

DIFFERENCES FROM PREVIOUS PLANS

3.1 This chapter compares the latest plans for DEL and AME with the plans set out in PESA 2007 (Cm 7091), which were consistent with Budget 2007, and the plans announced in the 2007 Comprehensive Spending Review (CSR). The tables in this chapter do not fall within the scope of National Statistics.

What's new

3.2 Historically this chapter showed changes from plans published in the previous PESA. PESA 2008 additionally compares latest plans for resource DEL and capital DEL with those first announced as part of the 2007 CSR.

3.3 **Tables 3.1 and 3.3** reflect the changes made to increase the scope of **Table 1.1**, as outlined in **Chapter 1**. Figures published in PESA 2007 and at the time of the Provisional Expenditure Outturn White Paper (PEOWP) in July 2007 have been recast on this new basis for these tables.

Types of changes

3.4 The comparisons distinguish between two types of change:

- changes that result from the transfer of financing responsibility between departments and spending sectors. I.e. changes in the way public expenditure is measured or the re-allocation of functions between departments (i.e. machinery of government changes); and
- other changes that are due to policy decisions or changes in forecasts of expenditure.

The tables

3.5 Data in the tables taken from last year's PESA are adjusted for the effects of machinery of government changes. The main changes since PESA 2007 are:

- the creation of Children, Schools and Families, Innovation, Universities and Skills, and Business, Enterprise and Regulatory Reform;
- the creation of Justice by joining Constitutional Affairs with the National Offender Management Service (NOMS), including the prison and probation services, which transferred from Home Office; and
- the creation of the Government Equalities Office that was previously part of Communities and Local Government.

As a consequence of the changes outlined above the following departments have ceased to exist: Education and Skills, Constitutional Affairs, and Trade and Industry. In addition the Deputy Prime Minister's Office no longer exists.

3.6 **Tables 3.1, 3.2 and 3.3** are for 2006-07, and compare the latest outturns with the estimated outturns in PESA 2007, and with the provisional outturns published in July 2007 alongside the Public Expenditure Outturn White Paper (PEOWP). The DEL tables also show final provision.

3.7 Tables 3.4, 3.5 and 3.6 are for 2007-08, and compare the current estimated outturns with the plans in PESA 2007. The DEL tables also show final provision following updates provided by departments as part of the Spring Supplementary Estimates.

3.8 Tables 3.7 and 3.8 are for 2008-09, 2009-10 and 2010-11, and compare the current DEL plans (consistent with Budget 2008 and as presented elsewhere in PESA) with the plans first announced in the 2007 CSR.

Main classification and transfer changes affecting plans

3.9 There are a number of changes to the budgeting framework that are designed to align this more closely with the objectives of the fiscal framework and improve incentives to departments. These have been effected as classification changes, that is current and future years budgets have been restated so as to leave departments no better or worse off, and outturns adjusted so that numbers are presented on a consistent basis. The first year of the new regime for control purposes is 2008-09.

3.10 The following main changes have been made to the framework:

- the budgeting treatment of NHS and Foundation Trusts has been amended so that they are more closely aligned with other bodies classified by ONS as part of central government. This change switches certain transactions between near-cash and non-cash within Health resource DEL in years up to 2007-08;
- certain transactions in respect of student loans have moved from DEL to AME. This applies to Northern Ireland Executive and Innovation, Universities and Skills;
- the Defence budgeting treatment has been simplified and several exceptional treatments have been removed. As a result certain transactions relating to the release of provisions move between near-cash and non-cash within resource DEL;
- International Development debt write-offs have been moved from resource DEL to capital DEL to align more closely with their treatment in the National Accounts;
- Nuclear Decommissioning Authority expenditure that is classified as capital in the National Accounts has been moved from Business, Enterprise and Regulatory Reform resource DEL to capital DEL;
- the Export Credit Guarantee Department (included in the Business, Enterprise and Regulatory Reform department group) now has part of its expenditure controlled through DEL;
- the Independent Living Fund has moved from AME to resource DEL affecting both Work and Pensions and Northern Ireland Executive;
- Scotland resource DEL now includes increased cost of capital charge in respect of Scottish Water as a result of definitional changes; and
- Northern Ireland Executive resource DEL now includes depreciation in respect of health trusts and certain pensions transactions that have transferred from AME.

3.11 Tables 3.1 and 3.2 show the effects of transfers and classification changes in DEL at the departmental group level for 2006-07 outturns, with 3.4 and 3.5 showing the same for 2007-08 estimated outturns and 3.7 and 3.8 for plans. The main transfer and classification changes in departmental DELs are:

- decreases to Innovation, Universities and Skills resource DEL reflecting the movement of student loans transactions from DEL to AME. These transactions totalled £0.4bn in 2006-07 outturn and £0.5bn in 2007-08 estimated outturn and in each plans year from 2008-09 to 2010-11;
- the change to the budgeting treatment of debt write-offs switches £0.1bn from International Development resource DEL to capital DEL in both 2006-07 outturn and 2007-08 estimated outturn. This doesn't affect plans years as the CSR settlement was agreed on the new basis;
- the main classification change affecting Business, Enterprise and Regulatory Reform is the movement of Nuclear Decommissioning Authority expenditure from resource DEL to capital DEL. This moves £0.7bn in each of 2006-07 outturn and 2007-08 estimated outturn, but doesn't affect plans years as the CSR settlement was agreed on the new basis. In 2007-08 this decrease in resource DEL is partly offset by the transfer of a £0.1bn Post Office Limited subsidy from AME to DEL;
- Work and Pensions resource DEL has increased in all years as a result of the Independent Living Fund moving from AME to DEL. These increases totalled £0.3bn in 2006-07 outturn, 2007-08 estimated outturn and 2008-09 plans, and £0.4bn in plans for 2009-10 and 2010-11;
- Scotland resource DEL increases by £0.1bn in both 2006-07 outturn and 2007-08 estimated outturn as a result of definitional changes in the cost of capital charge in respect of Scottish Water. The inclusion of similar costs in plans years are offset by the movement of certain impairments into AME;
- Northern Ireland Executive resource DEL increases by £0.1bn in all years from 2006-07 to 2010-11 as a result of the inclusion of health trust depreciation within DEL. Resource DEL is further increased by £0.1bn in each of the plans years following a transfer from AME in respect of pensions; and
- further changes largely reflect transfers of budgetary cover between departments.

3.12 Tables 3.3 and 3.6 show the effect of transfers and classification changes in TME by budgetary aggregate in 2006-07 outturn and 2007-08 estimated outturn respectively. This is the first time that the PESA presentation of the TME table has been published for the plans years 2008-09 to 2010-11, so changes to these plans will first be shown in PESA 2009. Changes to aggregate resource and capital DELs are due to the departmental changes listed above.

3.13 The main transfers and classification changes in departmental AME are:

- social security benefits have decreased in both 2006-07 outturn and 2007-08 estimated outturn following the transfer of the Independent Living Fund into DEL and transfer of lending from the Social Fund into other (capital) departmental expenditure. This line is further decreased in 2006-07 outturn by the movement into non-cash items of provisions relating to the Financial Assistance Scheme;

- the BBC domestic services line is higher in all years due to receipts of payments from Work and Pensions to Culture, Media and Sport in respect of over 75s TV licences moving into other (resource) departmental expenditure;
- the student loans (resource) line is lower in all years as a result of the transfer of Northern Ireland interest receivable from DEL; and
- the non-cash items line increases in both years as it now includes non-cash student loans transactions transferred from DEL and, in 2006-07, the Financial Assistance Scheme provisions moved from social security benefits.

3.14 In other AME, locally-financed expenditure has been revised as a result of definitional changes in the calculation of Local Authority Self-Financed Expenditure (LASFE). The change has removed adjustments that are applied to Local Authority data within the National Accounts, and instead included these adjustments within the accounting adjustments line. Consequently the LASFE component now only reflects data returned by Local Authorities to CLG and the devolved administrations, and there is a clear distinction between Local Authority data and the adjustments applied within the National Accounts.

Policy and estimating changes

3.15 Tables 3.1, 3.2 and 3.3 show changes to final outturn from 2006-07 since PEOWP 2007. Revisions to outturns after stripping out the effects of transfers and classification changes are due to the availability of more up to date information in audited departmental resource accounts.

3.16 Tables 3.4, 3.5 and 3.6 show changes to plans for 2007-08 financed by allocations from the Reserve, draw down of End Year Flexibility (EYF) and changes to forecasts. Departmental plans in 2007-08 increased by just under £5.8bn due to Reserve allocations and EYF draw down for resource DEL, and increased by just under £1.2bn for capital DEL, largely due to a Defence claim on the Reserve and further draw down of EYF. Departmental estimated outturns are provisional. They are likely to be revised further as numbers improve after the year-end. Better information will be published in the Public Expenditure Outturn White Paper in July and in the National Statistics update on the day of the Pre Budget Report (normally in November) after accounts have been audited. The main increases to plans are given below:

- Children, Schools and Families drew down £0.1bn EYF from previous years' under spending;
- Transport drew down £0.3bn EYF in resource DEL and £0.3bn EYF in capital DEL. A claim on the Reserve of £0.3bn in capital DEL was also made in respect of Metronet;
- Home Office drew down £0.2bn EYF in resource DEL, £30m of which was transferred to Justice as part of the machinery of government changes announced in May 2007;
- Defence were allocated £1.9bn of resource DEL on the Reserve in respect of international obligations. They also drew down £1.6bn of resource DEL EYF from underspends in previous years. Capital DEL increased by £0.6bn following a £1.0bn claim on the Reserve and £0.1bn draw down of EYF, partly offset by an agreed £0.5bn transfer from capital DEL to resource DEL;

- Foreign and Commonwealth Office resource DEL increased by £0.2bn, largely due to a claim on the Reserve to finance peacekeeping activities, and a small draw down of EYF from previous years' under spending;
- Business, Enterprise and Regulatory Reform resource DEL increased by £0.5bn, financed by a £0.3bn claim on the Reserve and draw down of EYF of £0.2bn from previous years' under spending;
- Scotland drew down resource and capital DEL EYF of £0.2bn and £0.4bn respectively, from previous years' under spending;
- Northern Ireland Executive resource DEL increased by £0.2bn following a £0.1bn draw down of EYF and a £0.1bn claim on the Reserve in respect of the restoration of devolution;
- Northern Ireland Office drew down £0.2bn of resource DEL EYF from previous years' under spending; and
- Justice resource DEL increased by £0.1bn following a £0.4bn draw down of EYF offset by a £0.3bn reduction in provisions in respect of legal aid. Capital DEL increased by £0.3bn due to a £0.1bn claim on the Reserve and £0.2bn draw down of EYF from previous under spending.

3.17 Changes to expenditure items in Annually Managed Expenditure are largely due to changes in forecasts and other changes announced in the Budget 2008 (HC 388).

3.18 Policy and estimating changes for 2008-09 to 2010-11 are shown in Tables 3.7 and 3.8. The main changes are:

- a £0.1bn reduction in Transport resource DEL in each of 2008-09, 2009-10 and 2010-11 to offset the interest payments on borrowing in respect of Metronet, which now fall in AME;
- an allocation from the Reserve of £0.2bn in 2008-09 for the Foreign and Commonwealth Office in respect of peacekeeping activities;
- allocations from the Reserve in all years for Business, Enterprise and Regulatory Reform and Work and Pensions in respect of financial inclusion funding and Direct Gov respectively; and
- measures announced at Budget 2008.

Table 3.1 Resource DEL 2006–07; changes since PESA April 2007 and PEOWP July 2007

		£ million				
	Final provision adjusted for MOG	Estimated outturn in PESA 2007 adjusted for MOG	Provisional outturn in PEOWP 2007 adjusted for MOG	Transfers and classification changes since PEOWP 2007	Other changes since PEOWP 2007	Outturn
Children, Schools and Families	42,836	42,482	42,138	-3	-	42,135
Health	81,761	80,840	80,313	-	115	80,428
Transport	7,137	6,891	6,868	-	52	6,920
Innovation, Universities and Skills	14,427	14,427	14,427	-349	-	14,079
CLG Communities	3,727	3,656	3,636	-	-10	3,626
CLG Local Government	22,566	22,531	22,541	-	-	22,541
Home Office	8,485	8,478	8,343	-	0	8,343
Justice	8,764	8,399	8,329	-	28	8,357
Law Officers' Departments	718	696	695	-	3	698
Defence	34,080	33,674	33,763	-	-272	33,491
Foreign and Commonwealth Office	1,936	1,932	1,831	-	-4	1,827
International Development	4,352	4,303	4,278	-66	-6	4,206
Business, Enterprise and Regulatory Reform	3,112	3,030	2,929	-696	-76	2,157
Environment, Food and Rural Affairs	3,243	3,276	3,202	-	-100	3,103
Culture, Media and Sport	1,586	1,624	1,520	-	7	1,527
Work and Pensions	8,033	7,723	7,611	256	3	7,870
Scotland	22,379	22,237	22,236	140	-23	22,354
Wales	11,931	11,855	11,641	-	58	11,699
Northern Ireland Executive	7,271	7,186	7,079	71	1	7,150
Northern Ireland Office	1,282	1,270	1,224	-	-	1,224
Chancellor's Departments	5,022	4,988	4,952	-	-	4,952
Cabinet Office	1,830	1,839	1,731	-	1	1,732
Independent Bodies	803	805	751	-	-13	738
Allowance for Shortfall	-	-700	-	-	-	-
Total resource DEL	297,281	293,443	292,040	-647	-238	291,155

Table 3.2 Capital DEL 2006–07; changes since PESA April 2007 and PEOWP July 2007

£ million

	Final provision adjusted for MOG	Estimated outturn in PESA 2007 adjusted for MOG	Provisional outturn in PEOWP 2007 adjusted for MOG	Transfers and classification changes since PEOWP 2007	Other changes since PEOWP 2007	Outturn
Children, Schools and Families	5,157	4,128	4,052	0	–	4,052
Health	5,316	3,667	3,391	–	–197	3,194
Transport	6,685	6,539	6,505	–	0	6,505
Innovation, Universities and Skills	1,882	1,882	1,882	0	–	1,882
CLG Communities	5,663	5,365	5,446	–	–14	5,431
CLG Local Government	265	214	223	–	–	223
Home Office	922	844	593	–	0	592
Justice	609	584	526	–	10	536
Law Officers' Departments	15	12	11	–	0	11
Defence	7,449	7,061	7,041	–	29	7,070
Foreign and Commonwealth Office	159	139	145	–	15	160
International Development	685	676	694	66	5	765
Business, Enterprise and Regulatory Reform	555	491	418	716	17	1,152
Environment, Food and Rural Affairs	897	903	933	–	–11	922
Culture, Media and Sport	380	244	333	–	–50	284
Work and Pensions	222	220	215	–	0	215
Scotland	3,032	3,032	3,035	–	0	3,035
Wales	1,405	1,374	1,346	–	–26	1,319
Northern Ireland Executive	930	853	807	–	–5	803
Northern Ireland Office	85	80	69	–	–	69
Chancellor's Departments	346	328	302	–	–	302
Cabinet Office	348	399	309	–	–26	283
Independent Bodies	60	67	56	–	0	56
Allowance for Shortfall	–	–444	–	–	–	–
Total capital DEL	43,069	38,657	38,334	782	–254	38,862

Table 3.3 Total Managed Expenditure 2006–07; changes since PESA April 2007 and PEOWP July 2007

	Estimated outturn in PESA 2007	Provisional outturn in PEOWP 2007	Transfers and classification changes since PEOWP 2007	Other changes since PEOWP 2007	£ million Outturn
CURRENT EXPENDITURE					
Resource DEL	293,443	292,040	-647	-238	291,155
Resource AME	215,568	215,609	289	-22	215,876
<i>Resource departmental AME</i>					
Social security benefits	134,463	134,357	-1,156	262	133,463
Tax credits	14,069	14,282	-	-93	14,189
Net public service pensions	3,582	3,795	-	-488	3,307
National lottery	758	758	-	-57	701
BBC domestic services	2,652	2,652	480	110	3,242
Student loans	-472	-407	-18	-	-426
Non-cash items	39,406	37,899	1,079	6,359	45,338
Other departmental expenditure	3,210	3,285	-430	-37	2,818
Resource departmental AME	197,668	196,620	-45	6,056	202,632
<i>Resource other AME</i>					
Net expenditure transfers to the EC	4,652	4,652	-	-	4,652
Locally financed government expenditure	23,898	23,852	-274	-164	23,414
Central government gross debt interest	27,424	27,571	-	5	27,576
Accounting adjustments	-38,074	-37,086	607	-5,919	-42,399
Resource other AME	17,900	18,989	333	-6,078	13,244
Public sector current expenditure	509,011	507,649	-358	-260	507,031
CAPITAL EXPENDITURE					
Capital DEL	38,657	38,334	782	-254	38,862
Capital AME	4,534	4,444	-424	-188	3,832
<i>Capital departmental AME</i>					
National lottery	952	952	-	-251	701
BBC domestic services	84	84	-	19	103
Student loans	3,446	3,209	-	-2	3,207
Other departmental expenditure	-554	-565	185	-2	-382
Capital departmental AME	3,928	3,680	185	-235	3,630
<i>Capital other AME</i>					
Locally-financed expenditure	2,029	2,029	2,447	267	4,743
Public corporations' own-financed capital expenditure	4,266	4,266	-	1,088	5,354
AME margin	-	-	-	-	-
Accounting adjustments	-5,689	-5,531	-3,055	-1,309	-9,895
Capital other AME	606	764	-609	46	202
Public sector gross investment	43,191	42,778	358	-442	42,694
less public sector depreciation	17,683	17,769	-	-854	16,915
Public sector net investment	25,507	25,009	358	412	25,779
Total Managed Expenditure	552,202	550,427	0	-702	549,725

Table 3.4 Resource DEL 2007–08; changes since PESA 2007

	£ million				
	Plans in PESA 2007 adjusted for MOG	Other transfers and classification changes	Reserve allocation and other policy changes	Final provision	Estimated outturn
Children, Schools and Families	44,951	–6	139	45,084	44,935
Health	89,673	0	15	89,688	89,151
Transport	6,704	–145	337	6,897	6,760
Innovation, Universities and Skills	16,073	–479	80	15,674	15,539
CLG Communities	4,257	3	78	4,337	4,235
CLG Local Government	22,813	2	0	22,815	22,739
Home Office	8,523	–28	181	8,676	8,654
Justice	8,976	37	142	9,154	8,974
Law Officers' Departments	718	17	29	764	738
Defence	32,812	75	4,034	36,921	36,746
Foreign and Commonwealth Office	1,811	–64	211	1,958	1,939
International Development	4,637	–73	–	4,564	4,563
Business, Enterprise and Regulatory Reform	3,065	–628	561	2,997	2,874
Environment, Food and Rural Affairs	2,987	8	27	3,022	3,063
Culture, Media and Sport	1,564	3	40	1,607	1,652
Work and Pensions	7,795	301	52	8,148	8,070
Scotland	23,510	109	225	23,844	23,844
Wales	12,457	1	139	12,596	12,506
Northern Ireland Executive	7,597	80	163	7,840	7,630
Northern Ireland Office	1,141	54	190	1,385	1,363
Chancellor's Departments	4,861	–2	78	4,937	4,817
Cabinet Office	1,866	–79	127	1,914	1,876
Independent Bodies	777	0	12	789	810
DEL Reserve	589	–	–589	–	–
Unallocated Special Reserve	400	–	–400	–	–
Allowance for Shortfall	–	–	–	–	–351
Total resource DEL	310,556	–813	5,869	315,611	313,128

Table 3.5 Capital DEL 2007–08; changes since PESA 2007

	£ million				
	Plans in PESA 2007 adjusted for MOG	Other transfers and classification changes	Reserve allocation and other policy changes	Final provision	Estimated outturn
Children, Schools and Families	5,829	–	–	5,829	5,532
Health	4,321	0	2	4,322	3,575
Transport	6,561	–17	642	7,186	7,104
Innovation, Universities and Skills	1,881	78	107	2,066	2,029
CLG Communities	5,905	–67	231	6,069	6,036
CLG Local Government	143	–13	0	130	65
Home Office	767	–47	43	764	780
Justice	709	26	317	1,052	980
Law Officers' Departments	15	–	4	19	15
Defence	7,548	7	565	8,120	8,120
Foreign and Commonwealth Office	148	15	81	244	246
International Development	643	73	15	731	731
Business, Enterprise and Regulatory Reform	467	649	82	1,198	1,128
Environment, Food and Rural Affairs	907	–17	2	891	910
Culture, Media and Sport	402	80	40	522	455
Work and Pensions	72	5	30	107	100
Scotland	3,118	17	430	3,565	3,542
Wales	1,617	–	–49	1,568	1,527
Northern Ireland Executive	1,015	–6	42	1,052	1,015
Northern Ireland Office	72	0	–	72	9
Chancellor's Departments	276	–	24	300	291
Cabinet Office	326	10	73	408	411
Independent Bodies	74	–	0	74	63
DEL Reserve	1,512	–	–1,512	–	–
Allowance for Shortfall	–	–	–	–	–727
Total capital DEL	44,326	793	1,169	46,288	43,936

Table 3.6 Total Managed Expenditure 2007–08; changes since PESA 2007

	Plans in PESA 2007	Transfers and classification changes	Other changes	£ million Estimated outturn
CURRENT EXPENDITURE				
Resource DEL	310,556	-813	3,384	313,128
Resource AME	228,071	503	-1,560	227,014
<i>Resource departmental AME</i>				
Social security benefits	140,900	-400	-228	140,273
Tax credits	14,758	-	640	15,398
Net public service pensions	9,789	-	293	10,083
National lottery	667	-	241	908
BBC domestic services	2,741	502	13	3,256
Student loans	-515	-26	26	-515
Non-cash items	37,262	730	6,544	44,535
Other departmental expenditure	2,817	-511	228	2,534
Resource departmental AME	208,419	296	7,757	216,472
<i>Resource other AME</i>				
Net expenditure transfers to the EC	5,010	-	382	5,392
Locally financed government expenditure	25,898	-789	-351	24,757
Central government gross debt interest	29,100	-	846	29,946
AME margin	900	-	-900	-
Accounting adjustments	-41,256	997	-9,295	-49,554
Resource other AME	19,652	208	-9,318	10,541
Public sector current expenditure	538,627	-310	1,824	540,141
CAPITAL EXPENDITURE				
Capital DEL	44,326	793	-1,183	43,936
Capital AME	3,686	-433	-981	2,272
<i>Capital departmental AME</i>				
National lottery	846	-	-56	790
BBC domestic services	70	-	15	85
Student loans	4,225	-	-59	4,166
Other departmental expenditure	183	99	-623	-341
Capital departmental AME	5,324	99	-723	4,700
<i>Capital other AME</i>				
Locally-financed expenditure	1,915	1,306	957	4,178
Public corporations' own-financed capital expenditure	4,508	-	175	4,683
AME margin	100	-	-100	-
Accounting adjustments	-8,161	-1,838	-1,290	-11,289
Capital other AME	-1,638	-532	-258	-2,428
Public sector gross investment	48,012	360	-2,164	46,208
<i>less public sector depreciation</i>	18,651	-	-953	17,698
Public sector net investment	29,361	360	-1,211	28,510
Total Managed Expenditure	586,639	50	-340	586,349

Table 3.7 Resource DEL 2008–09 to 2010–11; changes since 2007 CSR

	2008–09				2009–10				2010–11			
	Plans in 2007 CSR adjusted for MOG	Other transfers and classification changes	Reserve allocation and other policy changes	New plans	Plans in 2007 CSR adjusted for MOG	Other transfers and classification changes	Reserve allocation and other policy changes	New plans	Plans in 2007 CSR adjusted for MOG	Other transfers and classification changes	Reserve allocation and other policy changes	New plans
Children, Schools and Families	46,911	-8	7	46,909	49,218	2	17	49,237	51,904	3	39	51,945
Health	94,017	-21	0	93,997	99,927	-21	1	99,907	106,359	-21	1	106,339
Transport	6,443	1	-88	6,356	6,493	1	-96	6,398	6,673	1	-103	6,571
Innovation, Universities and Skills	16,888	-510	-	16,379	17,649	-494	-	17,155	18,693	-486	-	18,207
CLG Communities	4,350	-17	-6	4,327	4,516	-34	-7	4,475	4,659	-34	-6	4,619
CLG Local Government	24,703	2	-	24,705	25,605	-14	-	25,591	26,412	-20	-	26,392
Home Office	9,046	20	-	9,066	9,294	19	-	9,313	9,588	19	-	9,607
Justice	9,333	0	0	9,333	9,379	0	1	9,380	9,439	0	1	9,440
Law Officers' Departments	725	-	-	725	720	-	-	720	714	-	-	714
Defence	33,582	41	-	33,623	35,150	21	-	35,171	36,684	25	-	36,709
Foreign and Commonwealth Office	1,594	36	200	1,830	1,610	-	-	1,610	1,618	-	-	1,618
International Development	4,921	-52	-	4,869	5,502	-	-	5,502	6,386	-	-	6,386
Business, Enterprise and Regulatory Reform	2,285	43	25	2,353	2,237	28	25	2,290	2,227	26	28	2,281
Environment, Food and Rural Affairs	2,934	2	1	2,936	2,965	2	-	2,967	2,972	2	-	2,974
Culture, Media and Sport	1,625	-7	3	1,620	1,686	-8	-	1,678	1,761	-8	-	1,753
Work and Pensions	7,582	343	41	7,966	7,399	351	49	7,799	7,082	359	98	7,539
Scotland	24,454	-39	7	24,422	25,414	-19	3	25,398	26,501	1	5	26,507
Wales	12,984	2	1	12,987	13,566	2	1	13,569	14,215	2	3	14,219
Northern Ireland Executive	7,872	199	6	8,077	8,176	208	5	8,389	8,517	222	10	8,749
Northern Ireland Office	1,224	-17	-	1,207	1,192	-20	-	1,172	1,192	-11	-	1,181
Chancellor's Departments	4,752	0	1	4,753	4,635	0	1	4,636	4,521	0	1	4,522
Cabinet Office	2,145	-45	0	2,100	2,288	-43	1	2,247	2,472	-43	1	2,431
Independent Bodies	845	-	14	859	880	-	-38	842	977	-	-36	941
Modernisation Funding	500	-	-	500	400	-	-	400	100	-	-	100
DEL Reserve	2,500	-	-200	2,300	2,800	-	-100	2,800	3,000	-	-100	2,900
Total resource DEL	324,300	-27	0	324,300	338,800	-18	-100	338,700	354,600	35	0	354,600

£ million

Table 3.8 Capital DEL 2008–09 to 2010–11; changes since 2007 CSR

	2008–09			2009–10			2010–11		
	Plans in 2007 CSR adjusted for MOG	Other transfers and classification changes	Reserve allocation and other policy changes	Plans in 2007 CSR adjusted for MOG	Other transfers and classification changes	Reserve allocation and other policy changes	Plans in 2007 CSR adjusted for MOG	Other transfers and classification changes	Reserve allocation and other policy changes
Children, Schools and Families	6,011	-	-	6,376	-	-	7,631	-	-
Health	4,711	-	-	5,475	-	-	6,208	-	-
Transport	7,294	-	-	7,614	-	-	8,112	-	-
Innovation, Universities and Skills	1,990	-	-	2,205	-	-	2,260	-	-
CLG Communities	6,975	-	-	7,337	-	-	7,524	-	-
CLG Local Government	94	-6	-	114	-6	-	92	2	-
Home Office	854	-	-	782	-	-	853	-	-
Justice	692	-	-	779	-	-	744	-	-
Law Officers' Departments	13	-	-	13	-	-	13	-	-
Defence	7,871	-	-	8,187	-	-	8,871	-	-
Foreign and Commonwealth Office	206	-	-	216	-	-	205	-	-
International Development	891	-	-	1,366	-	-	1,556	-	-
Business, Enterprise and Regulatory Reform	1,231	1	-	1,231	1	-	1,235	1	-
Environment, Food and Rural Affairs	1,000	-	0	1,050	-	-	1,200	-	-
Culture, Media and Sport	1,046	-2	0	406	-2	-	568	-2	-
Work and Pensions	66	8	8	65	8	8	63	-	8
Scotland	3,147	-	0	3,342	-	0	3,641	-	-
Wales	1,568	-	0	1,678	-	0	1,841	-	-
Northern Ireland Executive	994	0	0	1,058	-	0	1,156	-	-
Northern Ireland Office	72	-	-	72	-	-	72	-	-
Chancellor's Departments	269	-	-	262	-	-	255	-	-
Cabinet Office	361	-	-	390	-	-	354	-	-
Independent Bodies	48	-	12	37	-	15	37	-	8
DEL Reserve	700	-	0	700	-	0	800	-	0
Total capital DEL	48,100	1	0	50,700	1	0	55,300	1	0

£ million

