

2

DIFFERENCES FROM PREVIOUS PLANS

2.1 This chapter compares the latest plans for DEL and AME with the plans set out in PESA last year (Cm 5901), which were consistent with Budget 2003. The comparisons are presented in two different ways (Stage 1 resource budgeting and Stage 2 resource budgeting) depending on the budgeting regime applicable to the year. The tables in this chapter do not fall within the scope of National Statistics.

Types of changes

2.2 The comparisons distinguish between:

- Transfers of financing responsibility between spending sectors; and classification changes, i.e. changes in the way public expenditure is scored or the re-allocation of functions between departments (i.e. machinery of Government changes); and
- other changes, which are due to policy decisions or changes in forecasts of expenditure outside DEL.

The tables

2.3 Data in the tables taken from last year's PESA are adjusted for the effects of the machinery of Government (MOG) changes last summer. The main one was the creation of the Department for Constitutional Affairs (DCA). DCA was formed from the Lord Chancellor's Department and took on functions from the Wales and Scotland Offices.

2.4 Tables 2.1, 2.2 and 2.3 are for 2002-03, and compare the latest outturns with the estimated outturns in last year's PESA, and with the provisional outturns published in July 2003 in the Public Expenditure Outturn White Paper (PEOWP). The DEL tables also show final provision as at the end of the year (PEOWP). All numbers are presented on an SR2000 (RAB Stage 1) budgeting basis, which was the basis for spending control in that year.

2.5 Under RAB Stage 1, DEL contained mostly near-cash items measured on an accruals basis. Non-cash items, such as depreciation, cost of capital charges, and take-up and release of provisions were in AME. There were also differences in the treatment of public corporations. PESA 2002 contains a full description of RAB stage 1. The present – RAB Stage 2 – budgeting system is described in Appendix E of this year's PESA.

2.6 Tables 2.4, 2.5 and 2.6 are for 2003-04, and compare the current “estimated outturns” (forecasts) with the plans in last year's PESA. The DEL tables also show final provision following updates provided by departments as part of the Spring Supplementary Estimates. All numbers are presented on an SR2002 (RAB Stage 2) budgeting basis, which was the basis for spending control in 2003-04.

2.7 Tables 2.7, 2.8 and 2.9 are for 2004-5 and 2005-6, and compare the current plans (consistent with the Budget and as presented elsewhere in PESA) with the plans in last year's PESA. All numbers are presented on the current budgeting regime (RAB Stage 2).

Main classification and transfer changes affecting plans

2.8 Last year PESA showed the effect on departmental budgets of the switch between Stage 1 and full resource (Stage 2) budgeting. Stage 2 budgeting was introduced in

Departments from the 1st April 2003 as part of the SR2002 settlement. Since that time the budgeting regime has essentially remained the same as introduced in the SR2002 document. Therefore the tables presented in Chapter 2 of PESA 2004 are not affected by major changes to the budgeting regime that are common to all departments.

2.9 In 2003 the rate used for cost of capital charges and the discount rate applied to provisions were changed from 6% to 3.5%. This year the rates used have remained the same (3.5%). Some departments implemented the change from 6% to 3.5% this year. For these departments this change is included in the transfer and classification changes for that department.

2.10 With effect from 1 April 2003 the adoption of the accounting standard FRS17 requires pension schemes preparing separate scheme statements under Chapter 15 of the Resource Accounting Manual to reflect the accruing pension costs of scheme members. This change was shown in last year's PESA. In 2003-04 in departmental budgets central government bodies other than those detailed above who also run pension schemes, either unfunded schemes or funded schemes, have moved to scoring their pensions on an FRS17 basis in their budgets.

2.11 The net public service pensions line now shows for the vast majority of central government schemes:

- the annual increase in the liability arising from current and past service costs
- employee contributions and purchase of added years
- the receipts of employer contributions, and
- any group and individual transfers into the scheme.

2.12 The presentation of certain support for local authority housing has changed in 2003-04. Last year there was a separate line for Housing Revenue Account subsidies. This year, central government support for monies paid to individuals in receipt of housing benefit and rent rebates is part of the social security line in AME. That follows a change of responsibility to the Department for Work and Pensions. The remainder of the old Housing Revenue Account subsidies line, covering Housing Subsidy, has moved to the Other programme spending in AME line.

Policy and estimating changes

2.13 Tables 2.4, 2.5 and 2.6 show changes to plans for 2003-4 financed by allocations from the Reserve, draw down of End Year Flexibility (EYF) and changes to forecasts.

2.14 The Department for Education and Skills' resource DEL increased by £0.6bn in 2003-04, this was financed from draw down of EYF from previous year's underspends. The Department of Health's Resource DEL provision in 2003-04 increased by £0.8bn. Of this sum, £0.7bn was funded by the department's draw down of EYF, the remainder was a switch from capital DEL into resource DEL for capital grants.

2.15 The Department for Transport increased resource DEL by £0.8bn. Of this amount, £0.7bn represented a claim on the Reserve for various transport related pressures including the London Underground, planning blight compensation payments and higher than expected depreciation costs. The remainder of the increase was from EYF.

2.16 Defence resource DEL was increased by £1.5bn in 2003-04. Of this number, £1.1bn was an agreed claim on the Reserve for activities in Iraq. The remainder was from EYF.

2.17 Claims on the Reserve total £4billion across all departments. These include an additional £0.3bn for activities in Iraq and peacekeeping drawn down by the Department for International Development and the Foreign and Commonwealth Office. The draw down of EYF accounts for other increases in total Departmental Expenditure Limits.

2.18 Changes to expenditure items in Annually Managed Expenditure are due to changes in forecasts in the Pre Budget Report 2003 (CM6042) and the Budget 2004 (HC301).

2.19 Increases to tax credits are due to higher spending through the Child Tax Credit (CTC) and the Working Tax Credit (WTC). Budget 2004 revised forecasts due to re-profiling of payment schedules for the Child and Working Tax Credits. Changes to forecasts of social security expenditure are due to a combination of factors, including benefit uprating and increases in the Supporting People Programme. Budget 2004 revised forecasts due to changes in population projections and increased uptake of benefits by pensioners and the disabled.

2.20 Policy and estimating changes for 2004-05 and 2005-06 are shown in tables 2.7, 2.8 and 2.9; the main changes are as follows:

- Switches in responsibility for certain services that are delivered by local authorities. Grants for certain police activities and education services are now the responsibility of the Home Office and the Department for Education and Skills respectively.
- Reduction in Department of Health capital DEL of £350m in respect of Foundation Trusts. The capital expenditure of Foundation Trusts is now in AME. Overall Department for Health capital budgets are unchanged therefore: this amount is still accounted for in Department of Health budgets but as Annually Managed Expenditure.
- Some other switches from capital DEL into resource DEL for Department of Health and Office of the Deputy Prime Minister in respect of capital grants. Capital Grants to the private sector score in resource DEL. For more information on the budgeting framework please refer to Appendix E.
- £100 payments to the over 70s account for £0.5bn increase in AME for 2004-05.
- Increases to social security and tax credits are due to additions to the Supporting People programme and Child Tax Credits, as well as revised forecasts of uptake, population and unemployment claimant count announced as part of PBR 2003 and Budget 2004.

Table 2.1 Resource DEL 2002–03, stage I RAB basis; changes since PESA May 2003 and PEOWP July 2003

£ million

	Final provision adjusted for MOG	Estimated outturn in PESA 2003 adjusted for MOG	Provisional outturn in PEOWP 2003 adjusted for MOG	Transfers and classification changes since PEOWP 2003	Other changes since PEOWP 2003	Outturn
Education and Skills	21,287	20,585	20,429	—	87	20,516
Health	54,003	54,003	53,627	—	2	53,628
Transport	3,189	3,114	3,144	1	20	3,165
Office of the Deputy Prime Minister	1,916	1,745	1,721	6	-34	1,693
Local Government	37,429	37,407	37,396	—	—	37,396
Home Office	10,396	10,394	10,392	8	-58	10,341
Constitutional Affairs	3,126	3,042	3,023	—	120	3,143
Attorney General's Departments	505	486	487	—	-2	485
Defence	20,177	20,161	20,249	—	-291	19,958
Foreign and Commonwealth Office	1,401	1,399	1,339	—	-1	1,338
International Development	3,441	3,390	3,367	—	43	3,410
Trade and Industry	3,919	3,798	3,578	—	-31	3,548
Environment Food and Rural Affairs	1,956	2,259	2,169	-95	-26	2,048
Culture Media and Sport	1,166	1,161	1,055	-1	35	1,089
Work and Pensions	7,612	7,411	7,231	—	-85	7,146
Scotland	16,199	16,135	15,692	2	—	15,694
Wales	8,538	8,520	8,499	—	-44	8,456
Northern Ireland Executive	5,640	5,670	5,375	—	2	5,378
Northern Ireland Office	1,178	1,103	1,049	35	-46	1,038
Chancellor's Departments	4,222	4,188	3,968	—	-6	3,962
Cabinet Office	1,443	1,408	1,360	7	25	1,393
Unallocated Special Reserve	—	2,000	—	—	—	—
Allowance for Shortfall	—	-3,100	—	—	—	—
Total	208,744	206,279	205,149	-37	-288	204,824

Table 2.2 Capital DEL 2002–03, stage I RAB basis; changes since PESA May 2003 and PEOWP July 2003

£ million

	Final provision adjusted for MOG	Estimated outturn in PESA 2003 adjusted for MOG	Provisional outturn in PEOWP 2003 adjusted for MOG	Transfers and classification changes since PEOWP 2003	Other changes since PEOWP 2003	Outturn
Education and Skills	3,521	3,215	3,410	—	10	3,420
Health	2,385	2,162	2,179	—	1	2,180
Transport	5,681	5,611	5,676	—	46	5,723
Office of the Deputy Prime Minister	3,518	3,158	3,157	—	40	3,198
Local Government	270	231	202	—	—	202
Home Office	1,102	1,065	1,036	—	-88	948
Constitutional Affairs	134	140	109	—	—	109
Attorney General's Departments	17	11	8	—	-1	8
Defence	6,360	6,340	6,211	—	-25	6,185
Foreign and Commonwealth Office	68	98	88	—	20	108
International Development	13	13	-14	—	31	17
Trade and Industry	1,087	992	740	—	27	766
Environment Food and Rural Affairs	580	637	504	100	-162	442
Culture Media and Sport	163	94	115	1	-61	55
Work and Pensions	295	207	232	—	77	308
Scotland	2,401	1,981	2,139	-13	—	2,126
Wales	1,050	1,064	958	—	37	995
Northern Ireland Executive	829	549	662	—	-8	654
Northern Ireland Office	69	61	60	—	-2	59
Chancellor's Departments	404	399	358	—	-93	265
Cabinet Office	254	236	221	—	-17	204
Allowance for shortfall	—	-900	—	—	—	—
Total	30,201	27,364	28,050	88	-167	27,970

Table 2.3 Total Managed Expenditure 2002–03, stage I RAB basis; changes since PESA May 2003

	£ million				
	Estimated outturn in PESA 2003	Provisional outturn in 2003	Transfers and classification changes since PEOWP 2003	Other changes since PEOWP 2003	Outturn
Resource DEL	206,279	205,149	-37	-288	204,824
Capital DEL	27,364	28,050	88	-167	27,970
Total DEL	233,643	233,199	51	-455	232,794
Annually Managed Expenditure					
<i>Departmental AME</i>					
Social Security Benefits	109,775	109,635	3,961	493	114,089
Housing Revenue Account Subsidies	4,270	4,288	-4,288	—	—
Common Agricultural Policy	2,598	2,504	-95	211	2,620
Exports Credits Guarantee Department	763	289	—	-191	98
Self-financed Public Corporations	1,173	1,139	—	-298	842
Net Public Service Pensions	5,774	4,946	-1,394	319	3,872
National Lottery	1,930	1,930	—	-120	1,810
Other programme expenditure	919	1,755	-731	1,756	2,779
Non-cash items	35,955	32,669	363	-1,648	31,384
Total Departmental AME	163,157	159,156	-2,184	521	157,493
<i>Other AME</i>					
Net Payments to EC Institutions	2,288	2,289	—	-15	2,274
Locally Financed Expenditure	20,714	20,810	26	-1,016	19,820
Central Government Debt Interest	20,845	20,895	-6	-50	20,839
Total Other AME	43,847	43,994	20	-1,081	42,933
Accounting and other adjustments	-19,622	-16,439	2,113	22	-14,304
Total Annually Managed Expenditure	187,382	186,710	-51	-538	186,122
Total Managed Expenditure	421,025	419,909	—	-993	418,916

Table 2.4 Resource DEL 2003–04; stage 2 RAB basis; changes since PESA 2003

£ million

	Plans in PESA 2003 adjusted for MOG	Other transfers and classification changes	Reserve allocation and other policy changes	Final provision	Estimated outturn
Education and Skills	22,750	39	577	23,366	22,923
Health	62,372	12	776	63,160	63,148
Transport	7,347	-2	779	8,124	7,972
Office of the Deputy Prime Minister	4,757	-53	133	4,837	4,673
Local Government	41,007	6	15	41,028	40,951
Home Office	11,704	-177	441	11,969	11,878
Constitutional Affairs	3,034	59	174	3,266	3,265
Attorney General's departments	472	81	20	573	573
Defence	30,752	-6	1,485	32,231	32,304
Foreign and Commonwealth Office	1,652	-9	52	1,695	1,695
International Development	3,639	4	293	3,936	3,853
Trade and Industry	4,673	58	368	5,099	4,967
Environment, Food and Rural Affairs	2,725	-7	147	2,865	2,816
Culture, Media and Sport	1,401	-52	63	1,411	1,392
Work and Pensions	8,009	23	565	8,597	8,434
Scotland	18,387	201	473	19,062	18,896
Wales	9,774	3	184	9,962	9,962
Northern Ireland Executive	6,446	-61	334	6,718	6,718
Northern Ireland Office	1,071	28	44	1,143	1,085
Chancellor's departments	4,580	5	200	4,785	4,744
Cabinet Office	1,825	7	61	1,893	1,795
Invest to save budget	40	—	-40	—	—
DEL Reserve	635	—	-635	—	—
Unallocated Special Reserve	—	—	—	—	—
Allowance for Shortfall	—	—	-2,184	-2,184	-2,184
Total	249,052	160	4,325	253,537	251,859

Table 2.5 Capital DEL 2003–04; stage 2 RAB basis; changes since PESA 2003

£ million

	Plans in PESA 2003 adjusted for MOG	Other transfers and classification changes	Reserve allocation and other policy changes	Final provision	Estimated outturn
Education and Skills	3,323	12	120	3,455	3,357
Health	2,976	-13	-139	2,824	2,724
Transport	3,304	6	7	3,316	3,317
Office of the Deputy Prime Minister	1,843	-2	467	2,308	2,249
Local Government	324	-6	15	334	233
Home Office	1,096	-40	28	1,085	967
Constitutional Affairs	104	32	44	180	177
Attorney General's departments	15	—	1	16	15
Defence	6,128	6	282	6,415	6,415
Foreign and Commonwealth Office	57	4	10	71	71
International Development	11	—	28	39	39
Trade and Industry	503	38	100	641	602
Environment, Food and Rural Affairs	346	—	27	373	330
Culture, Media and Sport	88	17	141	246	194
Work and Pensions	34	—	143	177	174
Scotland	1,957	-217	—	1,740	1,253
Wales	830	—	—	830	731
Northern Ireland Executive	423	—	51	474	474
Northern Ireland Office	64	—	8	72	69
Chancellor's departments	272	—	43	315	276
Cabinet Office	619	1	16	636	605
Invest to Save Budget	10	—	-10	—	—
DEL Reserve	807	—	-807	—	—
Capital Modernisation Fund	—	—	—	—	—
General allowance for shortfall	—	—	-379	-379	-379
Total	25,134	-161	195	25,168	23,893

Table 2.6 Total Managed Expenditure 2003–04, stage 2 RAB basis; changes since PESA 2003

	£ million			
	Plans in PESA 2003	Transfers and classification changes	Other changes	Estimated outturn
Departmental Expenditure Limits				
Resource DEL	249,052	160	2,647	251,859
Capital DEL	25,134	–161	–1,079	23,893
Less depreciation	10,349	–46	194	10,497
Total DEL	263,837	44	1,374	265,255
Annually Managed Expenditure				
<i>Departmental AME</i>				
Social Security Benefits	114,659	3,942	2,137	120,738
Tax Credits	8,205	—	1,593	9,798
Housing Revenue Account Subsidies	4,279	–4,279	—	—
Common Agricultural Policy	2,336	–1	171	2,506
Net Public Service Pensions	471	–305	1,423	1,589
National Lottery	2,200	—	–200	2,000
Non-cash items	24,561	548	3,110	28,218
Other programme expenditure	2,266	329	–326	2,269
Total Departmental AME	158,978	233	7,907	167,118
<i>Other AME</i>				
Net Payments to EC Institutions	2,307	—	120	2,427
Locally Financed Expenditure	22,959	—	–400	22,558
Central Government Debt Interest	21,833	—	371	22,204
Public Corporations own financed capital expenditure	2,579	—	–108	2,471
Total Other AME	49,678	—	–17	49,661
Total AME before Accounting Adjustments	208,656	233	7,890	216,779
AME margin	1,000	—	–1,000	—
Accounting adjustments	–17,833	–277	–4,926	–23,036
Total Annually Managed Expenditure	191,823	–44	1,965	193,742
Total Managed Expenditure	455,659	—	3,338	458,997

Table 2.7 Resource DEL 2004-05 and 2005-06, stage 2 basis; changes since PESA 2003

	2004-05			2005-06			New plans	Plans in PESA 2003 adjusted for MOG	Other transfer and classification changes	Reserve allocation and other policy changes	New Plans	Plans in PESA 2003 adjusted for MOG	Other transfer and classification changes	Reserve allocation and other policy changes	New plans
	Plans in PESA 2003 adjusted for MOG	Other transfer and classification changes	Reserve allocation and other policy changes	Plans in PESA 2003 adjusted for MOG	Other transfer and classification changes	Reserve allocation and other policy changes									
Education and Skills	23,910	-5	-11	23,894	846	-72	26,708	25,934	846	-72	26,708	25,934	846	-72	26,708
Health	68,527	17	112	68,656	2	158	74,842	74,682	2	158	74,842	74,682	2	158	74,842
Transport	7,463	-11	—	7,451	-9	18	8,370	8,361	-9	18	8,370	8,361	-9	18	8,370
Office of the Deputy Prime Minister	5,119	-93	-314	4,712	8	-326	5,048	5,366	8	-326	5,048	5,366	8	-326	5,048
Local Government	44,068	-556	-153	43,359	-1,654	-510	45,826	47,990	-1,654	-510	45,826	47,990	-1,654	-510	45,826
Home Office	11,623	389	170	12,181	391	194	12,980	12,396	391	194	12,980	12,396	391	194	12,980
Constitutional Affairs	3,320	22	-67	3,275	126	-2	3,526	3,402	126	-2	3,526	3,402	126	-2	3,526
Attorney General's departments	520	-28	15	508	—	27	568	540	—	27	568	540	—	27	568
Defence	31,462	128	1	31,590	160	101	32,539	32,278	160	101	32,539	32,278	160	101	32,539
Foreign and Commonwealth Office	1,542	-35	38	1,545	1	-15	1,594	1,609	1	-15	1,594	1,609	1	-15	1,594
International Development	3,752	13	—	3,765	31	3	4,536	4,502	31	3	4,536	4,502	31	3	4,536
Trade and Industry	4,992	-28	-1	4,964	-20	41	5,484	5,463	-20	41	5,484	5,463	-20	41	5,484
Environment, Food and Rural Affairs	2,708	266	108	3,082	315	130	3,203	2,758	315	130	3,203	2,758	315	130	3,203
Culture, Media and Sport	1,473	-18	—	1,455	-18	15	1,542	1,545	-18	15	1,542	1,545	-18	15	1,542
Work and Pensions	8,085	26	-7	8,104	23	124	8,341	8,194	23	124	8,341	8,194	23	124	8,341
Scotland	19,361	181	74	19,616	175	70	20,888	20,644	175	70	20,888	20,644	175	70	20,888
Wales	10,369	-8	26	10,387	-5	16	11,150	11,138	-5	16	11,150	11,138	-5	16	11,150
Northern Ireland Executive	6,736	-55	80	6,761	-57	76	7,167	7,148	-57	76	7,167	7,148	-57	76	7,167
Northern Ireland Office	1,113	37	—	1,149	46	1	1,191	1,145	46	1	1,191	1,145	46	1	1,191
Chancellor's departments	4,704	33	46	4,783	6	205	5,099	4,889	6	205	5,099	4,889	6	205	5,099
Cabinet Office	1,848	—	37	1,886	—	26	1,889	1,864	—	26	1,889	1,864	—	26	1,889
Invest to Save Budget	32	—	-19	13	—	-15	9	24	—	-15	9	24	—	-15	9
DEL Reserve	1,100	—	-300	800	—	-100	1,500	1,600	—	-100	1,500	1,600	—	-100	1,500
Total	263,800	274	-200	263,900	368	100	284,000	283,400	368	100	284,000	283,400	368	100	284,000

£ million

Table 2.8 Capital DEL 2004-05 and 2005-06, stage 2 basis; changes since PESA 2003

	2004-05			2005-06			New plans	Plans in PESA 2003 adjusted for MOG	Other transfer and classification changes	Reserve allocation and other policy changes	New plans	Plans in PESA 2003 adjusted for MOG	Other transfer and classification changes	Reserve allocation and other policy changes	New plans
	Plans in PESA 2003 adjusted for MOG	Other transfer and classification changes	Reserve allocation and other policy changes	Plans in PESA 2003 adjusted for MOG	Other transfer and classification changes	Reserve allocation and other policy changes									
Education and Skills	3,779	—	23	3,801	—	104	4,445	4,341	—	104	4,445	4,341	—	104	4,445
Health	3,465	—	-439	3,026	—	-125	4,319	4,444	—	-125	4,319	4,444	—	-125	4,319
Transport	3,651	2	—	3,653	2	—	3,301	3,299	2	—	3,301	3,299	2	—	3,301
Office of the Deputy Prime Minister	2,011	3	316	2,330	3	330	2,428	2,095	3	330	2,428	2,095	3	330	2,428
Local Government	324	—	1	325	—	—	349	349	—	—	349	349	—	—	349
Home Office	1,076	—	-72	1,004	—	2	1,071	1,069	—	2	1,071	1,069	—	2	1,071
Constitutional Affairs	103	—	—	103	—	—	119	119	—	—	119	119	—	—	119
Attorney General's departments	14	—	1	15	—	—	15	15	—	—	15	15	—	—	15
Defence	6,405	-78	—	6,327	-161	—	6,880	7,041	-161	—	6,880	7,041	-161	—	6,880
Foreign and Commonwealth Office	71	—	—	71	—	—	84	84	—	—	84	84	—	—	84
International Development	18	—	—	18	—	—	14	14	—	—	14	14	—	—	14
Trade and Industry	168	-7	—	161	-7	—	73	105	-7	-25	73	105	-7	-25	73
Environment, Food and Rural Affairs	334	—	—	334	—	—	344	344	—	—	344	344	—	—	344
Culture, Media and Sport	61	21	—	82	21	—	97	75	21	—	97	75	21	—	97
Work and Pensions	233	—	7	240	—	—	95	95	—	—	95	95	—	—	95
Scotland	2,155	-195	—	1,960	-195	—	2,099	2,295	-195	—	2,099	2,295	-195	—	2,099
Wales	918	—	—	918	—	—	998	998	—	—	998	998	—	—	998
Northern Ireland Executive	483	—	-109	374	—	-119	404	523	—	-119	404	523	—	-119	404
Northern Ireland Office	57	—	—	57	—	—	72	72	—	—	72	72	—	—	72
Chancellor's departments	317	—	25	342	—	1	309	308	—	1	309	308	—	1	309
Cabinet Office	238	—	2	240	—	1	248	247	—	1	248	247	—	1	248
Invest to Save Budget	8	—	-3	5	—	—	7	6	—	—	7	6	—	—	7
DEL Reserve	900	—	100	1,000	—	—	1,100	1,100	—	—	1,100	1,100	—	—	1,100
Total	26,900	-254	-200	26,300	-337	200	28,900	29,100	-337	200	28,900	29,100	-337	200	28,900

£ million

Table 2.9 Total Managed Expenditure 2004-05 and 2005-06, stage 2 basis; changes since PESA 2003

	2004-05			2005-06			£ million
	Plans in PESA 2003 adjusted for MOG	Other transfer and classification changes	New Plans	Plans in PESA 2003 adjusted for MOG	Other transfer and classification changes	New plans	
Departmental Expenditure Limits							
Resource DEL	263,800	274	263,900	283,400	368	284,000	
Capital DEL	26,800	-254	26,300	29,100	-337	28,900	
Less depreciation	11,100	-86	11,000	11,800	-60	11,800	
Total DEL	279,500	106	279,300	300,700	91	301,100	
Annually Managed Expenditure							
<i>Departmental AME</i>							
Social Security Benefits	117,650	3,317	126,029	122,059	3,332	127,809	
Tax Credits	11,230	—	11,183	12,520	—	14,258	
Housing Revenue Account Subsidies	4,019	-4,019	—	4,064	-4,064	—	
Common Agricultural Policy	2,342	-1	2,535	2,318	-1	2,523	
Net Public Service Pensions	305	-307	977	195	-421	234	
National Lottery	1,900	—	2,000	1,500	—	1,600	
Non-cash items	25,271	350	26,427	26,029	296	26,485	
Other programme expenditure	1,868	1,042	3,408	2,019	1,218	3,292	
Total Departmental AME	164,585	382	172,557	170,703	359	176,200	
<i>Other AME</i>							
Net Payments to EC Institutions	3,042	—	2,703	3,367	—	3,687	
Locally Financed Expenditure	24,642	—	24,334	26,148	—	26,128	
Central Government Debt Interest	23,214	—	23,928	24,277	—	25,442	
Public Corporations own financed capital expenditure	2,687	—	2,645	2,714	—	2,474	
Total Other AME	53,585	—	53,610	56,506	—	57,731	
Total AME before Accounting Adjustments	218,170	382	226,167	227,210	359	233,931	
AME margin	2,000	—	1,000	3,000	—	2,000	
Accounting adjustments	-14,997	-488	-18,860	-14,400	-450	-16,684	
Annually Managed Expenditure	205,173	-106	208,307	215,810	-91	219,247	
Total Managed Expenditure	484,700	—	487,600	516,500	—	520,400	