

Devolution plus

Reform Scotland's evidence to the Scottish Parliament's Scotland Bill Committee
outlining a new tax and spending framework for Scotland

Devolution plus

Ben Thomson

Graeme Blackett

James Aitken

Geoff Mawdsley

Alison Payne

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About Reform Scotland

Reform Scotland is an independent, non-party think tank that aims to set out a better way to deliver increased economic prosperity and more effective public services based on the traditional Scottish principles of limited government, diversity and personal responsibility.

Ben Thomson is Chairman of Reform Scotland, Geoff Mawdsley is the Director of Reform Scotland and Alison Payne is Reform Scotland's Research Director.

James Aitken is co-founder and a partner of Legal Knowledge Scotland. James Aitken has over 15 years' experience of working as a private client and tax solicitor in Scotland and England and somewhat unusually for a Scottish solicitor, Illinois.

Graeme Blackett was a co-founder and is Managing Director of BiGGAR Economics Limited, a leading economic consultancy based in Roslin. Before setting up BiGGAR Economics in 2002, he was an economic consultant for Deloitte and for SQW. He has worked as an applied economist based in Scotland for 20 years.

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1. Introduction

At some point before May 2016, the Scottish people will be given the opportunity to vote in a referendum on independence. Already we have started to witness unionist and nationalist politicians arguing about the various benefits of their preferred option, or, more often than not, the disadvantages of the opposing view.

Reform Scotland believes this referendum should offer the Scottish people a genuine choice. The Scottish Government has indicated that there may be three options put to the Scottish electorate and Reform Scotland would support this level of choice.

However, while there has been plenty of discussion about independence and the status quo there has been little debate about what this third option should look like.

Reform Scotland is proposing that this third option should be ‘devolution plus’, whereby the Scottish Parliament is given control over sufficient tax and borrowing powers to meet its spending commitments, removing the need for the block grant.

Our specific proposal would leave Westminster primarily with VAT and National Insurance and devolves most other taxes to Holyrood where the majority of expenditure takes place.

In addition to transferring more revenue powers to Holyrood, this paper sets out a proposal for transferring additional powers over social protection. This includes major welfare benefits, though leaves areas such as state pensions and sickness/maternity pay at Westminster. The reasoning behind this is to achieve a more coherent and effective approach to alleviating poverty. Many areas associated with this goal are already devolved to the Scottish Parliament, such as housing and social inclusion, yet the Scottish Government can make no concerted attempt to address poverty without the necessary tools, and that requires aspects of welfare provision to be devolved.

Reform Scotland believes devolution plus gives a wider choice for the Scottish electorate. The fundamental defect of the current devolution settlement is its lack of financial responsibility. One way to remedy this for Scotland would be independence, however this paper, in line with Reform Scotland’s previous papers, looks at how this might be achieved within the United Kingdom.

2. Reform Scotland’s evidence to the Scottish Parliament’s Scotland Bill Committee

On 8 September 2011 Reform Scotland submitted the following evidence to the Scottish Parliament’s Scotland Bill Committee in response to its call for evidence¹:

Starting point

Reform Scotland has previously given both written and oral evidence to the Scotland Bill Committee and has provided two detailed research papers on “Fiscal Powers” that are available on our website. In all the evidence that we have submitted, our starting point has been that each layer of government, be it Westminster, Holyrood or local authorities, should be responsible for raising the majority of the money it spends, as happens in many other countries. In the case of Scottish Government, our view is that Holyrood should raise all the money that it has responsibility for spending. This is based on the principle that better government comes from politicians being financially accountable for their decisions and that the centralised allocation of budgets provides the wrong incentives for promoting efficient public sector spending. It would also give politicians in Scotland the necessary financial levers and incentives to create a tax environment conducive to growing the Scottish economy.

Current Position

The UK is one of the most centralised nations in Europe and the G7. The only other country in Europe where central government collects and sets more than 90% of public sector taxes is Greece.

The table below is taken from the most recent Government Expenditure and Revenue Scotland (GERS) figures for 2009/10, together with a more detailed breakdown of expenditure figures we obtained through an FOI request.

Table 1: Income and expenditure in Scotland summary 2009/10

£million	Income	% of total	Expenditure	% of total
Westminster (inc geographic share of oil)	44,349	75.0%	24,144	40.80%
Scotland (Holyrood & Local authorities)	3,783	6.4%	35,026	59.19%
Total Scotland	48,132		59,170	
Funding of Deficit by UK borrowing	11,038	18.6%		
Total Scotland funding and expenditure	59,170	100.0%	59,170	100.0%

The figures are based on Scotland receiving its geographic share of government oil revenue which totals £5.9bn rather than oil revenue based on its share relative to its population in the UK. The expenditure by Westminster includes both identifiable expenditure of £16.1bn (expenditure items, mostly social protection, that are directly linked to Westminster spending on Scotland) and non-identifiable items of £8.0bn which benefits all parts of the UK.

These figures show that, at present, whilst Holyrood has devolved responsibility for nearly 60% of Scottish public sector expenditure it only has control over raising 6.4% of the funding to meet this expenditure, whilst the remaining 93.6% is funded by Westminster through the block grant.

¹ <http://www.scottish.parliament.uk/s4/committees/scotBill/documents/Callforevidence-final.pdf>

What it also shows is that when comparing the income raised in Scotland with its expenditure, Scotland has a deficit of just over £11bn or 8.4% of GDP which is lower than the deficit for the UK as a whole which had a deficit of £126bn in 2009/10 or 9.0% of GDP. The Scottish deficit compared to the UK deficit is set out in table 2 below.

Table 2: Income and expenditure UK and Scotland 2009/10

£million	UK	Scotland (Holyrood & local authorities)
Gross Domestic Product GDP	1,405,200 ²	131,163 ³
Current Revenue (GERS table 4.1)	513,160	48,132
Total expenditure (GERS table 6.4 & 6.5)	639,238	59,170
Deficit	-126,078	-11,038
Deficit as a % of GDP	9.0%	8.4%
Deficit as a % of expenditure	19.7%	18.6%
Deficit as a % of income	24.6%	22.9%

Reform Scotland's proposal on expenditure

Before addressing the aspects of transferring greater fiscal powers to Scotland and in answer to question 11 in your call for evidence, Reform Scotland has reviewed whether further responsibility over areas of public sector expenditure should be passed to Scotland and could be incorporated into the Scotland Bill. The one significant item of expenditure that we identified were the elements of welfare within social protection expenditure which we considered the had an effect on policy to alleviate poverty.

Social protection expenditure is made up of welfare benefits and the state pension. In 2009/10, £19.9bn was spent on social protection in Scotland of which £15.0bn was spent by Westminster, £4.7bn by councils and £0.1bn spent by Holyrood. Social protection expenditure accounts for 93% of identifiable spending by Westminster in Scotland. Therefore, if any further meaningful expenditure powers were to be devolved they would come under this heading.

The main aim behind spending on social protection is to alleviate poverty. However, many of the other areas associated with welfare and reducing poverty, for example social inclusion and housing, are devolved. This split in programmes between Westminster and Holyrood means that policy in relation to alleviating poverty is unfocused and inefficient. Over the past 12 years since devolution, a number of Scottish Governments have unveiled different proposals to address poverty and inequality in Scotland. Regardless of the merits of those programmes, the ability of the Scottish Government to address this problem is seriously hampered because the main levers by which to address it are held by Westminster, leaving the Scottish Government tinkering. Devolving the majority of welfare provision to Scotland would enable a more coherent approach to be adopted.

Table 3 below proposes changes to the system that would see the majority of the £15.0bn of benefits, which are currently controlled by Westminster, devolved to Scotland. Westminster would primarily be left with state pensions, as well as some other areas such as statutory maternity and sickness pay. The proposals are broken down in full in the appendix.

² Office for Budget Responsibility

³ GERS 2009-10 Box 3.4

Table 3: Reform Scotland’s proposal for splitting Westminster’s current social protection expenditure between Scotland and Westminster⁴:

PROGRAMME	Westminster	Scotland
P43 S280105 New Tax Credits - Spending Component		1,728
P37 S120808 Disability Living Allowance		1,314
P43 S280117 Child Benefit		921
P37 S120912 Non-Pensioner Income Support		805
P37 S120307 Incapacity Benefit Short Term		703
P37 S120801 Attendance Allowance		474
P37 S120915 Jobseekers Allowance Income Based		310
P37 S120916 Winter Fuel Payments		242
P37 S121236 Job Centre Plus, Social Provision		163
P37 S500041 ESA Contributory		147
P37 S120802 Invalid Care Allowance		135
P37 S120101 Retirement Pensions - Basic Element	5,746	
P37 S120909 Pension Credit (Guarantee Credit and Savings Credit)	792	
P37 S120306 Statutory Sick Pay (Great Britain)	198	
P37 S121201 Corporate Services Administration	178	
P20 S010729 Retired Pay, Pensions Etc To Service Personnel and Dependents	132	
P48 S140500 Civil Superannuation	110	
P37 S120803 NON-CONT Invalidity Pensions/Severe Disablement Allowance	103	
Other Programmes under £100mn	564	272
Total	7,823	7,214

There are a number of arguments which could be made for devolving each of the benefits we have highlighted in Table 3, though space prevents us from going into further detail in our written submission. However, as outlined above, we do believe that as a number of policy areas connected to these benefits are already devolved, and because it would also allow the Scottish Government greater scope to address specific welfare problems affecting Scotland, there is merit in these areas being devolved.

Reform Scotland’s proposals for income

We believe that in order to encourage Holyrood to use its current powers to their fullest potential it must be fully responsible for raising the money it spends. Taking into account the new social protection powers Reform Scotland believes should be devolved, this means Holyrood has to have significantly increased powers to raise its own revenue.

Question 4 of the call for evidence refers to the proposals to split income tax between Holyrood and Westminster. We believe that Westminster should reserve a number of UK taxes and devolve all other taxes to Scotland. The two obvious taxes we believe should be reserved to Westminster are

- VAT as this must be constant anyway within each member state in Europe and has less direct influence as an economic lever than many other taxes.
- National Insurance which is similar in nature to Income Tax and historically associated with pensions and sick pay, which we have proposed remain a Westminster responsibility.

⁴ According to our FOI request which provided the figures, PESA, and by association, GERS, databases don't allow the individual identification of Housing and Council Tax benefits, which is why they are not listed in the table

Income tax and corporation tax we believe should be devolved in their entirety to avoid confusion and duplication. These taxes can also be altered to achieve economic levers for growth within a region and create a healthy environment of fiscal competition in which Scotland can retain and attract new businesses.

The proposal is outlined in Table 4:

Table 4: Reform Scotland's tax recommendations at 2009/10 figures

	£million raised in 2009/10 ⁵	Should be set and collected by Westminster	Should be set and collected in Scotland
Income tax	10,405		10,405
Oil Revenues (Scottish Geographic share)	5,931		5,931
National insurance contributions	7,997	7,997	
VAT	7,348	7,348	
Other taxes on income & wealth	210		210
Other taxes, royalties & adjustments ⁶	659	659	
Corporation tax (excl North Sea)	2,597		2,597
Capital gains tax	174		174
Fuel duties	2,207		2,207
Vehicle excise duty	446		446
Stamp duties	506		506
Tobacco duties	947		947
Alcohol duties	816		816
Betting and gaming & duties	109		109
Air passenger duty	157		157
Insurance premium tax	190		190
Landfill tax	93		93
Climate change levy	61		61
Aggregates levy	42		42
Inheritance tax	146		146
Non-domestic rates ⁷	1,823		1,823
Council tax	1,960		1,960
Interest and dividends	231		231
Gross operating surplus (30:70 to reflect expenditure levels)	2,685	805.5	1,880
Rent and other current transfers	392	392	
Total	48,132	17,201	30,931
Percentage of total income		35.7%	64.3%

The result of this proposal on income is that Westminster would remain responsible for raising nearly 36% of all income and, including the deficit borrowing, nearly 50% of all funding of Scotland's expenditure. This is much more in line with other countries such as Germany, the USA and Canada.

Dealing with the deficit

As previously alluded to, under the 2009/10 current revenue and total expenditure GERS figures, Scotland ran at a deficit of just over £11bn. However, this deficit is smaller proportionally than the deficit for the rest of the UK. It is also worth remembering that Scotland is contributing towards

⁵ GERS 2009/10 table 4.1

⁶ Although this group includes some 11 separate revenues (as set out in the detailed methodology paper on the GERS website), the two largest – TV Licences and National Lottery Distribution Fund - account for 66 per cent (£437 million) of this estimate for Scotland. This group also contains a small accounting adjustment to align the revenue estimates to those in the April 2011 UK Public Sector Finances Statistical Bulletin. This adjustment is apportioned to Scotland on the basis of Scotland's share of total onshore UK tax revenue.

⁷ Excludes non-domestic rates local authorities pay themselves

paying for the interest on all UK debt that is being used to fund the UK deficit through the non-identifiable expenditure by Westminster.

Under Reform Scotland's proposals, Scotland would receive going forward its share of deficit borrowing relevant to the rest of the UK (as it will continue to pay its share of the interest on the debt to fund this). In the event of a surplus, Scotland would contribute its share of the repayment. Therefore, in 2009/10 the deficit in the UK was £126bn being 19.7% of expenditure, so Scotland should receive £11.6bn as its share of the borrowing. If Scotland's deficit is larger, then it will have to borrow to fund the extra, if less it will have a surplus.

Local Government

In this submission we have not addressed the imbalance between income and expenditure at a local government level. Many of the same arguments that we have used in this paper would be applicable to further devolving tax raising and expenditure responsibilities to councils.

Conclusion

There is, at present, a very real imbalance between Scotland's responsibility for setting and collecting income and the expenditure it is responsible for. Therefore, we have recommended a structure that will shift the responsibility for raising revenue to create a much more even balance between Holyrood and Westminster which incentivises both governments to act more responsibly within their respective areas of power. In addition we have recommended a significant shift in responsibility of elements of welfare from Westminster to Holyrood. The result of our proposals is set out below in Table 5 and this can be compared to the existing position as set out in Table 1.

Table 5: Income and expenditure Scotland summary 2009/10 figures under Reform Scotland's

£million	Income	% of total	Expenditure	% of total
Westminster (inc geographic share of oil)	17,201	29.0%	16,929	28.6%
Scotland (Holyrood & Local authorities)	30,931	52.3%	42,241	71.4%
Total Scotland income and expenditure	48,132		59,170	
Funding of Deficit by UK borrowing	11,656	19.7%		
Funding of Deficit by Scottish borrowing	-618	-1.0%		
Total Scotland funding and expenditure	59,170	100.0%	59,170	100.0%

The result is that this proposal completely removes the need for the block grant as each level of government has their own powers to fund their respective Scottish expenditure. Westminster would have been responsible in 2009/10 for funding 48.7% of all Scottish expenditure and, in future, as the deficit is brought under control this would reduce providing a real incentive for Holyrood to balance its expenditure and income.

In this way, Reform Scotland believes that the proposals outlined within our evidence would help the Scottish Parliament become more fiscally responsible as well as providing some meaningful tools to address social problems affecting Scotland.

Submission Appendix 1

Reform Scotland's full proposal for splitting the social protection expenditure currently spent by Westminster in Scotland. The figures are based on GERS 2009/10 and come from an FOI request to the Scottish Government.

PROGRAMME	Westminster	Scotland	Notes
P37 S120101 Retirement Pensions - Basic Element	5,746.00		
P43 S280105 New Tax Credits - Spending Component		1,728.37	
P37 S120808 Disability Living Allowance		1,314.00	
P43 S280117 Child Benefit		921.16	Child benefit is to be linked to earnings by the UK government. Reform Scotland would devolve Income Tax, therefore child benefit should be devolved.
P37 S120912 Non-Pensioner Income Support		804.76	
P37 S120909 Pension Credit (Guarantee Credit and Savings Credit)	791.91		
P37 S120307 Incapacity Benefit Short Term		702.80	
P37 S120801 Attendance Allowance		474.18	
P37 S120915 Jobseekers Allowance Income Based		310.48	
P37 S120916 Winter Fuel Payments		241.81	
P37 S120306 Statutory Sick Pay (Great Britain)	198.06		
P37 S121201 Corporate Services Administration	177.99		
P37 S121236 Job Centre Plus, Social Provision		162.96	
P37 S500041 ESA Contributory		146.90	
P37 S120802 Invalid Care Allowance		135.22	
P20 S010729 Retired Pay, Pensions Etc To Service Personnel And Dependents	131.96		
P48 S140500 Civil Superannuation	110.30		
P37 S120803 NON-CONT Invalidity Pensions/Severe Disablement Allowance	103.31		
P37 S120914 Jobseekers Allowance Contributory		94.26	
P37 S121291 National Insurance Fund Payments/Receipts - Admin	92.01		
P20 S010901 War Pensions Agency - Programme Costs	88.03		
P37 S120401 Industrial Disablement Benefit	84.42		
P37 S120201 Bereavement Benefits	64.02		
P37 S120910 Cold Weather Payments		52.08	
P37 S121219 Television Licences	46.03		
P37 S500039 Child Maintenance & Enforcement Commission (CMEC)	43.72		
P37 S120812 Independent Living Fund		39.06	
P04 S180700 NHS Pension Scheme - England And Wales	38.35		
P36 S050505 National Lottery Distribution Fund Expenditure	37.50		
P37 S121242 Pensions Agency	30.59		
P43 S280120 Child Trust Fund	29.04		
P37 S120501 Maternity Allowance	27.69		
P37 S120908 Social Fund - Community Care		21.33	
P37 S121240 Disability And Carers Benefits Directorate		20.06	
P01 S180500 Teachers' Superannuation (CLASS IX, VOTE2)	16.81		
P25 S040708 Redundancy Funds	16.66		
P37 S121283 Work Welfare And Equalities Group		15.12	
P43 S280121 Health In Pregnancy Grant	12.96		
P25 S181300 UKAEA Superannuation Funds	12.77		
P37 S120904 Social Fund - Maternity Expenses	11.19		
P37 S121270 POCA	10.59		
P37 S120103 Christmas Bonus		9.76	
P23 S020201 Other External Relations	9.09		
P37 S500043 In Work Credit		8.49	
P37 S120601 Non-Contributory Retirement Pension	7.76		
P37 S500044 Return To Work Credit		7.29	

PROGRAMME	Westminster	Scotland	Notes
P37 S121229 Pensioner Client Group	5.12		
P37 S120402 Industrial Death Benefit	5.00		
P37 S120917 Department Of Social Security: Job Grant		4.27	
P37 S121830 Pneumoconiosis	4.00		
P25 S040713 Paternity And Maternity Pay	3.91		
P43 S280104 Stakeholder Pensions	3.61		
P37 S121267 Financial Assistance Fund	2.68		
P37 S121273 Pensions Protection Fund	2.39		
P37 S121262 Efficiency Challenge Fund (ECF)	2.35		
P37 S121125 Motability (Specialised Vehicles Fund) Grant In Aid	1.91		
P07 S500013 Pensions	0.96		
P37 S121274 Pensions Regulator	0.95		
P13 S090156 Judicial Pension Schemes	0.70		
P43 S280108 PE LAPRAS	0.41		
P37 S121901 Europe And International Issues	0.37		
P37 S121239 Pension Service Industrial Injury Benefit Provision	0.35		
P08 S500229 Homeowners Mortgage Support		0.27	
P37 S121292 Efficiency Challenge Fund Lump Sum	0.25		
P41 S130208 Royal Household Pensions Scheme	0.22		
P54 S130101 Functioning Of Parliament & Privy Council	0.21		
P43 S280119 Guardians Allowance		0.15	If Child benefit is being devolved, makes sense to devolve Guardian's Allowance also.
P37 S121147 Admin Costs Of Tv Licences For Over 75	0.15		
P37 S121832 Analogous Industrial Injuries	0.13		
P37 S121124 Motability	0.13		
P37 S120403 Other Industrial Injury Benefits	0.09		
P37 S121293 Efficiency Challenge Fund Provision	0.05		
P37 S121223 Better Government	0.05		
P37 S121228 Working Age Client Group	0.04		
P37 S121006 Vaccine Damage Payment Scheme	0.03		
P43 S280107 PE MIRAS	0.03		
P01 S102101 Departmental Administration	0.02		
P20 S010902 War Pensions Agency Programme Costs (Far East Prisoners Of War)	0.01		
P37 S121280 Pensions Advisory Service	0.00		
P37 S121281 Pensions Ombudsmen	-0.01		
P01 S180501 Premature Retirement Compensation	-0.25		
P37 S121238 International Services	-0.32		
P37 S121295 DCS - ECF LUMP SUM	-0.62		
P48 S140503 SIA Pensions	-1.86		
P37 S121287 National Insurance Fund Payments/Receipts - CORP A	-21.95		
P37 S121285 National Insurance Fund Payments/Receipts - PS	-26.38		
P36 S180300 Broadcast Licence Revenue	-44.57		
P37 S121284 National Insurance Fund Payments/Receipts - JCP	-55.10		
Grand Total	7,823.84	7,214.79	

Appendices

A1: Freedom of Information GERS request

In June 2011 Reform Scotland submitted a number of Freedom of Information requests to the Scottish Government regarding the Government Expenditure and Revenue Scotland 2009/10 publication. Specifically we asked for:

- A breakdown of the £19,905million identifiable expenditure in 2009/10 on social protection mentioned in table 6.11 of GERS, broken down by individual benefit.
- The UK Government provides a breakdown between Scottish Government and local authority expenditure in its publication, Public Expenditure Statistical Analysis, therefore a request for the total identifiable expenditure figures in GERS table 6.11 broken down into separate categories for Scottish government and local government expenditure.
- Total identifiable expenditure, by each layer of government, broken down by sub-function of expenditure, as is the case in PESA table 5.2 for the whole of the UK.

The following tables set out the information provided by the Scottish Government.

A1.1 Identifiable expenditure on Social Protection by individual benefit 2009-10 (£millions)

POGA	SCOTLAND			UK TOTAL		
	Scottish Gov & LAs	Other UK departments	SCOTLAND Total	Scottish Gov & LAs	Other UK departments	UK total Total
10. SOCIAL PROTECTION					42,565.30	42,565.30
P01 S100233: Education In Prisons & Custodial Institutions					2.30	2.30
P01 S100417: Children And Family - Misc Programmes					6.57	6.57
P01 S100501: Family & Policy Unit - Community Services					81.69	81.69
P01 S100901: Children & Families - Personal Social Services					150.08	150.08
P01 S100904: Children & Families - Childrens Services Grants					69.64	69.64
P01 S102003:Connexions Youth Support Service					9.62	9.62
P01 S102101:Departmental Administration		0.02	0.02		18.13	18.13
P01 S180500: Teachers' Superannuation (Class 1x, Vote2)		16.81	16.81		2,135.20	2,135.20
P01 S180501: Premature Retirement Compensation		-0.25	-0.25		-6.09	-6.09
P01: Schools Family And Childrens' Benefit					27.39	27.39
P04 S110201: Personal Social Services: Central Government					271.65	271.65
P04 S180700 : NHS Pension Scheme - England And Wales		38.35	38.35		-3,404.74	-3,404.74
P07 S500013: Pensions		0.96	0.96		23.95	23.95
P08 S070702: Residential Property Tribunal Service					0.11	0.11
P08 S070720: Homelessness & Housing Reform					17.50	17.50
P08 S070722: Supporting People Administration					3.76	3.76
P08 S080665: Rent Officer Services And Pensions Liabilities					2.44	2.44
P08 S081305: Fire Superannuation					0.16	0.16
P08 S500058: Adults Facing Chronic Exclusion					1.92	1.92
P08 S500085: Tenant Services Authority					0.38	0.38
P08 S500208: HCA National Affordable Housing Programme (NAHP)					60.64	60.64
P08 S500211: HCA Innovation For Specialised Housing					0.14	0.14
P08 S500229: Homeowners Mortgage Support		0.27	0.27		4.05	4.05
P08 S500233: HCA Homelessness & Housing Reform Non Voted					1.84	1.84
P13 S090156: Judicial Pension Schemes		0.70	0.70		5.08	5.08
P13 S091147: NPS (Local Area Boards)					85.00	85.00
P20 S010108: Royal Hospital , Chelsea					18.82	18.82
P20 S010729: Retired Pay, Pensions Etc To Service Personnel And Dependants		131.96	131.96		1,693.17	1,693.17
P20 S010901: War Pensions Agency - Programme Costs		88.03	88.03		930.56	930.56
P20 S010902: War Pensions Agency Programme Costs (Far East Prisoners Of War)		0.01	0.01		0.08	0.08

POGA	SCOTLAND			UK TOTAL		
	Scottish Gov & LAs	Other UK departments	SCOTLAND Total	Scottish Gov & LAs	Other UK departments	UK total Total
P23 S020201:Other External Relations		9.09	9.09		98.52	98.52
P25 S040708: Redundancy Funds		16.66	16.66		491.25	491.25
P25 S040713:Paternity & Maternity Pay		3.91	3.91		47.12	47.12
P25 S181300: UKAEA Superannuation Funds		12.77	12.77		155.74	155.74
P35 S040640: OFWAT Director Generals Pensions					0.16	0.16
P36 S050505: National Lottery Distribution Fund Expenditure		37.50	37.50		305.40	305.40
P36 S180300: Broadcast Licence Revenue		-44.57	-44.57		-537.00	-537.00
P37 S120101: Retirement Pensions - Basic Element		5,746.00	5,746.00		64,074.78	64,074.78
P37 S120103: Christmas Bonus		9.76	9.76		110.06	110.06
P37 S120201: Bereavement Benefits		64.02	64.02		629.42	629.42
P37 S120306: Statutory Sick Pay (Great Britain)		198.06	198.06		1,701.38	1,701.38
P37 S120307: Incapacity Benefit Short Term		702.80	702.80		6,037.13	6,037.13
P37 S120401: Industrial Disablement Benefit		84.42	84.42		807.69	807.69
P37 S120402: Industrial Death Benefit		5.00	5.00		35.88	35.88
P37 S120403: Other Industrial Injury Benefits		0.09	0.09		0.83	0.83
P37 S120501: Maternity Allowance		27.69	27.69		344.58	344.58
P37 S120601: Non-Contributory Retirement Pension		7.76	7.76		86.55	86.55
P37 S120801: Attendance Allowance		474.18	474.18		5,093.37	5,093.37
P37 S120802: Invalid Care Allowance		135.22	135.22		1,491.95	1,491.95
P37 S120803: Non-Cont Invalidity Pensions/Severe Disablement Allowance		103.31	103.31		903.76	903.76
P37 S120808:Disability Living Allowance		1,314.00	1,314.00		11,474.92	11,474.92
P37 S120812: Independent Living Fund		39.06	39.06		349.04	349.04
P37 S120904: Social Fund - Maternity Expenses		11.19	11.19		138.81	138.81
P37 S120908: Social Fund - Community Care		21.33	21.33		140.66	140.66
P37 S120909: Pension Credit (Guarantee Credit &Savings Credit)		791.91	791.91		8,178.49	8,178.49
P37 S120910: Cold Weather Payments		52.08	52.08		293.49	293.49
P37 S120912: Non-Pensioner Income Support		804.76	804.76		8,203.45	8,203.45
P37 S120914: Jobseekers Allowance Contributory		94.26	94.26		1,084.32	1,084.32
P37 S120915: Jobseekers Allowance Income Based		310.48	310.48		3,571.51	3,571.51
P37 S120916: Winter Fuel Payments		241.81	241.81		2,739.48	2,739.48
P37 S120917: Department Of Social Security: Job Grant		4.27	4.27		48.42	48.42
P37 S121006: Vaccine Damage Payment Scheme		0.03	0.03		0.29	0.29
P37 S121102: Rent Allowances	919.29		919.29	919.29	582.52	1,501.80
P37 S121104: Rent Rebates: Discretionary	1.19		1.19	1.19	0.49	1.68
P37 S121105: Rent Allowances: Discretionary	1.55		1.55	1.55	0.71	2.26
P37 S121108: Rent Rebates (Scotland)	633.85		633.85	633.85		633.85
P37 S121109: Rent Rebates (Wales)					250.14	250.14
P37 S121110: Administration Of Housing Benefit (Scotland)	35.81		35.81	35.81		35.81
P37 S121111: Administration Of Housing Benefit (Wales)					25.53	25.53

POGA	SCOTLAND			UK total		
	Scottish Gov & LAs	Other UK departments	SCOTLAND Total	Scottish Gov & LAs	Other UK departments	UK total Total
P37 S121124: Motability		0.13	0.13		1.15	1.15
P37 S121125: Motability (Specialised Vehicles Fund) Grant In Aid		1.91	1.91		17.05	17.05
P37 S121147: Admin Costs Of TV Licences For Over 75		0.15	0.15		1.74	1.74
P37 S121201: Corporate Services Administration		177.99	177.99		1,828.90	1,828.90
P37 S121219: Television Licences		46.03	46.03		555.29	555.29
P37 S121223: Better Government		0.05	0.05		0.26	0.26
P37 S121224: Centre For Policy On Ageing					0.09	0.09
P37 S121228: Working Age Client Group		0.04	0.04		0.35	0.35
P37 S121229: Pensioner Client Group		5.12	5.12		57.79	57.79
P37 S121236: Job Centre Plus, Social Provision		162.96	162.96		1,576.48	1,576.48
P37 S121238: International Services		-0.32	-0.32		-3.95	-3.95
P37 S121239: Pension Service Industrial Injury Benefit Provision		0.35	0.35		2.87	2.87
P37 S121240: Disability And Carers Benefits Directorate		20.06	20.06		179.29	179.29
P37 S121242: Pensions Agency		30.59	30.59		344.99	344.99
P37 S121262: Efficiency Challenge Fund (ECF)		2.35	2.35		22.01	22.01
P37 S121267: Financial Assistance Fund		2.68	2.68		30.20	30.20
P37 S121270: POCA		10.59	10.59		119.40	119.40
P37 S121273: Pensions Protection Fund		2.39	2.39		27.00	27.00
P37 S121274: Pensions Regulator		0.95	0.95		10.66	10.66
P37 S121280: Pensions Advisory Service		0.00	0.00		0.03	0.03
P37 S121281: Pensions Ombudsmen		-0.01	-0.01		-0.10	-0.10
P37 S121283: Work Welfare And Equalities Group		15.12	15.12		146.31	146.31
P37 S121284: National Insurance Fund Payments/Receipts - JCP		-55.10	-55.10		-472.36	-472.36
P37 S121285: National Insurance Fund Payments/Receipts - PS		-26.38	-26.38		-297.56	-297.56
P37 S121287: National Insurance Fund Payments/Receipts - CORP A		-21.95	-21.95		-232.72	-232.72
P37 S121291: National Insurance Fund Payments/Receipts - ADMIN		92.01	92.01		975.43	975.43
P37 S121292: Efficiency Challenge Fund Lump Sum		0.25	0.25		2.37	2.37
P37 S121293: Efficiency Challenge Fund Provision		0.05	0.05		0.50	0.50
P37 S121295: DCS - ECF Lump Sum		-0.62	-0.62		-5.54	-5.54
P37 S121830: Pneumoconiosis		4.00	4.00		38.29	38.29
P37 S121832: Analogous Industrial Injuries		0.13	0.13		1.28	1.28
P37 S121901: Europe & International Issues		0.37	0.37		4.58	4.58
P37 S500039: CMEC		43.72	43.72		463.01	463.01
P37 S500041: ESA Contributory		146.90	146.90		1,261.88	1,261.88
P37 S500043: In Work Credit		8.49	8.49		106.99	106.99
P37 S500044: Return To Work Credit		7.29	7.29		62.63	62.63
P41 S130208: Royal Household Pensions Scheme		0.22	0.22		2.50	2.50
P43 S280104: Stakeholder Pensions		3.61	3.61		44.81	44.81

POGA	SCOTLAND			UK TOTAL		
	Scottish Gov & LAs	Other UK departments	SCOTLAND Total	Scottish Gov & LAs	Other UK departments	UK total Total
P43 S280105: New Tax Credits - Spending Component		1,728.37	1,728.37		21,811.79	21,811.79
P43 S280107: PE MIRAS		0.03	0.03		0.35	0.35
P43 S280108: PE LAPRAS		0.41	0.41		5.09	5.09
P43 S280117: Child Benefit		921.16	921.16		11,912.05	11,912.05
P43 S280119: Guardians Allowance		0.15	0.15		1.93	1.93
P43 S280120: Child Trust Fund		29.04	29.04		384.26	384.26
P43 S280121:Health In Pregnancy Grant		12.96	12.96		167.61	167.61
P48 S130340: Social Exclusion Task Force					1.43	1.43
P48 S140500: Civil Superannuation		110.30	110.30		1,195.10	1,195.10
P48 S140503: SIA Pensions		-1.86	-1.86		-20.85	-20.85
P54 S130101: Functioning Of Parliament & Privy Council		0.21	0.21		2.19	2.19
PIX S175011: Sickness					1,056.24	1,056.24
PIX S175012: Disability					879.00	879.00
PIX S175013: Personal Social Serv 1					887.95	887.95
PIX S175020: Old Age					1,810.16	1,810.16
PIX S175030: Survivors					34.44	34.44
PIX S175040: Family And Children					131.48	131.48
PIX S175041: Personal Social Serv 2					19.24	19.24
PIX S175050: Unemployment					185.47	185.47
PIX S175060: Housing					550.81	550.81
PIX S175070: Social Exclusion N.E.C.					13.65	13.65
PIX S175090: Social Protection N.E.C.					0.08	0.08
PIX S175310: Police Services					117.58	117.58
PIX S175423: Fishing & Hunting					1.49	1.49
PIX S175860: Recreation, Culture, Religion N.E.C.					-0.04	-0.04
PSX S150725: Social Services	9.97		9.97	9.97		9.97
PSX S151007: Social Work Services (Non Cash Limited)	741.77		741.77	741.77		741.77
PSX S153303: Equality And Voluntary Issues 4	46.20		46.20	46.20		46.20
PSX S154029: Children & Young People 30	15.56		15.56	15.56		15.56
PSX S154314: Misc Educational Services Research & Admin 15	11.28		11.28	11.28		11.28
PSX S156430: Other Transport Services 31	-0.01		-0.01	-0.01		-0.01
PSX S156951: Scottish Executive Pensions Agency 2	1.71		1.71	1.80		1.80
PSX S158904: Social Work Services 5	26.85		26.85	26.85		26.85
PSX S159029: Family &Children	18.69		18.69	18.69		18.69
PSX S159048: Sickness & Disability	3.16		3.16	3.16		3.16
PSX S159052: Police And Fire Pensions (LA Spend)	-18.77		-18.77	-19.85		-19.85
PSX S159053: Welfare Services, Supporting People, Homelessness	252.55		252.55	252.55		252.55
PSX S159062: Administration Of Housing Advances	-0.17		-0.17	-0.17		-0.17
PSX S159063: Social Work: Older Persons	1,283.60		1,283.60	1,283.60		1,283.60
PSX S159064: Children &Families Services	723.36		723.36	723.36		723.36
PSX S159065: Asylum Seekers And Refugees Services	2.06		2.06	2.06		2.06

POGA	SCOTLAND			UK TOTAL		
	Scottish Gov & LAs	Other UK departments	SCOTLAND Total	Scottish Gov & LAs	Other UK departments	UK total Total
PSX S159066: Other Personal Social Services	132.25		132.25	132.25		132.25
PSX S159072: Social Work: Sickness	5.54		5.54	5.54		5.54
PSX S159073: Social Work: Other Adults	17.15		17.15	17.15		17.15
PSX S159075: Concessionary Fares	11.62		11.62	11.62		11.62
PSX S180600: Teachers' Superan (Scotland)	217.20		217.20	229.60		229.60
PSX S180800: NHS (Superan) Scotland	-227.32		-227.32	-240.30		-240.30
PWA S160563: Safer Communities					4.31	4.31
PWA S160568: Equality, Diversity And Inclusion					11.83	11.83
PWA S160569: Supporting Vulnerable/ At Risk People					31.08	31.08
PWA S160926: CG Personal Social Services, Cg Grants To LA And Credit Approvals					517.89	517.89
PWA S160934: Homelessness					13.12	13.12
PWA S160946: Public Health And Prevention					6.73	6.73
PWA S160949: Adult Social Care/ Social Services					23.42	23.42
PWA S160950: Workforce Development					1.11	1.11
PWA S161146: Inspectorates					18.26	18.26
PWA S161368: Concessionary Fares					66.60	66.60
PWA S167379: Other Welfare Services					1.04	1.04
PWA S167392: Older People					499.55	499.55
PWA S167393: Families And Children PSS					399.99	399.99
PWA S167394: Asylum Seekers					2.76	2.76
PWA S167396: Other Social Services					17.95	17.95
PWA S167397: Supporting People					55.08	55.08
Grand Total	4,865.92	15,038.64	19,904.56	4,864.37	213,430.29	218,294.66

A1.2 Identifiable expenditure by function, by area and by type of department 2009-10 (£millions)

cogof	SCOTLAND						UK TOTAL							
	Central Government		Local Authorities		Public Corporations		SCOTLAND Total		Local Authorities		Public Corporations		UK TOTAL Total	
	Scottish Government departments	Other UK Government departments	Scottish Local Authorities	Other UK Local Authorities	Scottish Government departments	Other UK Government departments	Scottish Government departments	Other UK Government departments	Scottish Local departments	Other UK Local departments	Scottish Government departments	Other UK Government departments	Scottish Government departments	Other UK Government departments
1. General Public Services - Of Which: Public And Common Services	446.87	46.72	636.81		3.26		1133.66		636.81	4,713.77		53.95		8,407.53
1. General Public Services - Of Which: International Services		19.23			0.33		19.55					3.90		236.05
2. Defence	3.96	0.06	4.96				8.97		4.96	58.92				81.86
3. Public Order And Safety	1,133.39	83.41	1,234.24				2,451.04		1,234.24	15,949.99		5.64		32,304.00
4. Economic Affairs - Of Which: Enterprise & Economic Development	388.29	110.38	345.80		21.14		865.60		345.80	1,682.00		317.82		6,808.26
4. Economic Affairs - Of Which: Science & Technology	109.91	278.34					388.25							2,917.27
4. Economic Affairs - Of Which: Employment Policies	3.02	273.93			1.10		278.05			4.17		9.82		3,463.79
4. Economic Affairs - Of Which: Agriculture, Forestry, Fishing & Hunting	774.46	13.49	65.12		5.13		858.19		65.12	66.63	5.13			5,843.69
4. Economic Affairs - Of Which: Transport	1,778.10	58.70	981.03		9.00		2,831.37		981.03	8,713.05	9.00	1,482.55		22,345.31
5. Environment Protection	295.38	40.98	685.92				1,022.28		685.92	5,539.77		-18.70		9,103.92
6. Housing & Community Amenities	638.62		246.46		1034.93		1,920.01		246.46	4,815.65	1,034.93	3,325.45		15,939.07
7. Health	10,567.13	48.49					10,615.61			139.74				117,627.17
8. Recreation, Culture & Religion	234.42	81.10	824.04				1,139.56		824.04	5,044.28				8,531.56
9. Education	2,665.72	22.49	5,047.67				7,735.88		5,047.67	50,085.26				87,757.07
10. Social Protection	113.32	15,038.49	4,752.61		0.15		19,904.56		112.84	44,998.68		1.68		218,294.66
COFOG Not Listed							0.00							0.00
Grand Total	19,152.57	16,115.80	14,824.65		1049.05		51,172.59		14,823.58	141,811.89	1,049.05	5,182.12		539,661.20

A1.3 Identifiable expenditure by function, sub-function, by area and by type of department 2009-10 (£millions)

cogof	Subfunction	SCOTLAND						UK TOTAL									
		Scottish Government		Scottish Local Authorities		Other UK departments		Scottish Government		Scottish Local Authorities		Other UK departments					
		Central Government	Public Corporations	Local Authorities	Local Authorities	Central Government	Public Corporations	Central Government	Public Corporations	Local Authorities	Local Authorities	Central Government	Public Corporations				
1. General Public Services - Of Which: Public And Common Services	1.1 Executive And Legislative Organs, Financial And Fiscal Affairs, External Affairs	407		308		31				308		1,489					
	1.3 General Services	1				7		3				738		5			39
	1.5 R&D General Public Services	10										10					
	1.6 General Public Services N.E.C.	29		329		9				329		317		115			15
	LADATA SUB_FUNCTION													4,447			
1. General Public Services - Of Which: International Services	1.1 Executive And Legislative Organs, Financial And Fiscal Affairs, External Affairs					19		0								229	4
	1.2 Foreign Economic Aid																
2. Defence	2.2 Civil Defence	4		5		0				5		14		3			
	LADATA SUB_FUNCTION													56			
3. Public Order & Safety	3.1 Police Services - Of Which: Immigration And Citizenship					1								15			
	3.1 Police Services - Of Which: Other Police Services	303		946		9				946		2,514		682			6
	3.2 Fire-Protection Services	40		286		13				286		273		157			0
	3.3 Law Courts	452		2		58				2		6,604		4			
	3.4 Prisons	305										4,230					
	3.5 R&D Public Order & Safety					0						30					
	3.6 Public Order & Safety N.E.C.	33				1						316					
	LADATA SUB_FUNCTION													15,107			
4. Economic Affairs - Of Which: Enterprise & Economic Development	4.1 General Economic, Commercial & Labour Affairs	169		196		15		1		196		2,295		121			8
	4.3 Fuel & Energy	0				27						0		240			
	4.4 Mining, Manufacturing & Construction	10		122		35						10		6			
	4.6 Communication	20				16		20				20		309			309
	4.7 Other Industries	55		28		0				28		55		23			
	4.9 Economic Affairs N.E.C	134				17						134		802			
	LADATA SUB_FUNCTION													1,540			

A1.3 Identifiable expenditure by function, sub-function, by area and by type of department 2009-10 (£millions)

		SCOTLAND						UK TOTAL					
		Scottish Government		Scottish Local Authorities		Other UK departments		Scottish Government		Scottish Local Authorities		Other UK departments	
cofog		Central Government	Public Corporations	Local Authorities	Central Government	Public Corporations	Central Government	Public Corporations	Central Government	Public Corporations	Local Authorities	Central Government	Public Corporations
Subfunction													
4. Economic Affairs - Of Which: Science & Technology	4.8 R&D Economic Affairs	110			278				110			2,807	
4. Economic Affairs - Of Which: Employment Policies	4.1 General Economic, Commercial & Labour Affairs	3			274	1		3				3,447	10
	LA DATA SUB_FUNCTION												4
4. Economic Affairs - Of Which: Agriculture, Forestry, Fishing & Hunting	4.2 Agriculture, Forestry, Fishing And Hunting - Of Which: Forestry	55	5		2			55	5			72	
	4.2 Agriculture, Forestry, Fishing And Hunting - Of Which: Market Support Under CAP	540						540				3,621	
	4.2 Agriculture, Forestry, Fishing And Hunting - Of Which: Other Agriculture, Food And Fisheries POL	180		65	11			180		65	1,240	5	
	LA DATA SUB_FUNCTION											61	
4. Economic Affairs - Of Which: Transport	4.5 Transport - Of Which: Local Public Transport Roads	255		18	2			255		18	568	56	39
	4.5 Transport - Of Which: National Roads	576		16	20			576		16	3,599		
	4.5 Transport - Of Which: Other Transport	136	9	255	9			136	9	255	306	37	17
	4.5 Transport - Of Which: Railway	811		8	28	5		811		8	4,499		1,426
	LA DATA SUB_FUNCTION											8,289	
5. Environment Protection	5.1 Waste Management	21		547	0			21		547	119	475	
	5.2 Waste Water Management										23	1	
	5.3 Pollution Abatement	7			10			7			360		
	5.4 Protection Of Biodiversity & Landscape	178		18				178		18	314	2	

A1.3 Identifiable expenditure by function, sub-function, by area and by type of department 2009-10 (£millions)

		SCOTLAND						UK TOTAL						
		Scottish Government		Scottish Local Authorities		Other UK departments		Scottish Government		Scottish Local Authorities		Other UK departments		
cofog	subfunction	Central Government	Public Corporations	Local Authorities	Central Government	Public Corporations	Central Government	Public Corporations	Central Government	Public Corporations	Local Authorities	Central Government	Public Corporations	
8. Recreation, Culture & Religion	8.4 Religious & Other Community Services			23	1						23	15	5	
	8.5 R&D Recreation, Culture & Religion				10							112		
	8.6 Recreation, Culture & Religion N.E.C				0							99	0	
	LA DATA SUB_FUNCTION											4,497		
	9.1 Pre-Primary & Primary Education - Of Which: Primary Education			2,502							2,502	618	1,392	
	9.1 Pre-Primary And Primary Education - Of Which: Under Fives													
9. Education	9.2 Secondary Education	730		2,044	0		730			2,044	102	1,007		
	9.3 Post-Secondary Non-Tertiary Education			137						137	3			
	9.4 Tertiary Education	1,582					1,582				11,111	2		
	9.5 Education Not Definable By Level	2		8	14		2			8	596	86		
	9.6 Subsidiary Services To Education	209					209				1,085	205		
	9.7 R&D Education										12			
	9.8 Education N.E.C	143		49	8		143			49	2,216	8		
	LA DATA SUB_FUNCTION											47,321		
COFOG NOT LISTED											0			
10. Social Protection	10.1 Sickness And Disability - Of Which: Incapacity, Disability And Injury Benefits	3			3,159		3					31,736		
	10.1 Sickness And Disability - Of Which: Personal Social Services (Sickness And Disability)			747	42					747	1,250	518		
	10.2 Old Age - Of Which: Pensions	-84		-19	7,094	0	-89			-20	77,576		2	

A1.3 Identifiable expenditure by function, sub-function, by area and by type of department 2009-10 (£millions)

cofog	Subfunction	SCOTLAND						UK TOTAL						
		Scottish Government		Scottish Local Authorities		Other UK departments		Scottish Government		Scottish Local Authorities		Other UK departments		
		Central Government	Public Corporations	Local Authorities	Public Corporations	Central Government	Public Corporations	Central Government	Public Corporations	Local Authorities	Public Corporations	Central Government	Local Authorities	Public Corporations
	10.2 Old Age - Of Which: Personal Social Services (Old Age)			1,295	0					1,295	21	565		
	10.3 Survivors - Of Which: Widow's Benefits	75			114			80			1,694			
	10.4 Family And Children - Of Which: Family Benefits, Income Support And Tax Credits				1,811						21,483			
	10.4 Family And Children - Of Which: Personal Social Services (Family And Children)	19		733	44			19		733	599	400		
	10.5 unemployment - of which: other unemployment benefits				441						5,528			
	10.5 Unemployment - Of Which: Personal Social Services (Unemployment)				163						1,576			
	10.6 Housing			1,844	0					1,844	618	929		
	10.7 Social Exclusion N.E.C. - Of Which: Family Benefits, Income Support And Tax Credits	42			1,802			42			22,246			
	10.7 Social Exclusion N.E.C. - Of Which: Personal Social Services (Social Exclusion N.E.C.)			2	135					2	1,572	3		
	10.9 Social Protection N.E.C. LA DATA SUB_FUNCTION	57		149	233			57		149	2,532	18		
	Grand Total	19,153	1,049	14,825	16,116	31	19,176	1,049	14,824	357,619	141,812	5,182		

A2. Deficit/ Surplus: historical figures

Table A2.1 illustrates the deficit/ surplus that has existed over the past five years with the current split of income and expenditure powers. UK GDP figures are taken from the Office for Budget Responsibility. All other figures are taken from Government Expenditure and Revenue Scotland 2009/10.

Table A2.1: Current revenue and total expenditure

£million	2005/6		2006/7		2007/8		2008/9		2009/10	
	current revenue	total expenditure	current revenue	total expenditure	current revenue	total expenditure	current revenue	total expenditure	current revenue	total expenditure
Westminster in Scotland	44,347	13,154	46,172	13,283	48,488	13,697	51,176	14,832	44,349	16,146
Non identifiable		6,384		6,769		7,281		8,066		7,998
Westminster in Scotland (inc non-identifiable)		19,538		20,052		20,978		22,898	44,349	24,144
Scotland (Holyrood & Local authorities)	3,509	28,194	3,603	30,223	3,659	32,321	3,695	35,444	3,783	35,026
Grand Total for Scotland	47,856	47,732	49,775	50,275	52,147	53,299	54,871	58,342	48,132	59,170
Scottish GDP	121,507		127,291		140,038		141,716		131,163	
Total Scottish deficit	124		-500		-1,152		-3,471		-11,038	
Total Scottish deficit as a % of GDP	-0.10%		0.39%		0.82%		2.45%		8.42%	
Total Scottish deficit as a % of income			1.00%		2.21%		6.33%		22.93%	
UK	486,597	501,208	519,184	522,853	548,831	555,619	533,235	602,102	513,160	639,238
UK deficit/ Surplus	-14,611		-3,669		-6,788		-68,867		-126,078	
UK GDP	1,270,776		1,348,200		1,421,500		1,433,400		1,405,200	
UK deficit as a % of GDP	1.15%		0.27%		0.48%		4.80%		8.97%	
UK deficit as a % of income	3.00%		0.71%		1.24%		12.91%		24.57%	

The proposals laid out within our evidence of devolving further social protection expenditure powers to Scotland see a transfer of 48% of the 2009/10 level of expenditure by Westminster in Scotland. As we don't have the full breakdown for each year on a historical basis we have assumed that this would correspond to a 48% switch to allow us to map the changes. The social protection figures are illustrated in table A2.2, while table A2.3 outlines what the balance of income and expenditure would have been in Scotland over the past five years if Reform Scotland's proposals had been in place. Again all figures are taken from Government Expenditure and Revenue Scotland 2009/10.

Table A2.2: Social Protection spending by Westminster in Scotland

£million	2005/6	2006/7	2007/8	2008/9
social protection spending by Westminster in Scotland	11908	12198	12700	13842
48% of social protection currently spent by Westminster	5715.84	5855.04	6096	6644.16

Table A2.3: Current revenue and total expenditure under Reform Scotland's proposals

£million	2005/6		2006/7		2007/8		2008/9		2009/10	
	current revenue	total expenditure	current revenue	total expenditure	current revenue	total expenditure	current revenue	total expenditure	current revenue	total Expenditure
Westminster	15664	7,438	16564	7,428	17520	7,601	17225	8,188	17,201	8,931
Non identifiable		6,384		6,769		7,281		8,066		7,998
Westminster (inc non-identifiable)	15664	13,822	16564	14,197	17520	14,882	17225	16,254	17,201	16,929
Scotland (Holyrood & Local authorities)	32193	33,910	33211	36,078	34628	38,417	37645	42,088	30,931	42,241
Grand Total for Scotland	47,856	47,732	49,775	50,275	52,147	53,299	54,871	58,342	48,132	59,170
Scottish GDP	121,507		127,291		140,038		141,716		131,163	
Total Scottish Deficit	124		-500		-1,152		-3,471		-11,038	
Total Scottish deficit as a % of GDP	-0.10%		0.39%		0.82%		2.45%		8.42%	
Total Scottish Deficit as a % of income	-0.26%		1.00%		2.21%		6.33%		22.93%	
UK	486,597	501,208	519,184	522,853	548,831	555,619	533,235	602,102	513,160	639,238
UK deficit/ Surplus	-14,611		-3,669		-6,788		-68,867		-126,078	
UK GDP	1,270,776		1,348,200		1,421,500		1,433,400		1,405,200	
UK deficit as a % of GDP	1.15%		0.27%		0.48%		4.80%		8.97%	
UK deficit as a % of income	3.00%		0.71%		1.24%		12.91%		24.57%	

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