

Glossary of terms

Departmental Expenditure Limit (DEL)	Public Expenditure within departmental programmes which form departments' multi-year budget plan against which departments manage their spending. Departmental Expenditure Limits will identify separate elements for capital and current spending.
Annually Managed Expenditure (AME)	Public Expenditure within departmental programmes but outside the Departmental Expenditure Limit and managed annually because it cannot reasonably be subject to firm multi-year limits, or should be subject to special handling.
Other Expenditure Outwith the Departmental Expenditure Limit (Other)	Expenditure that is provided for in the budget but is not included in the total budget for Scotland for control purposes. For instance, the budget includes receipts from the European Community, expenditure on NHS and Teachers' superannuation and receipts from the National Insurance Fund towards the costs of the NHS in Scotland.
Capital Charges	An annual charge reflecting the consumption of fixed assets (depreciation) and the opportunity cost of tying up such assets (cost of capital), to ensure that the full cost of departmental activities is measured.
Cost of Capital	The opportunity cost of capital invested. Opportunity cost is the cost of a resource in its best alternative use.
Resource Accounting	The application of accruals accounting for reporting the expenditure of central government and a framework for analysing expenditure by departmental objectives, relating these to outputs where possible.
Resource Budgeting	Planning and controlling public expenditure on a resource accounting basis.
Budget Document	A Statement presented to the Scottish Parliament of the estimated expenditure of a department which asks for the necessary funds to be voted.
Departmental Outturn Statement	A statement showing the resources consumed during the year in support of the department's programme expenditure or administration expenditure, net of income applied.