

8

Public corporations

8.1 This chapter sets out what public corporations are, recent developments affecting them, how they are controlled, and how they are scored in public expenditure.

8.2 Outturn data in this chapter up to 2010-11 are National Statistics.

What's new

8.3 **Tables 8.2 and 8.3** reflect the transfer of policing and justice powers to the Northern Ireland Executive. The Scotland, Wales and Northern Ireland Offices are now included alongside the relevant devolved administration. These changes are explained in more detail in **Box 1.B** in **Chapter 1**.

Definition of public corporations

8.4 Public corporation is a term from National Accounts, which are based on the European System of Accounts (ESA95). The Office for National Statistics (ONS) therefore determines which bodies are public corporations. A body will be classified as a public corporation where:

- it is classified as a *market body* – a body that derives more than 50% of its production cost from the sale of goods or services at economically significant prices. Some charge for regulatory activities, where these provide a significant benefit to the person paying the fee, for example through quality testing;
- it is controlled by central government, local government or other public corporations; and
- it has substantial day to day operating independence so that it should be seen as an institutional unit separate from its parent departments.

Self financing public corporations (SFPCs)

8.5 The Treasury has designated some public corporations SFPCs. To be classified as an SFPC, the public corporation must normally trade mainly with non-government customers and not perform regulatory functions. In other words, its income must be from selling goods and services into a competitive market rather than from regulatory fees. It must trade profitably and not require subsidies or other financial support from its parent department.

8.6 SFPCs normally score in departmental AME rather than in DEL – though any subsidies and grants exceptionally paid to them would score in DEL. They also have greater and more individually tailored financial flexibilities. Some SFPCs are also trading funds.

Trading funds

8.7 Where activities of a government department generate income from the supply of goods and services, those parts of the department may be designated trading funds by Parliament on the application of the Government. Trading funds may keep unspent funds from one year to the next without having to surrender surpluses to the Exchequer at the end of each year.

8.8 Most trading funds are classified by ONS as public corporations in the National Accounts. DVLA is the only trading fund that is treated as a central government body in the National Accounts, and therefore in PESA.

8.9 Trading funds are not directly subject to central government administration costs controls. The budgeting treatment of trading funds that are public corporations is normally the same as that of other public corporations.

The budgeting control framework

8.10 The following transactions with and in respect of public corporations accountable to Ministers are normally included in departmental budgets:

- subsidies paid to the public corporation by the department (in resource DEL);
- capital grants paid to the public corporation by the department (in capital DEL);
- interest and dividends received from the public corporation (resource DEL, or resource AME if a self financing public corporation (SFPC));
- equity purchase in and withdrawals from public corporations (capital DEL, or capital AME if an SFPC) – included with net lending in **Table 8.1**;
- loans and public dividend capital (PDC) invested in the public corporation (capital DEL, or capital AME if an SFPC) – also included with net lending in **Table 8.1**; and
- public corporations' market and overseas borrowing (PCMOB) where, exceptionally, it is permitted (capital DEL, or capital AME if an SFPC).

8.11 The **Crown Estate** is an SFPC. Uniquely the routine subsidy that is paid to it to cover administration costs is in AME rather than DEL, and the dividends that the Treasury receives from it are recorded outside budgets.

8.12 When PCs are government departments in their own right, as is the case for some trading funds, they will normally be assigned a parent department for budgeting purposes, and the budgetary scoring described above will apply.

8.13 Public corporations controlled by local government include the businesses reporting to Transport for London and local authority airports such as Manchester. DEL and departmental AME include central government support to local government (in **Chapter 7**), some of which may be used by them to support public corporations. However, this is not identified in PESA as relating to public corporations. Therefore the whole of their capital expenditure is included in the public corporations' own-financed capital expenditure line in other AME. They are also included in the bottom line of **Tables 8.1, 8.3, 8.4 and 8.5**, which show the total contribution of all public corporations' own expenditure to Total Managed Expenditure (TME).

8.14 Table 8.1 shows the impact on departmental budgets (DEL and departmental AME) of public corporations accountable to Ministers. It also shows a reconciliation to the impact of all public corporations, including those accountable to local government, on TME. In this presentation PC gross investment in TME is shown to be the sum of:

- government capital support in budgets (investment grants and net lending to PCs);
- PCMOB in budgets; and
- public corporations' own-financed capital expenditure (PCOFCE).

8.15 Grants and subsidies in budgets also include those paid to public corporations under schemes that are generally available to the private sector. Any loans between departments and their PCs that are written off by mutual consent will also be shown here.

8.16 **1.15 Table 8.2** shows the budgetary information in **Table 8.1** split by department group.

The National Accounts

8.17 TME measures the current and capital expenditure of the public sector as a whole. It is taken from National Accounts compiled by the ONS. In relation to public corporations, TME includes:

- subsidies paid to public corporations;
- the capital expenditure of public corporations, net of sales of assets;
- changes in public corporations' stocks; and
- interest and dividends paid by public corporations to the private sector and abroad.

8.18 TME is a consolidated measure of public expenditure and so most transfers between different sectors are excluded. This applies to capital grants and net lending paid by central government to public corporations, and interest and dividend flows between general government and public corporations. However, payments of subsidies to, and purchases of goods and services from, public corporations form part of TME as the use of this funding feeds into the calculation of public corporations' gross trading surplus, which scores as an income (or revenue) item in the public sector accounts.

8.19 Grants and subsidies given by public corporations to the private sector and overseas, including debt write-offs by mutual consent, are imputed to general government expenditure in National Accounts, as grant-giving is not held to be a normal function of a commercial body.

8.20 Note that the impact of public corporations on departmental budgets differs from their impact on TME. Accounting adjustments are used to move from DEL plus departmental AME plus own-financed capital expenditure (other AME) to TME (see **Annex D** for a full explanation of the accounting adjustments).

8.21 **Table 8.3** shows the capital expenditure of each major public corporation sponsored by a central government department, and of the biggest public corporations accountable to local government. It also identifies those that are self-financing public corporations or trading funds. The table does not identify separately small public corporations controlled by central government departments nor most public corporations under local authority control – their capital expenditure is included in the accounting adjustments. The figures include the purchase of assets, less sales, plus any capital grants paid by a public corporation net of any received from the private sector or abroad.

8.22 **Tables 8.4 and 8.5** show the capital expenditure from **Table 8.3** broken down by function and economic category respectively. They also include the debt interest payments to the private sector, which is the only public corporation current spending that forms part of TME.

Sources of data and data quality

8.23 Information in **Tables 8.1 and 8.2** forms part of departments' budgets and so should be of good quality. **Annex A** has more information.

8.24 Information on public corporations' capital expenditure is largely sourced from public corporations by departments who in turn supply the data to the Treasury. Our aim is to publish capital spending data for all public corporations accountable to Ministers. However, information is provided by departments primarily for PESA and does not form part of a control total. The only appearance in a departmental publication will normally be within the regional expenditure tables in departmental reports. Information in **Tables 8.3 to 8.5** may therefore not be as up to date or accurate as the information in the other tables in this chapter.

Further Information

8.25 More information is available in the departmental reports of government departments and in the annual reports and accounts of individual public corporations. A fuller list of public corporations is available on the ONS website¹ in *Sector classification for the National Accounts*.

¹ http://www.statistics.gov.uk/downloads/theme_economy/MA23.xls

Table 8.1 Public corporations' contribution to budgets and Total Managed Expenditure, 2006-07 to 2014-15

| | National Statistics | | | | | | | | |
|---|---------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|
| | 2006-07 outturn | 2007-08 outturn | 2008-09 outturn | 2009-10 outturn | 2010-11 outturn | 2011-12 plans | 2012-13 plans | 2013-14 plans | 2014-15 plans |
| £ million | | | | | | | | | |
| Resource DEL | | | | | | | | | |
| CG dividends from PCs (-) | -62 | -70 | -108 | -64 | -89 | -52 | -23 | -43 | -43 |
| CG interest from PCs (-) | -69 | -74 | -85 | -94 | -51 | -96 | -98 | -98 | -99 |
| Subsidies to PCs | 923 | 1,422 | 1,282 | 1,085 | 1,267 | 1,245 | 1,193 | 1,178 | 1,125 |
| Loan write off – mutual consent | - | - | - | 5 | - | - | - | - | - |
| Total resource DEL | 793 | 1,279 | 1,088 | 927 | 1,132 | 1,097 | 1,073 | 1,037 | 983 |
| Resource departmental AME | | | | | | | | | |
| CG dividends from PCs (-) | -83 | -85 | -452 | -119 | -88 | -150 | -150 | -150 | -150 |
| CG interest from PCs (-) | -258 | -382 | -284 | -79 | -3 | -15 | -4 | -5 | -6 |
| Subsidies to PCs | 45 | -28 | -312 | -177 | -579 | -702 | -49 | -43 | -43 |
| Total resource departmental AME | -296 | -495 | -1,048 | -374 | -670 | -867 | -203 | -198 | -199 |
| Total public corporations' contribution to resource budget⁽¹⁾ | 497 | 784 | 41 | 553 | 462 | 230 | 870 | 839 | 784 |
| Capital DEL | | | | | | | | | |
| CG investment grants to PCs | 1,225 | 307 | 356 | 581 | 229 | 244 | 132 | 110 | 123 |
| Net lending to PCs | -57 | 187 | 112 | 180 | -200 | -54 | -70 | -65 | -59 |
| Market and overseas borrowing | 17 | 485 | -1 | -86 | -5 | 1 | 1 | 0 | 0 |
| Total capital DEL | 1,185 | 979 | 467 | 675 | 24 | 191 | 64 | 45 | 64 |
| Capital departmental AME | | | | | | | | | |
| Net lending to PCs | -1,027 | -566 | -735 | 97 | -361 | 698 | 750 | 750 | 750 |
| Total capital departmental AME | -1,027 | -566 | -735 | 97 | -361 | 698 | 750 | 750 | 750 |
| Total public corporations' contribution to capital budget | 157 | 412 | -268 | 772 | -336 | 889 | 814 | 795 | 814 |
| Other AME | | | | | | | | | |
| PC own-financed capital expenditure ⁽²⁾ | 4,728 | 5,505 | 7,189 | 7,735 | 8,541 | 8,266 | 8,304 | 8,326 | 8,646 |
| Accounting adjustments | 703 | 186 | 1,125 | -228 | -434 | 600 | 0 | 0 | 100 |
| Public corporations' expenditure in TME⁽³⁾ | 6,085 | 6,887 | 8,087 | 8,832 | 8,233 | 10,000 | 10,000 | 10,000 | 10,300 |
| of which: | | | | | | | | | |
| PC current expenditure in TME | 650 | 710 | 534 | 411 | 451 | 700 | 700 | 700 | 700 |
| PC gross investment in TME | 5,435 | 6,177 | 7,553 | 8,421 | 7,782 | 9,200 | 9,200 | 9,200 | 9,600 |

⁽¹⁾ Data in this table differ from those shown for public corporations in Table 1.11. Central government subsidies to public corporations are classified as central government own spending in National Accounts, and are shown as such in Table 1.11. In Table 8.1 subsidies are shown as part of public corporations' contribution to the resource budget. Subsidies are removed in the accounting adjustments and do not form part of public corporations' expenditure in TME.

⁽²⁾ Includes capital expenditure by local authority public corporations

⁽³⁾ This excludes the temporary effects of banks being classified to the public sector. See Box 5.A for details.

Table 8.2 Public corporations' contribution to budgets⁽¹⁾ by departmental group, 2006-07 to 2014-15

| | National Statistics | | | | | | | | £ million |
|---|---------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|
| | 2006-07 outturn | 2007-08 outturn | 2008-09 outturn | 2009-10 outturn | 2010-11 outturn | 2011-12 plans | 2012-13 plans | 2013-14 plans | 2014-15 plans |
| Resource DEL | | | | | | | | | |
| Health | 53 | 41 | 51 | -1 | -2 | 60 | 0 | 0 | 0 |
| Transport | 14 | 28 | 12 | 72 | 46 | 21 | 21 | 17 | 17 |
| Communities and Local Government | 14 | 15 | 10 | 32 | 14 | 123 | -7 | -7 | -7 |
| Business, Innovation and Skills | 74 | 455 | 293 | 152 | 250 | 192 | 360 | 369 | 349 |
| Defence | -53 | -42 | -61 | -28 | -41 | 0 | 0 | 0 | 0 |
| Foreign and Commonwealth Office | 183 | 186 | 195 | 193 | 185 | 173 | 165 | 157 | 149 |
| Environment, Food and Rural Affairs | 68 | 57 | 53 | 49 | 37 | 35 | 32 | 29 | 27 |
| Culture, Media and Sport | 0 | 0 | 0 | 0 | 83 | 72 | 73 | 64 | 64 |
| Work and Pensions | 129 | 192 | 174 | 117 | 174 | 117 | 120 | 123 | 126 |
| Scotland | 36 | 39 | 49 | 25 | 80 | 27 | 27 | 28 | 28 |
| Wales | -19 | 0 | 0 | 3 | 0 | 1 | 1 | 1 | 1 |
| Northern Ireland | 294 | 310 | 313 | 313 | 307 | 277 | 282 | 258 | 230 |
| Chancellor's Departments | 0 | -1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cabinet Office | -2 | -1 | 0 | 0 | -2 | -2 | -2 | -2 | -2 |
| Total resource DEL | 793 | 1,279 | 1,088 | 927 | 1,132 | 1,097 | 1,073 | 1,037 | 983 |
| Resource departmental AME | | | | | | | | | |
| Communities and Local Government | 131 | 66 | -221 | -86 | -581 | -632 | 10 | 10 | 10 |
| Business, Innovation and Skills | -258 | -382 | -119 | -79 | -3 | -15 | -4 | -5 | -6 |
| Energy and Climate Change | 0 | 0 | -31 | -22 | -22 | - | - | - | - |
| Scotland | 8 | 7 | 0 | - | - | - | - | - | - |
| Wales | -96 | -103 | -93 | -93 | 0 | -72 | -61 | -55 | -55 |
| Chancellor's Departments | -81 | -83 | -583 | -94 | -64 | -148 | -148 | -148 | -148 |
| Total resource departmental AME | -296 | -495 | -1,048 | -374 | -670 | -867 | -203 | -198 | -199 |
| Total public corporations' contribution to resource budget | 497 | 784 | 41 | 553 | 462 | 230 | 870 | 839 | 784 |
| Capital DEL | | | | | | | | | |
| Health | 22 | 41 | 19 | 0 | 0 | 16 | 0 | 0 | 0 |
| Transport | 1,120 | 531 | 85 | 191 | -242 | 7 | 17 | 16 | 15 |
| Communities and Local Government | 6 | 3 | 0 | 2 | 23 | 15 | 0 | 0 | 0 |
| Business, Innovation and Skills | -1 | 15 | 4 | 4 | 0 | 1 | -1 | -1 | 1 |
| Home Office | 0 | 0 | 10 | 0 | 29 | 1 | 0 | 0 | 0 |
| Defence | -4 | -10 | -39 | 7 | -11 | 4 | 0 | 0 | 0 |
| Foreign and Commonwealth Office | 36 | 36 | 37 | 36 | 33 | 29 | 22 | 21 | 5 |
| International Development | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Environment, Food and Rural Affairs | 8 | 16 | 28 | 25 | 18 | 13 | 15 | 17 | 19 |
| Culture, Media and Sport | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Work and Pensions | 5 | 4 | 0 | 7 | 2 | 1 | 0 | 0 | 0 |
| Scotland | 40 | 269 | 230 | 240 | 131 | 22 | 21 | 19 | 20 |
| Wales | 0 | 0 | 0 | 99 | 5 | 0 | 0 | 0 | 0 |
| Northern Ireland | -46 | 75 | 93 | 64 | 36 | 82 | -11 | -27 | 4 |
| Chancellor's Departments | -3 | -3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total capital DEL | 1,185 | 979 | 467 | 675 | 24 | 191 | 64 | 45 | 64 |
| Capital departmental AME | | | | | | | | | |
| Health | 0 | 0 | 0 | -1 | 0 | 0 | 0 | 0 | 0 |
| Business, Innovation and Skills | -1,027 | -566 | -735 | 98 | -361 | 698 | 750 | 750 | 750 |
| Total capital departmental AME | -1,027 | -566 | -735 | 97 | -361 | 698 | 750 | 750 | 750 |
| Total public corporations' contribution to capital budget | 157 | 412 | -268 | 772 | -336 | 889 | 814 | 795 | 814 |
| Total public corporations' contribution to budgets | 654 | 1,196 | -227 | 1,325 | 125 | 1,119 | 1,684 | 1,634 | 1,598 |

⁽¹⁾ Data in this table differ from those shown for public corporations in Table 1.11. Central government subsidies to public corporations are classified as central government own spending in National Accounts, and are shown as such in Table 1.11. In table 8.2 subsidies are shown as part of public corporations' contribution to the resource budget.

Table 8.3 Public corporations' capital expenditure on services, 2006-07 to 2014-15

| | National Statistics | | | | | £ million | | | |
|--|---------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|
| | 2006-07 outturn | 2007-08 outturn | 2008-09 outturn | 2009-10 outturn | 2010-11 outturn | 2011-12 plans | 2012-13 plans | 2013-14 plans | 2014-15 plans |
| Health | | | | | | | | | |
| Medicines and Healthcare Products Regulatory Agency ⁽¹⁾ | 6 | 2 | 6 | 8 | # | # | # | # | # |
| NHS Estates ⁽¹⁾ | 1 | 1 | 0 | 0 | # | # | # | # | # |
| NHS Blood and Transplant | 19 | 34 | 19 | 17 | # | # | # | # | # |
| Total Health | 26 | 37 | 25 | 25 | # | # | # | # | # |
| Transport | | | | | | | | | |
| Civil Aviation Authority | 5 | 4 | 4 | 4 | # | # | # | # | # |
| Driving Standards Agency ⁽¹⁾ | 15 | 2 | 3 | 0 | # | # | # | # | # |
| Vehicle and Operator Services Agency ⁽¹⁾ | 12 | 24 | 15 | 10 | # | # | # | # | # |
| London and Continental Railways | 474 | 312 | -70 | 0 | # | # | # | # | # |
| GNER ⁽¹⁾ | -8 | -25 | 0 | 0 | # | # | # | # | # |
| Total Transport | 498 | 318 | -48 | 14 | # | # | # | # | # |
| Communities and Local Government | | | | | | | | | |
| Fire Service College ⁽²⁾ | 1 | 0 | 1 | 0 | 1 | 2 | 2 | 2 | 2 |
| Housing Action Trusts ⁽¹⁾ | 4 | 3 | - | - | - | - | - | - | - |
| Housing Revenue Account | 2,057 | 2,122 | 3,226 | 3,276 | 3,219 | 3,229 | 3,208 | 3,188 | 3,194 |
| Ordnance Survey ⁽¹⁾ | 14 | 10 | 22 | 39 | 26 | 13 | 15 | 20 | 20 |
| QEI Conference Centre ⁽¹⁾ | 0 | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 |
| Total Department for Communities and Local Government | 2,076 | 2,137 | 3,250 | 3,315 | 3,246 | 3,245 | 3,226 | 3,212 | 3,217 |
| Business, Innovation and Skills | | | | | | | | | |
| UK Intellectual Property Office ⁽¹⁾ | 4 | 0 | 1 | 4 | 2 | 1 | 1 | 1 | 1 |
| British Nuclear Fuels Limited(S) | 26 | 2 | - | - | - | - | - | - | - |
| Companies House ⁽²⁾ | 23 | 10 | 14 | 8 | 9 | 9 | 9 | 9 | 9 |
| Royal Mail Holdings ⁽¹⁾ | 235 | 253 | 444 | 347 | 266 | * | * | * | * |
| Total Business, Innovation and Skills | 288 | 265 | 458 | 359 | 277 | * | * | * | * |
| Home Office | | | | | | | | | |
| Forensic Science Service ⁽¹⁾ | 4 | 4 | 6 | 4 | # | # | # | # | # |
| Total Home Office | 4 | 4 | 6 | 4 | # | # | # | # | # |
| Justice | | | | | | | | | |
| Land Registry ⁽¹⁾ | 51 | 40 | 27 | 15 | -29 | 6 | 2 | 6 | -4 |
| Total Justice | 51 | 40 | 27 | 15 | -29 | 6 | 2 | 6 | -4 |
| Defence | | | | | | | | | |
| Army Base Repair Organisation ⁽²⁾ | 4 | 4 | - | - | - | - | - | - | - |
| Defence Aviation Repair Agency ⁽¹⁾ | 3 | 3 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Defence Science and Technology Laboratory ⁽¹⁾ | 45 | 41 | 41 | 41 | 41 | 42 | 41 | 41 | 41 |
| Hydrographic Office ⁽¹⁾ | 14 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Meteorological Office ⁽¹⁾ | 34 | 26 | 26 | 26 | 26 | 27 | 27 | 27 | 27 |
| Navy, Army and Air Force Institute | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| QinetiQ ⁽¹⁾ | 48 | 48 | - | - | - | - | - | - | - |
| Total Defence | 150 | 133 | 85 | 85 | 85 | 86 | 86 | 86 | 86 |
| Foreign and Commonwealth Office | | | | | | | | | |
| BBC World Service | 31 | 33 | 31 | 29 | 27 | 22 | 16 | 16 | 16 |
| British Council | 11 | 14 | 9 | 7 | 16 | 12 | 11 | 10 | 10 |
| Total Foreign and Commonwealth Office | 42 | 47 | 40 | 35 | 43 | 34 | 27 | 26 | 26 |
| International Development | | | | | | | | | |
| CDC Group ⁽¹⁾ | 121 | 41 | 86 | 79 | # | * | * | * | * |
| Actis ⁽¹⁾ | 2 | 1 | 1 | 1 | # | * | * | * | * |
| Total International Development | 123 | 42 | 87 | 80 | # | * | * | * | * |
| Energy and Climate Change | | | | | | | | | |
| British Energy ⁽¹⁾ | 235 | 224 | 244 | - | - | - | - | - | - |
| Total Energy and Climate Change | 235 | 224 | 244 | - | - | - | - | - | - |

Table 8.3 Public corporations' capital expenditure on services, 2006-07 to 2014-15 (continued)

| | National Statistics | | | | | | | | | |
|---|---------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|--------------|
| | 2006-07 outturn | 2007-08 outturn | 2008-09 outturn | 2009-10 outturn | 2010-11 outturn | 2011-12 plans | 2012-13 plans | 2013-14 plans | 2014-15 plans | £ million |
| Environment Food and Rural Affairs | | | | | | | | | | |
| British Waterways | -20 | -19 | -51 | -19 | 5 | 29 | # | # | # | # |
| Forest Enterprise | -4 | 0 | 0 | 0 | 0 | 0 | # | # | # | # |
| Total Environment Food and Rural Affairs | -24 | -20 | -51 | -19 | 5 | 29 | # | # | # | # |
| Culture Media and Sport | | | | | | | | | | |
| Channel Four Television Corporation ⁽⁹⁾ | 12 | 6 | 9 | -4 | # | * | * | * | * | * |
| Historic Royal Palaces Trust | 4 | 3 | 1 | 0 | # | # | # | # | # | # |
| Tote ⁽⁹⁾ | 15 | 17 | 17 | 16 | # | * | * | * | * | * |
| Total Culture Media and Sport | 31 | 26 | 27 | 12 | # | * | * | * | * | * |
| Work and Pensions | | | | | | | | | | |
| Remploy | 3 | -14 | -10 | 10 | 2 | # | # | # | # | # |
| Pension Protection Fund | 2 | 1 | 1 | 2 | 1 | # | # | # | # | # |
| Total Work and Pensions | 5 | -13 | -9 | 12 | 3 | # | # | # | # | # |
| Scotland | | | | | | | | | | |
| Caledonian MacBrayne | 10 | 7 | 8 | 6 | 6 | 6 | 0 | 0 | 0 | 0 |
| Forest Enterprise | 6 | 7 | 2 | 5 | 1 | 1 | 0 | 0 | 0 | 0 |
| Highlands and Islands Airports | 19 | 10 | 10 | 4 | 4 | 0 | 0 | 0 | 0 | 0 |
| Housing Revenue Account | 264 | 224 | 353 | 430 | 578 | 579 | 576 | 572 | 573 | 573 |
| Scottish Water | 660 | 616 | 699 | 648 | 580 | 519 | 0 | 0 | 0 | 0 |
| Total Scotland | 959 | 864 | 1,073 | 1,093 | 1,168 | 1,105 | 576 | 572 | 573 | 573 |
| Wales | | | | | | | | | | |
| Housing Revenue Account | 95 | 105 | 125 | 120 | 127 | 127 | 126 | 126 | 126 | 126 |
| Total Wales | 95 | 105 | 125 | 120 | 127 | 127 | 126 | 126 | 126 | 126 |
| Northern Ireland Executive | | | | | | | | | | |
| Northern Ireland Driver and Vehicle Testing Agency(T) | 0 | 2 | 2 | 1 | 3 | 2 | 4 | 2 | 1 | 1 |
| Northern Ireland Housing Executive | 15 | 93 | 147 | 103 | 61 | 65 | 46 | 34 | 38 | 38 |
| Northern Ireland Public Trust Port Authority | 20 | 48 | 37 | 14 | 7 | 35 | 43 | 22 | 27 | 27 |
| Northern Ireland Transport Holding Company | 34 | 82 | 47 | 39 | 64 | 126 | 115 | 71 | 79 | 79 |
| Total Northern Ireland Executive | 69 | 225 | 233 | 157 | 135 | 228 | 209 | 129 | 145 | 145 |
| Chancellor's Departments | | | | | | | | | | |
| Crown Estate ⁽⁹⁾ | -239 | -280 | 180 | -28 | 93 | * | * | * | * | * |
| Royal Mint ⁽⁹⁾ | 1 | 0 | - | - | - | * | * | * | * | * |
| Total Chancellor's Departments | -237 | -280 | 180 | -28 | 93 | * | * | * | * | * |
| Local Government | | | | | | | | | | |
| London Underground Limited ⁽⁹⁾ | 1,306 | 1,333 | 1,653 | 1,515 | 1,742 | * | * | * | * | * |
| Total Local Government | 1,306 | 1,333 | 1,653 | 1,515 | 1,742 | * | * | * | * | * |
| Total public corporations' capital expenditure on services | 5,698 | 5,486 | 7,405 | 6,795 | 6,895 | 6,764 | 6,485 | 6,558 | 6,876 | 6,876 |
| Accounting Adjustments | -263 | 691 | 148 | 1,626 | 887 | 2,500 | 2,800 | 2,700 | 2,700 | 2,700 |
| Total public corporations' capital expenditure(5) | 5,435 | 6,177 | 7,553 | 8,421 | 7,782 | 9,200 | 9,200 | 9,200 | 9,600 | 9,600 |

* Data unavailable. Capital expenditure by public corporations in years where data are unavailable form part of the accounting adjustments.

⁽⁹⁾ Denotes public corporation with trading fund status.

⁽⁹⁾ Denotes self-financing public corporation (SFPC). The estimated outturn and plans for capital expenditure by SFPCs are not shown individually in this table but are represented by *. The figures are included in the overall total.

⁽⁹⁾ Great North Eastern Railways (GNER) is classified to the public corporation sector from December 2006 to December 2007, during which time GNER operated under an amended version of the Franchise Agreement signed in May 2005.

⁽⁹⁾ Housing Action Trusts are central government bodies in National Accounts but treated as public corporations in PESA.

⁽⁹⁾ The Government sold shares in British Energy in January 2009, but it is still currently classified by the ONS as a public corporation.

⁽⁹⁾ Includes capital spending by Infracos (Metronet and Tubelines).

⁽⁹⁾ This excludes the temporary effects of banks being classified to the public sector. See Box 5.A for details.

Table 8.4 Public corporations' current and capital expenditure on services by function, 2006-07 to 2014-15

| | National Statistics | | | | | £ million | | | |
|---|---------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|
| | 2006-07 outturn | 2007-08 outturn | 2008-09 outturn | 2009-10 outturn | 2010-11 outturn | 2011-12 plans | 2012-13 plans | 2013-14 plans | 2014-15 plans |
| Public corporations' current expenditure on services | | | | | | | | | |
| 1. General public services | 650 | 710 | 534 | 411 | 451 | 700 | 700 | 700 | 700 |
| <i>of which: public sector debt interest</i> | 650 | 710 | 534 | 411 | 451 | 700 | 700 | 700 | 700 |
| Total public corporations' current expenditure on services | 650 | 710 | 534 | 411 | 451 | 700 | 700 | 700 | 700 |
| Accounting adjustments | - | - | - | - | - | - | - | - | - |
| Total public corporations' current expenditure | 650 | 710 | 534 | 411 | 451 | 700 | 700 | 700 | 700 |
| Public corporations' capital expenditure on services | | | | | | | | | |
| 1. General public services | -6 | -140 | 358 | 142 | 134 | 54 | 45 | 53 | 43 |
| <i>of which: public and common services</i> | -171 | -228 | 231 | 28 | 91 | 20 | 18 | 27 | 17 |
| <i>of which: international services</i> | 165 | 89 | 127 | 115 | 43 | 34 | 27 | 26 | 26 |
| <i>of which: public sector debt interest</i> | - | - | - | - | - | - | - | - | - |
| 2. Defence | 103 | 99 | 51 | 51 | 51 | 51 | 51 | 51 | 51 |
| 3. Public order and safety | 5 | 4 | 7 | 4 | 1 | 2 | 2 | 2 | 2 |
| 4. Economic affairs | 2,463 | 2,315 | 2,438 | 2,000 | 2,139 | 2,110 | 2,432 | 2,532 | 2,849 |
| <i>of which: enterprise and economic development</i> | 571 | 523 | 736 | 393 | 311 | 231 | 288 | 258 | 258 |
| <i>of which: science and technology</i> | | | | | | | | | |
| <i>of which: employment policies</i> | 3 | -14 | -10 | 10 | 2 | - | - | - | - |
| <i>of which: agriculture, fisheries and forestry</i> | 2 | 6 | 2 | 5 | 1 | 1 | - | - | - |
| <i>of which: transport</i> | 1,887 | 1,800 | 1,710 | 1,592 | 1,824 | 1,877 | 2,144 | 2,274 | 2,591 |
| 5. Environment protection | -20 | -19 | -51 | -19 | 5 | 29 | - | - | - |
| 6. Housing and community amenities | 3,095 | 3,163 | 4,549 | 4,577 | 4,564 | 4,519 | 3,956 | 3,920 | 3,931 |
| 7. Health | 26 | 37 | 25 | 25 | - | - | - | - | - |
| 8. Recreation, culture and religion | 31 | 26 | 27 | 12 | - | - | - | - | - |
| 10. Social protection | 2 | 1 | 1 | 2 | 0 | - | - | - | - |
| Total public corporations' capital expenditure on services | 5,698 | 5,486 | 7,405 | 6,795 | 6,895 | 6,764 | 6,485 | 6,558 | 6,876 |
| Accounting adjustments | -263 | 691 | 148 | 1,626 | 887 | 2,500 | 2,800 | 2,700 | 2,700 |
| Total public corporations' capital expenditure | 5,435 | 6,177 | 7,553 | 8,421 | 7,782 | 9,200 | 9,200 | 9,200 | 9,600 |

⁽¹⁾ This excludes the temporary effects of banks being classified to the public sector. See Box 5.A for details.

Table 8.5 Public corporations' current and capital expenditure by economic category, 2006-07 to 2014-15

| | National Statistics | | | | | £ million | | | |
|---|---------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|
| | 2006-07 outturn | 2007-08 outturn | 2008-09 outturn | 2009-10 outturn | 2010-11 outturn | 2011-12 plans | 2012-13 plans | 2013-14 plans | 2014-15 plans |
| Public corporations' current expenditure on services | | | | | | | | | |
| Public corporations' debt interest | 650 | 710 | 534 | 411 | 451 | 700 | 700 | 700 | 700 |
| Total public corporations' current expenditure on services | 650 | 710 | 534 | 411 | 451 | 700 | 700 | 700 | 700 |
| Accounting adjustments | - | - | - | - | - | - | - | - | - |
| Total public corporations' current expenditure | 650 | 710 | 534 | 411 | 451 | 700 | 700 | 700 | 700 |
| Public corporations' capital expenditure on services | | | | | | | | | |
| Gross capital procurement | 8,266 | 8,512 | 8,409 | 7,811 | 7,872 | 6,912 | 6,571 | 6,653 | 6,981 |
| Income from sales of assets | -2,616 | -3,075 | -1,045 | -1,061 | -1,000 | -174 | -107 | -115 | -125 |
| Capital grants | 49 | 49 | 41 | 45 | 23 | 26 | 22 | 20 | 20 |
| Total public corporations' capital expenditure on services | 5,698 | 5,486 | 7,405 | 6,795 | 6,895 | 6,764 | 6,485 | 6,558 | 6,876 |
| Accounting adjustments | -263 | 691 | 148 | 1,626 | 887 | 2,500 | 2,800 | 2,700 | 2,700 |
| Total public corporations' capital expenditure | 5,435 | 6,177 | 7,553 | 8,421 | 7,782 | 9,200 | 9,200 | 9,200 | 9,600 |
| Total public corporations' expenditure on services | 6,348 | 6,196 | 7,939 | 7,206 | 7,346 | 7,484 | 7,210 | 7,288 | 7,611 |
| Accounting adjustments | -263 | 691 | 148 | 1,626 | 887 | 2,500 | 2,800 | 2,700 | 2,700 |
| Total public corporations' expenditure | 6,085 | 6,887 | 8,087 | 8,832 | 8,233 | 10,000 | 10,000 | 10,000 | 10,300 |

⁽¹⁾This excludes the temporary effects of banks being classified to the public sector. See Box 5.A for details.