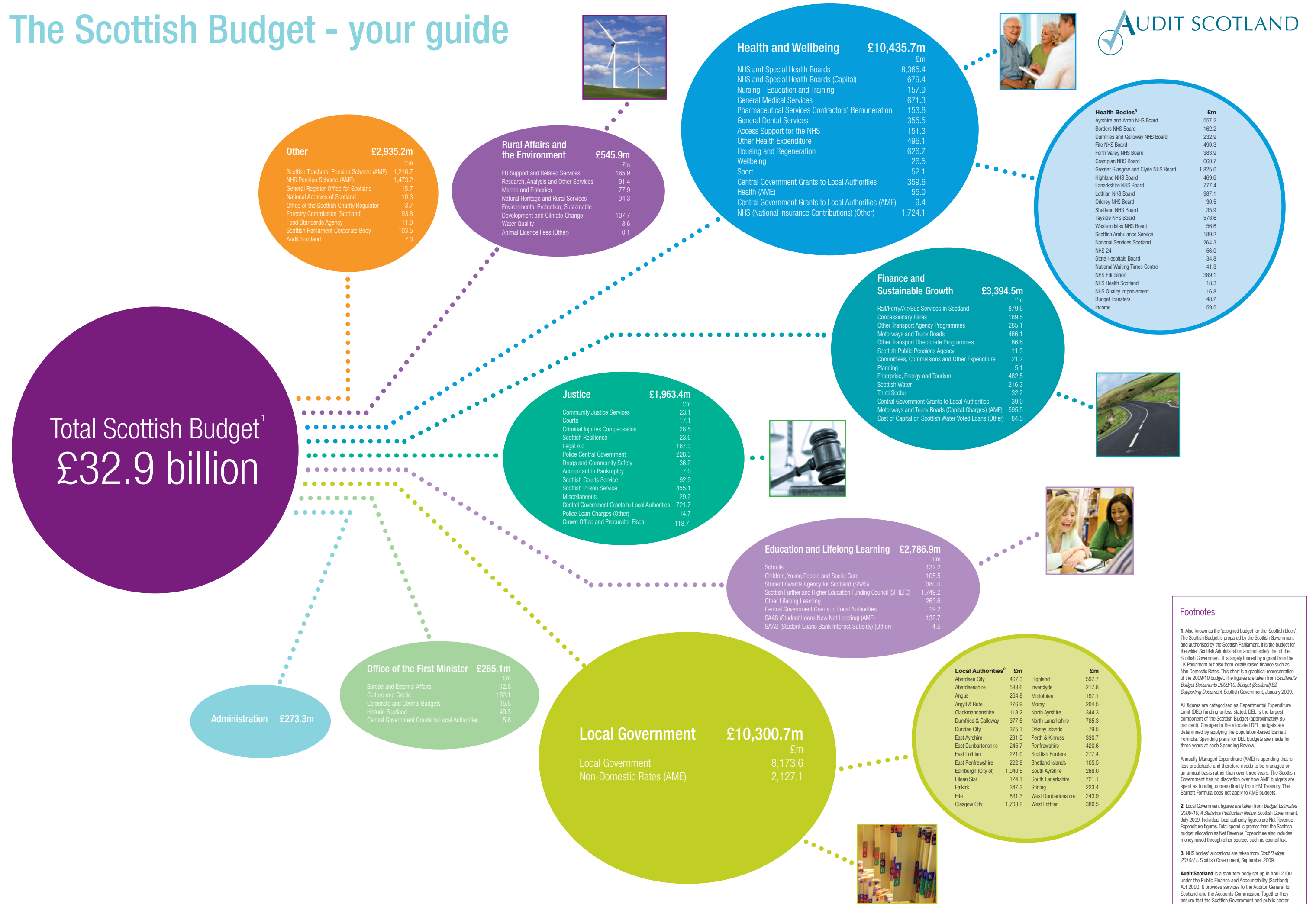


The Scottish Budget - your guide



Footnotes

1. Also known as the 'assigned budget' or the 'Scottish block'. The Scottish Budget is prepared by the Scottish Government and authorised by the Scottish Parliament. It is the budget for the wider Scottish Administration and not solely that of the Scottish Government. It is largely funded by a grant from the UK Parliament but also from locally raised finance such as Non Domestic Rates. This chart is a graphical representation of the 2009/10 budget. The figures are taken from *Scotland's Budget Documents 2009/10: Budget (Scotland) Bill Supporting Document*, Scottish Government, January 2009.

All figures are categorised as Departmental Expenditure Limit (DEL) funding unless stated. DEL is the largest component of the Scottish Budget (approximately 85 per cent). Changes to the allocated DEL budgets are determined by applying the population-based Barnett Formula. Spending plans for DEL budgets are made for three years at each Spending Review.

Annually Managed Expenditure (AME) is spending that is less predictable and therefore needs to be managed on an annual basis rather than over three years. The Scottish Government has no discretion over how AME budgets are spent as funding comes directly from HM Treasury. The Barnett Formula does not apply to AME budgets.

2. Local Government figures are taken from *Budget Estimates 2009-10, A Statistics Publication Notice*, Scottish Government, July 2009. Individual local authority figures are Net Revenue Expenditure figures. Total spend is greater than the Scottish budget allocation as Net Revenue Expenditure also includes money raised through other sources such as council tax.

3. NHS bodies' allocations are taken from *Draft Budget 2010/11*, Scottish Government, September 2009.

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission. Together they ensure that the Scottish Government and public sector bodies in Scotland are held to account for the proper, efficient and effective use of public funds.