

4 Trends in public sector expenditure

4.1 The analyses in this chapter show trends in government spending over a longer span of years than presented elsewhere in PESA, adjusted as far as possible so that figures for historical outturn years are based on current definitions.

4.2 Data in this chapter are a mix of cash and accruals. All outturn data for public sector expenditure on services up until 1997-1998 are on a cash basis and subsequent years' data are on an accruals basis. All outturn data (to 2007-08) in the tables in this chapter are National Statistics.

What's new

4.3 Education spending has been further aligned to UN COFOG (United Nations' Classification of the Functions of Government) level 1 as part of a longer-term strategy to improve the alignment to COFOG level 2. This means that the Treasury-defined functional classifications "of which: education" and "of which: training" will not be maintained going forward and have been removed from this publication.

Public spending aggregates

4.4 **Table 4.1** shows trends in public spending since 1967-68 in nominal and in real terms and as a per cent of Gross Domestic Product (GDP). The table shows three spending aggregates in these ways: public sector current expenditure; public sector net investment; and Total Managed Expenditure (TME). Data for a fourth aggregate, public sector depreciation, are shown in nominal terms only. Data for all these aggregates for the years up to 2007-08 are taken from the public sector accounts compiled by the Office for National Statistics (ONS). The public sector accounts are a part of the National Accounts that are updated monthly. Public sector capital expenditure (or gross investment) *less* public sector depreciation equals public sector net investment. Public sector capital expenditure *plus* public sector current expenditure is equal to TME, which is a measure of total public sector spending drawn from National Accounts. Figures for 2008-09 are estimated outturn and 2009-10 and 2010-11 are projections produced by the Treasury.

Public sector expenditure on services by function

4.5 The public spending by function series uses the expenditure on services spending aggregate. Expenditure on services covers most expenditure by the public sector that is included in TME.

4.6 Public sector expenditure on services includes central government spending, but excludes the part that is finance to local government and capital finance to public corporations. This central government own expenditure is then combined with actual spending by local government and public corporations to give total public sector expenditure. Expenditure on services is a near-cash measure of spending in that it excludes non-cash items such as depreciation and cost of capital charges. Full details of the definition of expenditure on services and the relationship to departments' budgets are available in **Annex E**.

4.7 **Table 4.2** shows public sector expenditure on services by UN COFOG (Classification Of the Functions Of Government) level 1 from 1987-88. **Tables 4.3 and 4.4** present this in real terms and as a per cent of GDP respectively. These tables cover outturn years and give estimated outturns for 2008-09. They also show, in italics, additional Treasury-defined functional divisions that were used in PESA 2006 prior to the introduction of UN COFOG, but which don't correspond to COFOG level 1. The mapping between HM Treasury's functions and the UN COFOG level 2 classification is available in the '**How to use PESA**' chapter.

Methods and data quality for long run TES series

4.8 Our aim is that the attribution of spending to functions should be broadly consistent over the entire table.

4.9 Data in **Tables 4.2, 4.3 and 4.4** for years before 2003-04 are not taken directly from the live public expenditure database that is maintained by government departments (see **Annex A**). Summary data from the database are archived at the point at which data cease to be live.

4.10 Historical outturn data are not usually subject to adjustment. However, sometimes reclassifications affect the long run functional series. These include ONS decisions for the National Accounts and decisions taken by the Treasury in conjunction with departments to improve the allocation of spending to functions.

4.11 Only the larger classification changes are reflected in the historical years, based on the change in spending relative to the size of the function or functions concerned. Reclassifications that are reflected in the historical series are based on archived data. It is not always possible to identify the relevant data within the archives because of changes in recording practices over time, and if data series need to be split across functions it is not always possible to ascertain the correct split to apply. The decision as to the procedure used to implement reclassifications for historical years is taken by Treasury officials after discussions with the relevant government departments, and can sometimes entail a simple percentage split based on the best information available.

4.12 These factors mean that the attribution of spending to functions in the historical years is less accurate than in the live years. Functional numbers in the long-run series are presented as accurate to within £100m. This may, in some cases, overstate the accuracy of the figures due to rounding and so small differences in figures or rates of change should be disregarded.

4.13 Since PESA 2008 the only reclassification that affects the historical functional series is the reclassification of Department for Environment, Food and Rural Affairs spending on Bovine Spongiform Encephalopathy (BSE) from **environment protection** to **agriculture, fisheries and forestry** since 2000-01. Data for years prior to 2000-01 were in the correct function in PESA 2008.

Table 4.1 Public expenditure aggregates, 1967–68 to 2010–11

Outturn data in this table up to 2007-08 fall within the scope of National Statistics										
	Public sector current expenditure			Depreciation	Public sector net investment			Total Managed Expenditure		
	Nominal £ billion	Real terms ⁽¹⁾ £ billion	Per cent of GDP	Nominal £ billion	Nominal £ billion	Real terms ⁽¹⁾ £ billion	Per cent of GDP	Nominal £ billion	Real terms ⁽¹⁾ £ billion	Per cent of GDP
1967–68	13.8	181.2	33.7	1.5	3.0	39.1	7.3	18.3	239.4	44.5
1968–69	14.8	185.4	33.3	1.6	2.9	36.1	6.5	19.3	241.5	43.4
1969–70	15.7	186.1	32.8	1.7	2.9	33.9	6.0	20.3	240.7	42.5
1970–71	17.4	190.2	32.7	2.0	3.3	36.3	6.2	22.7	248.3	42.7
1971–72	19.8	199.4	33.4	2.3	3.1	31.6	5.3	25.2	254.0	42.6
1972–73	22.4	207.6	33.2	2.6	3.3	30.4	4.9	28.2	261.9	41.9
1973–74	26.4	228.0	35.0	3.1	3.9	34.1	5.2	33.4	288.9	44.3
1974–75	34.8	251.4	38.7	3.9	5.1	36.6	5.6	43.7	316.1	48.6
1975–76	44.5	256.7	39.7	4.9	6.2	35.9	5.6	55.7	320.9	49.7
1976–77	52.0	263.7	39.7	5.8	5.8	29.4	4.4	63.6	322.5	48.5
1977–78	58.3	260.1	38.3	6.6	4.5	20.1	3.0	69.4	309.8	45.6
1978–79	66.6	268.0	38.2	7.5	4.4	17.6	2.5	78.5	315.8	45.1
1979–80	79.8	274.6	38.1	8.9	4.8	16.4	2.3	93.5	321.6	44.6
1980–81	97.2	282.5	40.6	10.7	4.5	13.1	1.9	112.4	326.8	47.0
1981–82	111.2	294.9	42.3	11.7	2.6	7.0	1.0	125.5	332.8	47.7
1982–83	121.7	301.7	42.3	12.1	4.5	11.1	1.6	138.3	342.8	48.1
1983–84	131.3	311.2	42.0	12.6	5.7	13.5	1.8	149.7	354.6	47.8
1984–85	142.0	319.3	42.2	12.7	5.3	11.9	1.6	159.9	359.6	47.5
1985–86	149.9	319.3	40.5	12.3	4.3	9.2	1.2	166.5	354.6	45.0
1986–87	157.3	324.5	39.7	12.7	2.7	5.6	0.7	172.7	356.3	43.6
1987–88	168.0	327.8	38.1	12.7	2.6	5.0	0.6	183.3	357.6	41.6
1988–89	175.4	320.6	35.8	13.6	1.7	3.1	0.3	190.7	348.5	38.9
1989–90	189.3	322.9	35.3	14.3	6.6	11.3	1.2	210.2	358.6	39.2
1990–91	205.6	325.1	35.6	14.1	7.8	12.3	1.3	227.5	359.7	39.4
1991–92	230.8	344.6	38.0	12.6	10.8	16.1	1.8	254.2	379.5	41.9
1992–93	249.9	361.9	39.8	12.7	11.6	16.8	1.8	274.2	397.1	43.7
1993–94	263.9	372.0	39.7	13.0	9.4	13.3	1.4	286.3	403.5	43.1
1994–95	276.3	383.4	39.3	13.1	9.8	13.6	1.4	299.2	415.2	42.6
1995–96	288.1	388.6	38.7	13.1	10.1	13.7	1.4	311.4	420.0	41.8
1996–97	298.0	387.6	37.6	12.4	5.4	7.1	0.7	315.9	410.8	39.9
1997–98	305.0	386.5	36.2	12.2	4.8	6.1	0.6	322.0	408.1	38.2
1998–99	312.8	388.2	35.1	12.1	6.0	7.4	0.7	330.9	410.6	37.2
1999–00	325.1	395.7	34.4	12.4	5.5	6.7	0.6	343.0	417.5	36.3
2000–01	346.3	416.0	35.0	12.6	5.1	6.2	0.5	364.0	437.3	36.8
2001–02	364.2	428.0	35.3	13.1	11.9	14.0	1.2	389.2	457.4	37.7
2002–03	393.4	447.8	36.0	14.0	13.8	15.7	1.3	421.1	479.5	38.6
2003–04	425.3	470.8	36.8	14.6	15.7	17.4	1.4	455.6	504.3	39.4
2004–05	456.8	492.2	37.7	15.2	20.6	22.2	1.7	492.5	530.7	40.6
2005–06	484.6	511.8	38.2	16.1	23.5	24.8	1.8	524.2	553.5	41.3
2006–07	507.2	521.4	37.7	16.9	26.0	26.7	1.9	550.1	565.4	40.9
2007–08	535.6	535.6	37.7	17.8	29.3	29.3	2.1	582.7	582.7	41.0
2008–09	564.5	551.1	39.2	18.6	37.7	36.8	2.6	620.7	606.0	43.1
2009–10	608.0	588.4	43.1	19.6	43.8	42.4	3.1	671.4	649.8	47.6
2010–11	644.8	614.2	44.2	20.7	36.2	34.4	2.5	701.7	668.4	48.1

(1) Real terms figures are the nominal figures adjusted to 2007–08 price levels using GDP deflators. For years 1967–68 to 2007–08 deflators are calculated from the latest data from the Office for National Statistics (released 22 April 2009). From 2008–09, deflators are consistent with the April 2009 Financial Statement and Budget Report.

Table 4.2 Public sector expenditure on services by function, 1987–88 to 2008–09

	cash, £billion																				accruals, £billion	
	National Statistics																				2007–08	2008–09 estimated outturn
	1987–88 outturn	1988–89 outturn	1989–90 outturn	1990–91 outturn	1991–92 outturn	1992–93 outturn	1993–94 outturn	1994–95 outturn	1995–96 outturn	1996–97 outturn	1997–98 outturn	1998–99 outturn	1999–00 outturn	2000–01 outturn	2001–02 outturn	2002–03 outturn	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn		
1. General public services	25.2	26.2	28.2	28.3	27.1	28.2	30.0	33.0	36.5	37.7	39.2	40.0	37.3	39.0	36.4	36.2	39.4	42.9	46.1	48.0	50.5	53.5
of which: public and common services	3.6	3.9	4.9	5.3	5.9	6.0	6.0	6.2	6.3	6.5	6.4	7.5	8.2	8.2	9.4	10.0	11.2	12.4	13.1	13.0	12.5	14.8
of which: international services	1.9	2.1	2.3	2.5	2.9	3.1	3.2	3.3	3.4	3.1	3.1	3.2	3.7	4.2	4.3	4.5	5.1	5.5	6.2	6.3	6.7	7.2
of which: public sector debt interest	19.7	20.2	20.9	20.5	18.3	19.0	20.8	23.5	26.8	28.1	29.7	29.4	25.4	26.6	22.7	21.7	23.0	24.9	26.8	28.6	31.2	31.5
2. Defence	19.1	19.4	21.0	22.0	23.2	23.8	23.5	23.3	22.5	22.1	21.7	24.5	25.1	25.7	25.4	27.0	28.8	29.8	30.9	32.1	33.6	37.1
3. Public order and safety	8.0	8.8	10.1	11.5	13.0	14.2	14.8	15.4	15.7	16.2	16.9	17.8	18.1	20.1	22.8	24.2	26.1	28.2	29.0	30.2	31.4	33.9
4. Economic affairs	19.0	18.7	19.6	21.6	21.4	23.3	23.8	23.9	23.4	23.3	21.5	19.6	21.5	23.8	27.8	30.8	33.1	33.7	35.5	37.8	39.2	39.9
of which: enterprise and economic development	6.5	6.7	7.0	6.9	5.4	5.4	5.5	4.7	4.5	4.3	4.3	3.1	4.4	4.9	5.1	5.9	6.0	6.6	6.6	6.6	7.0	5.6
of which: science and technology	1.0	1.1	1.1	1.2	1.3	1.4	1.5	1.1	1.2	1.4	1.4	1.4	1.4	1.4	1.7	2.1	2.3	2.5	2.9	2.8	3.2	3.2
of which: employment policies	3.0	2.7	2.3	2.4	2.7	2.9	3.1	3.2	3.1	2.8	2.5	2.9	3.5	3.8	3.3	3.0	3.2	3.2	3.3	3.4	3.3	3.2
of which: agriculture, fisheries and forestry	2.2	2.0	1.9	2.7	2.8	2.9	3.8	3.4	3.9	5.4	4.7	4.4	4.3	4.7	6.3	4.9	5.3	5.4	5.6	5.2	5.0	5.5
of which: transport	6.4	6.3	7.3	8.3	9.2	10.8	10.0	11.5	10.9	9.5	8.7	7.8	7.9	9.0	11.3	14.8	16.3	16.0	17.0	20.0	20.7	22.3
5. Environment protection	2.4	2.6	2.9	3.2	3.4	3.6	3.4	3.8	4.1	3.7	4.0	4.3	4.9	5.1	5.4	6.0	6.2	7.0	8.5	9.3	9.4	10.5
6. Housing and community amenities	4.6	3.6	5.3	6.0	6.8	7.1	6.2	6.2	6.0	5.7	4.9	5.5	4.7	5.5	6.2	5.4	6.7	8.0	10.6	11.5	12.9	15.2
7. Health	20.3	22.4	24.2	27.1	30.9	34.2	36.6	39.4	41.4	42.8	44.5	46.9	49.4	54.2	59.8	66.2	74.9	82.9	89.6	94.5	102.0	110.5
8. Recreation, culture and religion	3.5	3.8	4.3	4.8	5.0	5.1	5.1	5.2	5.5	5.7	6.4	7.2	7.7	7.8	8.6	9.3	9.7	10.0	10.8	11.4	12.2	13.4
9. Education	21.2	23.1	25.9	28.1	31.3	33.2	34.7	36.2	37.0	37.8	38.6	40.0	42.2	45.9	51.2	54.7	61.0	65.1	69.7	72.9	78.1	82.8
10. Social protection	55.1	56.8	61.3	68.2	80.2	91.1	98.3	102.0	107.6	112.8	114.5	115.2	123.0	128.5	137.4	145.3	155.6	164.1	171.1	177.2	187.5	203.9
EU transactions	-1.6	-2.5	-1.5	-2.3	-4.1	-3.4	-4.7	-4.3	-4.1	-5.2	-3.7	-2.6	-2.7	-2.6	-4.8	-1.9	-2.1	-0.9	-0.6	-1.8	-1.5	-2.9
Unallocated ⁽¹⁾	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-0.8
Public sector expenditure on services	176.8	183.0	201.1	218.4	238.2	260.5	271.6	284.1	295.8	302.5	308.5	318.5	331.2	353.1	376.2	403.4	439.5	470.8	501.1	523.0	555.3	596.9
Accounting adjustments	6.5	7.7	9.1	9.1	16.0	13.7	14.7	15.1	15.6	13.4	13.5	12.4	11.8	10.9	13.0	17.8	16.1	21.7	23.1	27.1	27.4	23.8
Total Managed Expenditure	183.3	190.7	210.2	227.5	254.2	274.2	286.3	299.2	311.4	315.9	322.0	330.9	343.0	364.0	389.2	421.1	455.6	492.5	524.2	550.1	582.7	620.7

(1) Includes allowance for shortfall and departmental unallocated provision.

Table 4.3 Public sector expenditure on services by function in real terms⁽¹⁾, 1987–88 to 2008–09

	cash, £billion																				accruals, £billion	
	National Statistics																				2007–08	2008–09 estimated outturn
	1987–88 outturn	1988–89 outturn	1989–90 outturn	1990–91 outturn	1991–92 outturn	1992–93 outturn	1993–94 outturn	1994–95 outturn	1995–96 outturn	1996–97 outturn	1997–98 outturn	1998–99 outturn	1999–00 outturn	2000–01 outturn	2001–02 outturn	2002–03 outturn	2003–04 outturn	2004–05 outturn	2005–06 outturn	2006–07 outturn		
1. General public services	49.2	47.9	48.0	44.7	40.5	40.8	42.3	45.8	49.3	49.0	49.6	49.7	45.4	46.8	42.7	41.2	43.6	46.2	48.6	49.3	50.5	52.3
of which: public and common services	7.0	7.2	8.3	8.4	8.8	8.7	8.5	8.5	8.5	8.4	8.1	9.3	10.0	9.8	11.1	11.4	12.4	13.4	13.8	13.4	12.5	14.4
of which: international services	3.7	3.8	4.0	4.0	4.4	4.5	4.6	4.6	4.6	4.0	3.9	4.0	4.5	5.1	5.0	5.1	5.7	6.0	6.6	6.5	6.7	7.0
of which: public sector debt interest	38.5	36.8	35.7	32.4	27.3	27.6	29.3	32.6	36.1	36.6	37.7	36.4	30.9	32.0	26.6	24.8	25.5	26.9	28.3	29.4	31.2	30.8
2. Defence	37.3	35.5	35.8	34.7	34.6	34.5	33.1	32.3	30.3	28.7	27.5	30.4	30.5	30.9	29.9	30.8	31.9	32.1	32.6	33.0	33.6	36.2
3. Public order and safety	15.6	16.2	17.2	18.2	19.4	20.6	20.8	21.3	21.2	21.1	21.4	22.1	22.1	24.2	26.8	27.5	28.9	30.4	30.6	31.0	31.4	33.1
4. Economic affairs	37.1	34.1	33.5	34.2	32.0	33.8	33.6	33.1	31.6	30.4	27.3	24.3	26.1	28.6	32.7	35.1	36.6	36.3	37.5	38.9	39.2	38.9
of which: enterprise and economic development	12.7	12.2	11.9	11.0	8.1	7.8	7.7	6.5	6.0	5.6	5.5	3.8	5.4	5.9	6.0	6.8	6.7	7.1	7.0	6.8	7.0	5.5
of which: science and technology	2.0	1.9	1.9	1.9	1.9	2.1	2.1	1.6	1.6	1.8	1.7	1.7	1.7	1.7	2.0	2.4	2.5	2.6	3.1	2.9	3.2	3.2
of which: employment policies	5.8	4.9	4.0	3.8	4.1	4.2	4.3	4.4	4.1	3.6	3.1	3.6	4.3	4.5	3.9	3.4	3.5	3.4	3.5	3.4	3.3	3.1
of which: agriculture, fisheries and forestry	4.3	3.7	3.3	4.3	4.2	4.2	5.3	4.7	5.2	7.1	6.0	5.5	5.2	5.6	7.4	5.6	5.8	5.8	5.9	5.3	5.0	5.4
of which: transport	12.4	11.4	12.4	13.2	13.7	15.6	14.1	15.9	14.7	12.3	11.0	9.7	9.6	10.9	13.3	16.9	18.0	17.3	18.0	20.5	20.7	21.7
5. Environment protection	4.7	4.8	5.0	5.1	5.1	5.2	4.7	5.3	5.6	4.8	5.1	5.4	6.0	6.1	6.4	6.8	6.9	7.5	8.9	9.5	9.4	10.2
6. Housing and community amenities	8.9	6.5	9.0	9.4	10.1	10.2	8.8	8.6	8.2	7.5	6.2	6.8	5.7	6.6	7.3	6.2	7.4	8.6	11.1	11.8	12.9	14.8
7. Health	39.5	41.0	41.3	42.8	46.1	49.5	51.6	54.7	55.9	55.6	56.4	58.3	60.2	65.2	70.3	75.4	82.9	89.4	94.6	97.1	102.0	107.9
8. Recreation, culture and religion	6.8	7.0	7.3	7.6	7.4	7.4	7.2	7.3	7.4	7.4	8.1	8.9	9.4	9.3	10.1	10.6	10.7	10.7	11.4	11.7	12.2	13.0
9. Education	41.4	42.3	44.2	44.4	46.8	48.0	48.9	50.3	49.9	49.1	48.9	49.7	51.3	55.2	60.2	62.3	67.6	70.2	73.6	75.0	78.1	80.8
10. Social protection	107.5	103.8	104.5	107.8	119.7	132.0	138.5	141.5	145.2	146.7	145.1	143.0	149.7	154.4	161.5	165.4	172.3	176.9	180.7	182.1	187.5	199.1
EU transactions	-3.1	-4.6	-2.6	-3.6	-6.1	-4.9	-6.6	-5.9	-5.5	-6.7	-4.7	-3.3	-3.3	-3.1	-5.7	-2.1	-2.3	-1.0	-0.6	-1.9	-1.5	-2.9
Unallocated ⁽²⁾	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-0.8
Public sector expenditure on services	345.0	334.5	343.1	345.3	355.6	377.2	382.9	394.3	399.0	393.5	391.0	395.2	403.1	424.2	442.1	459.2	486.5	507.3	529.1	537.6	555.3	582.7
Accounting adjustments	12.6	14.0	15.5	14.4	23.9	19.9	20.7	21.0	21.0	17.4	17.1	15.4	14.4	13.1	15.2	20.2	17.8	23.4	24.4	27.8	27.4	23.2
Total Managed Expenditure	357.6	348.5	358.6	359.7	379.5	397.1	403.5	415.2	420.0	410.8	408.1	410.6	417.5	437.3	457.4	479.5	504.3	530.7	553.5	565.4	582.7	606.0

(1) Real terms figures are the nominal figures adjusted to 2007–08 price levels using GDP deflators. For years 1967–68 to 2007–08 deflators are calculated from the latest data from the Office for National Statistics (released 22 April 2009). GDP for 2008–09 is consistent with the April 2009 Financial Statement and Budget Report.

(2) Includes allowance for shortfall and departmental unallocated provision.

Table 4.4 Public sector expenditure on services by function as a per cent of GDP⁽¹⁾, 1987–88 to 2008–09

	based on cash																			based on accruals		
	National Statistics																				2008–09 estimated outturn	
	1987–88	1988–89	1989–90	1990–91	1991–92	1992–93	1993–94	1994–95	1995–96	1996–97	1997–98	1998–99	1999–00	2000–01	2001–02	2002–03	2003–04	2004–05	2005–06	2006–07		2007–08
1. General public services	5.7	5.3	5.2	4.9	4.5	4.5	4.5	4.7	4.9	4.8	4.6	4.5	4.0	3.9	3.5	3.3	3.4	3.5	3.6	3.6	3.6	3.7
of which: public and common services	0.8	0.8	0.9	0.9	1.0	1.0	0.9	0.9	0.8	0.8	0.8	0.8	0.9	0.8	0.9	0.9	1.0	1.0	1.0	1.0	0.9	1.0
of which: international services	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5
of which: public sector debt interest	4.5	4.1	3.9	3.5	3.0	3.0	3.1	3.3	3.6	3.5	3.5	3.3	2.7	2.7	2.2	2.0	2.0	2.1	2.1	2.1	2.2	2.2
2. Defence	4.3	4.0	3.9	3.8	3.8	3.8	3.5	3.3	3.0	2.8	2.6	2.7	2.7	2.6	2.5	2.5	2.5	2.5	2.4	2.4	2.4	2.6
3. Public order and safety	1.8	1.8	1.9	2.0	2.1	2.3	2.2	2.2	2.1	2.0	2.0	2.0	1.9	2.0	2.2	2.2	2.3	2.3	2.3	2.2	2.2	2.4
4. Economic affairs	4.3	3.8	3.7	3.8	3.5	3.7	3.6	3.4	3.1	2.9	2.6	2.2	2.3	2.4	2.7	2.8	2.9	2.8	2.8	2.8	2.8	2.8
of which: enterprise and economic development	1.5	1.4	1.3	1.2	0.9	0.9	0.8	0.7	0.6	0.5	0.5	0.3	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4
of which: science and technology	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
of which: employment policies	0.7	0.6	0.4	0.4	0.5	0.5	0.5	0.5	0.4	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2
of which: agriculture, fisheries and forestry	0.5	0.4	0.4	0.5	0.5	0.5	0.6	0.5	0.5	0.7	0.6	0.5	0.5	0.5	0.6	0.5	0.5	0.4	0.4	0.4	0.4	0.4
of which: transport	1.4	1.3	1.4	1.4	1.5	1.7	1.5	1.6	1.5	1.2	1.0	0.9	0.8	0.9	1.1	1.4	1.4	1.3	1.3	1.5	1.5	1.5
5. Environment protection	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.7	0.7	0.7	0.7
6. Housing and community amenities	1.0	0.7	1.0	1.0	1.1	1.1	0.9	0.9	0.8	0.7	0.6	0.6	0.5	0.6	0.6	0.5	0.6	0.7	0.8	0.9	0.9	1.1
7. Health	4.6	4.6	4.5	4.7	5.1	5.5	5.5	5.6	5.6	5.4	5.3	5.3	5.2	5.5	5.8	6.1	6.5	6.8	7.1	7.0	7.2	7.7
8. Recreation, culture and religion	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.9	0.8	0.9	0.9
9. Education	4.8	4.7	4.8	4.9	5.2	5.3	5.2	5.2	5.0	4.8	4.6	4.5	4.5	4.6	5.0	5.0	5.3	5.4	5.5	5.4	5.5	5.8
10. Social protection	12.5	11.6	11.4	11.8	13.2	14.5	14.8	14.5	14.5	14.2	13.6	12.9	13.0	13.0	13.3	13.3	13.5	13.5	13.5	13.2	13.2	14.2
EU transactions	-0.4	-0.5	-0.3	-0.4	-0.7	-0.5	-0.7	-0.6	-0.5	-0.7	-0.4	-0.3	-0.3	-0.3	-0.5	-0.2	-0.2	-0.1	0.0	-0.1	-0.1	-0.2
Unallocated ⁽²⁾	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-0.1
Public sector expenditure on services	40.1	37.3	37.5	37.9	39.2	41.5	40.8	40.4	39.8	38.2	36.6	35.8	35.1	35.7	36.5	36.9	38.0	38.8	39.5	38.9	39.1	41.5
Accounting adjustments	1.5	1.6	1.7	1.6	2.6	2.2	2.2	2.1	2.1	1.7	1.6	1.4	1.2	1.1	1.3	1.6	1.4	1.8	1.8	2.0	1.9	1.7
Total Managed Expenditure	41.6	38.9	39.2	39.4	41.9	43.7	43.1	42.6	41.8	39.9	38.2	37.2	36.3	36.8	37.7	38.6	39.4	40.6	41.3	40.9	41.0	43.1

(1) For years 1987–88 to 2007–08 using GDP consistent with the latest figures from the Office for National Statistics (published 22 April 2009). GDP for 2008–09 is consistent with the April 2009 Financial Statement and Budget Report.

(2) Includes allowance for shortfall and departmental unallocated provision.