



HM Treasury

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Mr David Heather

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10 August 2018

Ref: R29/18

Dear Mr Heather

### Freedom of Information Act 2000 Internal Review: Government spending

Thank you for your email of 17 June 2018, requesting an internal review of our response to your Freedom of Information request of 11 May, our reference: FOI2018/07361.

We have now completed our internal review and I am writing to inform you of its conclusions. I am sorry for the delay in replying. The review was conducted by officials not involved with your original request.

### Background

Your original FOI request asked:

*'I see from a recent communication from HMR&C that the largest percentage of my tax contribution to the nation's income is expended on benefits.*

*This is obviously a wide and essential topic in our nation's culture, but could I be given a broad breakdown of the percentage allocation of spending over major categories please.'*

We responded on 9 May 2018 confirming that we did hold information within the scope of your request, but that this was already available online. Under section 21 of the FOI Act public authorities are not required to reissue information reasonably accessible to a requester, however, we provided you with a link to where this information was held.

You requested an internal review:

*'I am writing to request an internal review of Her Majesty's Treasury's handling of my FOI request 'Government spending'.*

*I cannot find the answer to my question on the website to which I was referred.'*

## The Review

The review has carefully considered the handling of your request and found that HM Treasury was correct to point you to information in the public domain.

As mentioned in our original response, the FOI Act does not oblige public authorities to reissue information that is reasonably accessible to a requestor. Additionally, although requests for information under the FOI Act can be in the form of a question rather than a request for specific documents, there is no requirement for us to create new information that is not already recorded to answer these questions.

You can find the Public Expenditure Statistical Analyses (PESA) table 5.2 at this link: [www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/629960/PESA\\_2017\\_Chapter\\_5\\_Tables.xlsx](http://www.gov.uk/government/uploads/system/uploads/attachment_data/file/629960/PESA_2017_Chapter_5_Tables.xlsx) and it provides the data which can be used to calculate the answer to your question.

As previously explained, the PESA table is the basis for HM Revenue and Customs' annual tax summaries. Whilst the bottom line total (Line 132) of table 5.2 shows total managed expenditure (TME), it is Line 130 showing the total for 'Public sector expenditure on services' that is the basis of the percentages seen in the tax summary. You can use this data to calculate the percentage split between categories by dividing each sub-function item by 'Public sector expenditure on services'.

## Conclusion

I hope that by setting out the basis of the review, its findings and conclusions above, you will be assured that the Treasury has, on your behalf, carried out a thorough and considered review of the request you made and the responses that the Treasury gave under the FOI Act.

If you are not content with the outcome of this internal review you have the right to apply directly to the Information Commissioner for a decision. The Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow SK9 5AF.

Yours sincerely

Correspondence and Information Rights Team Leader