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| --- |
| Update  Update of charts and tables in LFC Raising the Capital report  September 2016 |
|  |

**Table 1: Taxation revenue attributable to sub-national and central/federal government as a percentage of GDP, 2013 [latest data available]**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Local government | State / regional government | Local+state / regional | Central government | Social security | Total |
| Canada | 2.8 | 12.1 | 14.9 | 12.7 | 2.9 | 30.5 |
| France | 5.8 | 0.0 | 5.8 | 15.1 | 24.0 | 45.0 |
| Germany | 3.0 | 8.0 | 11.0 | 11.5 | 13.9 | 36.5 |
| Italy | 7.1 | 0.0 | 7.1 | 23.6 | 13.1 | 43.9 |
| Spain | 3.2 | 4.5 | 7.7 | 13.8 | 11.1 | 32.7 |
| Sweden | 15.8 | 0.0 | 15.8 | 21.4 | 5.5 | 43.7 |
| United Kingdom | 1.6 | 0.0 | 1.6 | 24.9 | 6.2 | 32.9 |
| United States | 3.7 | 5.1 | 8.8 | 10.5 | 6.1 | 25.4 |
| OECD total | 3.9 | 4.9 | 8.8 | 20.4 | 8.4 | 34.2 |

Source: OECD Revenue Statistics

[Y:\Projects and Drafts\Finance Commission\Follow up work 2016\Update of charts and tables in the report\Table 1.xls.xlsx](file:///Y:\Projects%20and%20Drafts\Finance%20Commission\Follow%20up%20work%202016\Update%20of%20charts%20and%20tables%20in%20the%20report\Table%201.xls.xlsx)

**Figure 1: Government capital investment over time, 1990/91 to 2015/16**

Source: Office for National Statistics (Public Expenditure Statistical Analyses (PESA), 2016)

[Y:\Projects and Drafts\Finance Commission\Follow up work 2016\Update of charts and tables in the report\Figure 1 - PESA data.xlsx](file:///Y:\Projects%20and%20Drafts\Finance%20Commission\Follow%20up%20work%202016\Update%20of%20charts%20and%20tables%20in%20the%20report\Figure%201%20-%20PESA%20data.xlsx)

**Figure 2: Public sector and local authority borrowing, 1990/91 to 2015/16**

Source: Office for National Statistics, Local government net borrowing and Public sector net borrowing (excluding public sector banks), 2016

[Y:\Projects and Drafts\Finance Commission\Follow up work 2016\Update of charts and tables in the report\Figure 2 - ONS data.xlsx](file:///Y:\Projects%20and%20Drafts\Finance%20Commission\Follow%20up%20work%202016\Update%20of%20charts%20and%20tables%20in%20the%20report\Figure%202%20-%20ONS%20data.xlsx)

**Table 2: Selected forecast tax yields in London and the UK for 2016/17, £ million**

|  |  |  |  |
| --- | --- | --- | --- |
|  | London2 | UK1 | London % |
| Council tax | 3,688 | 30,100 | 12% |
| Business rates | 6,578 | 28,400 | 23% |
| Stamp duty land tax | 5,212 | 12,900 | 40% |
| Annual tax on enveloped dwellings | 178 | 200 | 89% |
| Capital gains property disposal tax | 338 | 1,332 | 25% |

Sources: HM Treasury and Office for Budget Responsibility, HMRC, CIPFA, London Councils Council Tax Monitor, GLA Economics calculations

1UK data is forecast by the Office for Budget Responsibility and taken from the March 2016 Budget and supplementary fiscal tables. Capital gains property disposal tax is estimated as a share of total capital gains tax, as reported in the Budget, using 2012-13 (last available data) share of CGT from disposal of residential assets.

2Data for London is calculated by applying London's share of UK tax for the latest year of actual data available, to UK Budget forecast data. For council tax, this is London Councils Council Tax Monitor (2015/16), for business rates, CIPFA Revenue Collection statistics (2014/15), for stamp duty land tax, HMRC UK Stamp Duty statistics (2014/15), for annual tax on enveloped dwellings, HMRC ATED statistics (2014/15). For capital gains property disposal tax, London's share of total UK capital gains tax is applied to estimates of UK capital gains property disposal tax.

[Y:\Projects and Drafts\Finance Commission\Follow up work 2016\Update of charts and tables in the report\Table 2.xlsx](file:///Y:\Projects%20and%20Drafts\Finance%20Commission\Follow%20up%20work%202016\Update%20of%20charts%20and%20tables%20in%20the%20report\Table%202.xlsx)

**Table 3: Identifiable expenditure by function (2014/15) in London, the UK and the rest of the UK (£ per capita)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Public order & safety | Enterprise & employment policies | Transport | Health | Education & training | Social protection | Total identifiable expenditure on services |
| Greater London | 651 | 97 | 600 | 2,534 | 1,543 | 3,624 | 9,840 |
| UK | 441 | 120 | 314 | 2,069 | 1,307 | 3,927 | 8,913 |
| Rest of the UK | 434 | 142 | 273 | 2,020 | 1,297 | 4,079 | 9,033 |

Source: HM Treasury, Country and regional analysis, 2015, and GLA Economics calculations

[Y:\Projects and Drafts\Finance Commission\Follow up work 2016\Update of charts and tables in the report\Table 3.xlsx](file:///Y:\Projects%20and%20Drafts\Finance%20Commission\Follow%20up%20work%202016\Update%20of%20charts%20and%20tables%20in%20the%20report\Table%203.xlsx)

**Table 4: Public expenditure as a per cent of London and UK GVA, 2010/11 to 2014/15**

|  |  |  |
| --- | --- | --- |
|  | London | UK |
| 2010/11 | 30% | 42% |
| 2011/12 | 27% | 40% |
| 2012/13 | 26% | 39% |
| 2013/14 | 25% | 37% |
| 2014/15 | 23% | 36% |

Source: PESA (2015), ONS Regional GVA (2015), GLA Economics calculations

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**Table 5: Expenditure on selected services in London, the Greater South East and the UK in 2014/15: total, current and capital levels (£ million) and as a per cent of regional or national GVA**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | London | | Greater South East | | UK | |
| Level | % of GVA | Level | % of GVA | Level | % of GVA |
| Public order & safety | Total | 5,555 | 1.5% | 10,599 | 1.4% | 28,492 | 1.8% |
| Current | 5,452 | 1.5% | 10,294 | 1.4% | 27,366 | 1.7% |
| Capital | 104 | 0.0% | 305 | 0.0% | 1,127 | 0.1% |
| Enterprise & employment policies | Total | 835 | 0.2% | 1,780 | 0.2% | 7,726 | 0.5% |
| Current | 846 | 0.2% | 1,757 | 0.2% | 6,848 | 0.4% |
| Capital | -11 | 0.0% | 23 | 0.0% | 879 | 0.1% |
| Transport | Total | 5,121 | 1.4% | 8,642 | 1.2% | 20,296 | 1.3% |
| Current | 1,252 | 0.3% | 2,277 | 0.3% | 6,630 | 0.4% |
| Capital | 3,869 | 1.1% | 6,365 | 0.9% | 13,666 | 0.8% |
| Health | Total | 21,638 | 5.9% | 49,034 | 6.6% | 133,637 | 8.3% |
| Current | 20,854 | 5.7% | 47,383 | 6.4% | 129,070 | 8.0% |
| Capital | 784 | 0.2% | 1,651 | 0.2% | 4,567 | 0.3% |
| Education & training | Total | 13,178 | 3.6% | 30,623 | 4.1% | 84,403 | 5.2% |
| Current | 11,833 | 3.2% | 27,967 | 3.8% | 78,162 | 4.8% |
| Capital | 1,345 | 0.4% | 2,656 | 0.4% | 6,242 | 0.4% |
| Social protection | Total | 30,948 | 8.5% | 84,034 | 11.3% | 253,640 | 15.7% |
| Current | 30,925 | 8.5% | 83,945 | 11.3% | 253,247 | 15.6% |
| Capital | 22 | 0.0% | 88 | 0.0% | 393 | 0.0% |

Source: PESA 2015, ONS and GLA Economics calculations

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|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Table 6 - LFC 2013** |  |  |  |  |  |
| **Capital & Net Current (Revenue) Expenditure** | |  |  |  |  |
|  | **Central Government** | **GLA** | **London Boroughs** | **Total London Local Government** | **Total Public Expenditure** |
| Defence | 13 | - | - | - | - |
| Economic affairs | 490 | 5,106 | 963 | 6,069 | 6,559 |
| Education | 5,242 | 0 | 8,263 | 8,264 | 13,506 |
| Environment protection | 185 | 36 | 1,004 | 1,040 | 1,226 |
| General public services | 141 | 54 | 910 | 965 | 824 |
| Health | 17,247 | - | - | - | 17,247 |
| Housing and community amenities | 613 | 9 | 1,458 | 1,467 | 2,079 |
| Public order and safety | 2,254 | 3,833 | 81 | 3,914 | 6,168 |
| Recreation, culture and religion | 697 | 107 | 651 | 758 | 1,455 |
| Social protection | 19,486 | - | 10,305 | 10,305 | 29,790 |
| **Total** | **46,087** | **9,145** | **23,635** | **32,780** | **78,867** |
| **Funded by:** |  |  |  |  |  |
| Council Tax | - | 935 | 3,019 | 3,954 | 3,954 |
| Grants (inc government and other contributions) | - | 4,954 | 18,869 | 23,822 | 23,822 |
| Capital Receipts | - | 48 | 489 | 537 | 537 |
| Revenue Contributions | - | 1,941 | 583 | 2,524 | 2,524 |
| Borrowing: Supported | - | - | 118 | 118 | 118 |
| Borrowing: Unsupported | - | 1,267 | 557 | 1,825 | 1,825 |
| General Taxation | 46,087 | - | - | - | 46,087 |
| **Total** | **44,509** | **5,715** | **20,428** | **32,780** | **78,867** |
|  |  |  |  |  |  |
| **Note:** |  |  |  |  |  |
| 67 This table was based on the Government’s Public Spending Statistics for 2011-12. This included the Country and Regional Analysis 2012, which provides a further level of public spending analysis by country, region, and function. The regional analyses presented in the Government release show where the individuals and enterprises that benefited from public spending were located; it does not mean that all such spending was planned to benefit a particular region. The analysis is limited to identifiable expenditure for London, which accounts for 86 per cent of total expenditure on services. The expenditure has been classified in ten broad categories, as defined by HM Treasury in its public spending statistics. Using the HM Treasury figures as a baseline for London, the data was cross referenced against information from DCLG’s Revenue Outturn (RO) and Capital Outturn Report (COR) data for 2011-12. This provided further information on the level of expenditure incurred by the GLA and the London boroughs and the City of London. Where the amount of total expenditure was higher than that recorded by London local government it was assumed that the remaining spend should be attributed to central government. A full reconciliation between these individual returns and HM Treasury statistics has not been possible. However, it is felt that these figures do serve to illustrate, in broad terms, the level of expenditure across the various tiers of government in London and where it is spent. | | | | | |
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For more information please contact  GLA Intelligence

Greater London Authority, City Hall, The Queen’s Walk, More London, London SE1 2AA

Tel:  e-mail:

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