other current expenditure on goods and services	23,456	27,511	29,295	30,708	31,743	32,896
Subsidies	1,523	2,333	2,307	2,308	2,346	2,454
Current grants to persons	13,405	13,278	14,111	15,014	16,105	17,069
Capital expenditure on assets net of receipts	7,268	8,381	10,014	11,615	11,346	14,414
Capital grants	383	478	739	779	1,049	1,243
Total Great Britain	97,399	108,875	117,209	125,165	130,081	138,490
Northern Ireland						
Pay	176	187	198	221	242	256
Other current expenditure on goods and services	195	183	199	208	167	216
Capital expenditure on assets net of receipts	36	42	45	54	56	136
Total Northern Ireland	406	413	443	483	464	609
United Kingdom						
Pay	51,538	57,082	60,942	64,962	67,735	70,670
Other current expenditure on goods and services	23,651	27,694	29,494	30,915	31,910	33,112
Subsidies	1,523	2,333	2,307	2,308	2,346	2,454
Current grants to persons	13,405	13,278	14,111	15,014	16,105	17,069
Local Authority debt interest to private sector ⁽²⁾	266	236	385	440	516	751
Capital expenditure on assets net of receipts	7,304	8,423	10,059	11,670	11,402	14,550
Capital grants	383	478	739	779	1,049	1,243
Total United Kingdom expenditure on services	98,071	109,524	118,037	126,088	131,061	139,849
Accounting adjustments	12,773	10,044	14,180	14,762	15,114	15,894
Total Local Authorities expenditure	110,844	119,568	132,217	140,850	146,175	155,743

(1) The Local Authority current expenditure figures for 2007–08 reflect Local Authority budgets data, as set at the beginning of 2007–08. This differs from the totals of Local Authority current expenditure in this table, which reflects latest figures for estimated outturn, as forecast in the public finances section of the Financial Statement and Budget Report in March 2008. The difference in sources is adjusted for within the accounting adjustments.

(2) This excludes all intra-public sector payments of debt interest. This is not split into individual countries so is only included in the total UK figures.