



SPICe

The Information Centre

Financial Scrutiny Unit Briefing

Draft Budget 2013-14

21 September 2012

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Financial Scrutiny Unit

This briefing summarises the spending plans contained within the Scottish Government's Draft Budget 2013-14. The main body of the briefing focuses on the draft spending plans for the next financial year (2013-14). Tables detailing spending plans for the years 2013-2015 are presented in the annex to the briefing.

The graphics in this briefing have been developed with the kind assistance of [The Institute for Research and Innovation in Social Services](#)



The Scottish Parliament
Pàrlamaid na h-Alba

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Key

Within the graphics some portfolio titles have been abbreviated as follows:

Health...	- Health and Wellbeing
Local Gov	- Local Government
Education	- Education and Lifelong Learning
Infrastructure	- Infrastructure, Investment and Cities
Justice	- Justice
Rural	- Rural Affairs and the Environment
Finance	- Finance, Employment and Sustainable Growth
Culture	- Culture and External Affairs
Admin	- Administration
Crown Office	- Crown Office and Procurator Fiscal
Parliament	- Scottish Parliament and Audit Scotland



EXECUTIVE SUMMARY

Draft Budget 2013-14:

Financial Scrutiny Unit

Background

The Draft Budget 2013-14, published on 20 September 2012, sets out the Scottish Government's spending plans for 2013-14 and 2014-15. The plans come after four years of negative or limited economic growth in much of the developed world, relatively high levels of unemployment and large fiscal deficits. This briefing focuses on the Scottish Government's spending plans for 2013-14 (detail on plans for 2014-15 are presented in the annex tables).

The discretionary element of the Scottish Government's budget is the Departmental Expenditure Limit (DEL), which will rise in cash terms by 1% in 2013-14 but fall in real terms by 1.5%. Within DEL, DEL resource falls in real terms by 1.1% and DEL capital falls in real terms by 5.8%.

To mitigate the falls in Capital spend, the Scottish Government has proposed transferring £250m from DEL resource to DEL capital in 2013-14, but this proposal is not reflected in the capital and resource totals within the document. Another capital project announcement made in the Cabinet Secretary's statement to Parliament related to £80m for school building projects, but this will not impact on capital spending in 2013-14.

After adjusting for the transfer of monies to the Justice portfolio as a result of the creation of the Scottish Police Authority and the Scottish Fire Service, Local Government's DEL budget declines by 4.3% in real terms and the Local Government share of the Scottish DEL declines by 0.8 percentage points.

The Scottish Government announced a one per cent cap on the increase in basic pay for staff earning between £21,000 and £80,000, with a continued pay freeze for those earning over £80,000. The pay policy only directly affects around 6% of Scottish public sector staff.

As well as the pay policy, the Draft Budget was accompanied by a carbon assessment and an equality statement.

INTRODUCTION

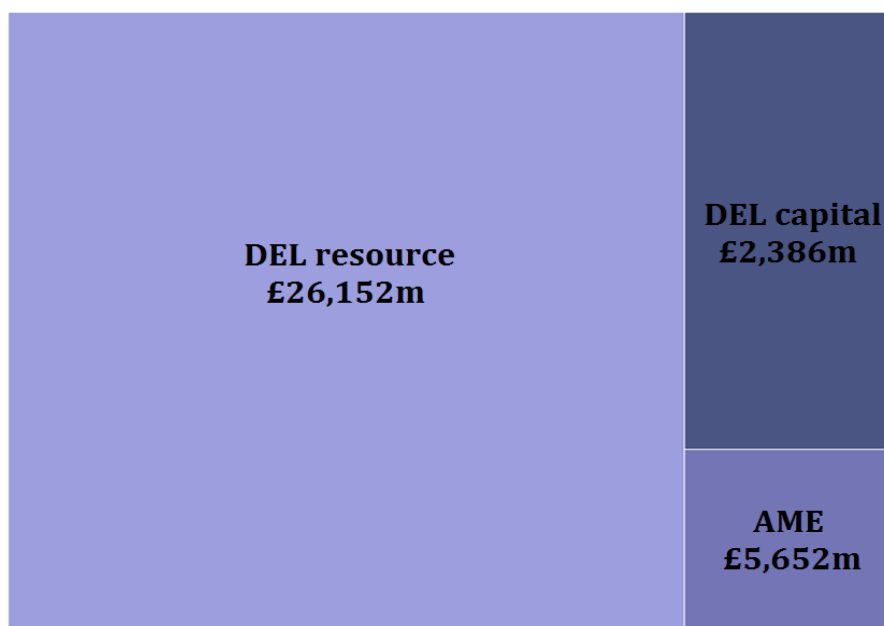
Draft Budget 2013-14 was published on 20 September 2012 and sets out the Scottish Government's draft spending plans for 2013-14 as well as projected plans for 2014-15. These plans come at a time of continuing economic difficulty in Scotland, the rest of the UK and the Eurozone, with economic growth static or falling, and unemployment at relatively high levels – for example, the latest labour market data for Scotland has Scottish unemployment at 8.2%. During his Budget statement, the Cabinet Secretary for Finance, Employment and Sustainable Growth acknowledged the difficult economic circumstances and stated that this is “a budget for jobs and growth”. This claim will be scrutinised in the coming months, with the Finance Committee focusing its scrutiny on whether the Government's spending decisions align with the Scottish Government's overarching Purpose of increasing sustainable economic growth. In the past this has been a debating point in the Parliament in the sense that the budgetary priority is Health, rather than areas that might be deemed to focus on economic growth.

This briefing primarily focuses on the overall draft spending plans for 2013-14, with the annex containing more detailed numbers and spending plans for 2014-15. Many of the numbers are adjusted for inflation (presented in “real terms”) and the deflator used is HM Treasury's GDP deflator, as used in the Draft Budget (2.5% for 2013-14 and 2014-15).

TME, DEL AND AME ALLOCATIONS

Total Managed Expenditure (TME) comprises the Departmental Expenditure Limit (DEL) and Annually Managed Expenditure (AME). **TME in 2013-14 is £34,190.5m.** The figure below shows how this is allocated between DEL and AME.

Figure 1: Allocation of TME, 2013-14



DEL: the element of the budget over which the Scottish Government has discretion. Divided into resource and capital expenditure.

AME: expenditure which is difficult to predict precisely, but where there is a commitment to spend or pay a charge, e.g. pensions. Changes are fully funded by HM Treasury, so do not impact on the Scottish Government's spending power.

Percentage change in DEL and AME in real terms, 2012-13 to 2013-14

- Although total DEL is increasing in cash terms, it is decreasing by 1.5% in real terms in 2013-14, with the split between DEL resource and DEL capital as presented opposite.

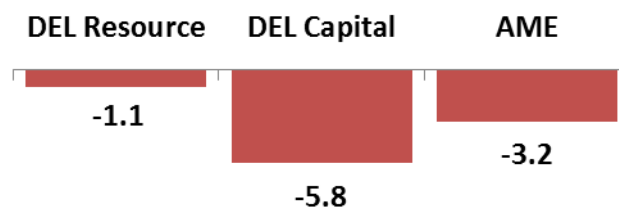


Figure 2: Absolute change, DEL Resource and DEL Capital real terms, 2012-13 to 2013-14

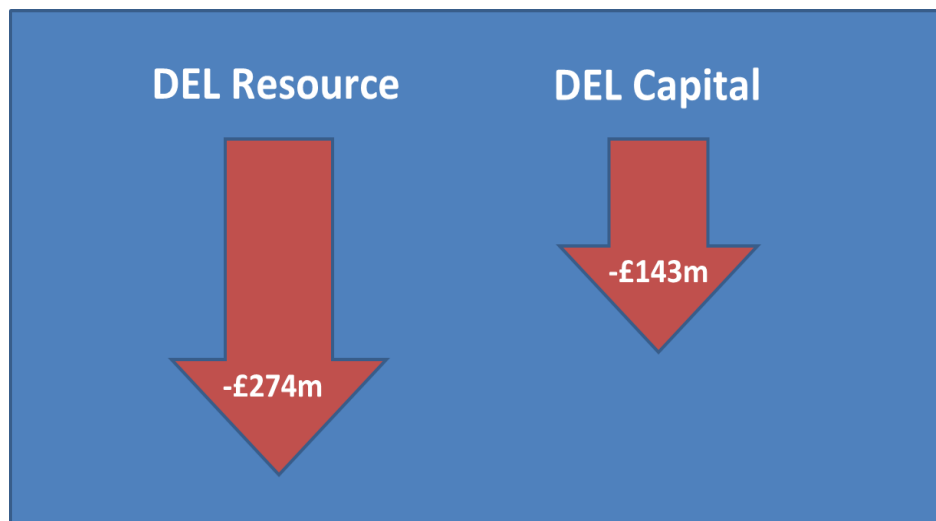
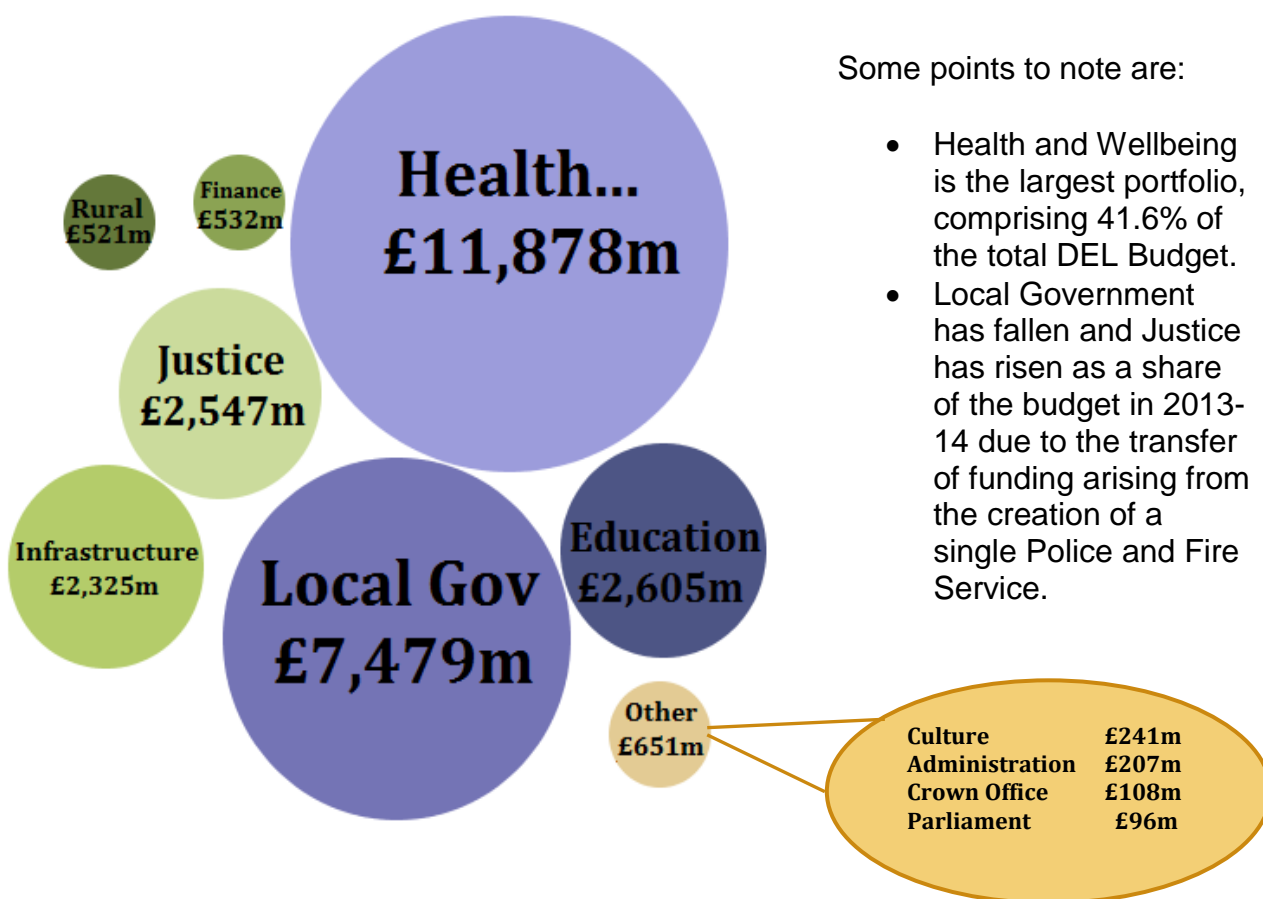


Figure 2 opposite shows the real terms changes in DEL resource and DEL capital between 2013-14 and 2012-13. The Scottish Government say they will transfer £250m from Resource to Capital during the year, however, this has not been allocated in the total DEL resource and DEL capital budget numbers.

DEPARTMENTAL EXPENDITURE LIMITS

Figure 3: DELs by portfolio, 2013-14
(see key on p2 for full portfolio titles)



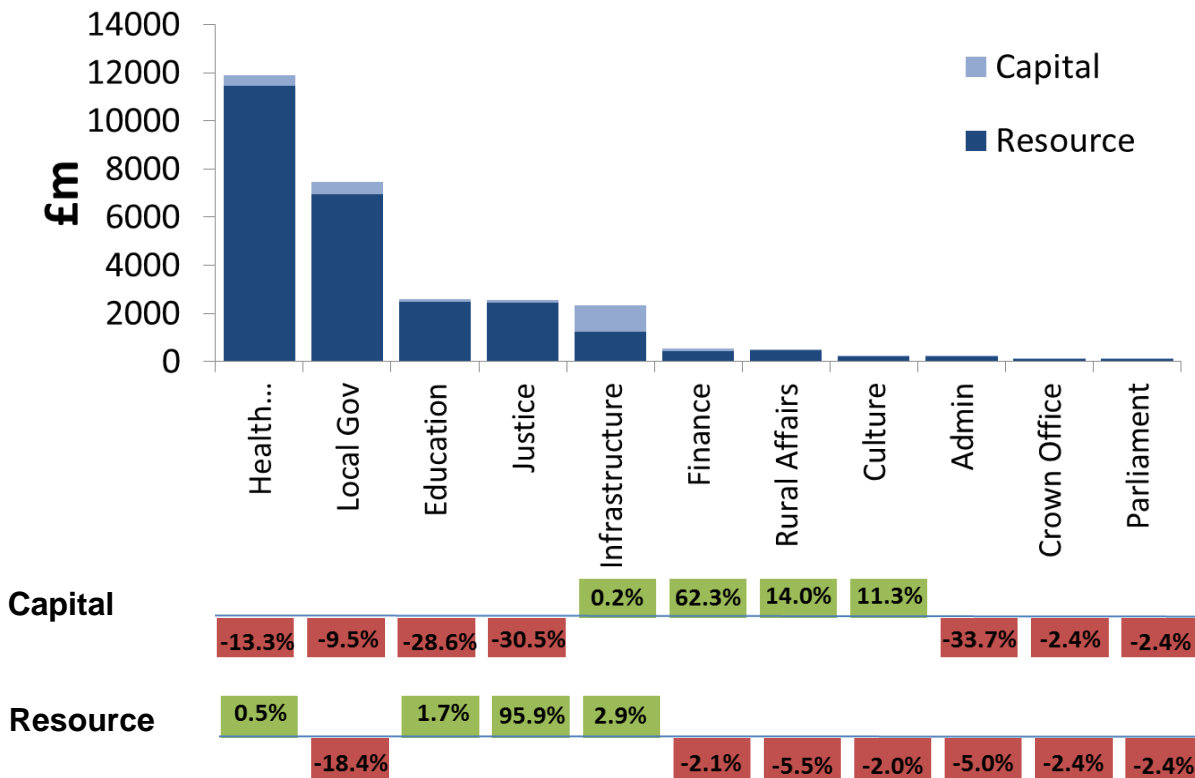
Some points to note are:

- Health and Wellbeing is the largest portfolio, comprising 41.6% of the total DEL Budget.
- Local Government has fallen and Justice has risen as a share of the budget in 2013-14 due to the transfer of funding arising from the creation of a single Police and Fire Service.

RESOURCE AND CAPITAL EXPENDITURE

The following figure shows DEL resource and capital by portfolio, 2013-14, and real terms change on 2012-13:

Figure 4: Resource and Capital DEL Budgets, and real terms % change



Some points to note are as follows:

- Health and Wellbeing receives an extra £290m in cash terms in 2013-14, which includes additional funding for the Commonwealth Games.
- Health and Wellbeing Capital falls by 13.3% although there is a provision within Health resource to transfer £105m to Health capital
- As mentioned above the transfer of Police and Fire largely explains the fall in Local Government and the rise in the Justice resource budget

CAPITAL AND INFRASTRUCTURE

The Scottish Government cites capital investment as a central element of its approach to boosting economic recovery and employment. Despite the cuts in the DEL capital allocations over the course of the Spending Review, the Scottish Government aims to maintain capital investment in Scotland at over £3bn annually over the course of the Spending Review. The Scottish Government states that it will boost the DEL capital budget of £2.4bn by shifting £250m from the DEL resource budget to the DEL capital budget. This reallocation is not reflected in the budget document totals which means that, if delivered, DEL resource is overstated by £250m and DEL capital understated by the same amount. The budget document identifies where some of these transfers will come from, but these amounts remain within the resource budgets. A planned transfer of £105m shown within the health resource budget is identified as well as £40-75m from the enterprise agencies, but the remaining amounts are not identified. It is also

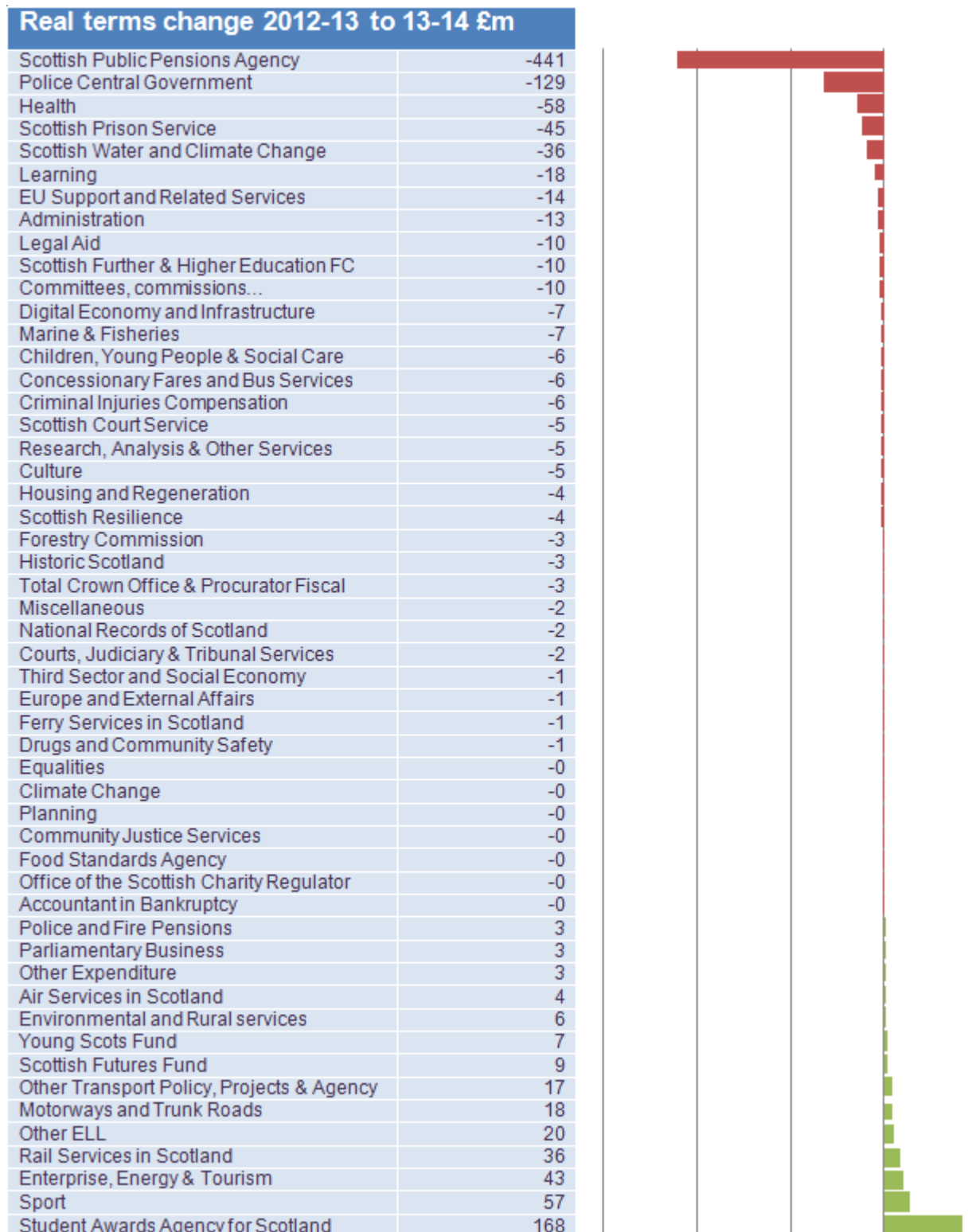
unclear whether the resource to capital transfers planned for 2012-13 have taken place. Without this detail, it is difficult to assess the change in the capital budget.

The Scottish Government also plans to use the Non-Profit Distributing (NPD) funding model to further boost capital spending. Further information on the range of funding models being used by the Scottish Government, and its planned pipeline of projects to 2030 is available in the [SPICe briefing on the Infrastructure Investment Plan](#) (Campbell 2011).

Major capital project announcements in the budget statement included:

- £80m for the school building programme – this involves an acceleration of NPD investment originally planned for 2015-16 and 2016-17 into 2014-15 and will not impact on capital investment in 2013-14
- £40m for affordable housing in 2012-13 and 2013-14 – this reflects the use of Barnett consequential arisings from the UK Government’s “*Get Britain Building*” fund announced at the 2011 Autumn Statement

REAL TERMS INCREASES AND DECREASES, LEVEL 2



Note – excludes Local Government

Some points to note are as follows:

- The fall in the Scottish Public Pensions Agency budget is explained by the change in annual pension indexation from the retail price index to the consumer price index. This is an AME Budget and does not impact on the discretionary spend of the Scottish Government.

- The fall in Police Central Government is explained by the transfer of that Budget over to Justice and the new Scottish Police Authority
- The increase for the Student Awards Agency for Scotland (SAAS) is in the AME Student loans and RAB (non cash) level 3s and is due to the consequences of changes in England, particularly the increase in tuition fee loans to a max of £9,000. This has then been used to support the commitment to minimum levels of support available to Scottish Students
- Sport increases due to the increased funding for delivering the Commonwealth Games

LOCAL GOVERNMENT

TOTAL LOCAL GOVERNMENT BUDGET

The total allocation to local government for 2013-14 is £9,914.2m. This is a reduction of £1,193.9m on the plans for 2013-14 originally set out in Spending Review 2011. However, this can be explained by the transfer of responsibility for policing and the fire service from local government to the new Scottish Police Authority and the new Scottish Fire and Rescue Service (along with other small changes). Table 1 below sets out the changes between the allocations in the 2011 Spending Review and the 2013-14 Draft Budget documents.

Table 1: Local Government – changes from SR 2011 to Draft Budget 2013-14

£m	2013-14	2014-15
Local Government Budget allocation in SR 2011	11,108.1	11,350.5
Revenue changes		
Transfer of policing responsibility	-954.7	-953.9
Transfer of fire responsibility	-274.8	-273.0
Transfer from DWP - Council tax reduction scheme	23.0	0.0
Free Personal Care	3.0	0.0
AME to DEL Specific Grant transfer	-1.0	-1
Total revenue changes	-1,204.5	-1,227.9
Capital changes		
Transfer of policing responsibility	-14.8	-21.7
Transfer of fire responsibility	-15.1	-22.2
Stage 3 budget bill increases	34.7	47.6
Total capital changes	4.8	3.7
Total revenue and capital changes	-1,199.7	-1,224.2
Budget allocation after above changes	9,908.4	10,126.3
Funding for Police Loan charges (see note 2 to Table 12.01 in Draft Budget)	5.8	5.4
Budget allocation in Draft Budget 2013-14	9,914.2	10,131.7

LOCAL GOVERNMENT SHARE OF THE OVERALL BUDGET AND REAL TERMS CHANGES

The transfer of responsibility for policing and the fire service makes comparisons with previous years of Local Government's share of the overall budget more complex. Tables 2 to 5 below set out local government's share of the TME and DEL budgets both with and without the police and fire monies, and in real and cash terms. Key points are:

- In real terms, the total local government budget (TME) for 2013-14 (i.e. not allowing for the police and fire changes), will fall by 13.3%, and its share of the overall budget will fall by 3.8 percentage points

- Excluding the police and fire monies from the 2012-13 budget in order to make like-for-like comparisons, still results in a real terms reduction of 2.2%, and the share of the overall budget falls by 0.1%.
- In terms of the actual DEL budget (i.e. not allowing for the police and fire changes) total local government DEL will fall by 17.8% in real terms from 2012-13 to 2013-14, and its share of the budget will fall by 5.2 percentage points
- Excluding the police and fire monies results in a 4.3% reduction in the DEL budget in real terms. This is because non domestic rates are expected to increase in real terms. The share of the DEL budget declines by 0.8 percentage points.

Table 2: Local Government TME as share of SG TME

	2012-13	2013-14	2014-15
Scottish Gov TME £m	33,958.4	34,190.5	34,842.1
Local Gov TME £m	11,153.8	9,914.2	10,131.7
Local Gov as a % of Scottish Gov TME	32.8%	29.0%	29.1%
Police and Fire monies transferred out £m	-1,259.4		
Local Gov excluding police and fire in 2012-13 £m	9,894.4	9,914.2	10,131.7
Local Gov excluding Police and Fire as a % of Scottish Gov TME	29.1%	29.0%	29.1%

Table 3: Local Government TME budget – real term changes

	2012-13	2013-14	2014-15
Local Gov TME £m	11,153.8	9,672.4	9,643.5
Annual change £m		-1,481.4	-28.9
Annual change %		-13.3%	-0.3%
Police and Fire monies transferred out £m	-1,259.4	0.0	0.0
Local Gov excluding Police and Fire in 2012-13 £m	9,894.4	9,672.4	9,643.5
Annual like-for-like change £m		-222.0	-28.9
Annual like-for-like change %		-2.2%	-0.3%

Table 4: Local Government DEL as share of SG DEL

	2012-13	2013-14	2014-15
Scottish Gov DEL £m	28,259.8	28,538.1	28,790.6
Local Gov DEL £m	8,881.8	7,479.2	7,467.7
Local Gov DEL as a % of Scottish Gov DEL	31.4%	26.2%	25.9%
Police and Fire monies transferred out £m	-1,259.4		
Local Gov excluding police and fire £m	7,622.4	7,479.2	7,467.7
Local Gov excluding police and fire as a % of Scottish Gov DEL	27.0%	26.2%	25.9%

Table 5: Local Government DEL budget – real terms

	2012-13	2013-14	2014-15
Local Gov DEL £m	8,881.8	7,296.8	7,107.9
Local Gov annual change £m		-1,585.0	-,188.9
Local Gov annual change %		-17.8%	-2.6%
Police and Fire monies transferred from Local Gov £m	-1,259.4		
Local Gov excluding police and fire £m	7,622.4	7,296.8	7,107.9
Annual like-for-like change £m		-325.6	-188.9
Annual like-for-like change %		-4.3%	-2.6%

Scottish Government note on the Local Government allocations: The Scottish Government guarantees local government the combined General Revenue Grant (DEL) plus Non Domestic Rate Income (AME). Any increase in one element results in a corresponding decrease in the other. Spending Review 2011 resulted in an increase in AME for 2013-14 of £163m and as a result the 2013-14 DEL figure was reduced by the same amount.

COUNCIL TAX FREEZE AND OTHER COMMITMENTS

As has been the case since the 2008-09 Budget, the overall funding package for local government will provide a share of £70m for councils which freeze their council tax rates at 2007-08 levels. Draft Budget 2013-14 also sets out a range of other commitments agreed as part of Spending Review 2011, including the prioritisation of the preventative spending approach in new Single Outcome Agreements to be agreed in April 2013, and maintaining teacher numbers in line with pupil numbers.

NON-DOMESTIC RATES INCOME

Non-domestic rates income is currently the single largest source of revenue under the control of the Scottish Government, although the money is collected by local authorities. Table 6 below shows the forecast receipts from non-domestic rates in cash and real terms through to 2014-15. The supplement for large retailers who sell alcohol and tobacco products, which began on 1 April 2012 will continue throughout the Spending Review period.

Table 6: Non-domestic rates income

£m	2012-13	2013-14	2014-15	Change 2012-13 to 2013-14	Change 2012-13 to 2014-15
NDRI (cash)	2263.0	2435.0	2664.0	7.6%	17.7%
NDRI (real)	2263.0	2375.6	2535.6	5.0%	12.1%

LOCAL GOVERNMENT SETTLEMENT – PROCEDURE FOR ALLOCATIONS TO INDIVIDUAL LOCAL AUTHORITIES

Following the publication of the Draft Budget, the local government settlement undergoes its own parliamentary procedure in parallel with the formal budget process. This procedure is summarised below—

- **Nov / Dec:** Local Government Finance Settlement Circular published. This Circular outlines the provisional total revenue and capital allocations to individual local authorities. The provisional total funding allocations form the basis of the annual consultation with COSLA and individual local authorities ahead of the Local Government Finance Order.
- **Jan / Feb:** Local Government Finance Order laid in the Parliament and debated in the chamber.
- **Feb / Mar:** Individual local authorities agree their budgets and decide whether to freeze their council tax.
- **Feb / Mar:** Local Government Finance Amendment Order is laid before Parliament and debated in the Chamber. This Amendment Order contains the council tax freeze monies in the settlement, reflecting the decisions of local authorities regarding council tax.

NATIONAL PERFORMANCE FRAMEWORK

In Spending Review 2011, each portfolio chapter included a section on “Our National Outcomes”, which detailed how the portfolio contributed to specific National Outcomes in the National Performance Framework. Draft Budget 2013-14 does not include this section in the portfolio chapters and the National Outcomes are only mentioned briefly in the narrative accompanying four portfolios.

The Financial Scrutiny Unit has produced a separate briefing on the performance information in Scotland Performs, as at September 2012 (Campbell 2012).

PUBLIC SECTOR PAY

The Scottish Government published its public sector pay policy for 2013-14 alongside the 2013-14 draft budget. This pay policy directly affects the pay of Scottish Government staff, and the staff of around 50 public bodies, which together account for around 6% of the Scottish public sector (around 30,000 staff). Other parts of the public sector, such as local government and the NHS are not covered by the Scottish Government's pay policy and determine pay separately.

Following two years of pay freezes for staff earning more than £21,000, the pay policy for 2013-14 allows for modest increases in pay for most staff. The main features of the pay policy are:

- A one per cent cap on the cost of the increase in basic pay for staff earning between £21,000 and £80,000 – within this, there is discretion to award higher pay increases to particular groups of staff, so long as this is offset by lower increases for other groups, such that the overall increase in basic pay costs is no more than one per cent
- A continued pay freeze for those earning more than £80,000
- A minimum basic pay increase of £250 for those earning less than £21,000 (to be awarded on a pro-rata basis for part-time staff)
- A commitment to paying a Scottish living wage (currently at £7.20 per hour) for the duration of the Parliamentary term
- A continued suspension of non-consolidated performance related pay (bonuses)
- Discretion for individual employers to reach agreements relating to pay progression, whereby employees progress through set pay bands on an annual basis, regardless of the basic pay settlement
- A continued commitment to no compulsory redundancies, to be negotiated by individual employers in exchange for agreements on workforce flexibilities and efficiencies where appropriate

The Scottish Government has not published a costing of this revised pay policy, but SPICe estimates that the cost for the staff directly affected by the pay policy would be in the region of £10m. As stated above, the policy only directly affects around 6% Scottish public sector staff. If the policy was more widely applied across the whole of the Scottish public sector, the cost would be in the region of £140m, but it would be for individual pay determining bodies to decide whether they wanted to implement such a policy. These costs relate purely to the basic pay award and do not include the costs related to pay progression.

CARBON ASSESSMENT OF THE 2013-14 DRAFT BUDGET

The Climate Change (Scotland) Act 2009 requires the Scottish Government to publish an assessment of the impact of its budgetary expenditure on Scottish emissions of greenhouse gases. The statement accompanying the Budget (Scottish Government 2012b) gives an estimate that **total emissions resulting from the 2013-14 Draft Budget will be 7.3 million tonnes CO²-equivalent (MtCO²e)**. This is 1% lower than the estimate for the 2012-13 budget (7.4Mt). Some 26% of the Scottish Government's carbon footprint is caused by the direct use of energy, followed by manufacturing (20%) and transport (15%).

The assessment measures the “first round” effects but not the subsequent impact of the use of these public services. For example, the beneficial impacts of spend on energy efficiency measures, or the potential effects of road building on traffic levels, are not captured in these calculations.

Latest data shows that the carbon footprint for Scotland as a whole in 2010 was 54.7 MtCO²e after adjusting for trading in the EU Emissions Trading Scheme. This was a 1.9% increase on the previous year.

EQUALITY STATEMENT

This is the fourth draft budget to be accompanied by an [Equality Statement](#) (Scottish Government 2012c). According to the Cabinet Secretary the value of the Equality Statement is in its role:

- “as a tool to assist with the scrutiny of our spending decisions,
- as a means of demonstrating the place of equality considerations at the heart of the budgetary process,
- as a commentary on the equality impact of our spending plans, and
- as a reflection of our drive for equality, improved outcomes and continuous improvement in public services in Scotland.”

The Statement sets out the **process** by which the Equalities Statement was produced, including the Government’s equality staff sitting on the main budget project board, the provision of guidance to staff working on the budget and improved access to evidence through a new web portal the “[Equality Evidence Finder](#) web resource”. Further more detailed work was also undertaken on specific budget changes. Ministers and relevant officials were informed of the potential impact of developing spending proposals at relevant stages of the budget process.

The Equalities Statement provides a detailed narrative, identifying equalities impacts for each budget portfolio. Chapter 12 of the statement subsequently looks at the impact of the budget by each equality characteristic. This section primarily highlights those budget decisions which the Government states will have a positive impact on equalities. The table below provides some **examples** of these.

Gender	<ul style="list-style-type: none"> • “increase in total healthcare funding, with the potential to tackle specifically gendered health inequalities; • an increase in the availability and flexibility of free early learning and childcare for three and four year olds and the most vulnerable two year olds; • a continued commitment to no compulsory redundancies in the public sector and support for lower paid workers; • continued dedicated frontline provision to tackle violence against women.”
Disability	<ul style="list-style-type: none"> • “National Concessionary Travel Scheme for Disabled People; • commitments on Free Personal Care; • investing in the school estate to improve accessibility and inclusivity; • Energy Assistance Package — providing assistance for households with disabled children and adults;”
Ethnicity	<ul style="list-style-type: none"> • “no tuition fees for Scotland domiciled students and retention of the Education Maintenance Allowance;

	<ul style="list-style-type: none"> • equality budget maintained — supporting activity to promote race equality and tackle racism; • continued emphasis on tackling hate crime; and specific work to tackle discriminatory practice and improve the support given to Gypsy/Traveller carers.”
Age	<ul style="list-style-type: none"> • “the Change Fund for Older People’s Services; • protecting the NHS Budget, particularly benefiting the older people who use its services; • the council tax freeze, particularly benefiting pensioner households; • Modern Apprenticeships and other support to help young people into work; • education and training guarantees for 16-19 year-olds; • continued funding for the Education Maintenance Allowance;”
Lesbian, Gay, Bisexual & Gender identity	For both these characteristics the Statement highlights a lack of data, though does identify some smaller projects and associated budgets
Religion	
Socio-economic	<ul style="list-style-type: none"> • “a range of programmes on employability and skills; • an increase in the availability and flexibility of free early learning and childcare for three and four year olds and the most vulnerable two year olds; • increased healthcare funding, including free prescriptions; • retention of the Education Maintenance Allowance; • continuing spend on affordable housing, largely for social sector homes; • council tax freeze.”

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ANNEX

Table 7 – Allocation of TME, DEL and AME, cash terms

£m	2012-13	2013-14	2014-15
Total DEL of which:	28,259.8	28,538.1	28,790.6
<i>DEL Resource</i>	25,788.4	26,151.9	26,313.3
<i>DEL Capital</i>	2,471.4	2,386.2	2,477.3
AME	5,698.6	5,652.4	6,051.5
Total Managed Expenditure	33,958.4	34,190.5	34,842.1

Table 8 – Allocation of TME, DEL and AME, real terms (2012-13 prices)

£m	2012-13	2013-14	2014-15
Total DEL of which:	28,259.8	27,842.0	27,403.3
<i>DEL Resource</i>	25,788.4	25,514.0	25,045.4
<i>DEL Capital</i>	2,471.4	2,328.0	2,357.9
AME	5,698.6	5,514.5	5,759.9
Total Managed Expenditure	33,958.4	33,356.6	33,163.2

Table 9 – Percentage change in TME, DEL and AME in real terms

%	2012-13 to 2013-14	2013-14 to 2014-15
Total DEL of which:	-1.5	-1.6
<i>DEL Resource</i>	-1.1	-1.8
<i>DEL Capital</i>	-5.8	1.3
AME	-3.2	4.4
Total Managed Expenditure	-1.8	-0.6

Table 10 – DEL by portfolio in cash terms (£m)

Portfolio	2012-13	2013-14	2014-15	Change 2013-14 on 2012-13 (%)
Health and wellbeing	11,587.9	11,877.8	12,109.4	2.5
Local government	8,881.8	7,479.2	7,467.7	-15.8
Education and lifelong learning	2,544.1	2,605.3	2,616.7	2.4
Justice	1,341.0	2,546.6	2,527.4	89.9
Infrastructure, investment and cities	2,231.5	2,324.7	2,413.1	4.2
Finance, employment and sustainable growth	486.5	532.1	506.7	9.4
Rural affairs and the environment	530.9	521.1	522.1	-1.8
Culture and external affairs	237.8	240.8	225.5	1.3
Administration	214.7	206.9	197.8	-3.6
Crown Office and Procurator Fiscal	108.1	108.1	108.7	0.0
Scottish Parliament and Audit Scotland	95.5	95.5	95.5	0.0
Total	28,259.8	28,538.1	28,790.6	1.0

Table 11 – DEL by portfolio in real terms (£m in 2012-13 prices)

Portfolio	2012-13	2013-14	2014-15	Change 2013-14 on 2012-13 (%)
Health and wellbeing	11,587.9	11,588.1	11,525.9	0.0
Local government	8,881.8	7,296.8	7,107.9	-17.8
Education and lifelong learning	2,544.1	2,541.8	2,490.6	-0.1
Justice	1,341.0	2,484.5	2,405.6	85.3
Infrastructure, investment and cities	2,231.5	2,268.0	2,296.8	1.6
Finance, employment and sustainable growth	486.5	519.1	482.3	6.7
Rural affairs and the environment	530.9	508.4	496.9	-4.2
Culture and external affairs	237.8	234.9	214.6	-1.2
Administration	214.7	201.9	188.3	-6.0
Crown Office and Procurator Fiscal	108.1	105.5	103.5	-2.4
Scottish Parliament and Audit Scotland	95.5	93.2	90.9	-2.4
Total	28,259.8	27,842.0	27,403.3	-1.5

Table 12 – DEL RESOURCE by portfolio in cash terms (£m)

Portfolio	2012-13	2013-14	2014-15	Change 2013-14 on 2012-13 (%)
Health and Wellbeing	11,128.4	11,469.3	11,841.4	3.1
Local Government	8,318.8	6,957.1	6,704.3	-16.4
Education & Lifelong Learning	2,395.5	2,496.5	2,508.6	4.2
Justice	1,228.6	2,466.5	2,443.3	100.8
Infrastructure, Investment and Cities	1,174.5	1,238.8	1,315.3	5.5
Rural Affairs and the Environment	495.8	480.1	478.4	-3.2
Finance, Employment and Sustainable Growth	419.7	421.0	418.8	0.3
Culture & External Affairs	222.9	223.8	212.9	0.4
Administration	207.2	201.8	192.7	-2.6
Crown Office and Procurator Fiscal	104.5	104.5	105.1	0.0
Scottish Parliament and Audit	92.5	92.5	92.5	0.0
Total	25,788.4	26,151.9	26,313.3	1.4

Table 13 – DEL RESOURCE by portfolio in real terms (£m in 2012-13 prices)

Portfolio	2012-13	2013-14	2014-15	Change 2013-14 on 2012-13 (%)
Health and Wellbeing	11,128.4	11,189.6	11,270.8	0.5
Local Government	8,318.8	6,787.4	6,381.2	-18.4
Education and Lifelong Learning	2,395.5	2,435.6	2,387.7	1.7
Justice	1,228.6	2,406.3	2,325.6	95.9
Infrastructure, Investment and Cities	1,174.5	1,208.6	1,251.9	2.9
Rural Affairs and the Environment	495.8	468.4	455.3	-5.5
Finance, Employment and Sustainable Growth	419.7	410.7	398.6	-2.1
Culture and External Affairs	222.9	218.3	202.6	-2.0
Administration	207.2	196.9	183.4	-5.0
Crown Office and Procurator Fiscal	104.5	102.0	100.0	-2.4
Scottish Parliament and Audit	92.5	90.2	88.0	-2.4
Total	25,788.4	25,514.0	25,045.4	-1.1

Table 14 – DEL CAPITAL by portfolio in cash terms (£m)

Portfolio	2012-13	2013-14	2014-15	Change 2013-14 on 2012-13 (%)
Infrastructure, Investment and Cities	1,057.0	1,085.9	1,097.8	2.7
Local Government	563.0	522.1	763.4	-7.3
Health and Wellbeing	459.5	408.5	268.0	-11.1
Finance, Employment and Sustainable Growth	66.8	111.1	87.9	66.3
Education and Lifelong Learning	148.6	108.8	108.1	-26.8
Justice	112.4	80.1	84.1	-28.7
Rural Affairs and the Environment	35.1	41.0	43.7	16.8
Culture and External Affairs	14.9	17.0	12.6	14.1
Administration	7.5	5.1	5.1	-32.0
Crown Office and Procurator Fiscal	3.6	3.6	3.6	0.0
Scottish Parliament and Audit	3.0	3.0	3.0	0.0
Total DEL capital	2,471.4	2,386.2	2,477.3	-3.4

Table 15 – DEL CAPITAL by portfolio in real terms (£m in 2012-13 prices)

Portfolio	2012-13	2013-14	2014-15	Change 2013-14 on 2012-13 (%)
Infrastructure, Investment and Cities	1,057.0	1,059.4	1,044.9	0.2
Local Government	563.0	509.4	726.6	-9.5
Health and Wellbeing	459.5	398.5	255.1	-13.3
Finance, Employment and Sustainable Growth	66.8	108.4	83.7	62.3
Education and Lifelong Learning	148.6	106.2	102.9	-28.6
Justice	112.4	78.2	80.1	-30.5
Rural Affairs and the Environment	35.1	40.0	41.6	14.0
Culture and External Affairs	14.9	16.6	12.0	11.3
Administration	7.5	5.0	4.9	-33.7
Crown Office and Procurator Fiscal	3.6	3.5	3.4	-2.4
Scottish Parliament and Audit	3.0	2.9	2.9	-2.4
Total DEL capital	2,471.4	2,328.0	2,357.9	-5.8

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