

Government finance

Public sector

(Tables 18.1 to 18.3 and 18.5)

In Table 18.1 the term public sector describes the consolidation of central government, local government and public corporations. General government is the consolidated total of central government and local government. The table shows details of the key public sector finances' indicators, consistent with the European System of Accounts 1995 (ESA95), by sub-sector.

The concepts in Table 18.1 are consistent with the format for public finances in the Economic and Fiscal Strategy Report (EFSR), published by HM Treasury on 11 June 1998, and the Budget. The public sector current budget is equivalent to net saving in national accounts plus capital tax receipts. Net investment is gross capital formation, plus payments less receipts of investment grants, less depreciation. Net borrowing is net investment less current budget. Net borrowing differs from the net cash requirement (see below) in that it is measured on an accruals basis whereas the net cash requirement is mainly a cash measure which includes some financial transactions. Table 18.2 shows the public sector key fiscal balances. The table shows the component detail of the public sector key fiscal balance by economic category. The tables are consistent with the Budget.

Table 18.3 shows public sector net debt. Public sector net debt consists of the public sector's financial liabilities at face value, minus its liquid assets – mainly foreign currency exchange reserves and bank deposits. General government gross debt (consolidated) in Table 18.3 is consistent with the definition of general government gross debt reported to the European Commission under the requirements of the Maastricht Treaty.

More information on the concepts in Table 18.1, 18.2 and 18.3 can be found in a guide to monthly public sector finance statistics, *GSS Methodology Series No 12*, the ONS First Releases *Public Sector Finances and Financial Statistics Explanatory Handbook*.

Table 18.6 shows the taxes and National Insurance contributions paid to central government, local government, and to the institutions of the European Union. The table is the same as Table 11.1 of the *National Accounts Blue Book*. More information on the data and concepts in the table can be found in Chapter 11 of the *Blue Book*.

Consolidated Fund and National Loans Fund

(Tables 18.4, 18.5 and 18.7)

The central government embraces all bodies for whose activities a Minister of the Crown, or other responsible person, is accountable to Parliament. It includes, in addition to the ordinary government departments, a number of bodies administering public policy, but without the substantial degree of financial independence which characterises the public corporations. It also includes certain extra-budgetary funds and accounts controlled by departments.

The government's financial transactions are handled through a number of statutory funds or accounts. The most important of these is the Consolidated Fund, which is the government's main account with the Bank of England. Up to 31 March 1968 the Consolidated Fund was virtually synonymous with the term 'Exchequer', which was then the government's central cash account. From 1 April 1968 the National Loans Fund, with a separate account at the Bank of England, was set up by the National Loans Act 1968. The general effect of this Act was to remove from the Consolidated Fund most of the government's domestic lending and the whole of the government's borrowing transactions, and to provide for them to be brought to account in the National Loans Fund.

Revenue from taxation and miscellaneous receipts, including interest and dividends on loans made from votes, continue to be paid into the Consolidated Fund.

After meeting the ordinary expenditure on Supply Services and the Consolidated Fund Standing Services, the surplus or deficit of the Consolidated Fund (Table 18.4), is payable into or met by the National Loans Fund. Table 18.4 also provides a summary of the transactions of the National Loans Fund. The service of the National Debt, previously borne by the Consolidated Fund, is now met from the National Loans Fund which receives: (a) interest payable on loans to the nationalised industries, local authorities and other bodies, whether the loans were made before or after 1 April 1968; and (b) the profits of the Issue Department of the Bank of England, mainly derived from interest on government securities, which were formerly paid into the Exchange Equalisation Account. The net cost of servicing the National Debt after applying these interest receipts and similar items is a charge on the Consolidated Fund as part of the standing services. Details of National Loans Fund loans outstanding are shown in Table 18.5. Details of borrowing and repayments of debt, other than loans from the National Loans Fund, are shown in Table 18.7.

Income tax

(Table 18.11, 18. 12)

Following the introduction of Independent Taxation from 1990/91, the Married Couple's Allowance was introduced. It is payable in addition to the Personal Allowance and between 1990/91 and 1992/93 went to the husband unless the transfer condition was met. The condition was that the husband was unable to make full use of the allowance himself and in that case he could transfer only part or all of the Married Couple's Allowance to his wife. In 1993/94 all or half of the allowance could be transferred to the wife if the couple had agreed beforehand. The wife has the right to claim half the allowance. The Married Couple's Allowance, and allowances linked to it, were restricted to 20 per cent in 1994/95 and to 15 per cent from 1995/96. From 2000/01 only people born before 6 April 1935 are entitled to Married Couple's Allowance.

The age allowance replaces the single allowance, provided the taxpayer's income is below the limits shown in the table. From 1989/90, for incomes in excess of the limits, the allowance is reduced by £1 for each additional £2 of income until the ordinary limit is reached (before it was £2 for each £3 of additional income). The relief is due where the taxpayer is aged 65 or over in the year of assessment.

The additional Personal Allowance could be claimed by a single parent (or by a married man if his wife was totally incapacitated) who maintained a resident child at his or her own expense. Widow's Bereavement Allowance was due to a widow in the year of her husband's death and in the following year provided the widow had not remarried before the beginning of that year. Both the additional Personal Allowance and the Widow's Bereavement Allowance were abolished from April 2000.

The Blind Person's Allowance may be claimed by blind persons (in England and Wales, registered as blind by a local authority) and surplus Blind Person's Allowance may be transferred to a husband or wife. Relief on life assurance premiums is given by deduction from the premium payable. From 1984/85, it is confined to policies made before 14 March 1984.

From 1993/94 until 1998/99 a number of taxpayers with taxable income in excess of the lower rate limit only paid tax at the lower rate. This was because it was only their dividend income and (from 1996/97) their savings income which took their taxable income above the lower rate limit but below the basic rate limit, and such income was chargeable to tax at the lower rate and not the basic rate.

In 1999/2000 the 10 per cent starting rate replaced the lower rate and taxpayers with savings or dividend income at the basic rate of tax are taxed at 20 per cent and 10 per cent respectively. Before 1999/2000 these people would have been classified as lower rate taxpayers.

Rateable values

(Table 18.13)

Major changes to local government finance in England and Wales took effect from 1 April 1990. These included the abolition of domestic rating (replaced by the Community Charge, then replaced in 1993 by the Council Tax), the revaluation of all non-domestic properties, and the introduction of the Uniform Business Rate. Also in 1990, a new classification scheme was introduced which has resulted in differences in coverage. Further differences are caused by legislative changes which have changed the treatment of certain types of property. There was little change in the total rateable value of non-domestic properties when all these properties were revalued in April 1995. Rateable values for offices fell and there was a rise for all other property types shown in the table.

With effect from 1 April 2000, all non-domestic properties were revalued. Overall there was an increase in rateable values of over 25 per cent compared to the last year of the 1995 list. The largest proportionate increase was for offices and cinemas, with all property types given in the table showing rises.

The latest revaluation affecting all non-domestic properties took effect from 1 April 2005. In this revaluation the overall increase in rateable values between 1 April of the first year of the new list and the same day on the last year of the 2000 list was 17 per cent. The largest proportionate increase was for theatres and music halls with, again, all property types in the table showing rises.

Local authority capital expenditure and receipts

(Table 18.17)

Authorities finance capital spending in a number of ways, including use of their own revenue funds, borrowing or grants and contributions from elsewhere. Until 31 March 2004, the capital finance system laid down in Part 4 of the Local Government and Housing Act 1989 (the '1989 Act') provided the framework within which authorities were permitted to finance capital spending from sources other than revenue – that is by the use of borrowing, long-term credit or capital receipts.

Government finance

Until 31 March 2004, capital spending could be financed by:

- revenue resources – either the General Fund Revenue Account, the Housing Revenue Account (HRA) or the Major Repairs Reserve – but an authority could not charge council tenants for spending on general services, or spending on council houses to local taxpayers
- borrowing or long-term credit as authorised by the credit approvals issued by central government. Credit approvals were normally accompanied by an element of Revenue Support Grant (RSG) covering most of the costs of borrowing
- grants received from central government
- contributions or grants from elsewhere – including the National Lottery and NDPBs such as Sport England, English Heritage and Natural England, as well as private sector partners, capital receipts (that is, proceeds from the sale of land, buildings or other fixed assets) and sums set aside as Provision for Credit Liabilities (PCL). This required the use of a credit approval, unless the authority was debt-free

From 1 April 2004, capital spending can be financed in the same ways, except that central government no longer issues credit approvals to allow authorities to finance capital spending by borrowing. However, it continues to provide financial support in the usual way, via RSG or HRA subsidy, towards some capital spending financed by borrowing that is Supported Capital Expenditure (Revenue). Authorities are now free to finance capital spending by self-financed borrowing within limits of affordability set, having regard to the 2003 Act and the CIPFA Prudential Code. The concept of PCL has not been carried forward into the new system, although authorities which were debt-free and had a negative credit ceiling at the end of the old system could still spend amounts of PCL built up under the old rules.

In 2007/08 capital expenditure of almost £3.1 billion (about 16 per cent) was financed by self-financed borrowing, an increase of 37 per cent from the amount financed in 2006/07. In 2001/02 credit approvals were the principal financing source for capital expenditure, accounting for 26 per cent of the total. By 2006/07, government grants accounted for 25 per cent of the total financing. Financing by government grant in 2007/08 was affected by the grant of £1.7 billion paid by the Department for Transport to the Greater London Authority (GLA) in respect of Metronet liabilities; this caused government grants to account for 34 per cent of the total financing for 2007/08.

Local authority financing for capital expenditure

(Table 18.18)

Capital spending by local authorities is mainly for buying, constructing or improving physical assets such as:

- buildings – schools, houses, libraries and museums, police and fire stations
- land – for development, roads, playing fields
- vehicles, plant and machinery – including street lighting and road signs

It also includes grants and advances made to the private sector or the rest of the public sector for capital purposes, such as advances to Registered Social Landlords

Local authority capital expenditure more than doubled between 2001/02 and 2007/08.

The underlying trend in capital expenditure (excluding an exceptional event) by local authorities in England increased by 12 per cent, from £16.3 billion in 2006/07 to £18.2 billion in 2007/08. The exceptional event was the payment by the Greater London Authority (Transport for London) of £1.7 billion to Metronet. The underlying trend was also affected by Liverpool's transfer of its housing stock to a registered social landlord, which had the effect of increasing expenditure in 2007/08 by £500 million.

New construction, conversion and renovation forms the major part of capital spending.

Excluding the GLA's repayment of Metronet liabilities in 2007/08, Education's share of capital expenditure fell from 23 per cent in 2003/04 to 20 per cent in 2007/08. Transport and Other services increased their share over the same period.

18.1 Sector analysis of key fiscal balances¹

United Kingdom

Not seasonally adjusted

£ million²

		1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2008
		/99	/00	/01	/02	/03	/04	/05	/06	/07	/08	/09	/09
Surplus on current budget³													
Central Government	ANLV	12 472	24 401	26 756	13 812	-8 121	-17 590	-17 926	-13 762	-5 717	-5 941	-51 370	
Local government	NMXX	-1 986	-4 507	-3 790	-3 909	-4 960	-3 332	-3 499	-5 099	-2 972	-2 352	..	
General Government	ANLW	11 086	20 878	21 996	10 861	-11 103	-19 005	..	-18 657	-8 292	-13 273	..	
Public corporations	FDDP	335	670	424	1 607	1 090	2 014	2 713	4 957	4 264	3 641	..	
Public sector	ANMU	10 423	20 995	23 432	12 144	-11 320	-17 452	-19 288	-14 195	-4 823	-5 334	-52 298	
Net investment⁴													
Central government	-ANNS	8 158	9 422	8 731	13 629	17 282	18 694	20 140	19 431	26 416	32 568	47 492	
Local government	-ANNT	-313	-832	-1 882	-1 824	-3 595	-682	1 753	474	-13	-3 028	..	
General Government	-ANNV	7 848	6 461	6 574	10 951	12 487	16 371	..	19 721	25 955	29 389	..	
Public corporations	-ANNU	-1 084	-2 981	-2 192	-697	-1 160	-1 390	-1 584	3 693	-314	157	..	
Public sector	-ANNW	5 955	5 501	5 125	11 901	13 804	15 707	20 575	23 461	25 969	29 315	37 660	
Net borrowing⁵													
Central government	-NMFJ	-4 314	-14 979	-18 025	-183	25 403	36 284	38 066	33 193	32 133	38 509	98 862	
Local government	-NMOE	1 816	3 134	2 490	2 081	1 074	189	3 775	5 296	2 630	215	3 054	
General Government	-NNBK	-2 498	-11 845	-15 535	1 898	26 477	36 473	41 841	38 489	34 763	38 724	101 916	
Public corporations	-CPCM	-1 890	-3 652	-2 565	-2 083	-1 309	-3 282	-1 927	-760	-3 886	-4 138	-199	
Public sector	-ANNX	-4 468	-15 494	-18 307	-243	25 124	33 159	39 863	37 656	30 792	34 649	89 958	
Net cash requirement													
Central government ⁶	RUUX	-6 344	-10 664	-37 251	3 366	24 214	42 717	37 454	35 908	36 891	29 621	162 520	
Local government	ABEG	-404	979	-611	-423	-2 715	-2 712	1 270	4 153	58	-723	4 184	
General Government	RUUS	-6 748	-9 685	-37 862	2 943	21 499	40 005	38 724	40 061	36 949	28 898	..	
Public corporations	ABEM	698	1 712	1 541	1 159	3 095	-1 539	-242	396	-1 792	-1 478	106	
Public sector	RURQ	-6 145	-8 063	-36 538	4 078	24 562	38 448	38 421	40 396	35 110	21 572	59 902	
Public sector debt													
Public sector net debt (£ billion)	RUTN	350.7	344.4	311.1	314.3	346.0	381.5	422.1	461.6	497.9	621.2	743.6	
Public sector net debt as a percentage of GDP	RUTO	38.4	35.6	30.7	29.7	30.8	32.2	34.1	35.4	36.0	43.1	50.9	

1 National accounts entities as defined under the European System of Accounts 1995 (ESA95) consistent with the latest national accounts. See chapter text.

2 Unless otherwise stated.

3 Net saving *plus* capital taxes.

4 Gross capital formation *plus* payments *less* receipts of investment grants *less* depreciation.

5 Net investment *less* surplus on current budget. A version of General government net borrowing is reported to the European Commission under the requirements of the Maastricht Treaty.

6 Central government net cash requirement (own account).

Source: Office for National Statistics: 020 7014 2124

Government finance

18.2 Public sector transactions and fiscal balances¹

United Kingdom

£ million

		1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
		/99	/00	/01	/02	/03	/04	/05	/06	/07	/08	/09
Current receipts												
Taxes on income and wealth	ANSO	123 875	133 720	144 157	145 122	143 228	145 475	160 400	179 716	194 207	207 420	..
Taxes on production	NMYE	115 227	125 099	129 273	133 043	139 827	148 837	155 130	159 441	170 122	176 040	..
Other current taxes ²	MJBC	17 688	18 916	19 696	21 569	23 194	25 795	27 422	28 808	30 313	31 926	..
Taxes on capital	NMGI	1 804	2 054	2 236	2 383	2 370	2 521	2 931	3 276	3 618	3 920	..
Social contributions	ANBO	54 746	56 935	62 068	63 162	63 529	75 148	80 408	85 335	90 933	95 510	..
Gross operating surplus	ANBP	16 822	16 949	16 669	16 907	17 106	18 428	19 097	21 907	23 419	24 097	..
Interest and dividends from private sector and Rest of World	ANBQ	5 283	4 368	6 226	4 898	4 606	4 659	6 044	6 696	6 228	8 162	..
Rent and other current transfers ³	ANBS	891	1 037	2 036	2 427	2 470	2 036	1 964	1 969	1 870	1 795	..
Total current receipts	ANBT	336 336	359 078	382 361	389 511	396 330	422 899	453 396	487 148	520 692	548 846	..
Current expenditure												
Current expenditure on goods and services ⁴	GZSN	159 443	172 299	185 875	198 935	217 512	236 743	256 639	274 231	288 380	302 077	..
Subsidies	NMRL	4 164	4 215	4 412	4 504	6 043	6 771	7 466	8 179	8 849	9 246	..
Social benefits	ANLY	106 585	105 555	108 010	118 269	122 636	130 802	136 860	142 380	147 430	157 271	..
Net current grants abroad ⁵	GZSI	-1 018	-461	-380	-2 075	-824	-1 352	-637	-64	108	-133	..
Other current grants	NNAI	15 199	19 106	21 676	23 932	27 555	30 369	32 502	34 079	34 886	37 110	..
Interest and dividends paid to private sector and Rest of World	ANLO	29 289	25 297	26 400	22 495	21 453	22 839	24 990	26 870	28 649	31 280	..
Total current expenditure	ANLT	313 662	326 011	345 993	366 060	394 375	426 151	457 759	485 611	508 234	537 365	..
Saving, gross plus capital taxes	ANSP	22 674	33 067	36 368	23 451	1 955	-3 252	-4 363	1 537	12 458	11 481	..
Depreciation	-ANNZ	-12 436	-12 764	-13 107	-13 572	-14 459	-14 962	-15 757	-16 705	-17 836	-19 550	..
Surplus on current budget	ANMU	10 423	20 995	23 432	12 144	-11 320	-17 452	-19 288	-14 195	-4 823	-5 334	-52 298
Net investment												
Gross fixed capital formation ⁶	ANSQ	14 061	14 150	13 283	17 308	20 125	21 079	25 644	27 859	28 989	34 002	..
Less depreciation	-ANNZ	-12 436	-12 764	-13 107	-13 572	-14 459	-14 962	-15 757	-16 705	-17 836	-19 550	..
Increase in inventories and valuables	ANSR	231	-472	-126	-10	-74	2 017	-239	-85	-138	-137	..
Capital grants to private sector and Rest of World	ANS S	4 942	4 371	3 875	7 958	7 564	10 142	11 046	12 452	15 337	14 463	..
Capital grants from private sector and Rest of World	-ANST	-367	-427	-756	-989	-1 091	-1 352	-972	-1 202	-1 380	-1 078	..
Total net investment	-ANNW	5 955	5 501	5 125	11 901	13 804	15 707	20 575	23 461	25 969	29 315	37 660
Net borrowing⁷	-ANNX	-4 468	-15 494	-18 307	-243	25 124	33 159	39 863	37 656	30 792	34 649	89 958
Financial transactions determining net cash requirement												
Net lending to private sector and Rest of World	ANSU	171	2 212	3 174	2 674	2 736	2 652	967	874	18	4 152	..
Net acquisition of UK company securities	ANSV	704	-310	949	-394	765	356	520	654	-2 269	-1 964	..
Accounts receivable/payable	ANSW	803	8 393	-17 163	2 210	-2 779	8 975	2 640	2 425	9 566	-9 541	..
Adjustment for interest on gilts	ANSX	-2 446	-1 294	-2 630	-361	-1 444	-1 186	-2 305	-2 749	-1 279	-4 625	..
Other financial transactions ⁸	ANSY	-909	-1 576	-2 556	165	220	-5 483	-3 046	1 422	-1 533	-1 627	..
Public sector net cash requirement	RURQ	-6 145	-8 063	-36 538	4 078	24 562	38 448	38 421	40 396	35 110	21 572	59 902

1 See chapter text.

2 Includes domestic rates, council tax, community charge, motor vehicle duty paid by household and some licence fees.

3 ESA95 transactions D44, D45, D74, D75 and D72-D71: includes rent of land, oil royalties, other property income and fines.

4 Includes non-trading capital consumption.

5 Net of current grants received from abroad.

6 Including net acquisition of land.

7 Net investment less surplus on current budget.

8 Includes statistical discrepancy, finance leasing and similar borrowing, insurance technical reserves and some other minor adjustments.

Source: Office for National Statistics: 020 7014 2124

18.3 Public sector net debt¹

United Kingdom

£ million

		2000	2001	2002	2003	2004	2005	2006	2007	2008
		/01	/02	/03	/04	/05	/06	/07	/08	/09
Central government sterling gross debt:										
British government stock										
Conventional gilts	BKPK	204 285	200 833	206 119	232 877	261 373	287 481	306 489	320 622	426 107
Index linked gilts	BKPL	70 316	70 417	75 966	78 982	86 749	98 654	113 090	132 404	154 038
Total	BKPM	274 601	271 250	282 085	311 859	348 122	386 135	419 579	453 026	580 145
Sterling Treasury bills	BKPJ	3 521	9 700	15 000	19 300	20 350	19 100	15 600	17 569	43 748
National savings	ACUA	62 611	62 275	63 087	66 522	68 504	73 365	78 929	84 789	97 340
Tax instruments	ACRV	491	478	376	407	350	308	353	428	1 121
Other sterling debt ²	BKSK	30 230	28 276	32 711	35 032	32 279	36 481	41 261	39 370	57 627
Central government sterling gross debt total	BKSL	371 454	371 979	393 259	433 120	469 605	515 389	555 722	595 182	779 981
Central government foreign currency gross debt:										
US\$ bonds	BKPG	4 924	2 107	–	1 632	1 587	1 730	1 530	1 509	–
ECU bonds	EYSJ	–	–	–	–	–	–	–	–	–
ECU/Euro Treasury notes	EYSV	2 486	1 225	–	–	–	–	–	–	–
Other foreign currency debt	BKPH	291	243	172	105	57	1	–	–	–
Central government foreign currency gross debt total	BKPI	7 701	3 575	172	1 738	1 644	1 731	1 530	1 509	–
Central government gross debt total	BKPW	379 155	375 554	393 431	434 858	471 249	517 120	557 252	596 691	779 981
Local government gross debt total	EYKP	52 522	52 566	51 353	50 547	53 300	60 114	62 425	66 371	67 458
<i>less</i>										
Central government holdings of local government debt	-EYKZ	-47 789	-47 530	-44 836	-41 540	-42 339	-46 664	-47 956	-50 364	-50 502
Local government holdings of central government debt	-EYLA	-31	-29	-184	-510	-62	-62	–	-81	-2 959
General government gross debt (consolidated)	BKPX	383 857	380 561	399 764	443 355	482 148	530 508	571 721	612 617	793 978
Public corporations gross debt	EYD	9 414	8 859	18 660	13 895	14 875	14 687	14 411	13 700	13 506
<i>less:</i>										
Central government holdings of public corporations debt	-EYXY	-4 714	-4 308	-4 171	-5 188	-5 740	-5 631	-4 984	-5 092	-4 879
Local government holdings of public corporations debt	-EYXZ	-124	-122	-121	-120	-121	-112	-103	-104	-101
Public corporations holdings of central government debt	-BKPY	-6 414	-4 638	-4 928	-4 780	-5 080	-2 822	-2 255	-4 119	-3 947
Public corporations holdings of local government debt	-EYXV	-106	-60	-50	-84	-138	-79	-198	-39	-90
Public sector gross debt (consolidated)	BKQA	381 913	380 292	409 154	447 078	485 944	536 551	578 592	616 963	798 467
Public sector liquid assets:										
Official reserves	AIPD	30 423	28 055	26 387	25 266	25 813	27 835	26 631	29 561	..
Central government deposits ³	BKSM	2 797	2 802	2 900	3 879	3 868	5 212	6 171	5 439	5 224
Other central government	BKSN	15 670	10 743	8 141	7 077	3 044	8 498	11 369	14 834	37 352
Local government deposits ³	BKSO	11 522	13 698	14 797	16 797	18 718	20 993	23 740	28 327	21 773
Other local government short term assets	BKQG	5 719	5 990	6 061	5 573	5 057	5 381	4 709	4 946	4 420
Public corporations deposits ³	BKSP	2 215	2 336	2 133	2 813	3 411	2 430	3 665	2 858	2 382
Other public corporations short term assets	BKSQ	1 212	1 180	1 586	2 845	2 457	2 453	2 378	2 254	2 166
Public sector liquid assets total	BKQJ	69 558	64 804	62 005	64 250	62 368	72 802	78 663	88 219	104 846
Public sector net debt	BKQK	311 143	314 257	346 034	381 502	422 065	461 616	497 912	621 173	743 644
as percentage of GDP ⁴	RUTO	30.7	29.7	30.8	32.2	34.1	35.4	36.0	43.1	50.9

1 See chapter text.

2 Including overdraft with Bank of England.

3 Bank and building society deposits.

4 Gross domestic product at market prices from 12 months centred on the end of the month.

Source: Office for National Statistics: 020 7014 2124

Government finance

18.4 Consolidated Fund and National Loans Fund:¹ revenue and expenditure; receipts and payments

United Kingdom, years ending 31 March

£ million

Consolidated Fund															
Revenue										Expenditure					
HM Revenue and Customs										Standing services				Surplus (+) or deficit (-) of Consolidated Fund	
Total	Inland Revenue ¹	Customs and Excise	Vehicle excise duties	National non domestic rates	Interest and dividends	Other receipts	Total	Supply services	Service of national debt ²	Northern Ireland	European community etc.	Contin-gencies Fund	Other expenditure ³		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
ACAA	EYJN	ACAC	ACAD	RUUD	ACAG	ACBC	ACAI	ACAJ	ACAK	ACAL	ACAM	ACAN	ACAO	ACAP	
2004	301 011	153 699	119 726	4 816	13 468	516	8 786	345 938	322 672	15 201	-	7 301	501	261	-44 926
2005	329 708	170 130	121 109	4 865	17 326	389	15 889	368 821	342 414	17 654	-	8 910	-500	344	-39 116
2006	359 954	192 715	124 219	5 055	19 597	398	17 970	401 411	373 074	19 263	-	8 858	-	212	-41 456
2007	373 040	200 127	130 808	5 355	17 334	2 610	16 806	429 078	399 947	19 959	-	8 934	3	233	-56 035
2008	..	..	132 594	5 555	..	..	..	..	..	..	..	..	..	..	..
2003/04	293 052	145 555	115 660	4 712	16 580	352	10 193	335 274	313 072	14 501	-	7 494	1	203	-42 223
2004/05	313 323	158 974	120 924	4 752	15 990	578	12 105	351 237	325 541	16 966	-	8 460	-	267	-37 914
2005/06	336 031	178 707	120 845	5 001	17 762	351	13 365	382 230	355 429	18 323	-	8 139	-	340	-46 200
2006/07	369 841	195 598	125 846	5 108	19 698	2 340	21 251	400 394	371 574	19 895	-	8 685	3	232	-30 551
2007/08	378 538	205 681	132 043	5 398	..	953	15 530	427 567	398 160	19 390	-	9 786	6	224	-49 028
2004 Q1	90 045	46 381	28 541	1 196	7 439	263	6 225	81 330	77 537	2 557	-	2 186	-999	49	8 715
Q2	64 213	32 911	30 061	1 199	-	1	41	83 020	76 032	4 086	-	1 793	1 000	108	-18 808
Q3	72 074	38 847	29 840	1 239	1 316	29	803	87 069	81 009	3 884	-	2 124	-	53	-14 994
Q4	74 679	35 560	31 284	1 182	4 713	223	1 717	94 519	88 094	4 674	-	1 198	500	51	-19 839
2005 Q1	102 357	51 656	29 739	1 132	9 961	325	9 544	86 629	80 406	4 322	-	3 345	-1 500	55	15 727
Q2	67 425	36 762	29 379	1 242	-	3	39	94 409	86 970	4 426	-	1 883	1 000	132	-26 984
Q3	84 896	43 353	30 516	1 391	5 657	54	3 925	92 502	85 379	4 817	-	2 198	-	106	-7 606
Q4	75 030	38 359	31 475	1 100	1 708	7	2 381	95 281	89 659	4 089	-	1 484	-	51	-20 253
2006 Q1	108 680	60 233	29 475	1 268	10 397	287	7 020	100 038	93 421	4 991	-	2 574	-1 000	51	8 643
Q2	72 430	39 406	30 606	1 284	303	29	802	101 986	94 934	4 382	-	1 612	1 000	58	-29 555
Q3	79 869	47 921	30 571	1 348	-	-	29	99 192	91 420	5 588	-	2 132	-	49	-19 323
Q4	98 975	45 155	33 567	1 155	8 897	82	10 119	100 195	93 299	4 302	-	2 540	-	54	-1 221
2007 Q1	118 567	63 116	31 102	1 321	10 498	2 229	10 301	99 021	91 921	5 623	-	2 401	-997	71	19 548
Q2	75 241	38 704	32 917	1 394	-	89	2 137	106 166	99 627	4 005	-	1 478	1 000	56	-30 925
Q3	90 954	52 463	32 173	1 407	3 224	30	1 657	101 387	93 820	5 452	-	2 064	-	51	-10 433
Q4	88 278	45 844	34 616	1 233	3 612	262	2 711	122 504	114 579	4 879	-	2 991	-	55	-34 225
2008 Q1	124 065	68 670	32 337	1 364	..	572	9 025	97 510	90 134	5 054	-	3 253	-994	62	26 555
Q2	..	..	32 822	1 451	..	..	2 402	..	..	..	..	..	..	..	..
Q3	..	..	34 243	1 445	..	..	..	..	..	..	..	..	..	..	..
Q4	..	..	33 192	1 295	..	..	..	..	..	..	..	..	..	..	..

18.4 Consolidated Fund and National Loans Fund:¹ revenue and expenditure; receipts and payments

continued

United Kingdom, years ending 31 March

£ million

	National Loans Fund									Other central government funds and accounts			
	Receipts			Payments						Surplus (+) or deficit (-) of National Insurance Fund	Departmental balances and miscellaneous	Northern Ireland central government debt ¹	Central government net cash requirement
	Surplus (+) or deficit (-) of Consolidated Fund	Total receipts	Interest receipts and profits of note issue	Service of the national debt met from Consolidated Fund	Total payments	Service of national debt	CG Transactions with issue dept for asset revaluation	Net lending ⁴	Borrowing required				
16	17	18	19	20	21	22	23	24	25	26	27	28	
	ACAP	ACAQ	RUUC	ACAK	ACAU	ACAV	RUUB	ACAW	ACAX	ACAY	ACAZ	ACBA	RUUW
2004	-44 926	22 659	7 455	15 201	23 242	22 658	-1	586	45 510	3 203	-890	-4	43 193
2005	-39 116	23 777	6 123	17 654	26 612	23 991	-	2 619	41 948	4 303	-2 779	-2	40 422
2006	-41 456	24 788	5 524	19 263	27 323	24 708	-	2 616	43 990	7 973	-3 592	3	39 612
2007	-56 035	25 425	5 466	19 959	27 144	25 898	-	1 246	57 758	7 593	16 391	4	33 778
2008	..	..	..	..	..	..	..	..	..	..	..	..	122 829
2003/04	-42 223	21 968	7 465	14 501	18 691	21 969	11	-3 289	38 947	2 270	-2 724	-10	39 391
2004/05	-37 914	23 673	6 705	16 966	24 245	23 672	-7	580	38 486	1 436	-1 484	-2	38 532
2005/06	-46 200	24 164	5 842	18 323	29 455	24 379	-	5 075	51 488	7 022	3 654	1	40 813
2006/07	-30 551	25 265	5 367	19 895	26 229	25 184	-	1 046	31 516	3 996	-9 546	3	37 069
2007/08	-49 028	25 014	..	19 390	28 077	25 486	..	2 589	52 093	10 536	9 007	4	32 582
2004 Q1	8 715	5 160	2 602	2 557	4 593	5 160	6	-572	-9 281	4 477	-13 009	-3	-752
Q2	-18 808	5 637	1 550	4 086	5 464	5 637	-4	-169	18 634	-1 212	6 089	-1	13 756
Q3	-14 994	5 412	1 528	3 884	6 146	5 775	1	371	15 729	2 533	5 892	-	7 304
Q4	-19 839	6 450	1 775	4 674	7 039	6 086	-4	956	20 428	-2 595	138	-	22 885
2005 Q1	15 727	6 174	1 852	4 322	5 596	6 174	-	-578	-16 305	2 710	-13 603	-1	-5 413
Q2	-26 984	5 761	1 336	4 426	8 031	5 761	-	2 268	29 253	1 710	8 513	-	19 030
Q3	-7 606	6 183	1 365	4 817	6 793	6 359	-	434	8 215	532	-383	-1	8 065
Q4	-20 253	5 659	1 570	4 089	6 192	5 697	-	495	20 785	-649	2 694	-	18 740
2006 Q1	8 643	6 561	1 571	4 991	8 439	6 562	-	1 878	-6 765	5 429	-7 170	2	-5 022
Q2	-29 555	5 517	1 134	4 382	5 326	5 384	-	-59	29 364	1 952	4 152	1	23 261
Q3	-19 323	6 827	1 238	5 588	7 688	6 827	-	861	20 184	2 233	10 715	-	7 236
Q4	-1 221	5 883	1 581	4 302	5 870	5 935	-	-64	1 207	-1 641	-11 289	-	14 137
2007 Q1	19 548	7 038	1 414	5 623	7 345	7 038	-	308	-19 239	1 452	-13 124	2	-7 565
Q2	-30 925	5 280	1 274	4 005	4 772	5 753	-	-982	30 418	4 305	8 644	-	17 469
Q3	-10 433	6 734	1 283	5 452	8 251	6 734	-	1 518	11 951	1 628	6 964	2	3 361
Q4	-34 225	6 373	1 495	4 879	6 776	6 373	-	402	34 628	208	13 907	-	20 513
2008 Q1	26 555	6 627	..	5 054	8 278	6 626	..	1 651	-24 904	4 395	-20 508	2	-8 761
Q2	..	..	..	..	..	..	..	..	..	..	..	..	30 514
Q3	..	..	..	..	..	..	..	..	..	..	..	..	23 258
Q4	..	..	..	..	..	..	..	..	..	..	..	..	77 818

1 See chapter text.

2 Payment to National Loans Fund representing its payments for the service of the National Debt less its receipts of interest on loans outstanding, etc.

3 Includes net issues to Contingencies Fund.

4 Minus sign indicates a net issue repayment.

Sources: HM Treasury;
National Statistics 020 7014 2124

Government finance

18.5 National Loans Fund: assets and liabilities¹

United Kingdom
At 31 March each year

£ million

		1999	2000	2001	2002	2003	2004	2005	2006	2007
NATIONAL LOANS FUND²										
Total assets	KQKD	421 635.7	426 239.2	425 955.6	434 544.6	448 006.3	108 243.1	94 226.5	83 227.6	82 872.1
Total National Loans Fund loans outstanding³	KQKE	48 513.6	49 788.8	51 037.6	50 251.4	47 719.0	2 963.1	2 910.2	2 964.2	3 022.1
Loans to Public Corporations:										
Royal Mail Group plc	KQKF	..	..	500.0	500.0	550.0	500.0	500.0	500.0	500.0
Scottish Nuclear Ltd	KQKM	..	..	..	..	..	..	..	..	..
Railtrack	KTCT	..	..	..	..	..	..	..	..	..
European Passenger Services	KTCS	..	..	..	..	..	..	..	..	..
Civil Aviation Authority	KQKQ	365.7	342.5	92.5	9.8	8.8	8.2	7.6	11.0	10.1
British Railways Board	KQKS	546.2	518.7	481.3	..	..	..	..	..	..
British Waterways Board	KQKU	18.2	18.2	16.7	16.3	14.7	14.7	14.7	10.6	9.9
New Towns - Development Corporations and Commission										
Scottish Homes	KQLD	8.0	8.0	8.0	8.0	7.9	7.9	7.9	7.9	7.9
Housing Corporation (England)	KQLF	190.9	179.0	161.6	149.7	138.1	100.6	..	..	..
Housing for Wales	KQLI	4.0	3.0	3.0	2.0	2.0	1.2	1.4	1.4	1.4
Land Authority for Wales	KQLJ	..	..	..	..	..	..	..	..	..
Scottish Enterprise	KQLK	..	..	..	..	..	..	..	..	..
Welsh Development Agency	KQLM	0.9	0.6	0.3	0.2	0.1	..	..	..	..
Land Registry Trading Fund	KPOL	..	..	..	..	..	..	..	..	..
Development Board for Rural Wales	KQLO	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.9
Royal Mint	KQLP	..	2.0	5.0	14.8	11.3	15.7	18.1	22.5	14.9
Crown Agents	KQLS	..	..	..	..	..	..	..	..	..
Her Majesty's Stationery Office	KQLT	..	..	..	..	..	..	..	..	..
Urban Development Corporations	KQLU	..	..	..	..	..	..	..	..	..
Harbour Authorities	KQLV	0.4	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
UK Atomic Energy Authority	KQLX	..	..	..	..	..	..	..	..	..
Ordnance Survey	GPVF	..	15.5	13.9	12.3	11.0	9.9	8.9	8.0	7.3
Central Office of Information	KJBI	..	..	..	..	..	..	..	..	..
Registers of Scotland	KZBB	5.1	4.5	4.0	3.7	3.6	3.5	3.3	3.2	3.1
East of Scotland Water Authority	KZBC	288.0	283.0	268.0	258.0	248.0	238.0	223.0	213.0	203.0
North of Scotland Water Authority	KZBD	242.0	236.5	236.5	236.5	231.5	231.5	226.5	226.5	226.5
West of Scotland Water Authority	KZBE	425.6	412.4	412.4	412.4	412.4	402.4	402.4	402.4	377.4
Loans to local authorities	KQLY	44 742.7	46 099.2	47 239.1	47 093.4	44 640.3	41 468.3	42 102.9	47 123.7	48 111.0
Loans to private sector:										
Housing associations	KGVS	0.5	0.5	0.5	..	..	..	..	..	..
Loans within central government:										
Northern Ireland Exchequer	KGWV	1 611.2	1 602.0	1 533.1	1 473.9	1 380.4	1 372.0	1 440.5	1 503.5	1 608.3
Married quarters for Armed Forces	KGVX	60.2	59.0	57.7	56.4	54.9	53.4	51.8	50.1	48.3
Other assets:										
Exchange Equalisation Account - Advances o/s	KGVZ	..	475.0	5 680.0	831.0	30.0	670.0	910.0	2 005.0	1 805.0
Subscriptions and contributions to international financial organisations:										
International Monetary Fund	KGXE	9 048.1	9 067.4	9 496.6	9 494.5	9 293.8	8 696.8	8 615.9	8 813.5	8 271.3
Gilt-Edged Official Operations Account - advances outstanding	KPUF	2 500.0	..	..	..	..	..	..	..	..
-surplus not paid to the National Loans Fund	KPUH	190.8	..	..	..	..	..	..	..	..
Borrowing included in national debt but not brought to account by 31 March										
Other NLF Assets	GLX9	..	..	..	..	..	18 545.9	18 792.0	20 735.2	20 859.0
NLF Debtors	GLY2	..	..	..	..	..	899.0	895.5	1 586.0	803.6
Debt Management Account - advances outstanding	GPVG	..	15 000.0	35 000.0	35 000.0	28 000.0	35 000.0	20 000.0	..	..
Consolidated Fund liability	KCYI	361 065.3	351 626.3	324 335.5	338 550.2	362 496.5	395 161.4	436 345.0	483 836.2	519 312.1
Total liabilities										
National Loans Fund - Gross liabilities outstanding	KCYJ	421 635.7	426 239.2	425 955.6	434 544.6	448 006.3	503 404.5	530 571.5	567 063.8	602 184.2

1 See Chapter text.

2 From 2003-04 the NLF Account has been prepared on an Accruals basis.

The figures from 2004 onwards reflect this accounting change.

3 Restated from 2004 onward. PWLB advances no longer included with NLF loans.

Source: HM Treasury: 020 7270 4761

18.6 Taxes paid by UK residents to general government and the European Union¹

Total economy sector S.1

£ million

		1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		/99	/00	/01	/02	/03	/04	/05	/06	/07	/08
Generation of income											
Uses											
Taxes on production and imports											
Taxes on products and imports											
Value added tax (VAT)											
Paid to central government	NZGF	53 738	58 688	60 746	64 735	69 087	76 638	79 978	81 497	87 739	89 878
Paid to the European Union	FJKM	4 105	3 451	4 172	3 592	2 518	2 574	1 905	1 964	2 288	2 571
Total	QYRC	57 845	62 127	64 908	68 322	71 599	79 201	81 869	83 421	89 855	92 433
Taxes and duties on imports excluding VAT											
Paid to EU: import duties	FJWE	2 042	2 049	2 103	2 024	1 893	1 957	2 207	2 264	2 332	2 462
Taxes on products excluding VAT and import duties											
Paid to central government											
Customs and Excise revenue											
Beer	GTAM	2 733	2 848	2 798	2 907	2 952	3 084	3 099	3 092	3 068	3 034
Wines, cider, perry & spirits	GTAN	3 301	3 652	3 814	4 068	4 430	4 526	4 790	4 784	4 846	5 181
Tobacco	GTAO	7 551	7 796	7 638	7 639	8 046	8 092	8 113	7 952	8 146	8 006
Hydrocarbon oils	GTAP	21 553	22 510	22 630	21 916	22 147	22 786	23 313	23 438	23 585	24 905
Betting, gaming & lottery	CJQY	1 527	1 500	1 517	1 317	977	898	876	884	961	961
Air passenger duty	CWAA	845	882	956	802	804	799	872	906	1 112	1 949
Insurance premium tax	CWAD	1 248	1 511	1 751	1 921	2 189	2 313	2 353	2 347	2 305	2 314
Landfill tax	BKOF	322	456	475	501	545	636	673	753	825	898
Other	ACDN	-	-	-	-	-	-	-	-	-	-
Fossil fuel levy	CIQY	164	84	52	92	9	-	-	-	-	-
Gas levy	GTAZ	-44	-	-	-	-	-	-	-	-	-
Stamp duties	GTBC	4 623	6 898	8 165	6 983	7 549	7 544	8 966	10 918	13 393	14 123
Camelot payments to National Lottery											
Distribution Fund	LIYH	1 665	1 593	1 542	1 520	1 382	1 311	1 354	1 397	1 366	1 349
Hydro-benefit	LITN	32	38	44	44	44	43	40	-	-	-
Aggregates Levy	MDUQ	-	-	-	-	293	341	326	323	324	340
Climate change levy	LSNT	-	-	-	822	813	816	750	741	696	705
Renewable energy obligations	EP89	-	-	-	-	265	375	368	381	389	..
Other taxes and levies	GCSP	-	-	-	-	-	-	-	-	-	-
Total paid to central government	NMBV	45 569	49 768	51 382	50 551	52 486	53 664	56 183	57 965	61 250	64 441
Paid to the European Union											
Sugar levy	GTBA	44	46	43	27	25	19	24	24	-	-
European Coal & Steel Community levy	GTBB	-	-	-	-	-	-	-	-	-	-
Total paid to the European Union	FJWG	44	46	43	27	25	19	24	24	-	-
Total taxes on products excluding VAT & import duties	QYRA	45 613	49 814	51 425	50 578	52 511	53 683	56 207	57 989	61 251	64 415
Total taxes on products and imports	NZGW	105 500	113 990	118 436	120 924	126 003	134 846	140 297	143 713	153 599	159 313
Production taxes other than on products											
Paid to central government											
Consumer Credit Act fees	CUDB	158	156	171	157	200	211	223	189	234	325
National non-domestic rates	CUKY	13 764	14 353	15 154	16 252	16 728	16 902	17 206	18 147	19 182	19 586
Old style non-domestic rates	NSEZ	130	123	132	131	136	167	268	294	326	369
Levies paid to CG levy-funded bodies	LITK	171	234	213	215	190	194	218	239	244	255
Motor vehicle duties paid by businesses	EKED	1 503	1 559	1 230	751	736	787	802	850	869	880
Regulator fees	GCSQ	61	86	105	95	94	99	85	74	71	75
Total	NMBX	15 787	16 511	17 005	17 601	18 084	18 360	18 802	19 793	20 926	21 490
Paid to local government											
Old style non-domestic rates	NMYH	131	144	150	161	176	181	167	187	207	229
Total production taxes other than on products	NMYD	15 918	16 655	17 155	17 762	18 260	18 541	18 969	19 980	21 119	21 717
Total taxes on production and imports, paid											
Paid to central government	NMBY	115 096	124 955	129 123	132 882	139 651	148 656	154 963	159 254	169 905	175 767
Paid to local government	NMYH	131	144	150	161	176	181	167	187	207	229
Paid to the European Union	FJWB	6 191	5 546	6 318	5 643	4 436	4 550	4 136	4 252	4 620	5 036
Total	NZGX	121 418	130 645	135 591	138 686	144 263	153 367	159 094	163 486	174 793	181 032

Government finance

18.6 Taxes paid by UK residents to general government and the European Union¹

Total economy sector S.1

continued

£ million

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
	/99	/00	/01	/02	/03	/04	/05	/06	/07	/08	/08
Secondary distribution of income											
Uses											
Current taxes on income, wealth etc											
Taxes on income											
Paid to central government											
Household income taxes	DRWH	89 728	96 977	106 866	108 526	110 407	112 356	121 273	130 555	141 227	151 267
Petroleum revenue tax	DBHA	502	853	1 518	1 310	958	1 179	1 284	2 016	2 155	1 680
Windfall tax	EYNK	2 614	—	—	—	—	—	—	—	—	—
Other corporate taxes	BMNX	1 231	1 842	3 458	3 302	2 657	3 946	4 292	5 560	6 809	8 029
Total	NMCU	124 107	133 994	144 263	145 179	143 290	145 558	160 490	179 960	194 499	207 359
Other current taxes											
Paid to central government											
Motor vehicle duty paid by households	CDDZ	3 116	3 296	3 039	3 540	3 600	3 902	3 935	4 100	4 270	4 513
Old style domestic rates	NSFA	114	117	108	109	104	129	227	235	247	251
Licences	NSNP	8	8	2	—	—	—	—	—	—	—
National non-domestic rates paid by non-market sectors	BMNY	971	1 002	997	1 065	1 013	1 009	1 093	1 221	1 274	1 316
Passport fees	E8A6	41	89	113	139	153	198	237	285	346	..
Television licence fee	DH7A	2 179	2 286	2 064	2 183	2 287	2 391	2 508	2 623	2 734	..
Total	NMCV	6 429	6 798	6 325	7 036	7 155	7 634	8 019	8 484	8 902	9 341
Paid to local government											
Old style domestic rates	NMHK	62	68	76	80	85	103	141	149	157	173
Council tax	NMHM	12 037	12 918	14 155	15 371	16 809	18 913	20 194	21 226	22 340	23 398
Total	NMIS	12 099	12 986	14 231	15 451	16 894	19 016	20 335	21 375	22 497	23 571
Total	NVCM	18 528	19 784	20 554	22 487	24 051	26 650	28 354	29 859	31 397	33 042
Total current taxes on income, wealth etc											
Paid to central government	NMCP	130 536	140 792	150 586	152 215	150 447	153 192	168 509	188 444	203 401	216 700
Paid to local government	NMIS	12 099	12 986	14 231	15 451	16 894	19 016	20 335	21 375	22 497	23 571
Total	NMZL	142 635	153 778	164 817	167 666	167 341	172 208	188 844	209 819	225 895	240 882
Social contributions											
Actual social contributions											
Paid to central government											
(National Insurance Contributions)											
Employers' compulsory contributions	CEAN	29 779	31 705	35 212	35 816	35 476	41 459	44 576	47 302	50 420	53 832
Employees' compulsory contributions	GCSE	23 255	23 289	24 772	25 130	25 701	31 013	33 088	35 181	37 557	39 250
Self- and non-employed persons' compulsory contributions	NMDE	1 712	1 941	2 084	2 216	2 352	2 676	2 744	2 852	2 956	3 032
Total	AIIH	54 746	56 935	62 068	63 162	63 529	75 148	80 408	85 335	90 933	96 114
Capital account											
Changes in liabilities and net worth											
Other capital taxes											
Paid to central government											
Inheritance tax	GILF	1 763	2 017	2 184	2 346	2 323	2 486	2 881	3 226	3 508	3 814
Tax on other capital transfers	GILG	41	37	52	37	47	35	50	50	50	50
Development land tax and other	GCSV	—	—	—	—	—	—	—	—	—	—
Total	NMGI	1 804	2 054	2 236	2 383	2 370	2 521	2 931	3 276	3 618	3 920
Total taxes and compulsory social contributions											
Paid to central government	GCSS	302 182	324 736	344 015	350 642	355 995	379 517	406 811	436 309	467 857	492 501
Paid to local government	GCST	12 230	13 130	14 381	15 612	17 070	19 197	20 502	21 562	22 704	23 800
Paid to the European Union	FJWB	6 191	5 546	6 318	5 643	4 436	4 550	4 136	4 252	4 620	5 036
Total	GCSU	320 603	343 412	364 714	371 897	377 501	403 264	431 449	462 123	495 181	521 337
Total taxes and social contributions as percentage of GDP											
	GDWM	36.7	37.3	37.8	36.9	35.5	35.8	36.2	37.3	36.8	36.6

¹ See chapter text.

Sources: HM Treasury;
Office for National Statistics: 020 7014 2129

18.7 Borrowing and repayment of debt¹

United Kingdom

Years ending 31 March

£ million

		1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		/99	/00	/01	/02	/03	/04	/05	/06	/07	/08
Borrowing											
Government securities: new issues	KQGA	12 048.0	26 426.5	25 789.8	43 433.4	54 068.9	53 220.9	57 290.5	80 668.9	66 233.4	64 197.4
National savings securities:											
National savings certificates	KQGB	3 028.7	1 962.7	3 086.2	2 580.7	2 434.3	1 940.4	1 696.4	1 206.8	1 464.7	2 524.9
Capital bonds	KQGC	469.6	35.4	29.0	40.9	107.3	65.0	25.2	34.3	20.7	31.6
Income bonds	KQGD	1 371.7	653.4	760.5	625.6	484.8	415.3	426.6	567.5	593.5	1 502.6
Deposit bonds	KQGE	..	..	..	..	..	..	..	..	..	..
British savings bonds	KQGF	..	..	..	..	..	..	..	..	..	..
Premium savings bonds	KQGG	3 652.8	3 449.4	3 296.0	3 859.6	4 604.5	7 530.1	5 737.8	7 817.5	8 432.5	6 573.2
Save As You Earn	KQGH	11.4	5.0	0.3	..	..	..	..	..	..	..
Yearly plan	KQGI	5.2	..	..	..	..	..	..	..	..	..
National savings stamps and gift tokens	KQGJ	..	..	..	..	..	..	..	..	..	..
National Savings Bank Investments	KQGK	1 085.0	901.6	955.3	864.9	1 012.4	809.9	817.5	643.6	558.4	535.7
Children's Bonus Bonds	KGVO	205.0	58.5	53.4	45.0	54.0	51.7	66.8	59.5	54.1	54.1
First Option Bonds	KIAR	1 001.8	34.3	..	..	..	..	..	..	..	..
Pensioners Guaranteed Income Bond	KJDW	201.0	590.7	687.2	603.5	662.9	274.2	323.9	142.7	216.4	371.3
Treasurer's account	KWNF	17.1	13.6	12.5	15.2	19.4	13.9	11.1	10.9	11.6	2.4
Individual Savings Account	ZAFB	..	257.8	265.9	397.8	405.6	335.4	276.4	261.3	1 015.1	1 394.2
Fixed Rate Savings Bonds	ZAFD	..	175.9	284.7	192.7	193.0	82.0	86.3	51.2	69.5	347.4
Guaranteed Equity Bonds	ECPU	..	..	..	27.2	274.8	227.9	317.1	81.4	62.1	56.0
Easy Access Savings Account	C3OM	..	..	..	..	..	126.9	903.5	608.6	513.2	933.4
Certificate of tax deposit	KQGL	66.4	121.4	76.5	77.6	59.6	145.2	114.8	110.6	100.2	163.7
Nationalised industries', etc											
temporary deposits	KQGM	39 962.4	40 343.3	56 106.6	62 150.0	55 395.1	47 958.6	25 022.0	22 039.1	35 224.0	51 365.0
Sterling Treasury bills (net receipt)	KQGO	3 546.2	..	..	..	..	..	..	..	..	..
ECU Treasury bills (net receipt)	KQGP	..	..	..	..	..	..	..	..	..	..
ECU Treasury notes (net receipt)	KDZZ	..	721.1	..	..	..	..	..	..	..	..
Ways and means (net receipt)	KQGQ	183.6	5 599.0	12 126.0	12 095.3	3 899.9	22 700.2	..	..	23 428.0	12 810.5
Other debt : payable in sterling :											
Interest free notes	KQGR	2 130.9	373.5	972.7	1 427.2	754.0	1 213.2	662.3	1 858.9	1 049.9	97.2
Other debt : payable in external currencies	KHCY	..	..	..	..	..	1 792.5	..	..	..	..
Total receipts	KHCZ	68 986.8	81 723.1	104 502.6	128 436.6	124 430.5	138 903.3	93 778.2	116 162.8	139 047.3	142 960.6
Repayment of debt											
Government securities: redemptions	KQGS	18 575.5	19 815.8	33 722.2	43 642.3	42 109.9	35 087.4	25 130.1	17 456.5	62 406.9	32 940.2
Statutory sinking funds	KQGT	2.0	2.0	2.0	1.9	1.9	1.8	1.8	0.4	..	..
Terminable annuities:											
National Debt Commissioners	KQGU	..	..	..	..	..	..	..	..	..	..
National savings securities:											
National savings certificates	KQGV	3 449.0	2 405.2	4 546.8	4 177.7	4 146.7	2 769.1	1 979.6	1 107.4	1 172.1	1 201.9
Capital bonds	KQGW	888.3	324.2	375.0	175.9	155.9	116.9	121.1	159.2	137.4	184.0
Income bonds	KQGX	880.8	1 686.3	857.0	933.8	1 144.2	977.1	879.5	724.6	719.2	712.8
Deposit bonds	KQGY	84.2	70.2	71.1	45.4	369.9	4.4	..	..	..	..
Yearly Plan	KQGZ	120.0	141.8	18.4	4.5	3.0	2.0	..	..	0.8	4.9
British savings bonds	KQHA	..	..	..	..	..	..	..	..	..	..
Premium savings bonds	KQHB	1 398.4	1 923.8	1 872.6	1 942.9	2 343.3	2 967.4	3 492.4	3 289.2	4 279.8	4 952.3
Save As You Earn	KQHC	37.1	34.5	22.9	8.0	3.2	0.5	..	0.5	0.5	1.6
National savings stamps and gift tokens	KQHD	..	..	..	..	..	..	1.2	..	..	..
National Savings Bank Investments (repayments)	KQHE	2 027.0	1 886.3	1 654.1	1 415.8	1 350.1	1 342.7	1 554.0	1 153.3	1 172.4	976.8
Children's Bonus Bonds	KGVO	183.2	69.3	95.0	114.5	92.6	79.8	84.5	95.8	105.7	108.5
First Option Bonds	KIAS	1 055.5	298.1	225.2	111.6	77.4	62.2	33.4	36.1	25.6	26.6
Pensioners Guaranteed Income Bond	KPOB	897.8	935.3	2 003.8	1 640.4	703.9	538.5	445.0	428.6	452.7	543.1
Treasurer's account	KWNG	13.7	16.4	13.9	16.5	16.9	14.2	16.2	18.3	11.7	47.1
Individual Savings Account	ZAFB	..	12.3	39.9	70.3	105.9	157.6	202.2	194.1	193.6	274.9
Fixed Rate Savings Bonds	ZAFF	..	2.8	62.1	110.1	133.6	153.1	92.1	105.0	77.2	104.2
Guaranteed Equity Bonds	JUWE	..	..	..	..	3.9	3.3	..	0.2	3.7	365.9
Easy Access Savings Account	C3ON	..	..	..	..	..	126.9	189.3	400.6	509.7	544.6
Certificates of tax deposit	KQHF	199.9	159.9	120.1	91.4	161.5	113.1	171.9	152.1	56.0	88.0
Tax reserve certificates	KQHG	..	..	..	..	..	..	..	..	..	..
Nationalised industries', etc											
temporary deposits	KQHH	41 776.9	41 089.4	56 004.0	63 127.9	55 695.6	47 757.7	25 949.5	21 943.1	35 686.5	48 265.0
Debt to the Bank of England	KPOC	..	..	..	..	..	..	..	..	..	..
Sterling Treasury bills (net repayment)	KQHJ	..	3 014.8	6 194.2	..	..	..	..	..	..	..
ECU Treasury bills (net repayment)	KJEG	..	2 492.9	..	..	..	..	..	..	..	..
ECU Treasury notes (net repayment)	KSPA	13.2	..	1 391.9	1 359.6	1 453.1	..	..	..	..	..
Ways and means (net repayment)	KQHK	..	..	..	..	..	..	9 760.2	36 207.3	..	..
Other debt : payable in sterling :											
Interest free notes	KQHL	850.5	246.4	458.2	1 723.3	1 393.3	990.5	300.4	222.3	586.4	474.4
Other	KQHM	..	..	..	..	..	..	..	..	..	..
Other debt : payable in external currencies	KQHN	92.0	98.1	1 835.6	2 838.1	1 960.3	47.0	46.5	98.9	52.4	..
Total payments	KQHO	72 545.0	76 725.8	111 586.0	123 551.9	113 426.1	93 313.2	70 450.9	83 793.5	107 650.3	91 816.8
Net borrowing	KQHP	..	4 997.3	..	4 884.7	11 004.4	45 590.1	23 327.3	32 369.3	31 397.0	51 143.8
Net repayment	KHDD	3 558.2	..	7 083.4	..	..	..	..	..	..	..

1 See chapter text.

Source: HM Treasury: 020 7270 4761

Government finance

18.8 Central government net cash requirement on own account (receipts and outlays on a cash basis)

£ million

	Cash receipts							Cash outlays					Own account net cash requirement
	HM Revenue and Customs							Interest payments	Net acquisition of company securities ⁶	Net departmental outlays ⁷	Total		
	Total paid over ¹	Income tax ²	Corporation tax ²	NICs ³	V.A.T. ⁴	Interest and dividends	Other receipts ⁵					Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	
	MIZX	RURC	ACCD	ABLP	EYOO	RUUL	RUUM	RUUN	RUJO	ABIF	RUJP	RUJQ	RUJX
1999	282 142	94 025	32 924	55 254	55 331	8 006	22 446	312 594	25 210	-387	285 286	310 109	-2 485
2000	305 547	103 118	33 003	59 274	58 509	9 009	46 078	360 634	23 890	-251	297 933	321 572	-39 062
2001	316 517	111 874	33 520	62 973	60 282	8 611	24 643	349 771	23 132	-661	324 633	347 104	-2 667
2002	315 987	111 559	28 866	63 992	63 000	6 954	25 310	348 251	19 343	-	347 612	366 955	18 704
2003	325 138	113 712	28 489	69 360	67 525	7 335	25 329	357 802	20 348	-39	379 418	399 727	41 925
2004	347 514	121 493	31 160	77 026	71 907	6 855	25 137	379 506	21 027	-	400 631	421 658	42 152
2005	372 567	130 818	37 820	83 612	73 012	6 549	26 341	405 457	22 434	-	421 021	443 455	37 998
2006	401 362	140 616	47 108	87 156	76 103	6 640	28 115	436 117	25 834	-347	448 131	473 618	37 501
2007	422 465	149 968	43 912	96 656	80 301	8 251	30 082	460 798	25 537	-2 340	470 169	493 366	32 568
2008	428 378	157 051	46 253	97 947	80 711	9 354	30 417	468 149	26 033	19 714	544 577	590 324	122 175
1999/00	291 280	96 032	34 322	56 354	56 395	8 637	22 660	322 577	24 320	-535	288 128	311 913	-10 664
2000/01	309 726	108 414	32 421	60 614	58 501	8 715	46 772	365 213	23 798	-81	304 245	327 962	-37 251
2001/02	314 959	111 028	32 041	63 168	61 026	7 843	25 001	347 803	22 126	-683	329 726	351 169	3 366
2002/03	317 174	111 102	29 268	64 553	63 451	7 425	24 725	349 324	19 687	-39	353 890	373 538	24 214
2003/04	331 133	116 194	28 077	72 457	69 075	7 172	25 348	363 653	21 251	-	385 119	406 370	42 717
2004/05	355 917	125 202	33 641	78 098	73 026	6 633	25 074	387 624	21 810	-	403 268	425 078	37 454
2005/06	382 067	133 519	41 829	85 522	72 856	6 393	27 022	415 482	23 121	-347	428 616	451 390	35 908
2006/07	406 337	147 134	44 308	87 274	77 360	6 754	27 359	440 450	26 279	-	451 062	477 341	36 891
2007/08	431 800	152 591	46 383	100 411	80 601	9 000	31 205	472 005	25 390	-2 340	478 576	501 626	29 621
2008/09	416 503	154 709	42 765	96 444	78 443	8 724	27 818	453 045	25 947	32 250	557 368	615 565	162 520
2006 Q4	96 813	28 713	12 993	20 470	21 058	1 932	7 622	106 367	5 734	-	115 138	120 872	14 505
2007 Q1	117 636	51 926	10 475	23 795	19 550	1 897	4 875	124 408	6 619	-	110 361	116 980	-7 428
Q2	96 004	29 417	8 015	25 932	20 123	1 864	8 203	106 071	5 959	-2 340	121 026	124 645	18 574
Q3	107 134	37 488	12 465	24 165	19 301	1 986	9 934	119 054	6 486	-	114 418	120 904	1 850
Q4	101 691	31 137	12 957	22 764	21 327	2 504	7 070	111 265	6 473	-	124 364	130 837	19 572
2008 Q1	126 971	54 549	12 946	27 550	19 850	2 646	5 998	135 615	6 472	-	118 768	125 240	-10 375
Q2	97 155	34 093	8 431	23 420	20 088	2 252	8 129	107 536	6 449	-	131 418	137 867	30 331
Q3	108 986	39 300	12 664	24 472	21 236	2 266	9 105	120 357	6 566	-255	150 435	156 746	36 389
Q4	95 266	29 109	12 212	22 505	19 537	2 190	7 185	104 641	6 546	19 969	143 956	170 471	65 830
2009 Q1	115 096	52 207	9 458	26 047	17 582	2 016	3 399	120 511	6 386	12 536	131 559	150 481	29 970

Relationships between columns 1+6+7=8; 9+10+11=12; 12-8=13.

1 Comprises payments into the Consolidated Fund and all payovers of NICs excluding those for Northern Ireland.

2 Income tax includes capital gains tax and is net of any tax credits treated by HM Revenue and Customs as tax deductions.

3 UK receipts net of personal pension rebates; gross of Statutory Maternity Pay and Statutory Sick Pay.

4 Payments into Consolidated Fund.

5 Including some elements of expenditure not separately identified.

6 Mainly comprises privatisation proceeds.

7 Net of certain receipts, and excluding on-lending to local authorities and public corporations.

Sources: HM Revenue & Customs;
Office for National Statistics

18.9 HM Revenue and Customs taxes and duties

£ million

Net receipts by HM Revenue and Customs

	Total ^{1, 6}	Income tax and Capital gains tax ^{2, 3}	Corporation tax ⁴	Inher- itance tax ⁶	Stamp duties	Petroleum revenue tax ⁵	Payments into Consolidated Fund ⁶	Advance corporation tax
	MDXD	RURC	ACCD	ACCH	ACCI	ACCJ	ACAB	ACCN
2004	165 564	121 493	31 160	2 861	8 884	1 166	153 699	-32
2005	183 481	130 818	37 820	3 134	9 910	1 799	170 130	-73
2006	206 851	140 616	47 108	3 507	13 074	2 546	192 715	-21
2007	213 705	149 968	43 912	3 804	14 634	1 387	200 127	-
2008	218 626	157 051	46 253	3 169	9 491	2 662	202 283	-
2004/05	172 017	125 202	33 641	2 924	8 966	1 284	158 974	-33
2005/06	191 540	133 519	41 829	3 258	10 918	2 016	178 707	-84
2006/07	210 535	147 134	44 308	3 545	13 393	2 155	195 598	-4
2007/08	218 601	152 591	46 383	3 824	14 123	1 680	205 681	-
2008/09	210 869	154 709	42 765	..	7 992	2 566	193 539	..
2005 Q1	55 047	42 707	9 266	708	1 971	395	51 656	-6
Q2	39 965	28 884	7 766	799	2 285	231	36 762	-7
Q3	46 288	32 042	9 765	839	2 858	784	43 353	-8
Q4	42 181	27 185	11 023	788	2 796	389	38 359	-52
2006 Q1	63 106	45 408	13 275	832	2 979	612	60 233	-17
Q2	42 814	30 604	7 882	874	3 089	365	39 406	-2
Q3	53 944	35 891	12 958	887	3 419	789	47 921	-
Q4	46 987	28 713	12 993	914	3 587	780	45 155	-2
2007 Q1	66 790	51 926	10 475	870	3 298	221	63 116	-
Q2	42 352	29 417	8 015	937	3 727	256	38 704	-
Q3	55 460	37 488	12 465	1 054	3 998	455	52 463	-
Q4	49 103	31 137	12 957	943	3 611	455	45 844	-
2008 Q1	71 686	54 549	12 946	890	2 787	514	68 670	-
Q2	46 171	34 093	8 431	808	2 573	266	41 394	-
Q3	56 310	39 300	12 664	787	2 239	1 320	51 626	-
Q4	44 459	29 109	12 212	684	1 892	562	40 593	-
2009 Q1	63 929	52 207	9 458	..	1 288	418	59 926	..

1 The total is not always equal to the sum of the individual taxes due to rounding.

2 Income tax and Capital gains tax combined.

3 Figures for income tax treat payments of the personal tax credits as negative tax to the extent that the credits are less than or equal to the tax liability of the family. Payments exceeding this liability are treated as public expenditure.

4 Including net advance corporation tax receipts shown separately in the final column.

5 Including net advance petroleum revenue tax.

6 Payments into the consolidated fund are not directly comparable to receipts. Over the year payments into the consolidated fund will always be lower than total receipts because the public expenditure element of payments of tax being recorded in receipts. Because the public expenditure element of payments of tax credits (both personal and company) are deducted from the payments into the consolidated fund but have no impact on receipts. In addition, there is a timing difference between payments taking value and hence paid over to the consolidated fund and being recorded in receipts.

Sources: HM Revenue and Customs;
National Statistics

18.10 British government and government guaranteed marketable securities¹

Nominal values of official and market holdings by maturity^{2,3}

At 31 March each year

£ million

		1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Total holdings	KQMO	297 366	291 788	290 629	285 915	278 808	292 777	321 051	354 884	411 770	442 857	478 779
Up to 5 years	KQMP	86 094	95 112	95 131	92 090	92 780	106 074	88 678	110 839	122 496	119 872	117 620
Over 5 and up to 15 years	KQMQ	131 758	124 603	116 910	120 101	106 044	101 465	131 665	123 729	151 841	167 525	168 623
Over 15 years (including undated)	KQMR	79 515	72 074	78 587	73 724	79 984	85 238	97 500	117 350	134 485	152 529	192 536
Official holdings: ³												
Total	HHAW	6 345	6 394	6 204	8 210	7 558	10 650	9 118	7 433	25 409	23 305	25 754
Up to 5 years	HHAY	2 499	2 600	2 849	4 652	3 928	4 797	3 321	2 770	8 222	7 328	7 120
Over 5 and up to 15 years	HHAZ	2 726	2 989	2 567	3 009	2 844	4 115	4 015	3 063	9 620	9 511	10 329
Over 15 years (including undated)	HHBA	1 120	805	788	549	786	1 738	1 540	1 562	7 530	6 420	8 304
Market holdings:												
Total	HHBB	291 021	285 394	284 425	277 705	271 250	282 127	311 933	347 451	386 361	419 552	453 025
Up to 5 years	HHBD	83 595	92 512	92 282	87 438	88 852	101 277	85 357	108 070	114 274	112 545	110 500
Over 5 and up to 15 years	HHBE	129 032	121 614	114 343	117 092	103 200	97 350	127 650	120 666	142 221	158 014	158 294
Over 15 years (including undated)	HHBF	78 395	71 269	77 800	73 175	79 198	83 500	95 960	115 788	126 955	146 109	184 231

1 The government guaranteed securities of nationalised industries only. A relatively small amount of other government guaranteed securities is excluded.

2 Securities with optional redemption dates are classified according to the final redemption date. The nominal value of index-linked British Government Stock has been raised by the amount of accrued capital uplift.

3 Official holdings were changed following the introduction of the central bank sector in the UK national accounts. These holdings now principally include those of the Debt Management Office and other government departments. The Issue and Banking Departments of the Bank of England are classified within the central bank sector and are therefore part of market holdings.

Source: Office for National Statistics: 020 7014 2124

Government finance

18.11 Income tax: allowances and reliefs¹

United Kingdom

£

		1998 /99	1999 /00	2000 /01	2001 /02	2002 /03	2003 /04	2004 /05	2005 /06	2006 /07	2007 /08	2008 /09
Personal allowances												
Personal allowance	KDZP	4 195	4 335	4 385	4 535	4 615	4 615	4 745	4 895	5 035	5 225	6 035
Married couple's (both partners under 65) ²	KDZR	1 900	1 970	..	..	..	..	..	..	..	..	..
Age allowance:												
Personal (aged 65-74)	KSOH	5 410	5 720	5 790	5 990	6 100	6 610	6 830	7 090	7 280	7 550	9 030
Personal (aged 75 or over)	KSOI	5 600	5 980	6 050	6 260	6 370	6 720	6 950	7 220	7 420	7 690	9 180
Married couple's (either partner between 65-74 but neither partner 75 or over) ^{2,3}	KEDI	3 305	5 125	5 185	5 365	5 465	5 565	5 725	5 905	6 065	6 285	6 535
Married couple's (either partner 75 or over) ²	KEIY	3 345	5 195	5 255	5 435	5 535	5 635	5 795	5 975	6 135	6 365	6 625
Minimum married couple's allowance	C58D	1 900	1 970	2 000	2 070	2 110	2 150	2 210	2 280	2 350	2 440	2 540
Income limit ⁴	KEOO	16 200	16 800	17 000	17 600	17 900	18 300	18 900	19 500	20 100	20 900	21 800
Additional personal allowance ²	KEPG	1 900	1 970	..	..	..	..	..	..	..	..	..
Widow's bereavement allowance	KEPH	1 900	1 970	..	..	..	..	..	..	..	..	..
Blind person's allowance												
Single or married (one spouse blind)	KSOJ	1 330	1 380	1 400	1 450	1 480	1 510	1 560	1 610	1 660	1 730	1 800
Married (both spouses blind)	KSOK	2 660	2 760	2 800	2 900	2 960	3 020	3 120	3 220	3 320	3 460	3 600
Life Assurance Relief												
Percentage of gross premium	KFDR	12.5 or Nil	12.5 or Nil	12.5 or Nil	12.5 or Nil	12.5 or Nil	12.5 or Nil	12.5 or Nil	12.5 or Nil	12.5 or Nil	12.5 or Nil	12.5 or Nil

1 See chapter text.

2 The allowance was restricted to 20 per cent in 1994-95, 15 per cent from 1995-96 and 10 per cent from 1999-00.

3 In the 2009-10 tax year all Married Couples Allowance claimants in this category will become 75 at some point during the year and will therefore be entitled to the higher amount of allowance, for those aged 75 and over.

4 If the total income, less allowable deductions of a taxpayer aged 65 or over exceeds the limit, the age-related allowances are reduced by £1 for each £2 of income over the aged income level until the basic levels of the personal and married couple's allowances are reached.

Source: HM Revenue & Customs: 020 7147 3045

18.12 Rates of Income tax

United Kingdom

	2000/01		2001/02		2002/03		2003/04		2004/05	
	Bands of taxable income (£) ¹	Rate of tax - Percent-ages	Bands of taxable income (£) ¹	Rate of tax - Percent-ages	Bands of taxable income (£) ¹	Rate of tax - Percent-ages	Bands of taxable income (£) ¹	Rate of tax - Percent-ages	Bands of taxable income (£) ¹	Rate of tax - Percent-ages
Starting rate²	1 - 1 520	10	1 - 1 880	10	1 - 1 920	10	1 - 1 960	10	1 - 2 020	10
Basic rate³	1 521 - 28 400	22	1 881 - 29 400	22	1 921 - 29 900	22	1 961 - 30 500	22	2 021 - 31 400	22
Higher rate⁴	over 28 400	40	over 29 400	40	over 29 900	40	over 30 500	40	over 31 400	40
	2005/06		2006/07		2007/08		2008/09		2009/10	
	Bands of taxable income (£) ¹	Rate of tax - Percent-ages	Bands of taxable income (£) ¹	Rate of tax - Percent-ages	Bands of taxable income (£) ¹	Rate of tax - Percent-ages	Bands of taxable income (£) ¹	Rate of tax - Percent-ages	Bands of taxable income (£) ¹	Rate of tax - Percent-ages
Starting rate²	1 - 2 090	10	1 - 2 150	10	1 - 2 230	10	1 - 2 230	10 ⁵	1 - 2 440	10
Basic rate³	2 091 - 32 400	22	2 151 - 33 300	22	2 231 - 34 600	22	2 321 - 34 800	20	2 231 - 37 400	20
Higher rate⁴	over 32 400	40	over 33 300	40	over 34 600	40	over 34 800	40	over 37 400	40

1 Taxable income is defined as gross income for income tax purposes less any allowances and reliefs available at the taxpayer's marginal rate.

2 The starting rate also applies to savings and dividends.

3 The basic rate of tax on dividends is 10% and savings income is 20%.

4 The higher rate of tax on dividends is 32.5%.

5 From 2008/09 there is a 10% starting rate for savings income only. If non-savings income is above this limit the 10% rate does not apply.

Source: HM Revenue & Customs: 020 7147 3045

18.13 Local Authorities: gross loan debt outstanding¹

At 31 March each year

£ billion

		2004	2005	2006	2007	2008
United Kingdom						
Total debt	KQBR	50.5	52.9	59.7	62.3	66.4
Public Works Loan Board	KQBS	41.3	42.4	47.1	47.9	50.7
Northern Ireland Consolidated Fund	KQBT	0.3	0.3	..	..	..
Other debt	KQBU	8.8	10.5	..	..	..
England						
Total debt	C300	37.7	40.1	46.1	48.6	52.4
of which Public Works Loan Board	C30P	31.1	32.2	36.6	37.6	40.2
Wales						
Total debt	C30Q	3.6	3.7	3.8	3.8	4.0
of which Public Works Loan Board	C30R	3.1	3.1	3.3	3.1	3.2
Scotland						
Total debt	KQBX	8.8	8.7	9.4	9.5	9.7
of which Public Works Loan Board	KQBY	7.1	6.8	7.2	7.1	7.1
Northern Ireland						
Total debt	KQBZ	0.3	0.3	0.3	0.3	0.4
of which Northern Ireland Consolidated Fund	KQBT	0.3	0.3	..	..	..

1 The sums shown exclude inter-authority loans.

Sources: Communities and Local Government: 020 7944 4176;
Public Works Loan Board: 020 7862 6610;
Department of Finance and Personnel for Northern Ireland: 028 9185 8132

18.14 Rateable Values¹

England and Wales

At 1 April each year

		1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Number of properties (Thousands)												
Commercial	KMIN	1 223	1 219	1 223	1 230	1 234	1 236	1 239	1 234	1 245	1 258	1 267
Shops and cafes	KMIO	488	484	478	476	473	469	466	462	459	457	456
Offices	KMIP	257	258	261	269	273	279	284	287	296	304	311
Other	KMIQ	478	477	484	485	487	488	490	485	490	497	500
On-licensed premises	KMIR	59	60	61	61	60	60	60	66	65	65	64
Entertainment and recreational:	KMIS	81	80	79	79	80	80	80	78	79	81	81
Cinemas	KMIT	1	1	1	1	1	1	1	1	1	1	1
Theatres and music-halls	KMIU	1	1	1	1	1	1	1	1	1	1	1
Other	KMIV	80	79	76	76	77	77	78	76	78	80	80
Public utility	KMIW	9	9	8	8	8	8	8	8	8	8	8
Educational and cultural	KMIY	41	41	41	42	42	42	43	45	45	45	45
Miscellaneous	KMIY	56	61	67	70	70	72	74	74	77	80	81
Industrial	KMIZ	250	250	250	251	250	250	250	252	251	252	249
Total	KMIH	1 719	1 720	1 729	1 740	1 745	1 749	1 754	1 756	1 771	1 788	1 796
Value of assessments (£ million)												
Commercial	KMHG	19 733	19 652	26 320	27 255	27 622	27 713	27 878	33 013	33 548	33 566	33 427
Shops and cafes	KMHH	5 860	5 840	6 801	6 972	6 953	6 863	6 845	8 257	8 311	8 289	8 251
Offices	KMHI	5 624	5 575	8 625	9 191	9 388	9 555	9 591	10 840	11 034	10 904	10 724
Other	KMHJ	8 249	8 237	10 894	11 092	11 281	11 295	11 441	13 916	14 203	14 373	14 452
On-licensed premises	KMHK	980	997	1 311	1 347	1 345	1 334	1 320	1 667	1 652	1 615	1 589
Entertainment and recreational	KMHL	1 040	1 045	1 310	1 369	1 430	1 416	1 362	1 467	1 483	1 481	1 478
Cinemas	KMHM	39	45	79	92	104	106	96	117	115	110	101
Theatres and music-halls	KMHN	21	20	24	25	26	26	26	34	35	35	35
Other	KMHO	979	980	1 207	1 252	1 300	1 284	1 240	1 316	1 333	1 337	1 342
Public utility	KMHP	3 380	3 361	3 828	3 411	3 460	3 444	3 410	3 680	3 668	3 668	3 656
Educational and cultural	KMHQ	1 773	1 672	1 829	1 872	1 902	1 895	1 904	2 359	2 411	2 407	2 397
Miscellaneous	KMHR	1 464	1 439	2 142	2 172	2 220	2 218	2 022	2 582	2 646	2 687	2 694
Industrial	KMHS	5 540	5 463	6 249	6 202	6 157	6 034	5 935	6 651	6 575	6 453	6 314
Total	KMHA	33 909	33 649	42 985	43 626	44 136	44 053	43 831	51 419	51 983	51 878	51 555

1 See chapter text.

Source: HM Revenue & Customs: 020 7147 2941

Government finance

18.15 Revenue expenditure of local authorities

£ million

	2005/06 outturn	2006/07 outturn	2007/08 outturn	2008/09 budget
England				
Education ¹	36 020	37 972	40 135	41 480
Highways and Transport	4 843	5 316	5 636	6 101
Social care ²	17 359	18 108	18 587	19 478
Housing (excluding HRA) ³	14 066	14 963	15 844	15 987
Cultural, environmental and planning	9 162	9 658	10 139	10 361
of which:				
Cultural	2 967	3 129	3 188	3 265
Environmental	4 248	4 524	4 832	5 205
Planning and development	1 947	2 005	2 119	1 890
Police	10 957	11 542	11 704	12 229
Fire	2 040	2 193	2 233	2 364
Courts	58	62	70	69
Central services	2 432	3 430	3 541	3 695
Other	206	128	360	328
Net current expenditure	97 142	103 341	108 249	112 094
Capital financing	2 473	2 993	3 004	3 570
Capital Expenditure charged to Revenue Account	891	1 103	1 095	1 234
Interest receipts	-1 214	-1 481	-1 862	-1 264
Pension Interest Costs	4 785	4 534	4 808	3 782
Other non-current expenditure ⁴	3 194	3 350	3 449	3 561
Specific grants outside Aggregate External Finance (AEF)	-18 267	-19 643	-20 761	-19 817
Revenue expenditure	89 004	94 198	97 981	103 159
Specific and special grants inside AEF	-14 785	-41 741	-44 486	-42 133
Area Based Grant (ABG)	n/a	n/a	n/a	-2 731
Net revenue expenditure	74 219	52 457	53 494	58 295
Appropriation to/from reserves (excluding pension reserves)	816	974	1496	-1 204
Appropriation to/from Pension Reserves	-4 582	-6 025	-5 595	-4 704
Other adjustments	24	16	2	0
Budget requirement	70 477	47 422	49 398	52 387
Police grant	-4 353	-3 936	-4 028	-4 136
Revenue support grant	-26 663	-3 378	-3 105	-2 854
Redistributed business rates	-18 004	-17 506	-18 506	-20 506
General Greater London Authority Grant	-37	-38	-38	-48
Other items	-104	-111	-112	-85
Council tax requirement	21 315	22 453	23 608	24 759
Scotland				
Net revenue expenditure on general fund	10 603	10 708	11 023	12 298

18.15 Revenue expenditure of local authorities

continued

£ million

	2005/06 outturn	2006/07 outturn	2007/08 outturn	2008/09 budget
Wales⁵				
Education	2 121.8	2 213.0	2 325.6	2 401.0
Personal social services	1 164.7	1 253.6	1 302.9	1 335.7
Housing ⁶	674.6	716.7	759.4	763.4
Local environmental services ⁷	318.9	353.9	356.4	383.7
Roads and transport	270.8	283.3	296.4	305.0
Libraries, culture, heritage, sport and recreation	248.3	259.9	267.4	269.8
Planning, economic development and community development	108.4	115.2	113.6	107.6
Council tax benefit and administration ⁸	31.0	32.1	31.7	30.3
Debt financing costs: counties	272.4	278.0	289.0	311.3
Central administrative and other revenue expenditure: counties ⁹	206.7	207.4	217.3	272.6
Total county and county borough council expenditure	5 417.4	5 713.1	5 959.8	6 180.5
Total police expenditure	557.9	601.4	623.3	643.4
Total fire expenditure	135.7	142.1	138.2	142.1
Total national park expenditure	17.0	15.8	17.8	16.8
Gross revenue expenditure	6 128.0	6 472.4	6 739.1	6 982.8
less specific and special government grants (except council tax benefit grant)	-1 473.5	-1 529.7	-1 630.2	-1 544.9
Net revenue expenditure	4 654.5	4 942.7	5 108.9	5 437.9
Putting to (+)/drawing from (-) reserves	13.5	24.6	97.0	-49.3
Budget requirement	4 668.0	4 967.3	5 205.9	5 388.6
Plus discretionary non-domestic rate relief	2.5	2.6	2.5	2.4
less revenue support grant	-2 751.6	-2 951.8	-3 061.6	-3 104.6
less police grant	-235.0	-217.0	-225.0	-230.5
less re-distributed non-domestic rates income	-672.0	-730.0	-791.0	-868.0
Council tax requirement	1 012.0	1 071.2	1 130.8	1 187.9
<i>of which:</i>				
Paid by council tax benefit grant from the Department for Work and Pensions	170.1	177.2	184.6	184.9
Paid directly by council tax payers	841.9	894.0	946.2	1 003.0

1 Includes mandatory student awards and inter-authority education recoupment.

2 Includes supported employment.

3 Includes mandatory rent allowances and rent rebates.

4 Includes:

(i) Gross expenditure on council tax benefit.

(ii) Expenditure on council tax reduction scheme.

(iii) Discretionary (non-domestic) rate relief.

(iv) Flood defence payments to the Environment Agency.

(v) Bad debt provision.

5 Service expenditure is shown excluding that financed by sales, fees and charges, but including that financed by specific and special government grants.

6 Includes housing benefit and private sector costs such as provision for the homeless. Includes rent rebates granted to HRA tenants which is 100% grant funded. Excludes council owned housing.

7 Includes cemeteries and crematoria, community safety, environmental health, consumer protection, waste collection/disposal and central services to the public such as birth registration and elections.

8 Excludes council tax benefit expenditure funded by the specific grant from the Department for Work and Pensions.

9 Includes agricultural services, coastal and flood defence and community councils. Also includes central administrative costs of corporate management, democratic representation and certain costs, such as those relating to back-year or additional pension contributions which should not be allocated to individual services, capital expenditure charged to the revenue account and is net of any interest expected to accrue on balances.

Sources: *Communities and Local Government: 020 7944 4158;*
Scottish Government, Statistical Support for Local Government: 0131 245

7034;
Welsh Assembly Government: 029 2082 5355

Government finance

18.16 Financing of revenue expenditure

England and Wales
Years ending 31 March

£ million

		1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008 ¹
		/99	/00	/01	/02	/03	/04	/05	/06	/07	/08	/09
England²												
Revenue expenditure ³												
Cash £m	KRTN	50 189	53 651	57 329	61 952	65 898	75 244	79 303	84 422	88 172	92 386	98 455
Government grants												
Cash £m	KRTO	25 291	26 421	27 809	31 469	32 634	41 777	45 258	45 838	49 093	51 658	51 902
Percentage of revenue expenditure	KRTP	50	49	49	50	50	56	57	54	56	56	53
Redistributed business rates ⁴												
Cash £m	KRTQ	12 531	13 619	15 407	15 144	16 639	15 611	15 004	18 004	17 506	18 506	20 506
Percentage of revenue expenditure	KRTR	25	25	27	24	25	21	19	21	20	20	21
Council tax												
Cash £m	KRTS	12 332	13 278	14 200	15 246	16 648	18 946	20 299	21 315	22 453	23 608	24 759
Percentage of revenue expenditure	KRTT	25	25	25	25	25	25	26	25	25	26	25
Wales												
Gross revenue expenditure ⁵	ZBXH	3 246	3 424	3 605	4 350	4 709	5 243	5 786	6 128	6 472	6 739	6 983
General government grants ⁶	ZBXI	2 009	2 093	2 234	2 345	2 541	2 743	2 817	2 987	3 169	3 287	3 335
Specific government grants ⁷	ZBXG	84	80	94	601	779	1 005	1 381	1 473	1 530	1 630	1 545
Share of redistributed business rates	ZBXJ	612	656	638	697	643	660	672	672	730	791	868
Council tax income ⁸	ZBXK	542	596	670	716	776	861	924	1 012	1 071	1 131	1 188
Other ⁹	ZBXL	..	-1	-31	-10	-30	-25	-8	-16	-28	-100	47

1 Budget estimates.

2 Produced on a non-Financial Reporting Standard 17 (FRS17) basis.

3 The sum of government grants, business rates and local taxes does not normally equal revenue expenditure because of the use of reserves.

4 1993-94 to 2003-04 includes City of London Offset.

5 Gross revenue expenditure is total local authority expenditure on services, plus capital charges, but net of any income from sales, fees, and charges and other non-grant sources. It includes expenditure funded by specific grants. The figures have been adjusted to account for FRS17 pension costs.

6 Includes all unhypothecated grants, namely revenue support grant, police grant, council tax reduction scheme grant, transitional grant and the adjustment to reverse the transfer.

7 Comprises specific and supplementary grants, excluding police grant.

8 This includes community council precepts, and income covered by charge/council tax benefit grant, but excludes council tax reduction scheme.

9 This includes use of, or contributors to, local authority reserves and other minor adjustments.

Sources: Communities and Local Government: 020 7944 4158;
Welsh Assembly Government: 029 2082 5355

18.17 Capital expenditure and income

England

£ million

Financial year	Central government grants ¹	Other grants and contributions ²	Use of usable capital receipts	BCA/SCE(R)Single Capital Pot	BCA/SCE(R)Separate Programme Element	Other borrowing and credit arrangements not supported by central government
	KRVM	I4V9	I4VA	I4VB	I4VC	I4VD
1998/99	1 160	485	1 223	1 048	1 286	..
1999/00	1 161	571	1 599	1 051	1 250	..
2000/01	1 298	762	1 592	2 271	945	..
2001/02	2 027	757	1 975	1 173	1 378	..
2002/03	2 474	716	2 426	2 281	935	..
2003/04	2 642	869	1 988	2 583	1 326	..
2004/05	3 196	1 080	2 647	2 959	704	1 061
2005/06	3 909	1 377	2 812	2 932	947	2 251
2006/07	4 083	1 344	2 628	2 734	630	2 291
2007/08	7 007	2 019	2 665	2 296	630	3 184

Revenue financing of capital expenditure, of which:

Financial year	Use of other resources ³	Housing revenue account	Major repairs reserve	General Fund	Total resources used
	I4VE	I4VF	I4VG	I4VH	I4VI
1998/99	253	408	..	847	6 710
1999/00	231	327	..	808	6 998
2000/01	304	218	..	896	8 288
2001/02	387	1 505	..	825	10 028
2002/03	375	175	1 465	825	11 672
2003/04	262	212	1 388	1 055	12 326
2004/05	..	187	1 440	1 130	14 404
2005/06	..	238	1 327	1 004	16 797
2006/07	..	240	1 337	1 185	16 472
2007/08	..	208	1 180	1 205	20 395

1 Includes an exceptional item, £1.7 billion grant from DfT to GLA (TfL) for the £1.7 billion payment to Metronet.

2 Includes grants and contributions for private developers, Non-Departmental Public Bodies, National Lottery and European Structural Fund.

3 Use of monies set aside as provision for credit liabilities to finance capital expenditure (debt free authorities).

Source: Department for Communities and Local Government: 020 7944 4075

18.18 Local authority capital expenditure and receipts

England

Final outturn: Year ending 31 March

£ million

		2002 /03	2003 /04	2004 /05	2005 /06	2006 /07	2007 /08
Expenditure¹							
Education	KRUD	2 287	2 780	3 087	3 492	3 442	3 711
Personal Social Services	KRUE	199	260	285	387	364	411
Transport ²	KRUC	2 461	2 552	2 906	3 461	3 480	5 916
Housing ³	KRUB	3 828	3 485	3 987	4 534	4 507	5 008
Arts and libraries	GEKZ	208	196	227	329	296	321
Agriculture and fisheries	GELA	65	72	66	93	96	85
Sport and recreation	KRUH	307	263	305	424	415	446
Other ⁴	GELB	1 631	2 056	2 725	3 218	3 052	3 342
Fire and rescue	GELC	72	68	81	96	126	169
Police	GELD	408	513	561	606	531	550
Magistrates courts	GELE	40	37	46	1	-	..
Total	KRUR	11 508	12 282	14 276	16 641	16 307	19 958
Receipts⁵							
Education	KRUT	233	221	210	217	261	272
Personal social services	KRUV	75	74	75	85	85	100
Transport	KRUU	107	92	101	87	130	301
Housing	KRUS	3 474	3 622	3 193	2 179	1 769	1 696
Arts and libraries	GELF	22	5	10	7	10	13
Agriculture and fisheries	GELG	49	53	45	63	65	69
Sport and recreation	KRUX	21	7	11	48	51	78
Other ⁴	GELH	975	1 145	931	987	1 172	1 316
Fire and rescue	GELI	10	18	6	8	9	20
Police	GELJ	70	78	71	96	117	126
Magistrates court	GELK	4	6	8	1	-	..
Total	KRVB	5 040	5 322	4 661	3 777	3 671	3 992

1 Includes acquisition of share and loan capital.

2 For 2008-08 Transport includes an exceptional item, the payment by the GLA (TfL) of £1.7 billion to Metronet.

3 For 2008-08 Housing includes an exceptional item, Liverpool's transfer of its housing stock to a registered social landlord which had the effect of increasing expenditure in 2007-08 by £500million.

4 Environmental services, consumer protection and employment services.

5 Includes disposal of share and loan capital and disposal of other investments.

Source: Department for Communities and Local Government: 020 7944 4075

18.19 Local authorities capital expenditure and receipts

Wales

Final outturn: Year ending 31 March

£ million

		2002 /03	2003 /04	2004 /05	2005 /06	2006 /07	2007 /08
Expenditure							
Education	IY8Q	96.9	115.9	143.8	161.1	185.8	189.8
Social services	IY8R	10.8	14.0	16.8	20.5	18.7	18.5
Transport	IY8S	109.9	127.4	141.2	203.4	214.0	237.6
Housing	IY8T	219.3	220.9	242.3	257.5	267.0	247.1
Local environmental services	IY8U	174.1	223.7	272.8	298.3	354.9	409.7
Law, order and protective services	IY8V	27.7	39.2	43.4	41.5	36.5	43.1
Total expenditure	IY8W	638.7	741.1	860.3	982.3	1 077.0	1 145.9
Receipts							
Education	IY8X	7.1	1.9	10.2	4.6	6.1	12.2
Social services	IY8Y	2.4	0.6	1.3	0.2	3.7	1.5
Transport	IY8Z	0.4	0.6	1.2	4.5	0.8	0.4
Housing	IY92	102.3	176.2	147.7	88.2	75.1	54.9
Local environmental services	IY93	49.4	70.2	55.3	69.5	131.1	100.0
Law, order and protective services	IY94	3.0	2.2	1.2	1.4	1.1	4.2
Total receipts	IY95	164.6	251.7	216.8	168.5	218.0	173.2

Source: Welsh Assembly Government: 029 2082 5355

Government finance

18.20 Expenditure of local authorities

Scotland

Years ending 31 March

£ thousand

		1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		/99	/00	/01	/02	/03	/04	/05	/06	/07	/08
Out of revenue:¹ Total	KQTA	10 033 985	10 439 999	10 924 634	11 553 927	12 858 533	13 658 834	14 527 867	15 746 429	15 986 751	16 578 249
General Fund Services:	KQTB	7 021 038	7 429 626	7 884 168	8 428 217	9 290 268	10 139 679	10 964 598	12 021 453	12 143 056	12 653 585
Education	KQTC	2 649 170	2 855 945	3 037 780	3 283 827	3 533 853	3 872 786	4 180 675	4 406 876	4 596 832	4 747 148
Libraries, museums and galleries	KQTD	124 648	131 696	134 174	138 318	152 308	160 540	161 650	168 953	164 976	163 185
Social work	KQTE	1 394 142	1 519 191	1 632 843	1 793 732	2 173 752	2 400 652	2 621 134	2 808 040	2 994 486	3 192 214
Law, order and protective services	KQTF	952 940	1 006 000	1 047 034	1 088 791	1 130 693	1 226 067	1 306 085	1 501 854	1 469 644	1 506 432
Roads and Transport ²	KQTG	546 945	527 018	564 738	506 326	601 454	611 721	635 329	673 167	625 341	633 828
Environmental services	KQTH	349 413	373 050	393 333	414 975	484 177	525 556	581 220	635 475	670 308	708 736
Planning	KQTI	179 078	198 285	194 771	223 414	265 315	282 572	299 182	351 617	366 803	372 445
Leisure and recreation	KQTIJ	368 023	375 579	387 115	401 904	426 495	472 120	494 237	520 612	543 047	547 132
Other services	KQTL	430 790	435 155	465 612	572 136	515 661	585 425	681 288	948 167	702 554	782 035
Other general fund expenditure ³	KQTM	25 889	7 707	26 768	4 794	6 560	2 240	3 798	6 692	9 065	430
Housing	KQTN	1 754 686	1 821 380	1 886 189	1 954 444	2 224 209	2 295 005	2 459 146	2 609 228	2 740 592	2 788 537
Trading services:	KQTO	79 644	87 321	80 355	61 899	74 062	92 782	106 445	103 461	102 336	100 104
Passenger transport	KQTR	121	336	162	343	427	441	282	353	355	315
Ferries	KQTS	8 930	9 709	10 005	9 650	11 493	11 768	13 759	14 308	18 483	21 907
Harbours, docks and piers	KQTT	15 697	15 923	13 604	10 912	12 222	13 405	12 407	11 995	8 495	8 312
Road bridges	KQTV	16 408	8 231	8 606	6 914	7 267	11 235	13 276	12 366	16 279	22 005
Slaughterhouses	KQTW	228	4	..	..	..	..	..	..	..	..
Markets	KQTX	13 161	14 106	23 844	16 657	17 995	14 824	15 353	17 447	16 793	18 461
Other trading services	KQTY	25 099	39 012	24 134	17 423	24 658	41 109	51 368	46 992	41 931	29 104
Loan charges: ⁴ Total	KQTZ	1 152 728	1 109 379	1 100 690	1 114 161	1 269 994	1 131 368	997 678	1 012 287	1 000 767	1 036 023
Allocated to :											
General Fund services	KMHV	710 371	701 515	708 822	739 351	738 870	772 852	772 648	792 404	782 002	806 806
Housing	KMHW	438 556	402 936	386 512	369 943	525 201	348 180	212 440	210 856	214 395	201 297
Trading services	KMHX	3 801	4 928	5 356	4 867	5 923	10 336	12 590	9 027	4 370	27 920
On capital works:⁴ Total	KQUA	815 981	816 473	802 672	929 631	972 049	1 052 310	1 264 031	1 572 281	1 952 249	2 182 509
General Fund Services:	KQUB	541 769	557 119	538 843	610 485	662 869	767 122	1 006 150	1 160 818	1 462 620	1 652 425
Education	KQUC	125 341	136 508	127 781	143 268	157 439	172 227	199 387	310 054	402 865	464 827
Libraries, museums and galleries	KQUD	13 231	10 261	5 834	8 683	19 018	12 043	24 796	22 762	24 210	29 963
Social work	KQUE	22 554	22 097	21 539	31 359	30 116	31 966	33 450	37 877	50 327	65 449
Law, order and protective services	KQUF	37 727	37 132	35 761	39 901	53 268	65 477	65 154	51 146	60 287	68 680
Roads and Transport	KQUG	113 954	108 500	117 485	147 975	147 357	200 278	258 071	308 366	418 987	484 669
Environmental services	KQUH	18 397	14 936	17 944	16 396	17 957	20 567	40 773	55 020	43 104	101 325
Planning	KQUI	50 854	52 045	47 684	33 312	40 241	36 496	61 544	76 043	66 063	121 596
Leisure and recreation	KQUJ	40 926	52 365	44 516	39 240	50 558	71 486	74 116	83 681	98 275	136 029
Administrative buildings and equipment	KQUK	35 107	35 824	34 633	53 189	68 438	48 896	64 414	84 569	113 896	..
Other services	KQUL	83 678	87 451	85 666	97 162	78 477	107 686	184 445	131 300	184 606	179 887
Housing	KQUM	268 135	255 019	255 189	300 054	284 418	261 715	241 107	382 697	454 838	507 905
Trading Services:	KQUN	6 077	4 335	8 640	19 092	24 762	23 473	16 774	28 766	34 791	22 179
Ferries	KQUR	268	1 030	23	467	1	111	608	195	547	..
Harbours, docks and piers	KQUS	1 626	1 389	6 192	15 898	20 361	19 503	12 024	12 899	5 855	..
Airports	KQUT	..	..	607	663	1 031	609	572	663	798	..
Shipping, Airports, Transport piers & Ferry Terminals	J96X	..	..	..	..	..	..	..	..	..	18 654
Road bridges	KQUV	2 791	600	964	882	2 386	2 395	442	12 106	22 865	-
Slaughterhouses	KQUV	54	12	..	40	116	82	-	-	-	-
Other trading services	KMHY	1 338	1 304	854	1 142	867	773	3 128	2 903	4 726	3 525

1 Gross expenditure less inter-authority and inter-account transfers.

2 Including general fund support for transport (LA and NON-LA).

3 General fund contributions to Housing and Trading services (excluding transport), are also included in the expenditure figures for these services.

4 Expenditure out of loans, government grants and other capital receipts.

Source: Scottish Government, Statistical Support for Local Government: 0131 245 7034

18.21 Income of local authorities: classified according to source

Scotland

Years ending 31 March

£ thousand

		1997 /98	1998 /99	1999 /00	2000 /01	2001 /02	2002 /03	2003 /04	2004 /05	2005 /06	2006 /07	2007 /08
Revenue account												
Non-Domestic Rates ¹	KQXA	1 326 129	1 437 646	1 440 522	1 662 691	1 553 926	1 718 104	1 804 423	1 895 941	1 897 073	1 883 769	1 859 727
Council tax	KPUC	70 405	1 146 366	1 193 693	1 273 316	1 363 399	1 459 212	1 532 071	1 614 808	1 720 305	1 811 577	1 889 913
Government grants												
Revenue Support Grant	KQXC	3 520 461	3 483 815	3 537 043	3 440 842	3 935 328	4 557 867	5 037 140	5 266 054	5 567 902	5 777 204	6 169 645
Council tax rebate grants	KPUD	260 424	274 940	275 789	279 459	285 131	293 606	307 733	344 899	354 067	359 159	354 030
Other grants and subsidies	KQXI	1 480 890	1 642 045	1 778 216	1 891 839	2 061 297	2 141 543	2 479 311	2 823 820	2 940 137	3 147 497	3 310 712
Sales	KQXJ	46 874	39 595	43 660	49 826	..	..	..	..	..	..	..
Fees and charges ²	KQXK	1 625 952	1 668 223	1 682 385	1 776 455	1 789 428	1 954 337	1 785 672	1 845 161	1 951 315	2 039 217	2 125 114
Other income	KQXL	290 427	324 932	398 894	453 458	490 574	712 423	515 897	709 226	1 003 925	961 693	875 369
Capital account												
Sale of fixed assets	KQXM	327 569	335 037	303 582	149 504	165 016	207 388	222 844	355 069	366 302	451 353	513 913
Revenue contributions to capital	KQXP	149 423	204 982	213 564	210 912	147 760	239 778	212 533	219 593	247 693	199 749	173 668
Transfer from special funds	KMHZ	36 929	26 959	125 365	27 317	37 087	39 650	52 619	82 991	72 195	20 935	15 711
Other receipts ³	KMGV	32 118	45 028	39 014	45 351	90 360	75 846	114 745	130 575	261 872	595 722	826 145

1 This is the Distributable Amount of Non-Domestic Rates.

2 From 2001-02 onwards, fees & charges incorporates sales.

3 Figures include public sector contributions from 2001-02 onwards.

Source: Scottish Government, Statistical Support for Local Government: 0131
245 7034

18.22 Income of local authorities from government grants¹

Scotland

Year ending 31 March

£ thousand

		1998 /99	1999 /00	2000 /01	2001 /02	2002 /03	2003 /04	2004 /05	2005 /06	2006 /07	2007 /08
General fund services	KQYA	690 569	818 537	935 452	1 032 591	952 692	1 029 338	1 207 912	1 358 190	1 524 829	1 503 002
Education	KQYB	92 368	225 668	324 340	380 726	251 333	217 743	287 226	327 905	439 678	418 636
Libraries, museums and galleries	KQYC	627	507	634	1 137	5 359	1 517	763	818	1 394	1 523
Social work	KQYD	62 167	71 611	78 611	86 533	114 591	205 229	240 665	236 774	222 551	222 741
Law, order and protective services	KQYE	366 961	382 246	401 485	423 636	445 275	476 681	512 501	597 322	601 593	569 637
Roads and Transport ²	KQYF	97 649	68 429	57 702	49 900	57 664	27 280	35 038	31 704	49 295	62 799
Environmental services	KQYG	89	71	301	2 272	5 407	18 120	39 971	45 338	55 173	59 112
Planning and Economic Development	KQYH	2 695	4 311	4 375	20 351	19 434	21 517	20 767	31 293	33 750	41 068
Leisure and recreation	KQYI	1 509	1 491	2 377	3 322	2 968	3 732	5 830	6 256	9 194	12 796
Other services	KQYK	66 504	64 203	65 627	64 714	50 661	57 519	65 151	80 780	112 201	114 690
Housing	KQYL	948 232	959 276	956 239	1 028 529	1 188 626	1 449 616	1 614 976	1 580 504	1 622 049	1 805 354
Trading services	KQYM	..	403	148	177	225	357	932	1 443	619	2 356
Grants not allocated to specific services ³	KMGY	3 483 815	3 537 043	3 440 842	3 935 328	4 557 867	5 037 140	5 266 054	5 567 902	5 777 204	6 169 645
Total	KMGZ	5 122 616	5 315 259	5 332 681	5 996 625	6 699 410	7 516 451	8 089 874	8 508 039	8 924 701	9 480 357

1 Including grants for capital works.

2 The significant increase in 1998/99 is due to the different reporting of a grant in aid of expenditure on rail passenger services in the Strathclyde Passenger Transport area.

3 Revenue support grant.

Source: Scottish Government, Statistical Support for Local Government: 0131
245 7034

Government finance

18.23 Expenditure of local authorities

Northern Ireland
Years ending 31 March

£ thousand

		1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
		/97	/98	/99	/00	/01	/02	/03	/04	/05	/06	/07
Libraries, museums and art galleries	KQVB	10 956	13 928	14 571	19 900	23 097	24 181	32 728	30 062	30 481	33 516	28 655
Environmental health services:												
Refuse collection and disposal	KQVC	52 267	56 246	56 360	62 226	65 289	73 336	90 148	94 715	102 633	113 768	121 879
Public baths	KQVD	1 838	2 585	2 634	1 750	1 724	1 423	..	..	..	..	..
Parks, recreation grounds, etc	KQVE	111 884	115 302	118 396	158 304	170 999	184 406	194 224	193 617	205 734	221 298	198 314
Other sanitary services	KQVF	39 545	39 682	42 923	44 214	45 552	48 784	52 075	55 349	59 906	66 294	68 641
Housing (grants and small dwellings acquisition)	KQVG	489	545	358	37	28	27	12	21	18	10	15
Trading services:												
Cemeteries	KQVI	5 120	5 626	5 887	5 973	6 151	6 538	7 208	7 980	8 455	8 520	7 752
Other trading services (including markets, fairs and harbours)	KQVJ	8 672	7 016	10 779	9 366	7 209	7 769	18 281	17 489	18 776	19 596	15 240
Miscellaneous	KQVK	63 792	63 375	161 790	86 649	89 881	98 244	79 645	114 971	105 031	128 304	141 717
Total expenditure	KQVA	294 563	304 305	413 698	388 419	409 930	444 708	474 321	490 619	531 034	591 306	582 213
Total loan charges	KQVL	24 363	34 823	26 413	..	..	..	..	..	..	..	..

Source: Department of the Environment for Northern Ireland: 028 9025 6086