

Country and Regional Public Sector Finances, 2013/14

Main Points

Net Fiscal Balance

- Some bullet points on Net Fiscal Balance by country and region

Current Budget Balance

- Some bullet points on Current Budget Balance by country and region

Introduction

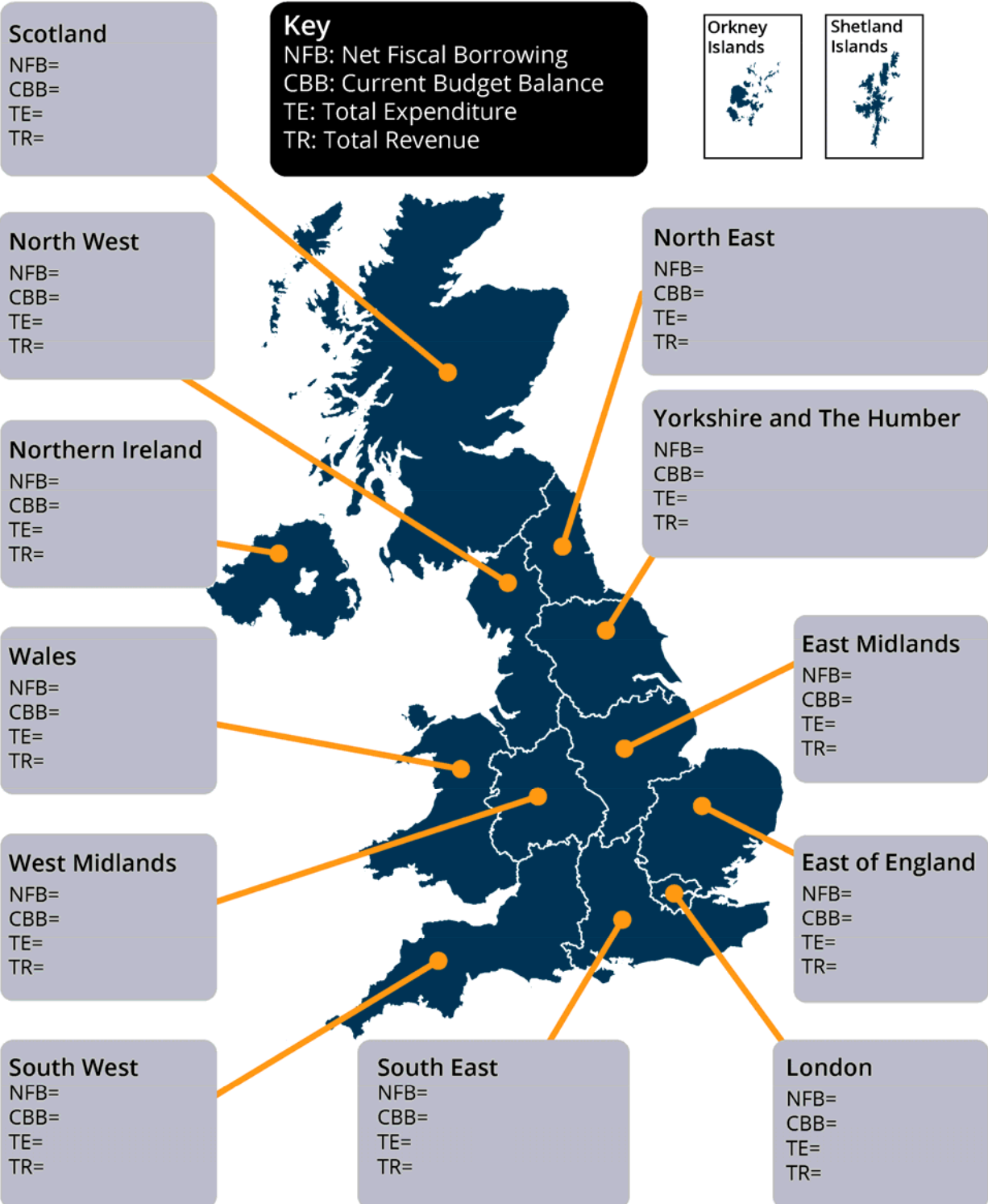
This publication provides an overview of the Public Sector Finances for UK countries and regions. Under the current constitutional arrangements, most aspects of fiscal policy are controlled by the UK Government, however as there are plans for further devolution in the future there is growing demand for sub-UK statistics. These statistics form part of a collection of regional data produced by ONS to meet such demands.

The underlying data used in this publication are based on various assumptions. Estimates of public sector revenue are based the concept of 'who pays' and apportionment methods, such as the use of surveys, population shares and GVA shares, are used to attribute revenue to the countries and regions of the UK. Estimates of public sector expenditure are based on the concept of 'who benefits', this method attempts to apportion expenditure based on the location of the residents who have benefited from expenditure of a particular department. Most public spending however, is planned to benefit categories of individuals and enterprises irrespective of location, only a minority of public spending is planned on a regional basis.

The figures in this article are to be considered estimates only and may not be an accurate representation of public finances should fiscal powers be fully devolved among UK countries and regions.

These statistics play no part in resource allocation or operation of the Barnett Formula.

Country and Regional Public Sector Finances: Key Figures



Summary

Commentary to include:

- Summary of Net Fiscal Balance by country and region
- Summary of total revenue and total expenditure by country and region
- Brief overview of key events or methodological changes

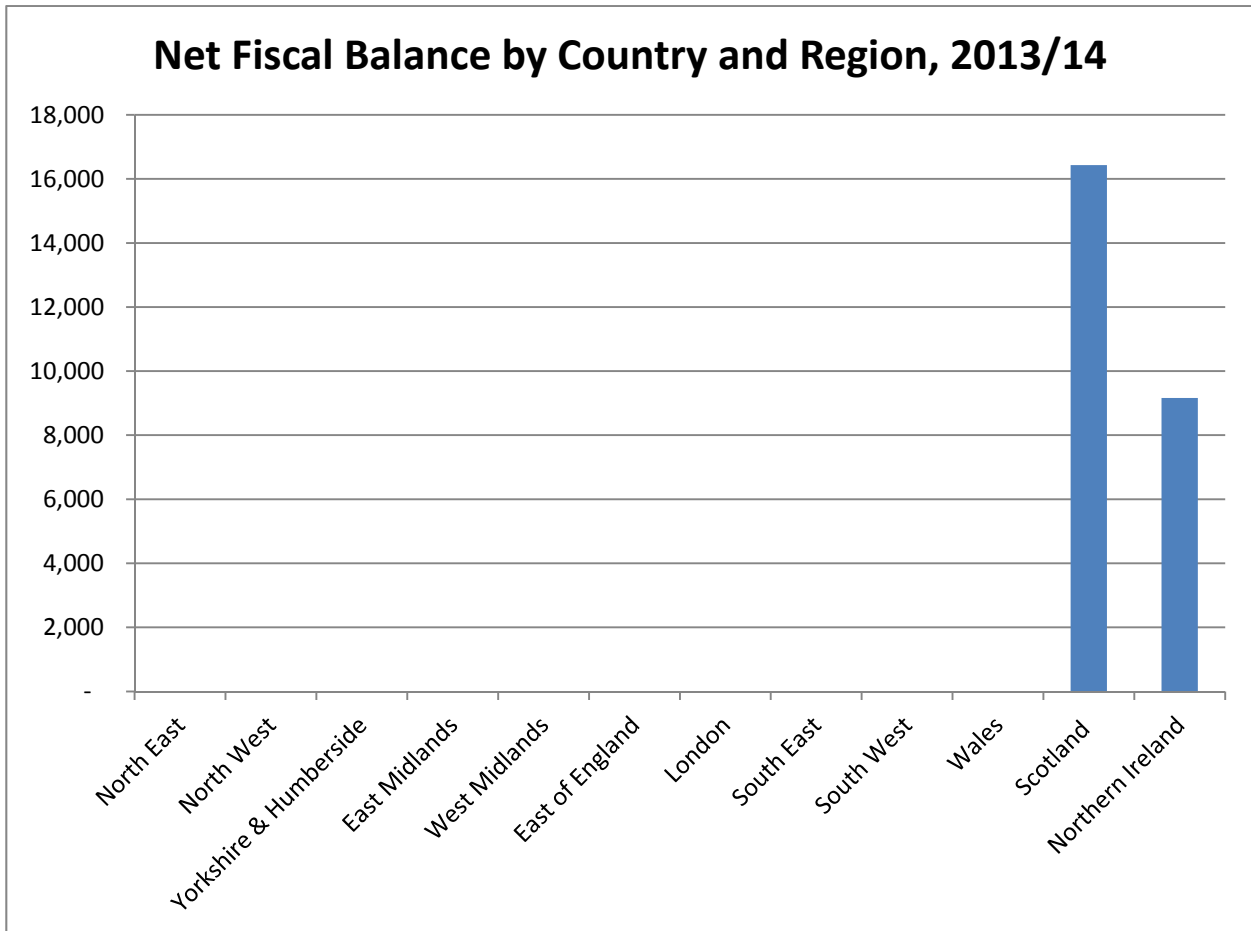
Table A: Headline Public Sector Finance data for 2013/14, by country and region

Country/Region	Total Revenue	Total Expenditure	Current Budget Balance	Net Investment	Net Fiscal Balance
UK					
England					
North East					
North West					
Yorkshire & Humber					
East Midlands					
West Midlands					
East					
London					
South East					
South West					
Scotland					
Wales					
Northern Ireland					

Public Sector Net Fiscal Balance

Commentary to include:

- Discussion of Net Fiscal Balance by country and region with comparison to UK
- Relevance of significant transactions, methodological changes, economic events etc



*Data for Scotland and Northern Ireland taken from GERS 2013-14 and NINFBR 2013-14 publications

Table B: Net Fiscal Balance by region, 2013/14

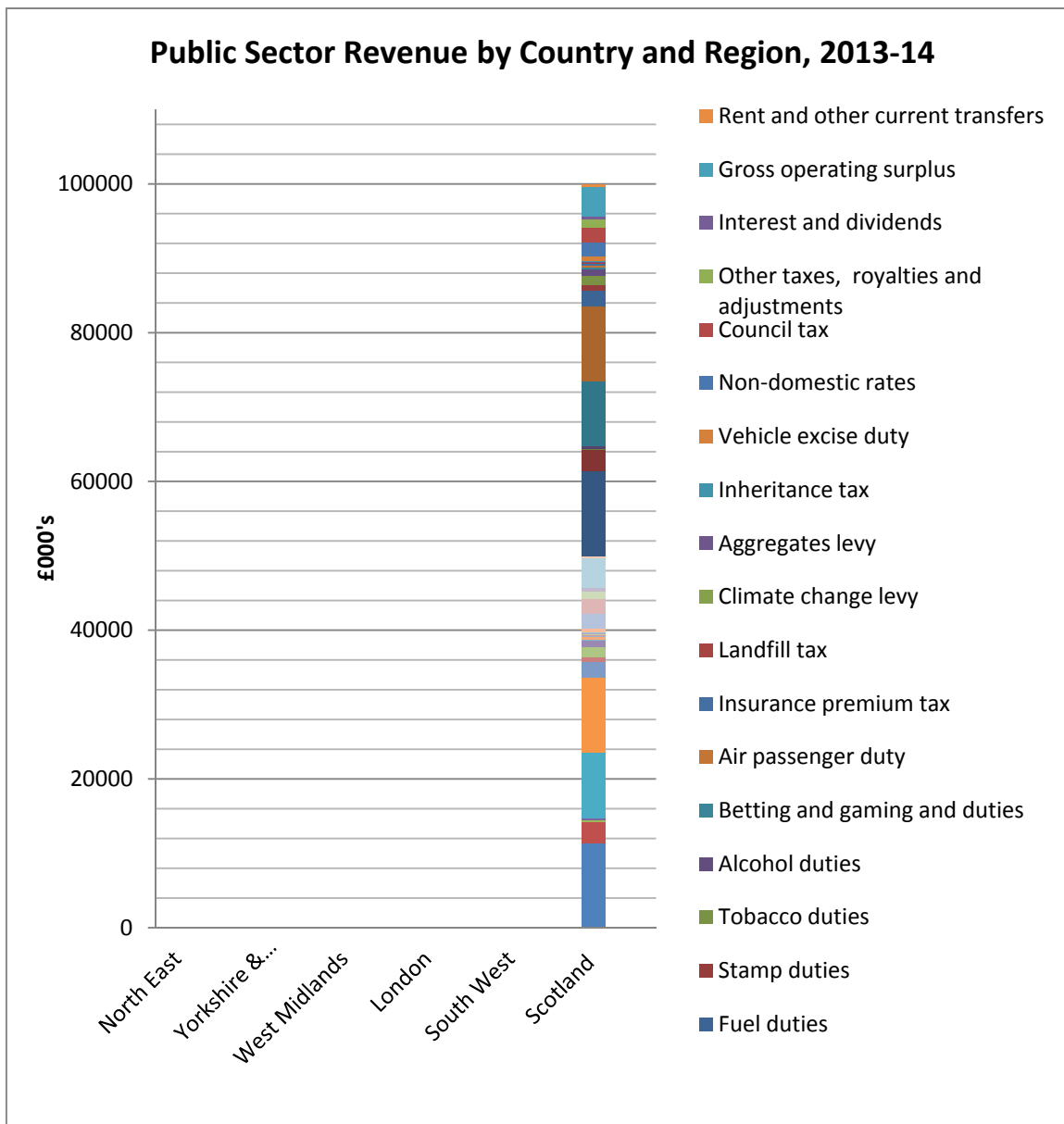
Region	Net Fiscal Balance 2013-14	Net Fiscal Balance as % of GVA	Net Fiscal Balance as % of GDP	Net Fiscal Balance in real terms	Net Fiscal Balance per head
UK					
England					
North East					
North West					
Yorkshire & Humber					
East Midlands					
West Midlands					
East					
London					
South East					
South West					
Scotland					
Wales					
Northern Ireland					

Public Sector Revenue

Administrative data for all tax receipts are generally not available at a regional level as such a number of apportionment methods are applied to UK totals to obtain regional breakdowns. The majority of apportionment methods use survey data as the basis for obtaining sub-national splits, other apportionment methods used include splits based on GVA shares as well as population share splits.

Commentary to include:

- Discussion of revenue (amounts, changes from previous year, specific taxes etc) by region with comparisons to UK
- Relevance of significant transactions, methodological changes, economic events etc



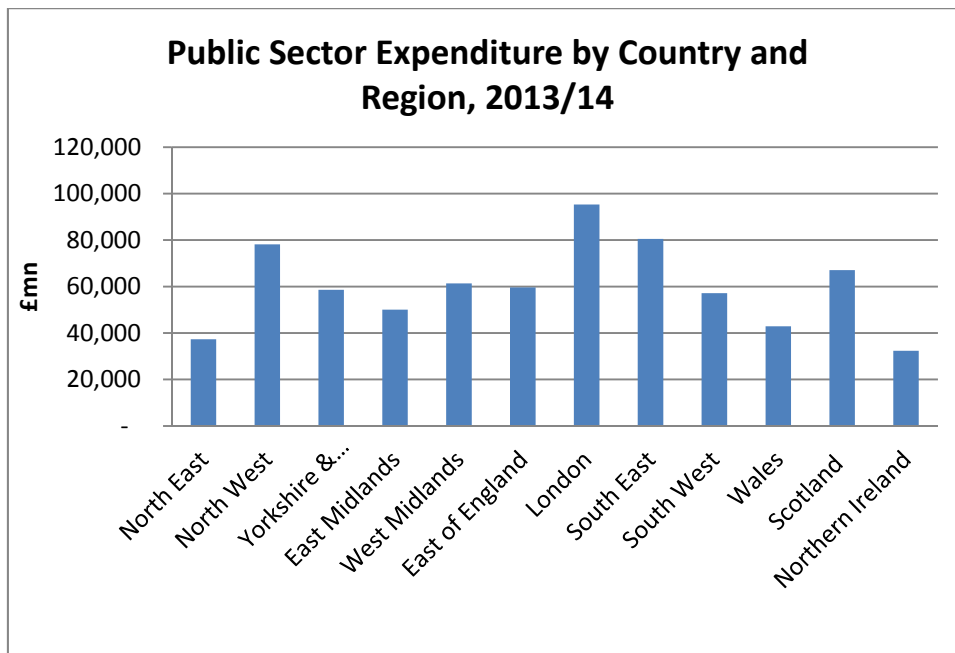
*Data for Scotland taken from GERS 2013-14 and NINFBR 2013-14 publications

Public Sector Expenditure

The primary data source used in this publication for public sector expenditure is the Country and Regional Analysis publication produced by HM Treasury. The CRA presents analyses of public expenditure by country, region and function.

Commentary to include:

- Discussion of expenditure (amounts, changes from previous year, category/function etc) by region with comparisons to UK
- Relevance of significant transactions, methodological changes, economic events etc



*Data taken from CRA 2013-14

Public Sector and Sub-sector Net Fiscal Balance, by country and region

Commentary to include:

- Explanations of sub-sector boundaries
- Analysis of data

Table C: Sub-sector breakdown of public sector Net Fiscal Balance, for 2013/14, by country and region

Region	General Government	Central Government	Local Government	Public Non-Financial Corporations	Public Sector
UK					
England					
North East					
North West					
Yorkshire & Humber					
East Midlands					
West Midlands					
East					
London					
South East					
South West					
Scotland					
Wales					
Northern Ireland					

Comparability

UK Public Sector Finances

- Comparison of headline figures, reconciliation if necessary
- Comparison of underlying data and/or methods

Government Expenditure and Revenue Scotland

- Comparison of headline figures, reconciliation if necessary
- Comparison of underlying data and/or methods

Northern Ireland Net Fiscal Balance Report

- Comparison of headline figures, reconciliation if necessary
- Comparison of underlying data and/or methods

Country and Regional Analysis

- Comparison of headline figures, reconciliation if necessary
- Comparison of underlying data and/or methods

Disaggregation of Tax Receipts

- Comparison of headline figures, reconciliation if necessary
- Comparison of underlying data and/or methods

Recent Events and Methodological Changes

Background Notes

Annex

Tables

Table 1: Headline Figures, by country and region, 2013/14

Tables 2-4: Headline Figures, by country and region (as percentage of GVA/GDP, real terms and per head), 2013/14

Tables 5-9: Public Sector Net Borrowing, Total Revenue, Total Expenditure, Current Budget Deficit and Net Investment by country and region for years 2000/01 to 2013/14

Tables 10-21: Revenue Breakdown (table for each country and region)

Tables 22-31: Public Sector Expenditure by COFOG and by country and region for years 2000/01 to 2013/14

Tables 32-43: Current Receipts ESA breakdown (table for each country and region), 2000/01 to 2013/14

Tables 44-55: Current and capital expenditure, ESA breakdown for each country and region, 2000/01 to 2013/14

Tables 56-67: Net Fiscal Balance summary, by country and region, 2013/14

Table 1: Headline Figures, by country and region, 2013/14

Region	Total Revenue	Total Expenditure	Current Budget Balance	Net Investment	Net Fiscal Balance
UK					
England					
North East					
North West					
Yorkshire & Humber					
East Midlands					
West Midlands					
East					
London					
South East					
South West					
Scotland					
Wales					
Northern Ireland					

Tables 2-4: Headline Figures, by country and region (as percentage of GVA/GDP, real terms and per head), 2013/14

Region	Total Revenue	Total Expenditure	Current Budget Balance	Net Investment	Net Fiscal Balance
UK					
England					
North East					
North West					
Yorkshire & Humber					
East Midlands					
West Midlands					
East					
London					
South East					
South West					
Scotland					
Wales					
Northern Ireland					

Tables 5-9: Public Sector Net Borrowing, Total Revenue, Total Expenditure, Current Budget Deficit and Net Investment by region for years 2000/01 to 2013/14

	UK	North East	North West	Yorkshire & Humberside	East Midlands	West Midlands	East of England	London	South East	South West	Wales	Scotland	Northern Ireland
2000/01													
2001/02													
2002/03													
2003/04													
2004/05													
2005/06													
2006/07													
2007/08													
2008/09													
2009/10													
2010/11													
2011/12													
2012/13													
2013/14													

Tables 10-21: Revenue Breakdown (table for each country and region)

	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Income tax													
Corporation tax													
Capital gains tax													
Other taxes on income and wealth													
National insurance contributions													
VAT													
Fuel duties													
Stamp duties													
Tobacco duties													
Alcohol duties													
Betting and gaming and duties													
Air passenger duty													
Insurance premium tax													
Landfill tax													
Climate change levy													
Aggregates levy													
Inheritance tax													
Vehicle excise duty													
Non-domestic rates													
Council tax													
Other taxes, royalties and adjustments													
Interest and dividends													
Gross operating surplus													
Rent and other current transfers													
Total current revenue													

Tables 22-31: Public Sector Expenditure by COFOG and by country and region for years 2000/01 to 2013/14

	UK	North East	North West	Yorkshire & Humberside	East Midlands	West Midlands	East of England	London	South East	South West	Wales	Scotland	Northern Ireland
2000/01													
2001/02													
2002/03													
2003/04													
2004/05													
2005/06													
2006/07													
2007/08													
2008/09													
2009/10													
2010/11													
2011/12													
2012/13													
2013/14													

Tables 32-43: Current Receipts ESA breakdown (table for each country and region), 2000/01 to 2013/14

	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Current receipts														
Taxes on income and wealth														
<i>of which...</i>														
<i>... List of taxes</i>														
Taxes on production														
<i>of which...</i>														
<i>... List of taxes</i>														
Other current taxes														
<i>of which...</i>														
<i>... List of taxes</i>														
Taxes on capital														
<i>of which...</i>														
<i>... List of taxes</i>														
Compulsory social contributions														
Gross operating surplus														
Interest and dividends from private sector and RoW														
Interest and dividends (net) from public sector														
Rent and other current transfers														
Total current receipts														

Tables 44-55: Current expenditure, ESA breakdown for each country and region, 2000/01 to 2013/14

	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
Current expenditure							
Current expenditure on goods and services							
Subsidies							
Net social benefits							
Net current grants abroad							
Current grants (net) within general government							
Other current grants							
VAT and GNI based EU contributions							
Interest and dividends paid to private sector and RoW							
Total current expenditure							
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Current expenditure							
Current expenditure on goods and services							
Subsidies							
Net social benefits							
Net current grants abroad							
Current grants (net) within general government							
Other current grants							
VAT and GNI based EU contributions							
Interest and dividends paid to private sector and RoW							
Total current expenditure							

Tables 44-55: Current and capital expenditure, ESA breakdown for each country and region, 2000/01 to 2013/14

	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Current expenditure														
Current expenditure on goods and services														
Subsidies														
Net social benefits														
Net current grants abroad														
Current grants (net) within general government														
Other current grants														
VAT and GNI based EU contributions														
Interest and dividends paid to private sector and RoW														
Total current expenditure														
Net investment														
Gross fixed capital formation less Depreciation														
Increase in inventories and valuables														
Capital grants														
Total net investment														

Tables 56-67: Net Fiscal Balance summary, by country and region, 2013/14

	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Total Current Receipts														
Total Current Expenditure														
Saving, gross plus capital taxes														
Depreciation														
Current Budget Balance														
Net Fiscal Balance														