

# Inland Revenue

## Resource budget DEL and AME

Table 3.1

£'000

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	Outturn	Outturn	Outturn	Outturn	Outturn	Estimated Outturn	Plans	Plans
<b>Resource DEL</b>								
To collect the right revenue and give the right entitlements at the right time	2,022,346	2,195,517	2,330,553	2,436,896	2,696,353	3,024,942	2,975,130	3,155,227
<i>of which:</i>								
Delivering improvements in the number of individuals and businesses who comply with their obligations and receive their entitlements	2,029,962	2,199,072	2,339,251	2,446,191	2,707,275	3,024,944	2,975,126	3,155,226
Providing timely, accurate, impartial and best value solutions in respect of valuation services for rating, council tax and other public sector purposes	-7,616	-3,555	-8,698	-9,295	-10,922	-2	4	1
<b>Total resource DEL</b>	<b>2,022,346</b>	<b>2,195,517</b>	<b>2,330,553</b>	<b>2,436,896</b>	<b>2,696,353</b>	<b>3,024,942</b>	<b>2,975,130</b>	<b>3,155,227</b>
<b>Resource AME</b>								
To collect the right revenue and give the right entitlements at the right time	7,459,468	9,585,040	12,584,290	14,105,156	15,044,291	19,513,775	21,686,275	24,737,041
<i>of which:</i>								
Delivering improvements in the number of individuals and businesses who comply with their obligations and receive their entitlements	-	-	-	-	-	-	-	40,000
Providing payments in lieu of tax relief to certain bodies and expenditure on tax credits	140,000	1,268,000	3,903,000	5,288,535	6,026,691	10,036,000	11,440,000	14,522,000
Making payments of rates to local authorities on behalf of certain bodies	32,102	30,000	20,812	26,318	26,900	31,210	31,210	31,210
Payments of Child Benefit and Child Trust Fund endowment payments	7,287,366	8,287,040	8,660,478	8,790,303	8,990,700	9,446,565	10,215,065	10,143,831
<b>Total resource AME</b>	<b>7,459,468</b>	<b>9,585,040</b>	<b>12,584,290</b>	<b>14,105,156</b>	<b>15,044,291</b>	<b>19,513,775</b>	<b>21,686,275</b>	<b>24,737,041</b>
<b>Total resource budget</b>	<b>9,481,814</b>	<b>11,780,557</b>	<b>14,914,843</b>	<b>16,542,052</b>	<b>17,740,644</b>	<b>22,538,717</b>	<b>24,661,405</b>	<b>27,892,268</b>

## Capital budget DEL and AME

Table 3.2

£'000

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	Outturn	Outturn	Outturn	Outturn	Outturn	Estimated Outturn	Plans	Plans
<b>Capital DEL</b>								
<b>To collect the right revenue and give the right entitlements at the right time</b>	<b>92,782</b>	<b>64,468</b>	<b>-191,273</b>	<b>149,234</b>	<b>148,384</b>	<b>202,743</b>	<b>230,330</b>	<b>197,730</b>
<i>of which:</i>								
Delivering improvements in the number of individuals and businesses who comply with their obligations and receive their entitlements	84,530	60,238	-195,716	142,799	139,415	190,555	221,321	188,721
Providing timely, accurate, impartial and best value solutions in respect of valuation services for rating, council tax and other public sector purposes	8,252	4,230	4,443	6,435	8,969	12,188	9,009	9,009
<b>Total capital DEL</b>	<b>92,782</b>	<b>64,468</b>	<b>-191,273</b>	<b>149,234</b>	<b>148,384</b>	<b>202,743</b>	<b>230,330</b>	<b>197,730</b>
<b>Total capital budget</b>	<b>92,782</b>	<b>64,468</b>	<b>-191,273</b>	<b>149,234</b>	<b>148,384</b>	<b>202,743</b>	<b>230,330</b>	<b>197,730</b>

## Resource budget: DEL and AME

Table 3.3

£'000

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04 Estimated	2004-05	2005-06
	Outturn	Outturn	Outturn	Outturn	Outturn	Outturn	Plans	Plans
<b>Resource DEL</b>								
<i>Voted in Estimate entitled: Inland Revenue</i>								
<b>To collect the right revenue and give the right entitlements at the right time</b>								
Delivering improvements in the number of individuals and businesses who comply with their obligations and receive their entitlements								
Administration								
RfR 1 A	1,929,226	1,907,875	2,016,985	2,099,491	2,382,965	2,684,504	2,577,508	2,650,142
Providing timely, accurate, impartial and best value solutions in respect of valuation services for rating, council tax and other public sector purposes								
Administration								
RfR 2 A	-4,385	4,806	-1,271	1	-121	-2	4	1
<b>Total voted</b>	<b>1,924,841</b>	<b>1,912,681</b>	<b>2,015,714</b>	<b>2,099,492</b>	<b>2,382,844</b>	<b>2,684,502</b>	<b>2,577,512</b>	<b>2,650,143</b>
<i>Non-voted:</i>								
<b>To collect the right revenue and give the right entitlements at the right time</b>								
Delivering improvements in the number of individuals and businesses who comply with their obligations and receive their entitlements								
	100,736	291,197	322,266	346,700	324,310	340,440	397,618	505,084
Providing timely, accurate, impartial and best value solutions in respect of valuation services for rating, council tax and other public sector purposes								
	-3,231	-8,361	-7,427	-9,296	-10,801	-	-	-
<b>Total non-voted</b>	<b>97,505</b>	<b>282,836</b>	<b>314,839</b>	<b>337,404</b>	<b>313,509</b>	<b>340,440</b>	<b>397,618</b>	<b>505,084</b>
<b>Total resource DEL</b>	<b>2,022,346</b>	<b>2,195,517</b>	<b>2,330,553</b>	<b>2,436,896</b>	<b>2,696,353</b>	<b>3,024,942</b>	<b>2,975,130</b>	<b>3,155,227</b>

## Resource AME

### *Voted in Estimate entitled: Inland Revenue*

#### **To collect the right revenue and give the right entitlements at the right time**

Providing payments in lieu of tax relief to certain bodies and expenditure on tax credits

Payments in lieu of tax relief

RfR 3 A 140,000 344,000 208,000 227,535 192,691 173,000 121,000 116,000

Making payments of rates to local authorities on behalf of certain bodies

Payments of Local Authority rates

RfR 4 A 32,102 30,000 20,812 26,318 26,900 31,210 31,210 31,210

Payments of Child Benefit and Child Trust Fund endowment payments

Children's benefits

RfR 5 A 7,285,554 8,285,681 8,659,026 8,788,655 8,989,151 9,444,830 9,633,277 9,897,002

Child Trust Fund Endowments

RfR 5 B - - - - - - 580,000 245,000

## Resource budget: DEL and AME

Table 3.3

£'000

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	Outturn	Outturn	Outturn	Outturn	Outturn	Estimated Outturn	Plans	Plans
<b>Total voted</b>	<b>7,457,656</b>	<b>8,659,681</b>	<b>8,887,838</b>	<b>9,042,508</b>	<b>9,208,742</b>	<b>9,649,040</b>	<b>10,365,487</b>	<b>10,289,212</b>
<b>Non-voted:</b>								
<b>To collect the right revenue and give the right entitlements at the right time</b>								
Delivering improvements in the number of individuals and businesses who comply with their obligations and receive their entitlements	-	-	-	-	-	-	-	40,000
Providing payments in lieu of tax relief to certain bodies and expenditure on tax credits	-	924,000	3,695,000	5,061,000	5,834,000	9,863,000	11,319,000	14,406,000
Payments of Child Benefit and Child Trust Fund endowment payments	1,812	1,359	1,452	1,648	1,549	1,735	1,788	1,829
<b>Total non-voted</b>	<b>1,812</b>	<b>925,359</b>	<b>3,696,452</b>	<b>5,062,648</b>	<b>5,835,549</b>	<b>9,864,735</b>	<b>11,320,788</b>	<b>14,447,829</b>
<b>Total resource AME</b>	<b>7,459,468</b>	<b>9,585,040</b>	<b>12,584,290</b>	<b>14,105,156</b>	<b>15,044,291</b>	<b>19,513,775</b>	<b>21,686,275</b>	<b>24,737,041</b>
<b>Total resource budget</b>	<b>9,481,814</b>	<b>11,780,557</b>	<b>14,914,843</b>	<b>16,542,052</b>	<b>17,740,644</b>	<b>22,538,717</b>	<b>24,661,405</b>	<b>27,892,268</b>
<i>of which:</i>								
Voted	9,382,497	10,572,362	10,903,552	11,142,000	11,591,586	12,333,542	12,942,999	12,939,355
Other non-voted	99,317	1,208,195	4,011,291	5,400,052	6,149,058	10,205,175	11,718,406	14,952,913
<i>and of which:</i>								
Central government own spending	9,481,814	11,780,557	14,914,843	16,542,052	17,740,644	22,538,717	24,661,405	27,892,268
<b>NB Voted net resource outturn in Estimates:</b>								
<b>Inland Revenue</b>								
DEL in Estimate:								
Resource DEL in budgets	1,924,841	1,912,681	2,015,714	2,099,492	2,382,844	2,684,502	2,577,512	2,895,143
AME in Estimate:								
Resource AME in budgets	7,457,656	8,659,681	8,887,838	9,042,508	9,208,742	9,649,040	10,365,487	10,044,212
Non-Budget:								
Other spending outside budgets	-1,207	-1,494	4,406	4,884	149	3,669	3,662	3,665
<b>Total resource consumption in Estimate</b>	<b>9,381,290</b>	<b>10,570,868</b>	<b>10,907,958</b>	<b>11,146,884</b>	<b>11,591,735</b>	<b>12,337,211</b>	<b>12,946,661</b>	<b>12,943,020</b>

## Notes:

1. DEL limits in this table are consistent with definitions used in the 2002 Spending Review
2. Figures for DEL limits consistent with definitions used in the 2000 Spending Review are shown in table 3.5
3. Voted DEL and AME excludes EU receipts included in DEL and AME in Estimates
4. Non-voted DEL and AME includes any NDPBs' net spending, which is mostly financed by voted grants

## Capital budget: DEL and AME

Table 3.4

£'000

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04 Estimated	2004-05	2005-06
	Outturn	Outturn	Outturn	Outturn	Outturn	Outturn	Plans	Plans
<b>Capital DEL</b>								
<i>Voted in Estimate entitled: Inland Revenue</i>								
<b>To collect the right revenue and give the right entitlements at the right time</b>								
Delivering improvements in the number of individuals and businesses who comply with their obligations and receive their entitlements								
Administration RfR 1 A	84,530	60,238	-195,716	142,799	142,439	190,555	221,321	105,221
Providing timely, accurate, impartial and best value solutions in respect of valuation services for rating, council tax and other public sector purposes								
Administration RfR 2 A	8,252	4,230	4,443	6,435	8,969	12,188	9,009	9,009
<b>Total voted</b>	<b>92,782</b>	<b>64,468</b>	<b>-191,273</b>	<b>149,234</b>	<b>151,408</b>	<b>202,743</b>	<b>230,330</b>	<b>114,230</b>
<i>Non-voted:</i>								
<b>To collect the right revenue and give the right entitlements at the right time</b>								
Delivering improvements in the number of individuals and businesses who comply with their obligations and receive their entitlements								
	-	-	-	-	-3,024	-	-	83,500
<b>Total non-voted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-3,024</b>	<b>-</b>	<b>-</b>	<b>83,500</b>
<b>Total capital DEL</b>	<b>92,782</b>	<b>64,468</b>	<b>-191,273</b>	<b>149,234</b>	<b>148,384</b>	<b>202,743</b>	<b>230,330</b>	<b>197,730</b>
<b>Total capital budget</b>	<b>92,782</b>	<b>64,468</b>	<b>-191,273</b>	<b>149,234</b>	<b>148,384</b>	<b>202,743</b>	<b>230,330</b>	<b>197,730</b>
<i>of which:</i>								
Voted	92,782	64,468	-191,273	149,234	151,408	202,743	230,330	114,230
Other non-voted	-	-	-	-	-3,024	-	-	83,500
<i>and of which:</i>								
Central government own spending	92,782	64,468	-191,273	149,234	148,384	202,743	230,330	197,730
<b>NB Voted net capital in Estimates</b>								
Inland Revenue								
Capital DEL in budgets	92,782	64,468	-191,273	149,234	151,408	202,743	230,330	114,230
<b>Total net capital in Estimate</b>	<b>92,782</b>	<b>64,468</b>	<b>-191,273</b>	<b>149,234</b>	<b>151,408</b>	<b>202,743</b>	<b>230,330</b>	<b>114,230</b>

## Notes:

1. DEL limits in this table are consistent with definitions used in the 2002 Spending Review
2. Figures for DEL limits consistent with definitions used in the 2000 Spending Review are shown in table 3.5
3. Voted DEL and AME excludes EU receipts included in DEL and AME in Estimates
4. Non-voted DEL and AME includes any NDPBs' net spending, which is mostly financed by voted grants

## Resource budget DEL and AME, measured on previous definitions of resource accounting and budgeting used in the 2000 Spending Review

Table 3.5

£'000

	1998-99	1999-00	2000-01	2001-02	2002-03
	Outturn	Outturn	Outturn	Outturn	Outturn
<b>Resource DEL</b>					
<b>To collect the right revenue and give the right entitlements at the right time</b>	<b>1,873,584</b>	<b>2,009,225</b>	<b>2,168,395</b>	<b>2,290,888</b>	<b>2,451,529</b>
<i>of which:</i>					
Delivering improvements in the number of individuals and businesses who comply with their obligations and receive their entitlements	1,886,231	2,016,822	2,184,128	2,307,785	2,469,200
Providing timely, accurate, impartial and best value solutions in respect of valuation services for rating, council tax and other public sector purposes	-12,647	-7,597	-15,733	-16,897	-17,671
<b>Total resource DEL</b>	<b>1,873,584</b>	<b>2,009,225</b>	<b>2,168,395</b>	<b>2,290,888</b>	<b>2,451,529</b>
<b>Resource AME</b>					
<b>To collect the right revenue and give the right entitlements at the right time</b>	<b>7,592,231</b>	<b>9,717,474</b>	<b>12,712,116</b>	<b>14,247,889</b>	<b>15,285,672</b>
<i>of which:</i>					
Delivering improvements in the number of individuals and businesses who comply with their obligations and receive their entitlements	127,931	129,336	121,291	135,131	234,083
Providing timely, accurate, impartial and best value solutions in respect of valuation services for rating, council tax and other public sector purposes	4,832	3,098	6,535	7,602	7,298
Providing payments in lieu of tax relief to certain bodies and expenditure on tax credits	140,000	1,268,000	3,903,000	5,288,535	6,026,691
Making payments of rates to local authorities on behalf of certain bodies	32,102	30,000	20,812	26,318	26,900
Payments of Child Benefit and Child Trust Fund endowment payments	7,287,366	8,287,040	8,660,478	8,790,303	8,990,700
<b>Total resource AME</b>	<b>7,592,231</b>	<b>9,717,474</b>	<b>12,712,116</b>	<b>14,247,889</b>	<b>15,285,672</b>
<i>of which:</i>					
non-cash items	153,764	135,960	129,757	137,836	236,852
<b>Total resource budget</b>	<b>9,465,815</b>	<b>11,726,699</b>	<b>14,880,511</b>	<b>16,538,777</b>	<b>17,737,201</b>

## Capital budget DEL and AME, measured on previous definitions of resource accounting and budgeting used in the 2000 Spending Review

Table 3.6

£'000

	1998-99	1999-00	2000-01	2001-02	2002-03
	Outturn	Outturn	Outturn	Outturn	Outturn
<b>Capital DEL</b>					
To collect the right revenue and give the right entitlements at the right time	108,781	118,326	-156,941	152,509	151,827
<i>of which:</i>					
Delivering improvements in the number of individuals and businesses who comply with their obligations and receive their entitlements	100,330	113,152	-161,884	146,074	143,407
Providing timely, accurate, impartial and best value solutions in respect of valuation services for rating, council tax and other public sector purposes	8,451	5,174	4,943	6,435	8,420
<b>Total capital DEL</b>	<b>108,781</b>	<b>118,326</b>	<b>-156,941</b>	<b>152,509</b>	<b>151,827</b>
<b>Total capital budget</b>	<b>108,781</b>	<b>118,326</b>	<b>-156,941</b>	<b>152,509</b>	<b>151,827</b>