
**Scotland's Budget Documents 2017-18:
Budget (Scotland) Bill
Supporting Document**

for the year ending 31 March 2018

Laid before the Scottish Parliament by the Scottish Ministers January 2017

SG 2017/5

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Budget (Scotland) Bill Supporting Document

Introduction

1. This booklet provides supporting information for the Parliament and others in support of the “Budget (Scotland) Bill”. The Bill was laid before the Parliament by the Scottish Government in January 2017. The booklet itself has no statutory force – it is produced as an aid to understanding the Bill.

2. The purpose of the Bill is to seek Parliamentary approval to the Scottish Government’s spending plans for the financial year 2017-18. These plans were set out in *Scottish Budget: Draft Budget 2017-18* published in December 2016. The Parliamentary Committees have already scrutinised the draft plans, culminating in the Finance Committee’s Report on the Budget Process in January 2017.

3. It should be noted that the Bill does not seek approval of tax rates resulting from the devolved powers to the Scottish Government in the Scotland Act 2016 as these are subject to separate legislation. A breakdown of the sources of funding for the Scottish Administration are provided at table 1.5.

4. There are a few changes between the figures given in *Draft Budget 2017-18* and those set out in the rest of this document and the Bill. The major changes largely reflect statutory requirements. These are explained below:

i) While spending proposals are in the main expressed in resource terms the ‘Public Finance and Accountability (Scotland) Act 2000’ requires authority for the budgets of non-departmental public bodies (NDPBs) to be given in cash. In order to allow comparison with NDPB budgets presented in other publications – including *Draft Budget 2017-18* – table 1.1 compares cash and resource budgets at portfolio level;

ii) The Draft Budget included Judicial Salaries of £30.6 million. The Judicial Salaries in respect of full-time appointed Sheriffs are excluded from the Budget Bill as they do not require Parliamentary approval. Likewise, loan repayments by Scottish Water to the NLF, the PWLB and the EIB of £46.7 million are included within the Draft Budget figures, but excluded from the Budget Bill as they do not require Parliamentary approval. Police loan charges of £5.4 million are included in the Bill as they require Parliamentary approval.

iii) There are a number of directly funded external bodies which require separate parliamentary approval from the portfolio total, and consequently the budgets are detailed separately in the Budget Bill in respect of financial year 2017-18.

iv) To ensure that budgets align with the latest available information, there is an adjustment of £1,115.1 million to the Annually Managed Expenditure (AME) budget provision for the Teachers and NHS Pension Schemes. This increase to the Draft Budget 2017-18 number, reflects the HM Treasury update to the discount rate applied for post-employment benefits announced in December 2016.

5. It is the aim of the Scottish Government to present a budget to the Scottish Parliament with a clear read across to the Scottish Government’s Consolidated Annual Accounts. In order to maintain this clear link, the International Financial Reporting Standards (IFRS) based budget presented to the Scottish Parliament in the Bill reflects

Public Private Partnership and Private Finance Initiative schemes – and any revenue-financed infrastructure investment scheme – on the basis that such schemes are classified as on-balance sheet for IFRS based accounts purposes in accordance with the Government Financial Reporting Manual (the FReM). The budget consequences of the recognition of the change in treatment of PPP/PFI/NPD schemes in the Scottish Parliament’s budget are therefore reflected in the budget presented to the Scottish Parliament.

6. Table 1.2 shows a full reconciliation between the portfolio budgets shown in the *Draft Budget 2017-18*, as restructured in Table 1.2, and the portfolio budgets as presented for parliamentary approval.

Table 1.1 – NDPB Cash and Resource Budgets by Portfolio, 2017-18

Portfolio	NDPB Budget (Cash)	NDPB Budget (Non-Cash)	NDPB Budget (Resource)
	£m	£m	£m
Finance and the Constitution	4.7	0.0	4.7
Health and Sport	57.5	1.2	58.7
Education and Skills	1,934.6	34.9	1,969.5
Economy, Jobs and Fair Work	159.9	10.6	170.5
Justice	1,476.2	75.1	1,551.3
Communities, Social Security & Equalities	1.3	0.0	1.3
Environment, Climate Change and Land Reform	98.6	7.4	106.0
Culture, Tourism & External Affairs	177.9	15.0	192.9
Rural Economy and Connectivity	83.8	20.6	104.4
Total	3,994.5	164.8	4,159.3

Table 1.2 Draft Budget restated for Parliamentary Approval

	A Draft Budget Restated £m	B NDPB Non- cash £m	C Adjusted Budget £m	D Tech Adjust £m	E Other bodies & transfers £m	F LA grants £m	G Minor Rounding £m	H Budget for Approval £m
Finance and the Constitution	3,580.9	0.0			-3,414.2			166.7
Health and Sport	13,225.9	-1.2		96.2	-15.3		-0.1	13,305.5
Education and Skills	3,288.9	-34.9				124.5	0.2	3,378.7
Economy, Jobs and Fair Work	384.6	-10.6						374.0
Justice	2,580.3	-75.1	-25.2	-3.1	-105.6	86.5		2,457.8
Communities, Social Security & Equalities	11,082.3	0.0			-7.0	-238.5		10,836.8
Environment, Climate Change and Land Reform	307.0	-7.4		46.7				346.3
Culture, Tourism & External Affairs	324.8	-15.0			-37.3			272.5
Rural Economy and Connectivity	2,866.6	-20.6	0.1	-28.1	-61.3	27.5	0.1	2,784.3
Administration	192.6							192.6
Crown Office and Procurator Fiscal	111.1							111.1
National Records of Scotland					37.3			37.3
Teachers and NHS Pensions			1,115.1		3,406.4			4,521.5
Office of Scottish Charity Regulator					3.0			3.0
Scottish Courts and Tribunals Service					105.6			105.6
Scottish Housing Regulator					4.0			4.0
Scottish Fiscal Commission					1.7			1.7
Revenue Scotland					6.1			6.1
Food Standards Scotland					15.3			15.3
Forestry Commission					61.3			61.3
The Scottish Government	37,945.0	-164.8	1,090.0	111.7	0.0	0.0	0.2	38,982.1
Scottish Parliament and Audit Scotland	103.2		1.0				-0.1	104.1
Total Managed Expenditure	38,048.2	-164.8	1,091.0	111.7	0.0	0.0	0.1	39,086.2

A - As detailed in Table 3.01 of Draft Budget 2017-18.

B - To meet the requirements of the Public Finance Accountability (Scotland) Act 2000 NDPBs are approved on a cash funding basis.

C - In accordance with requirements - police loan charges (£5.4 million) require parliamentary approval. Judicial salaries (£30.6 million) and Scottish Water loan repayments to NLF, PWLB and EIB (£46.7 million) are excluded from parliamentary approval. AME budget adjustments in respect of NHS and Teachers pensions (see paragraph 4.iv).

D - Technical adjustments to budget to reflect accounting requirements in accordance with the Government Financial Reporting Manual (the FReM).

E - Direct funded and other external bodies requiring separate parliamentary approval.

F - Restatement of remaining specific grants under appropriate Cabinet Secretary responsibility.

G - Minor rounding adjustments.

H- Final budget requiring parliamentary approval.

7. Since the introduction of resource accounting and budgeting, there has been a difference between the spending that scores as capital in the Scottish Government's accounts and that which scores as capital within DEL (the Departmental Expenditure Limit).

8. *Draft Budget 2017-18* reported capital spending which scores against HM Treasury capital DEL, but as the consolidated accounts are based on the aggregates set in the Budget Bill, this supporting document uses the "accounts definition" of capital. Accordingly, only expenditure that scores as capital in the consolidated or Direct Funded Bodies' annual accounts is shown as capital (see the first column in table 1.3).

Table 1.3 Capital Spending 2017-18

<i>Accounts Definition</i>	Direct Capital £m	NDPB Capital £m	Financial Transactions £m	Capital Grants to Local Authorities £m	Capital Grants to Private Sector £m	Total £m
<i>Capital DEL</i>						
Finance and the Constitution	2.0	-	-	-	-	2.0
Health and Sport	437.1	-	-	-	30.0	467.1
Education and Skills	569.6	50.9	14.0	-	96.9	731.4
Economy, Jobs and Fair Work	0.7	-	14.0	56.6	66.4	137.7
Justice	24.4	52.6	-	-	-	77.0
Communities, Social Security & Equalities	-	-	259.5	780.2	418.0	1,457.7
Environment, Climate Change and Land Reform	167.5	5.6	-	-	16.4	189.5
Culture, Tourism & External Affairs	-	17.4	5.0	-	6.3	28.7
Rural Economy and Connectivity	586.3	11.9	10.0	27.5	780.3	1,416.0
Total Programme	1,787.6	138.4	302.5	864.3	1,414.3	4,507.1
Administration	13.1	-	-	-	-	13.1
Crown Office and Procurator Fiscal	3.6	-	-	-	-	3.6
Total Scottish Government (Consolidated)	1,804.3	138.4	302.5	864.3	1,414.3	4,523.8
National Records of Scotland	3.3	-	-	-	-	3.3
Scottish Housing Regulator	-	-	-	-	-	-
Office of the Scottish Charity Regulator	-	-	-	-	-	-
Scottish Courts and Tribunals Service	14.5	-	-	-	-	14.5
Scottish Fiscal Commission	-	-	-	-	-	-
Revenue Scotland	-	-	-	-	-	-
Food Standards Scotland	-	-	-	-	-	-
Total Scottish Administration	1,822.1	138.4	302.5	864.3	1,414.3	4,541.6
Direct Funded Bodies						
Forestry Commission (Scotland)	-	-	-	-	1.6	1.6
Scottish Parliament Corporate Body	1.0	-	-	-	-	1.0
Audit Scotland	0.2	-	-	-	-	0.2
Total Scottish Estimates	1,823.3	138.4	302.5	864.3	1,415.9	4,544.4

1. Approximately £560m of the ELL direct capital scores in AME

2. Approximately £59m of the Health direct capital scores outside DEL (ODEL).

3. Information on PPP unitary charges is set out in Annex H, Table 5 on page 173 of the Draft Budget 2017-18 which was published on 15 December 2016.

The form of this supporting document

9. The Scottish Government continues to discuss with the Finance Committee and others how it can improve the presentation of supporting information, and which material is found to be most useful.

10. The following summary tables set out the overall resource authorisations sought in the Budget Bill at portfolio level, and the cash equivalents. The numbers shown in these summary tables will in general read directly across to the numbers shown on the face of the Bill. The main body of the document then provides a more detailed analysis of the proposed plans on a portfolio by portfolio basis. For each portfolio and direct funded body, it shows:

- the proposed portfolio budget split in terms of operating and capital resources, divided into the main spending aggregates: DEL (Departmental Expenditure Limit), AME (Annually Managed Expenditure) and spending outside TME (Total Managed Expenditure); and
- details of the proposed budget for each individual Level 2.

11. The Administration budget includes the costs of central services and directly allocated administration costs for the core Scottish Government which are managed by the Directors General (DG).

Summary Tables

Table 1.4 The Components of the Scottish Budget 2017-18

	Expenditure Within DEL £m	Expenditure Within AME £m	Expenditure Outside DEL/AME £m	Total Budget £m
Scottish Executive - Portfolios				
Finance and the Constitution	166.7			166.7
Health and Sport	13,109.3	100.0	96.2	13,305.5
Education and Skills	2,935.7	443.0		3,378.7
Economy, Jobs and Fair Work	374.0			374.0
Justice	2,402.2		55.6	2,457.8
Communities, Social Security & Equalities	8,231.0	2,605.8		10,836.8
Environment, Climate Change and Land Reform	346.3			346.3
Culture, Tourism & External Affairs	272.5			272.5
Rural Economy and Connectivity	2,653.0		131.3	2,784.3
Total Programme	30,490.7	3,148.8	283.1	33,922.6
Administration	192.6			192.6
Crown Office and Procurator Fiscal	111.1			111.1
Total Scottish Government (Consolidated)	30,794.4	3,148.8	283.1	34,226.3
Scottish Housing Regulator	4.0			4.0
National Records of Scotland	37.3			37.3
Office of the Scottish Charity Regulator	3.0			3.0
Scottish Courts and Tribunals Service	105.6			105.6
Scottish Fiscal Commission	1.7			1.7
Revenue Scotland	6.1			6.1
Food Standards Scotland	15.3			15.3
Scottish Teachers' and NHS Pension Schemes		4,521.5		4,521.5
Total Scottish Administration	30,967.4	7,670.3	283.1	38,920.8
Direct Funded Bodies				
Forestry Commission (Scotland)	61.3			61.3
Scottish Parliament Corporate Body	96.6	1.0		97.6
Audit Scotland	6.5			6.5
Total Scottish Budget	31,131.8	7,671.3	283.1	39,086.2

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

	Budget	Adjustments		Cash Authorisation
		Depreciation	Other	
	£m	£m	£m	£m
Scottish Administration	38,920.8	-634.8	-4,008.6	34,277.4
Forestry Commission (Scotland)	61.3	-0.1	0.0	61.2
Scottish Parliamentary Corporate Body	97.6	-12.5	0.0	85.1
Audit Scotland	6.5	-0.4	0.0	6.1
Total	39,086.2	-647.8	-4,008.6	34,429.8

Sources of Funding for Scottish Administration:	
Cash grant from the Scottish Consolidated Fund	17,164.9
Non Domestic Rate Income	2,605.8
Forecast receipts from Scottish Rate of Income Tax	11,829.0
Forecast receipts from LBTT and Landfill Tax	656.0
Capital borrowing	450.0
National Insurance Contributions	1,724.1
Total Cash Authorisation	34,429.8

Table 1.6 Budget Position for Consolidated Accounts

The Consolidated Accounts of the Scottish Government for 2017-18 will report the annual outturn against the position as analysed over the following expenditure aggregates:

	Expenditure	Expenditure	Expenditure	Total
	Within	Within	Outside	Budget
	DEL	AME	DEL/AME	
	£m	£m	£m	£m
Scottish Government - Portfolios				
Finance and the Constitution	166.7	0.0	0.0	166.7
Health and Sport	13,109.3	100.0	96.2	13,305.5
Education and Skills	2,935.7	443.0	0.0	3,378.7
Economy, Jobs and Fair Work	374.0	0.0	0.0	374.0
Justice	2,402.2	0.0	55.6	2,457.8
Communities, Social Security & Equalities	8,231.0	2,605.8	0.0	10,836.8
Environment, Climate Change and Land Reform	346.3	0.0	0.0	346.3
Culture, Tourism & External Affairs	272.5	0.0	0.0	272.5
Rural Economy and Connectivity	2,653.0	0.0	131.3	2,784.3
Administration	192.6	0.0	0.0	192.6
Crown Office & Procurator Fiscal	111.1	0.0	0.0	111.1
Consolidated Accounts	30,794.4	3,148.8	283.1	34,226.3

Table 1.7 Budget Position for Other Bodies Not Included in the Consolidated Accounts

The details of expenditure for the bodies shown in the table below are included in their own individual accounts.

	Expenditure	Expenditure	Expenditure	Total
	Within	Within	Outside	Budget
	DEL	AME	DEL/AME	
	£m	£m	£m	£m
National Records of Scotland	37.3	0.0	0.0	37.3
Office of the Scottish Charity Regulator	3.0	0.0	0.0	3.0
Scottish Housing Regulator	4.0	0.0	0.0	4.0
Scottish Courts and Tribunals Service	105.6	0.0	0.0	105.6
Scottish Fiscal Commission	1.7	0.0	0.0	1.7
Revenue Scotland	6.1	0.0	0.0	6.1
Food Standards Scotland	15.3	0.0	0.0	15.3
Scottish Teachers and NHS Pension Schemes	0.0	4,521.5	0.0	4,521.5
Forestry Commission (Scotland)	61.3	0.0	0.0	61.3
Scottish Parliament Corporate Body	96.6	1.0	0.0	97.6
Audit Scotland	6.5	0.0	0.0	6.5
Total	337.4	4,522.5	0.0	4,859.9

HEALTH AND SPORT

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Health	12,689.8	378.1	13,067.9
Sport	41.4	0.0	41.4
Total DEL	12,731.2	378.1	13,109.3
AME:			
Health	100.0	0.0	100.0
Total AME	100.0	0.0	100.0
Other Expenditure Outside DEL:			
Health	37.2	59.0	96.2
Total Other Expenditure Outside DEL	37.2	59.0	96.2
Total Portfolio Budget	12,868.4	437.1	13,305.5
Total Limit on Income (accruing resources)			2,050.0

HEALTH AND SPORT
**Schedule 3.1 Health
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	13,323.4	12,951.3	457.1	13,408.4
Less: Retained Income	-229.1	-124.3	0.0	-124.3
Capital Receipts Applied	-20.9	0.0	-20.0	-20.0
	13,073.4	12,827.0	437.1	13,264.1
Budget Analysis				
NHS Territorial Boards	9,102.3	9,354.6	0.0	9,354.6
NHS Special Boards	1,099.7	1,168.6	0.0	1,168.6
General Medical Services	783.0	821.4	0.0	821.4
	184.2	184.5	0.0	
Pharmaceutical Services Contractors' Remuneration				184.5
General Dental Services	407.1	414.0	0.0	414.0
General Ophthalmic Services	100.0	102.0	0.0	102.0
Mental Health Services	39.5	52.2	0.0	52.2
Outcomes Framework	200.1	137.1	0.0	137.1
Transformational Change Fund	10.0	25.0	0.0	25.0
Workforce and Nursing	171.1	176.4	0.0	176.4
Health Improvement and Protection	103.4	46.1	0.0	46.1
Care, Support and Rights	111.2	111.9	0.0	111.9
Early Years	41.5	49.6	0.0	49.6
Performance and Delivery	86.4	87.2	0.0	87.2
Quality and Governance	30.9	23.7	0.0	23.7
Miscellaneous Other Services and resource income	-135.7	-124.3	0.0	-124.3
Revenue Consequences of NPD Schemes	18.0	29.8	0.0	29.8
Investment	540.4	30.0	398.1	428.1
Financial Transactions	5.0	0.0	0.0	0.0
Income	-20.9	0.0	-20.0	-20.0
Health PPP/PFI NPD (ODEL)	96.2	37.2	59.0	96.2
NHS Impairments (AME)	100.0	100.0	0.0	100.0
Net Expenditure	13,073.4	12,827.0	437.1	13,264.1

HEALTH AND SPORT

**Schedule 3.2 Sport
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	44.7	41.4	0.0	41.4
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	44.7	41.4	0.0	41.4
Budget Analysis				
Physical Activity	3.3	3.3	0.0	3.3
Sport & Legacy	41.4	38.1	0.0	38.1
Net Expenditure	44.7	41.4	0.0	41.4

FINANCE AND THE CONSTITUTION

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Scottish Public Pensions Agency	16.3	2.0	18.3
Finance and Constitution	148.4	0.0	148.4
Total DEL	164.7	2.0	166.7
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	164.7	2.0	166.7

Total Limit on Income (accruing resources)	20.0
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FINANCE AND THE CONSTITUTION

**Schedule 3.1 Scottish Public Pensions Agency
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	20.3	16.3	2.0	18.3
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	20.3	16.3	2.0	18.3
Budget Analysis				
Agency Administration	20.3	16.3	2.0	18.3
Net Expenditure	20.3	16.3	2.0	18.3

FINANCE AND THE CONSTITUTION

**Schedule 3.2 Finance and Constitution
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	52.4	148.4	0.0	148.4
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	52.4	148.4	0.0	148.4
Budget Analysis				
Capital borrowing Repayments	0.0	30.0	0.0	30.0
Public Information and Engagement	2.8	2.8	0.0	2.8
Royal and Ceremonial	0.3	0.3	0.0	0.3
Scotland Act -Tax Provision Implementation and Management	16.2	12.0	0.0	12.0
Scotland Act - Non-Tax Implementation	0.0	80.0	0.0	80.0
Local Government Elections	0.4	1.0	0.0	1.0
Scottish Parliamentary Elections	9.6	0.6	0.0	0.6
Local Government Boundary Commission	0.0	0.2	0.0	0.2
Scottish Futures Trust	4.7	4.7	0.0	4.7
Procurement Shared Services	18.4	16.8	0.0	16.8
Net Expenditure	52.4	148.4	0.0	148.4

EDUCATION AND SKILLS

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Learning	211.1	4.0	215.1
Children & Families	157.7	7.6	165.3
Higher Education Student Support	495.0	2.0	497.0
Scottish Funding Council	1,704.4	0.0	1,704.4
Advanced Learning and Science	6.2	0.0	6.2
Skills and Training	223.2	0.0	223.2
E&S Central Gov. Grants to Local Authorities	124.5	0.0	124.5
Total DEL	2,922.1	13.6	2,935.7
AME:			
Higher Education Student Support	-117.0	560.0	443.0
Total AME	-117.0	560.0	443.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	2,805.1	573.6	3,378.7
Total Limit on Income (accruing resources)			250.0

EDUCATION AND SKILLS

**Schedule 3.1 Learning
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	199.9	212.0	4.0	216.0
<i>Less: Retained Income</i>	-0.9	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0	0.0
	199.0	211.1	4.0	215.1
Budget Analysis				
Education Scotland	24.3	22.4	0.0	22.4
Education Scotland Income	-0.9	-0.9	0.0	-0.9
Gaelic	23.2	23.2	0.0	23.2
Learning & Support	34.2	25.2	0.0	25.2
People & Infrastructure	60.6	72.8	4.0	76.8
Education Analytical Services	2.7	2.7	0.0	2.7
Strategy & Performance	54.9	65.7	0.0	65.7
Net Expenditure	199.0	211.1	4.0	215.1

EDUCATION AND SKILLS

**Schedule 3.2 Children & Families
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	149.6	195.8	7.6	203.4
<i>Less:</i> Retained Income	-34.9	-38.1	0.0	-38.1
Capital Receipts Applied	0.0	0.0	0.0	0.0
	114.7	157.7	7.6	165.3
Budget Analysis*				
Care & Justice	30.1	35.4	0.0	35.4
Care & Protection	23.3	12.6	0.0	12.6
Disclosure Scotland Expenditure	39.3	35.8	7.6	43.4
Disclosure Scotland Retained Income	-38.4	-38.1	0.0	-38.1
Creating Positive Futures	43.6	92.8	0.0	92.8
Office of the Chief Social Work Adviser	16.8	19.2	0.0	19.2
Net Expenditure	114.7	157.7	7.6	165.3

*2016-17 budgets adjusted to reflect internal restructuring within Children and Families

EDUCATION AND SKILLS

**Schedule 3.3 Higher Education Student Support
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1,061.3	495.5	562.0	1,057.5
<i>Less:</i> Retained Income	-55.0	-117.5	0.0	-117.5
Capital Receipts Applied	-130.0	0.0	0.0	0.0
	876.3	378.0	562.0	940.0
Budget Analysis				
Capitalised Interest	-55.0	-60.0	0.0	-60.0
Net Student Loans Advanced	491.3	0.0	560.0	560.0
Student Loan Fair Value Adjustment	-60.5	-57.5	0.0	-57.5
Student Loan Sale Subsidy Impairment Adjustments	3.5	0.5	0.0	0.5
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	175.6	175.6	0.0	175.6
Student Awards Agency for Scotland Operating Costs	12.3	11.6	2.0	13.6
Student Loan Interest Subsidy to Bank	3.0	2.0	0.0	2.0
Student Loans Company Administration Costs	4.5	4.2	0.0	4.2
Student Support & Tuition Fee Payments	301.6	301.6	0.0	301.6
Net Expenditure	876.3	378.0	562.0	940.0

EDUCATION AND SKILLS

**Schedule 3.4 Scottish Funding Council
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1,651.8	1,704.4	0.0	1,704.4
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1,651.8	1,704.4	0.0	1,704.4
Budget Analysis				
College Capital	27.0	47.4	0.0	47.4
College Resource	554.7	580.4	0.0	580.4
Higher Education Capital	35.7	55.5	0.0	55.5
Higher Education Resource	1,027.2	1,013.9	0.0	1,013.9
SFC Admin	7.2	7.2	0.0	7.2
Net Expenditure	1,651.8	1,704.4	0.0	1,704.4

EDUCATION AND SKILLS

**Schedule 3.5 Advanced Learning and Science
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	6.7	6.2	0.0	6.2
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	6.7	6.2	0.0	6.2
Budget Analysis				
Qualifications and Accreditation	2.2	1.7	0.0	1.7
Higher Education	1.5	1.5	0.0	1.5
Office of the Chief Scientific Adviser	3.0	3.0	0.0	3.0
Net Expenditure	6.7	6.2	0.0	6.2

EDUCATION AND SKILLS

**Schedule 3.6 Skills & Training
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	232.5	223.2	0.0	223.2
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	232.5	223.2	0.0	223.2
Budget Analysis				
Skills Development Scotland (SDS)	176.1	179.1	0.0	179.1
Employment and Training Interventions	56.4	44.1	0.0	44.1
Net Expenditure	232.5	223.2	0.0	223.2

EDUCATION AND SKILLS

**Schedule 3.7 ES Central Gov. Grants to Local Authorities
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	4.5	124.5	0.0	124.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	4.5	124.5	0.0	124.5
Budget Analysis				
Gaelic	4.5	4.5	0.0	4.5
Local Government Attainment Fund	0.0	120.0	0.0	120.0
Net Expenditure	4.5	124.5	0.0	124.5

JUSTICE

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Community Justice Services	33.6	0.0	33.6
Judiciary	1.0	0.0	1.0
Criminal Injuries Compensation	17.5	0.0	17.5
Legal Aid	136.8	0.0	136.8
Police Central Government	85.4	7.5	92.9
Safer & Stronger Communities	4.1	0.0	4.1
Police & Fire Pensions	350.6	0.0	350.6
Scottish Prison Service	291.9	15.8	307.7
Miscellaneous	36.3	1.1	37.4
Scottish Police Authority	1,042.4	0.0	1,042.4
Scottish Fire and Rescue Service	291.7	0.0	291.7
Justice Central Gov. Grants to Local Authorities	86.5	0.0	86.5
Total DEL	2,377.8	24.4	2,402.2
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Scottish Prison Service	50.2	0.0	50.2
Scottish Police Authority	5.4	0.0	5.4
Total Other Expenditure Outside DEL	55.6	0.0	55.6
Total Portfolio Budget	2,433.4	24.4	2,457.8
Total Limit on Income (accruing resources)			39.7

Schedule 3.1 Community Justice Services
 Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	30.7	33.6	0.0	33.6
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	30.7	33.6	0.0	33.6
Budget Analysis				
Miscellaneous	0.9	3.2	0.0	3.2
Offender Services	29.8	30.4	0.0	30.4
Victim/Witness Support	0.0	0.0	0.0	0.0
Net Expenditure	30.7	33.6	0.0	33.6

Schedule 3.2 Judiciary
 Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	10.0	1.0	0.0	1.0
<i>Less:</i> Retained Income	-0.1	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	9.9	1.0	0.0	1.0
Budget Analysis				
Judiciary	9.9	1.0	0.0	1.0
Net Expenditure	9.9	1.0	0.0	1.0

Schedule 3.3 Criminal Injuries Compensation
 Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	17.5	17.5	0.0	17.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	17.5	17.5	0.0	17.5
Budget Analysis				
CIC Scheme	14.8	14.8	0.0	14.8
Criminal Injuries Administration Costs	2.7	2.7	0.0	2.7
Net Expenditure	17.5	17.5	0.0	17.5

Schedule 3.4 Legal Aid
Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	136.9	137.1	0.0	137.1
<i>Less:</i> Retained Income	-0.3	-0.3	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	136.6	136.8	0.0	136.8
Budget Analysis				
Legal Aid Administration	10.8	11.0	0.0	11.0
Legal Aid Fund	126.1	126.1	0.0	126.1
Legal Aid Income from Superannuation Contributions	-0.3	-0.3	0.0	-0.3
Net Expenditure	136.6	136.8	0.0	136.8

Schedule 3.5 Police Central Government
Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	82.5	87.5	7.5	95.0
<i>Less: Retained Income</i>	-2.1	-2.1	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	80.4	85.4	7.5	92.9
Budget Analysis				
National Police Funding & Police Change Fund	80.3	85.3	7.5	92.8
Police Support Services	0.1	0.1	0.0	0.1
Net Expenditure	80.4	85.4	7.5	92.9

Schedule 3.6 Safer & Stronger Communities
 Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	7.1	4.1	0.0	4.1
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	7.1	4.1	0.0	4.1
Budget Analysis				
Safer Communities	5.1	4.1	0.0	4.1
Drug Misuse	2.0	0.0	0.0	0.0
Net Expenditure	7.1	4.1	0.0	4.1

Schedule 3.7 Police & Fire Pensions
 Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	350.6	350.6	0.0	350.6
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	350.6	350.6	0.0	350.6
Budget Analysis				
Fire Pensions	72.2	72.2	0.0	72.2
Police Pensions	278.4	278.4	0.0	278.4
Net Expenditure	350.6	350.6	0.0	350.6

Schedule 3.8 Scottish Prison Service
Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	364.0	349.3	18.5	367.8
<i>Less:</i> Retained Income	-7.2	-7.2	0.0	-7.2
Capital Receipts Applied	-2.7	0.0	-2.7	-2.7
	354.1	342.1	15.8	357.9
Budget Analysis				
Income from Sale of Prison Goods	-5.8	-7.2	0.0	-7.2
Prisons Capital Expenditure	12.7	0.0	18.5	18.5
Scottish Prison Service Capital Receipts Applied	-2.7	0.0	-2.7	-2.7
Scottish Prison Service Current Expenditure	299.7	299.1	0.0	299.1
Scottish Prison Service PPP/PFI	50.2	50.2	0.0	50.2
Net Expenditure	354.1	342.1	15.8	357.9

Schedule 3.9 Miscellaneous
Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	38.2	36.3	1.1	37.4
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	38.2	36.3	1.1	37.4
Budget Analysis				
Other Miscellaneous	12.6	11.7	1.1	12.8
Residential Accommodation for Children	4.0	0.0	0.0	0.0
Victim/ Witness Support	5.4	15.8	0.0	15.8
Safer and Secure Scotland	16.2	8.8	0.0	8.8
Net Expenditure	38.2	36.3	1.1	37.4

Schedule 3.10 Scottish Police Authority
Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1,025.0	1,047.8	0.0	1,047.8
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1,025.0	1,047.8	0.0	1,047.8
Budget Analysis				
Scottish Police Authority	1,019.6	1,042.4	0.0	1,042.4
Police Loan Charges	5.4	5.4	0.0	5.4
Net Expenditure	1,025.0	1,047.8	0.0	1,047.8

Schedule 3.11 Scottish Fire and Rescue Service
 Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	270.0	291.7	0.0	291.7
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	270.0	291.7	0.0	291.7
Budget Analysis				
Scottish Fire and Rescue Service.	270.0	291.7	0.0	291.7
Net Expenditure	270.0	291.7	0.0	291.7

**Schedule 3.12 Justice Central Gov. Grants to Local Authorities
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	86.5	86.5	0.0	86.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	86.5	86.5	0.0	86.5
Budget Analysis				
Criminal Justice Social Work	86.5	86.5	0.0	86.5
Net Expenditure	86.5	86.5	0.0	86.5

ECONOMY, JOBS AND FAIR WORK

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Parliamentary Business & Government Strategy	60.8	0.0	60.8
Enterprise and Energy	255.0	14.0	269.0
Accountant in Bankruptcy	0.5	0.7	1.2
Employability and Training	43.0	0.0	43.0
European Social Funds 2014-20 Programmes	0.0	0.0	0.0
European Regional Development Fund 2014-20 Programmes	0.0	0.0	0.0
Total DEL	359.3	14.7	374.0
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	359.3	14.7	374.0
Total Limit on Income (accruing resources)			40.0

**Schedule 3.1 Parliamentary Business & Government Strategy
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	33.9	60.8	0.0	60.8
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	33.9	60.8	0.0	60.8
Budget Analysis				
Cities Investment & Strategy	30.3	56.9	0.0	56.9
Citizens Advice Direct	0.6	0.6	0.0	0.6
Council of Economic Advisers	0.1	0.1	0.0	0.1
Office of the Chief Economic Adviser	0.5	0.5	0.0	0.5
Office of the Chief Statistician	1.6	1.9	0.0	1.9
Strategic Research & Analysis Fund	0.8	0.8	0.0	0.8
Net Expenditure	33.9	60.8	0.0	60.8

**Schedule 3.2 Enterprise and Energy
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	289.3	255.5	14.0	269.5
<i>Less:</i> Retained Income	-0.5	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0	0.0
	288.8	255.0	14.0	269.0
Budget Analysis				
Energy	71.2	66.2	14.0	80.2
Enterprise	248.8	178.2	0.0	178.2
Innovation & Industries	8.8	10.6	0.0	10.6
Strategic Forum	-40.0	0.0	0.0	0.0
Net Expenditure	288.8	255.0	14.0	269.0

**Schedule 3.3 Accountant in Bankruptcy
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	14.0	13.0	0.7	13.7
<i>Less:</i> Retained Income	-12.8	-12.5	0.0	-12.5
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1.2	0.5	0.7	1.2
Budget Analysis				
AiB Agency Administration	1.2	0.5	0.7	1.2
Net Expenditure	1.2	0.5	0.7	1.2

**Schedule 3.4 Employability and Training
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	£m	£m	£m	£m
Gross Expenditure	20.0	43.0	0.0	43.0
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	20.0	43.0	0.0	43.0
Budget Analysis				
Employability and Training	20.0	43.0	0.0	43.0
Net Expenditure	20.0	43.0	0.0	43.0

**Schedule 3.5 European Social Funds 2014-20 Programmes
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	0.0	0.0	0.0	0.0
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	0.0	0.0	0.0	0.0
Budget Analysis				
ESF Central Government Spend- EC Income	0.0	0.0	0.0	0.0
ESF Central Government Spend	0.0	0.0	0.0	0.0
ESF Grants to Local Authorities	0.0	0.0	0.0	0.0
ESF Grants to Local Authorities - EC Income	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0

The European Commission have announced a number of proposals for the future programmes which will ensure that activity will deliver the Europe 2020 aims of smart, sustainable and inclusive growth. At present it is not possible to budget for the new programmes while negotiations on the Multi Annual Financial Framework are on-going in the EU.

**Schedule 3.6 European Regional Development Fund 2014-20 Programmes
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	0.0	0.0	0.0	0.0
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	0.0	0.0	0.0	0.0
Budget Analysis				
ERDF Central Government Spend - EC Income	0.0	0.0	0.0	0.0
ERDF Central Government Spend	0.0	0.0	0.0	0.0
ERDF Grants to Local Authorities	0.0	0.0	0.0	0.0
ERDF Grants to Local Authorities - EC Income	0.0	0.0	0.0	0.0
Net Expenditure	0.0	0.0	0.0	0.0

The European Commission have announced a number of proposals for the future programmes which will ensure that activity will deliver the Europe 2020 aims of smart, sustainable and inclusive growth. At present it is not possible to budget for the new programmes while negotiations on the Multi Annual Financial Framework are on-going in the EU.

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Local Government	7,180.9	0.0	7,180.9
Planning	4.0	0.1	4.1
Housing	504.5	234.5	739.0
Social Security	95.9	0.0	95.9
Social Justice and Regeneration	54.2	5.0	59.2
Equalities	20.3	0.0	20.3
Third Sector	24.5	0.0	24.5
Governance, Elections and Reform	1.2	0.0	1.2
Central Government Grants to Local Authorities	105.9	0.0	105.9
Total DEL	7,991.4	239.6	8,231.0
AME:			
Non Domestic Rates	2,605.8	0.0	2,605.8
Total AME	2,605.8	0.0	2,605.8
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	10,597.2	239.6	10,836.8
Total Limit on Income (accruing resources)			80.0

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.1 Local Government
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	9,935.0	9,786.7	0.0	9,786.7
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	9,935.0	9,786.7	0.0	9,786.7
Budget Analysis				
Non-Domestic Rates (NDR)	2,768.5	2,605.8	0.0	2,605.8
General Revenue Grant	6,685.9	6,557.8	0.0	6,557.8
Support for Capital	480.6	623.1	0.0	623.1
Net Expenditure	9,935.0	9,786.7	0.0	9,786.7

Memorandum Item - Total Local Government Funding

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Net Expenditure	9,935.0	9,786.7	0.0	9,786.7
Plus Specific Grants included as follows:				
Education and Skills (page 22)				
Educational Attainment Fund	0.0	120.0	0.0	120.0
Gaelic	4.5	4.5	0.0	4.5
Justice (page 35)				
Criminal Justice Social Work	86.5	86.5	0.0	86.5
Rural Economy and Connectivity (page 71)				
Cycling, Walking & Safer Routes	5.9	7.4	0.0	7.4
Regional Transport Partnership	16.0	20.1	0.0	20.1
Communities, Social Security & Equalities (page 52)				
Transfer of Management of Dev Funding	96.5	96.1	0.0	96.1
Vacant & Derelict Land Grant	7.8	9.8	0.0	9.8
Net Expenditure	10,152.2	10,131.1	0.0	10,131.1

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.2 Planning
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	4.2	4.1	0.1	4.2
<i>Less:</i> Retained Income	-0.1	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0	0.0
	4.1	4.0	0.1	4.1
Budget Analysis				
Architecture & Place	1.4	1.3	0.0	1.3
Building Standards	0.2	0.3	0.0	0.3
Planning	1.8	1.7	0.1	1.8
Planning & Environmental Appeals	0.7	0.7	0.0	0.7
Net Expenditure	4.1	4.0	0.1	4.1

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.3 Housing
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	717.3	504.5	254.5	759.0
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	-10.0	0.0	-20.0	-20.0
	707.3	504.5	234.5	739.0
Budget Analysis				
Communities Analysis	3.2	3.3	0.0	3.3
Fuel Poverty/Energy Efficiency	103.3	84.1	30.0	114.1
More Homes	583.1	379.1	204.5	583.6
Housing Support	17.7	38.0	0.0	38.0
Net Expenditure	707.3	504.5	234.5	739.0

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.4 Social Security
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	74.3	95.9	0.0	95.9
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	74.3	95.9	0.0	95.9
Budget Analysis				
Discretionary Housing Payments	35.0	47.0	0.0	47.0
Discretionary Housing Payments - Other	0.0	10.9	0.0	10.9
Scottish Welfare Fund	38.4	38.0	0.0	38.0
Social Security Programme Costs	0.9	0.0	0.0	0.0
Net Expenditure	74.3	95.9	0.0	95.9

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.5 Social Justice and Regeneration
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	56.5	54.2	5.0	59.2
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	56.5	54.2	5.0	59.2
Budget Analysis				
Fairer Scotland	8.0	6.9	0.0	6.9
Regeneration	48.5	47.3	5.0	52.3
Net Expenditure	56.5	54.2	5.0	59.2

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.6 Equalities
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	20.3	20.3	0.0	20.3
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	20.3	20.3	0.0	20.3
Budget Analysis				
Promoting Equality	20.3	20.3	0.0	20.3
Net Expenditure	20.3	20.3	0.0	20.3

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.7 Third Sector
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	24.5	24.5	0.0	24.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	24.5	24.5	0.0	24.5
Budget Analysis				
Third Sector	24.5	24.5	0.0	24.5
Net Expenditure	24.5	24.5	0.0	24.5

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.8 Governance, Elections and Reform
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1.7	1.2	0.0	1.2
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1.7	1.2	0.0	1.2
Budget Analysis				
Local Governance	0.6	0.5	0.0	0.5
Local Government Boundary Commission*	0.2	0.0	0.0	0.0
Public Services Reform and Community Empowerment	0.9	0.7	0.0	0.7
Net Expenditure	1.7	1.2	0.0	1.2

* Transferred to Finance and the Constitution portfolio in 2017-18

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.9 SJC&PR Central Government Grants to Local Authorities
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	104.4	105.9	0.0	105.9
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	104.4	105.9	0.0	105.9
Budget Analysis				
Transfer of Management of Development Funding-	96.5	96.1	0.0	96.1
Vacant & Derelict Land Grant-	7.8	9.8	0.0	9.8
Net Expenditure	104.3	105.9	0.0	105.9

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Research Analysis & Other Services	62.5	0.0	62.5
Marine	51.5	0.8	52.3
Environmental Services	140.5	0.0	140.5
Climate Change & Land Managers Renewable Fund	19.8	0.0	19.8
Scottish Water	-95.5	166.7	71.2
Total DEL	178.8	167.5	346.3
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	178.8	167.5	346.3
Total Limit on Income (accruing resources)			500.0

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

**Schedule 3.1 Research Analysis & Other Services
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	65.5	62.8	0.0	62.8
<i>Less: Retained Income</i>	-0.3	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0	0.0
	65.2	62.5	0.0	62.5
Budget Analysis				
Contract Research Fund	4.5	3.5	0.0	3.5
Economic and Other Surveys	1.4	1.4	0.0	1.4
Programmes of Research	49.8	48.1	0.0	48.1
Royal Botanic Garden, Edinburgh	9.5	9.5	0.0	9.5
Net Expenditure	65.2	62.5	0.0	62.5

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

**Schedule 3.2 Marine
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	52.1	58.1	0.8	58.9
<i>Less:</i> Retained Income	-6.3	-6.6	0.0	-6.6
Capital Receipts Applied	0.0	0.0	0.0	0.0
	45.8	51.5	0.8	52.3
Budget Analysis				
Marine Scotland	45.8	51.5	0.8	52.3
Net Expenditure	45.8	51.5	0.8	52.3

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

**Schedule 3.3 Environmental Services
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	138.5	140.5	0.0	140.5
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	138.5	140.5	0.0	140.5
Budget Analysis				
Drinking Water Quality Regulator	0.6	0.3	0.0	0.3
Land Reform	10.0	13.4	0.0	13.4
Natural Assets & Flooding	9.1	11.1	0.0	11.1
National Park Authorities	11.8	11.7	0.0	11.7
Natural Resources	4.2	4.0	0.0	4.0
Private Water	2.2	2.1	0.0	2.1
Scottish Environmental Protection Agency	33.5	32.8	0.0	32.8
Scottish Natural Heritage	46.6	44.6	0.0	44.6
Zero Waste	20.5	20.5	0.0	20.5
Net Expenditure	138.5	140.5	0.0	140.5

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

**Schedule 3.4 Climate Change and Land Managers Renewables Fund
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	19.9	19.8	0.0	19.8
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	19.9	19.8	0.0	19.8
Budget Analysis				
Climate Change - Policy Dev & Imp	1.1	1.1	0.0	1.1
Land Managers Renewables Fund	3.0	2.0	0.0	2.0
Sustainable Action Fund	15.8	16.7	0.0	16.7
Net Expenditure	19.9	19.8	0.0	19.8

**Schedule 3.5 Scottish Water
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	24.4	-95.5	242.7	147.2
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	-80.0	0.0	-76.0	-76.0
	-55.6	-95.5	166.7	71.2
Budget Analysis				
Exemption Scheme	2.0	1.0	0.0	1.0
Hydro Nation	4.0	4.0	0.0	4.0
Interest on Voted Loans	-100.5	-100.5	0.0	-100.5
Voted Loans	38.9	0.0	166.7	166.7
Net Expenditure	-55.6	-95.5	166.7	71.2

1. Scottish Water Business Stream Holdings is the subsidiary that undertakes the governance and financing of Scottish Water Business Stream.

	£m
Voted Loan net Borrowing	166.7
NLF repayments	-30.0
PWLB and EIB repayments	-16.7
Scottish Water net new borrowing	120.0 as included in the Draft Budget

In 2017-18, Scottish Water will continue to deliver the improvements required by Ministers. This will be financed through customer charges and new loans from the Scottish Government as set out above. The budget also recognises the receipt of interest from the loans issued to Scottish Water.

RURAL ECONOMY AND CONNECTIVITY

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Rail Services	747.9	0.0	747.9
Concessionary Fares & Bus Services.	254.4	0.0	254.4
Other Transport Policy, Projects & Agency Administration	133.4	5.0	138.4
Motorways and Trunk Roads	294.8	540.7	835.5
Ferry Services	175.1	5.9	181.0
Air Services	40.4	9.4	49.8
EU Support & Related Services	142.4	35.3	177.7
Fisheries & Aquaculture Grants	6.4	0.0	6.4
Rural Services	42.4	0.0	42.4
Highlands and Island Enterprise	56.0	0.0	56.0
Digital Connectivity	136.0	0.0	136.0
REC Central Government Grants to Local Authorities	27.5	0.0	27.5
Total DEL	2,056.7	596.3	2,653.0
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Animal License Fees	0.1	0.0	0.1
Motorways and Trunk Roads	131.2	0.0	131.2
Total Other Expenditure Outside DEL	131.3	0.0	131.3
Total Portfolio Budget	2,188.0	596.3	2,784.3
Total Limit on Income (accruing resources)			800.0

**Schedule 3.1 Rail Services
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	737.2	747.9	0.0	747.9
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	737.2	747.9	0.0	747.9
Budget Analysis				
Major Public Transport Projects	6.0	7.7	0.0	7.7
Rail Development	2.0	3.0	0.0	3.0
Rail Franchise	265.9	310.7	0.0	310.7
Rail Infrastructure	463.3	426.5	0.0	426.5
Net Expenditure	737.2	747.9	0.0	747.9

**Schedule 3.2 Concessionary Fares & Bus Services.
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	261.3	254.4	0.0	254.4
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	261.3	254.4	0.0	254.4
Budget Analysis				
Concessionary Fares	207.8	198.3	0.0	198.3
Smartcard Programme	2.8	1.9	0.0	1.9
Support for Bus Services	50.7	54.2	0.0	54.2
Net Expenditure	261.3	254.4	0.0	254.4

**Schedule 3.3 Other Transport Policy, Projects & Agency Administration
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	117.8	133.4	5.0	138.4
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	117.8	133.4	5.0	138.4
Budget Analysis				
Agency Administration Costs	17.8	17.4	0.0	17.4
Edinburgh Tram Enquiry	2.5	1.5	0.0	1.5
Future Transport Fund	20.3	25.3	0.0	25.3
Road Safety	3.0	3.0	0.0	3.0
Scottish Canals	10.0	11.1	0.0	11.1
Strategic Transport Projects Review	1.0	3.6	0.0	3.6
Support for Sustainable & Active Travel	35.9	28.9	5.0	33.9
Support for Freight Industry	0.8	1.3	0.0	1.3
Transport Information	1.2	1.2	0.0	1.2
Travel Strategy & Innovation	25.3	40.1	0.0	40.1
Net Expenditure	117.8	133.4	5.0	138.4

**Schedule 3.4 Motorways and Trunk Roads
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	734.4	426.0	540.7	966.7
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	734.4	426.0	540.7	966.7
Budget Analysis				
Capital Land & Works	285.5	0.0	425.7	425.7
Forth & Tay Bridge Maintenance	16.3	30.5	0.0	30.5
M&T Other Current Expenditure	10.0	10.0	0.0	10.0
Network Strengthening	40.8	56.0	0.0	56.0
Forth Replacement Crossing	156.0	0.0	87.1	87.1
Roads Depreciation	111.3	96.9	0.0	96.9
Roads Improvements	16.3	16.3	0.0	16.3
Routine & Winter Maintenance	80.6	85.1	0.0	85.1
Structural Repairs	27.4	0.0	27.9	27.9
Private Finance Initiative (PFI) Payments	87.6	131.2	0.0	131.2
Net Expenditure	831.8	426.0	540.7	966.7

**Schedule 3.5 Ferry Services
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	202.7	175.1	5.9	181.0
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	-4.1	0.0	0.0	0.0
	198.6	175.1	5.9	181.0
Budget Analysis				
Support for Ferry Services	153.4	165.8	0.0	165.8
Vessels and Piers	45.2	9.3	5.9	15.2
Net Expenditure	198.6	175.1	5.9	181.0

**Schedule 3.6 Air Services
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	50.8	40.4	9.4	49.8
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	50.8	40.4	9.4	49.8
Budget Analysis				
Highlands & Islands Airports Limited	29.5	25.6	0.0	25.6
Support for Air Services	12.0	14.8	0.0	14.8
Prestwick Airport	9.3	0.0	9.4	9.4
Net Expenditure	50.8	40.4	9.4	49.8

RURAL ECONOMY AND CONNECTIVITY

**Schedule 3.7 EU Support & Related Services
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	683.4	677.6	35.9	713.5
<i>Less: Retained Income</i>	-503.4	-535.2	0.0	-535.2
Capital Receipts Applied	-1.2	0.0	-0.6	-0.6
	178.8	142.4	35.3	177.7
Budget Analysis				
Agri Environmental Measures	46.8	55.1	0.0	55.1
Business Development	31.2	25.2	5.0	30.2
CAP Compliance Improvements	26.2	12.0	30.2	42.2
CAP Pillar 1 Basic Payments	262.0	262.0	0.0	262.0
CAP Pillar 1 Greening Payments	131.5	131.5	0.0	131.5
CAP Pillar 1 Other Payments	44.5	44.5	0.0	44.5
Crofting Assistance	0.3	1.2	-0.9	0.3
EU Income	-499.7	-535.2	0.0	-535.2
Forestry	1.6	1.4	0.0	1.4
Leader	4.5	10.1	0.0	10.1
Less Favoured Area Support Scheme	65.5	65.5	0.0	65.5
Payments & Inspections Admin Costs	55.6	62.0	1.0	63.0
Broadband	3.6	6.4	0.0	6.4
Rural Communities	0.1	0.0	0.0	0.0
Rural Enterprise	0.1	0.0	0.0	0.0
Technical Assistance	5.0	0.7	0.0	0.7
Net Expenditure	178.8	142.4	35.3	177.7

RURAL ECONOMY AND CONNECTIVITY

**Schedule 3.8 Fisheries & Aquaculture Grants
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	15.6	14.6	0.0	14.6
<i>Less:</i> Retained Income	-8.2	-8.2	0.0	-8.2
Capital Receipts Applied	0.0	0.0	0.0	0.0
	7.4	6.4	0.0	6.4
Budget Analysis				
EU Fisheries Grants	15.2	14.2	0.0	14.2
Fisheries Harbour Grants	0.4	0.4	0.0	0.4
Less Retained Income/Capital receipts	-8.2	-8.2	0.0	-8.2
Net Expenditure	7.4	6.4	0.0	6.4

RURAL ECONOMY AND CONNECTIVITY

**Schedule 3.9 Rural Services
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	36.1	42.4	0.0	42.4
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	36.1	42.4	0.0	42.4
Budget Analysis				
Agricultural & Horticultural Advice & Support	3.6	9.5	0.0	9.5
Animal Health	18.2	18.2	0.0	18.2
Crofting Commission	2.5	2.5	0.0	2.5
Food Industry Support	5.0	6.0	0.0	6.0
Rural Cohesion	1.6	1.0	0.0	1.0
Veterinary Surveillance	5.2	5.2	0.0	5.2
Net Expenditure	36.1	42.4	0.0	42.4

**Schedule 3.10 Highlands and Island Enterprise
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	56.5	56.0	0.0	56.0
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	56.5	56.0	0.0	56.0
Budget Analysis				
Highlands and Island Enterprise	56.5	56.0	0.0	56.0
Net Expenditure	56.5	56.0	0.0	56.0

**Schedule 3.11 Digital Connectivity
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	116.0	136.0	0.0	136.0
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	116.0	136.0	0.0	136.0
Budget Analysis				
Digital Strategy	116.0	136.0	0.0	136.0
Net Expenditure	116.0	136.0	0.0	136.0

**Schedule 3.12 REC Central Government Grants to Local Authorities
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	21.9	27.5	0.0	27.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	21.9	27.5	0.0	27.5
Budget Analysis				
Cycling, Walking & Safer Routes	5.9	7.4	0.0	7.4
Regional Transport Partnership	16.0	20.1	0.0	20.1
Net Expenditure	21.9	27.5	0.0	27.5

CULTURE, TOURISM AND EXTERNAL AFFAIRS

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
External Affairs	15.8	0.0	15.8
Culture, Tourism and Major Events	214.5	0.0	214.5
Historic Environment Scotland	42.2	0.0	42.2
Total DEL	272.5	0.0	272.5
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	272.5	0.0	272.5
Total Limit on Income (accruing resources)			45.0

CULTURE, TOURISM AND EXTERNAL AFFAIRS

**Schedule 3.1 External Affairs
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	13.8	15.8	0.0	15.8
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	13.8	15.8	0.0	15.8
Budget Analysis				
International Relations	13.7	15.7	0.0	15.7
British Irish Council	0.1	0.1	0.0	0.1
Net Expenditure	13.8	15.8	0.0	15.8

CULTURE, TOURISM AND EXTERNAL AFFAIRS

**Schedule 3.2 Culture, Tourism and Major Events
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	195.2	214.5	0.0	214.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	195.2	214.5	0.0	214.5
Budget Analysis				
Creative Scotland & Other Arts	52.3	51.9	0.0	51.9
Cultural Collections	70.7	67.8	0.0	67.8
Major Events	2.4	30.3	0.0	30.3
Tourism	46.9	41.6	0.0	41.6
National Performing Companies	22.9	22.9	0.0	22.9
Net Expenditure	195.2	214.5	0.0	214.5

**Schedule 3.3 Historic Environment Scotland
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	41.7	87.1	0.0	87.1
<i>Less:</i> Retained Income	0.0	-44.9	0.0	-44.9
Capital Receipts Applied	0.0	0.0	0.0	0.0
	41.7	42.2	0.0	42.2
Budget Analysis				
Operational Costs	41.7	87.1	0.0	87.1
Less Income	0.0	-44.9	0.0	-44.9
Net Expenditure	41.7	42.2	0.0	42.2

ADMINISTRATION

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Administration Programme	179.5	13.1	192.6
Total DEL	179.5	13.1	192.6
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	179.5	13.1	192.6
Total Limit on Income (accruing resources)			18.1

ADMINISTRATION

**Schedule 3.1 Administration
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	209.5	196.0	13.1	209.1
<i>Less:</i> Retained Income	-16.5	-16.5	0.0	-16.5
Capital Receipts Applied	0.0	0.0	0.0	0.0
	193.0	179.5	13.1	192.6
Budget Analysis				
Scottish Government Staff Costs	132.9	133.1	0.0	133.1
Retained Income	-16.5	-16.5	0.0	-16.5
Accommodation	16.5	15.9	0.0	15.9
Other Office Overheads (includes ICT projects and minor non-pay items e.g. travel, transport, stationery, hospitality etc.)	28.5	28.5	0.0	28.5
Training	3.8	3.8	0.0	3.8
Office of Queen's Printer for Scotland	0.1	0.1	0.0	0.1
Depreciation	14.6	14.6	0.0	14.6
Capital Projects	13.1	0.0	13.1	13.1
Net Expenditure	193.0	179.5	13.1	192.6

CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL: Crown Office and Procurator Fiscal Service	107.5	3.6	111.1
Total DEL	107.5	3.6	111.1
AME: Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL: Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	107.5	3.6	111.1
Total Limit on Income (accruing resources)			2.0

CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Schedule 3.1 Crown Office and Procurator Fiscal Service
Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	112.8	107.8	3.6	111.4
<i>Less:</i> Retained Income	-0.3	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0	0.0
	112.5	107.5	3.6	111.1
Budget Analysis				
Staff Costs	72.4	72.3	0.0	72.3
Office Costs	3.9	3.9	0.0	3.9
Case Related	13.4	13.4	0.0	13.4
Centrally Managed Costs	19.2	17.9	0.0	17.9
Capital Expenditure	3.6	0.0	3.6	3.6
Net Expenditure	112.5	107.5	3.6	111.1

Income to be surrendered	2.0
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Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
National Records of Scotland	34.0	3.3	37.3
Total DEL	34.0	3.3	37.3
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	34.0	3.3	37.3
Total Limit on Income (accruing resources)			9.8

**Schedule 3.1 National Records of Scotland
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	34.2	39.8	3.3	43.1
<i>Less: Retained Income</i>	-5.8	-5.8	0.0	-5.8
Capital Receipts Applied	0.0	0.0	0.0	0.0
	28.4	34.0	3.3	37.3
Budget Analysis				
Administration Costs	29.1	35.3	0.0	35.3
Depreciation Charge	2.2	4.5	0.0	4.5
Capital Expenditure	2.9	0.0	3.3	3.3
<i>Less: income</i>	-5.8	-5.8	0.0	-5.8
Net Expenditure	28.4	34.0	3.3	37.3

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget DEL:	2017-18		
	Operating £m	Capital £m	Total £m
Office of the Scottish Charity Regulator.	3.0	0.0	3.0
Total DEL	3.0	0.0	3.0
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	3.0	0.0	3.0
Total Limit on Income (accruing resources)			0.0

Schedule 3.1 Office of the Scottish Charity Regulator.

Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	3.0	3.0	0.0	3.0
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	3.0	3.0	0.0	3.0
Budget Analysis				
OSCR Administration Costs-	3.0	3.0	0.0	3.0
Net Expenditure	3.0	3.0	0.0	3.0

SCOTTISH COURTS AND TRIBUNALS SERVICE

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Scottish Courts and Tribunals Service	91.1	14.5	105.6
Total DEL	91.1	14.5	105.6
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	91.1	14.5	105.6
Total Limit on Income (accruing resources)			45.0

SCOTTISH COURTS AND TRIBUNALS SERVICE

Schedule 3.1 Scottish Courts and Tribunals Service.
Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	127.3	129.5	14.5	144.0
Less Retained Income	-38.4	-38.4	0.0	-38.4
Capital Receipts Applied	0.0	0.0	0.0	0.0
	88.9	91.1	14.5	105.6
Budget Analysis				
Less Civil Fees-	-28.5	-28.5	0.0	-28.5
Less Other Income (SCS)-	-9.9	-9.9	0.0	-9.9
Operating Expenditure-	114.9	129.5	0.0	129.5
Scottish Tribunal Service	0.0	0.0	0.0	0.0
Scottish Court Service Capital-	12.4	0.0	14.5	14.5
Net Expenditure	88.9	91.1	14.5	105.6

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Scottish Fiscal Commission	1.7	0.0	1.7
Total DEL	1.7	0.0	1.7
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	1.7	0.0	1.7
Total Limit on Income (accruing resources)			0.0

Schedule 3.1 Scottish Fiscal Commission.

Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1.0	1.7	0.0	1.7
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1.0	1.7	0.0	1.7
Budget Analysis				
Scottish Fiscal Commission	1.0	1.7	0.0	1.7
Net Expenditure	1.0	1.7	0.0	1.7

REVENUE SCOTLAND

Schedule 2 - Summary Proposed Portfolio Budget

	2017-18		
	Operating £m	Capital £m	Total £m
Total Proposed Budget			
DEL:			
Revenue Scotland.	6.1	0.0	6.1
Total DEL	6.1	0.0	6.1
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	6.1	0.0	6.1
Total Limit on Income (accruing resources)			0.0

REVENUE SCOTLAND

**Schedule 3.1 Revenue Scotland.
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	5.2	6.1	0.0	6.1
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	5.2	6.1	0.0	6.1
Budget Analysis				
Administration Costs	5.2	6.1	0.0	6.1
Net Expenditure	5.2	6.1	0.0	6.1

FOOD STANDARDS SCOTLAND

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL: Food Standards Scotland	15.3	0.0	15.3
Total DEL	15.3	0.0	15.3
AME: Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL: Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	15.3	0.0	15.3
Total Limit on Income (accruing resources)			4.0

**Schedule 3.1 Food Standards Scotland
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	15.3	18.8	0.0	18.8
<i>Less: Retained Income</i>	0.0	-3.5	0.0	-3.5
Capital Receipts Applied	0.0	0.0	0.0	0.0
	15.3	15.3	0.0	15.3
Budget Analysis				
Administration	15.3	15.3	0.0	15.3
Capital Expenditure	0.0	0.0	0.0	0.0
Net Expenditure	15.3	15.3	0.0	15.3

SCOTTISH HOUSING REGULATOR

Schedule 2 - Summary Proposed Portfolio Budget

	2017-18		
	Operating £m	Capital £m	Total £m
Total Proposed Budget			
DEL:			
Scottish Housing Regulator.	4.0	0.0	4.0
Total DEL	4.0	0.0	4.0
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	4.0	0.0	4.0
Total Limit on Income (accruing resources)			0.0

SCOTTISH HOUSING REGULATOR

**Schedule 3.1 Scottish Housing Regulator
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	3.7	4.0	0.0	4.0
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	3.7	4.0	0.0	4.0
Budget Analysis				
Scottish Housing Regulator-	3.7	4.0	0.0	4.0
Net Expenditure	3.7	4.0	0.0	4.0

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:	0.0	0.0	0.0
Total DEL	0.0	0.0	0.0
AME:			
NHS Pensions	2,966.9	0.0	2,966.9
Teachers' Pensions	1,554.6	0.0	1,554.6
Total AME	4,521.5	0.0	4,521.5
Other Expenditure Outside DEL:	0.0	0.0	0.0
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	4,521.5	0.0	4,521.5
Total Limit on Income (accruing resources)			2,200.0

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

**Schedule 3.1 NHS Pensions
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	3,390.8	4,266.9	0.0	4,266.9
<i>Less:</i> Retained Income	-1,298.8	-1,300.0	0.0	-1,300.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	2,092.0	2,966.9	0.0	2,966.9
Budget				
NHS Pension Scheme Expenditure	3,390.8	4,266.9	0.0	4,266.9
<i>Less:</i> Income from employee and employer contributions and transfers received	-1,298.8	-1,300.0	0.0	-1,300.0
Net Expenditure	2,092.0	2,966.9	0.0	2,966.9

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 3.2 Teachers' Pensions
Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1,855.9	2,216.6	0.0	2,216.6
<i>Less:</i> Retained Income	-647.6	-662.0	0.0	-662.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1,208.3	1,554.6	0.0	1,554.6
Budget Analysis				
Teachers' Pension Scheme Expenditure	1,855.9	2,216.6	0.0	2,216.6
<i>Less:</i> Income from employee and employer contributions and transfers received	-647.6	-662.0	0.0	-662.0
Net Expenditure	1,208.3	1,554.6	0.0	1,554.6

FORESTRY COMMISSION (SCOTLAND)

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL: Forestry Commission (Scotland)	61.3	0.0	61.3
Total DEL	61.3	0.0	61.3
AME: Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL: Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	61.3	0.0	61.3
Total Limit on Income (accruing resources)			30.0

FORESTRY COMMISSION (SCOTLAND)

Schedule 3.1 Forestry Commission (Scotland)
Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	81.1	81.1	0.0	81.1
<i>Less:</i> Retained Income	-19.8	-19.8	0.0	-19.8
Capital Receipts Applied	0.0	0.0	0.0	0.0
	61.3	61.3	0.0	61.3
Budget Analysis				
Programme costs	18.5	16.0	0.0	16.0
Subsidy to Forest Enterprise	21.7	20.7	0.0	20.7
Depreciation	0.1	0.1	0.0	0.1
Policy Regulation & Administration	4.8	4.3	0.0	4.3
Woodland Grants	36.0	40.0	0.0	40.0
EC Receipts	-19.8	-19.8	0.0	-19.8
Net Expenditure	61.3	61.3	0.0	61.3

Note - The budget reflects the subsidy to Forest Enterprise who are a Public Corporation of the Forestry Commission

SCOTTISH PARLIAMENT CORPORATE BODY

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Scottish Parliament Corporate Body.	95.6	1.0	96.6
Total DEL	95.6	1.0	96.6
AME:	1.0	0.0	1.0
Total AME	1.0	0.0	1.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	96.6	1.0	97.6
Total Limit on Income (accruing resources)			1.0

SCOTTISH PARLIAMENT CORPORATE BODY

**Schedule 3.1 Scottish Parliament Corporate Body.
 Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	97.7	97.6	1.0	98.6
Less Retained Income	-1.0	-1.0	0.0	-1.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	96.7	96.6	1.0	97.6
Budget Analysis				
Scottish Parliament Administration Costs	95.2	96.6	0.0	96.6
Scottish Parliament Capital Expenditure	1.5	0.0	1.0	1.0
Net Expenditure	96.7	96.6	1.0	97.6

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Audit Scotland.	6.3	0.2	6.5
Total DEL	6.3	0.2	6.5
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	6.3	0.2	6.5
Total Limit on Income (accruing resources)			22.0

**Schedule 3.1 Audit Scotland.
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	24.8	23.5	0.2	23.7
Less Retained Income	-18.2	-17.2	0.0	-17.2
Capital Receipts Applied	0.0	0.0	0.0	0.0
	6.6	6.3	0.2	6.5
Budget Analysis				
Audit Scotland Capital	0.2	0.0	0.2	0.2
Less: income from fees & charges (Accounts Commission)	-11.5	-11.1	0.0	-11.1
Less: income from fees & charges (Parliament & the Auditor General)	-6.7	-6.1	0.0	-6.1
Support to Parliament & the Auditor General: Current expenditure	13.1	12.4	0.0	12.4
Support to the Accounts Commission: Current expenditure	11.5	11.1	0.0	11.1
Net Expenditure	6.6	6.3	0.2	6.5

Budget (Scotland) Bill

Amendments to Supporting Document

for the year ending 31 March 2018

The amendments to the 2017 Budget Bill (approved at Stage 2 on 8 February 2017) are not immediately obvious in the the Bill. This document therefore provides an indication of how the changes will affect the budgets.

The budget amendments are:-

1. An increase of £25m in the Justice portfolio for Police, an increase of £35m (Financial Transactions) in the Economy, Jobs and Fair Work portfolio for Scottish Enterprise, An additional £100m for local government along with an additional £60m in Non-domestic Rates and a £6m decrease in the budget for Finance and the Constitution in respect of the resource costs for capital borrowing.

Table 1.2 (column H) of the Budget Bill supporting document shows the budgets for each portfolio.

These amendments will revise the table as follows:

Portfolio	Budget as per Budget Bill £m	Amendment £m	Revised Budget £m
Finance and the Constitution	166.7	-6.0	160.7
Health and Sport	13,305.5	0.0	13,305.5
Education and Skills	3,378.7	0.0	3,378.7
Economy, Jobs and Fair Work	374.0	35.0	409.0
Justice	2,457.8	25.0	2,482.8
Communities, Social Security & Equalities	10,836.8	160.0	10,996.8
Environment, Climate Change and Land Reform	346.3	0.0	346.3
Culture, Tourism & External Affairs	272.5	0.0	272.5
Rural Economy and Connectivity	2,784.3	0.0	2,784.3
Administration	192.6	0.0	192.6
Crown Office and Procurator Fiscal	111.1	0.0	111.1
National Records of Scotland	37.3	0.0	37.3
Teachers and NHS Pensions	4,521.5	0.0	4,521.5
Office of Scottish Charity Regulator	3.0	0.0	3.0
Scottish Courts and Tribunals Service	105.6	0.0	105.6
Scottish Housing Regulator	4.0	0.0	4.0
Scottish Fiscal Commission	1.7	0.0	1.7
Revenue Scotland	6.1	0.0	6.1
Food Standards Scotland	15.3	0.0	15.3
Forestry Commission	61.3	0.0	61.3
The Scottish Government	38,982.1	214.0	39,196.1
Scottish Parliament and Audit Scotland	104.1	0.0	104.1
Total Managed Expenditure	39,086.2	214.0	39,300.2

The following pages show the revised budgets in the form of the Supporting Document with relevant changes to numbers highlighted

Table 1.1 - Revised NDPB Cash and Resource Budgets by Portfolio, 2017-18

Portfolios (with at least one Executive NDPB)	NDPB Budget (Cash terms)	Non Cash items	NDPB Budget (Resource Terms)
	£m	£m	£m
Finance and the Constitution	4.7	0.0	4.7
Health and Sport	57.5	1.2	58.7
Education and Skills	1,934.6	34.9	1,969.5
Economy, Jobs and Fair Work	194.9	10.6	205.5
Justice	1,476.2	75.1	1,551.3
Communities, Social Security & Equalities	1.3	0.0	1.3
Environment, Climate Change and Land Reform	98.6	7.4	106.0
Culture, Tourism & External Affairs	177.9	15.0	192.9
Rural Economy and Connectivity	83.8	20.6	104.4
Total	4,029.5	164.8	4,194.3

Table 1.2 Draft Budget restated for Parliamentary Approval

	A Draft Budget	B NDPB Non-cash	C Adjusted Budget	D Tech Adjust	E Other bodies & transfers	F LA grants	G Minor Rounding Adjustments	H Restated Budget
	£m	£m	£m	£m	£m	£m	£m	£m
Finance and the Constitution	3,580.9	0.0	-6.0		-3,414.2			160.7
Health and Sport	13,225.9	-1.2		96.2	-15.3		-0.1	13,305.5
Education and Skills	3,288.9	-34.9				124.5	0.2	3,378.7
Economy, Jobs and Fair Work	384.6	-10.6	35.0					409.0
Justice	2,580.3	-75.1	-0.2	-3.1	-105.6	86.5		2,482.8
Communities, Social Security & Equalities	11,082.3	0.0	160.0		-7.0	-238.5		10,996.8
Environment, Climate Change and Land	307.0	-7.4		46.7				346.3
Reform Culture, Tourism & External Affairs	324.8	-15.0			-37.3			272.5
Rural Economy and Connectivity	2,866.6	-20.6	0.1	-28.1	-61.3	27.5	0.1	2,784.3
Administration	192.6							192.6
Crown Office and Procurator Fiscal	111.1							111.1
National Records of Scotland					37.3			37.3
Teachers and NHS Pensions			1,115.1		3,406.4			4,521.5
Office of Scottish Charity Regulator					3.0			3.0
Scottish Courts and Tribunals Service					105.6			105.6
Scottish Housing Regulator					4.0			4.0
Scottish Fiscal Commission					1.7			1.7
Revenue Scotland					6.1			6.1
Food Standards Scotland					15.3			15.3
Forestry Commission					61.3			61.3
The Scottish Government	37,945.0	-164.8	1,304.0	111.7	0.0	0.0	0.2	39,196.1
Scottish Parliament and Audit Scotland	103.2		1.0				-0.1	104.1
Total Managed Expenditure	38,048.2	-164.8	1,305.0	111.7	0.0	0.0	0.1	39,300.2

Table 1.3 Capital Spending 2017-18

<i>Accounts Definition</i>	Direct Capital £m	NDPB Capital £m	Financial Transactions £m	Capital Grants to Local Authorities £m	Capital Grants to Private Sector £m	Total £m
<i>Capital DEL</i>						
Finance and the Constitution	2.0	-	-	-	-	2.0
Health and Sport	437.1	-	-	-	30.0	467.1
Education and Skills	569.6	50.9	14.0	-	96.9	731.4
Economy, Jobs and Fair Work	0.7	-	49.0	56.6	66.4	172.7
Justice	36.9	52.6	-	-	-	89.5
Communities, Social Security & Equalities	-	-	259.5	810.2	418.0	1,487.7
Environment, Climate Change and Land Reform	167.5	5.6	-	-	16.4	189.5
Culture, Tourism & External Affairs	-	17.4	5.0	-	6.3	28.7
Rural Economy and Connectivity	586.3	11.9	10.0	27.5	780.3	1,416.0
Total Programme	1,800.1	138.4	337.5	894.3	1,414.3	4,584.6
Administration	13.1	-	-	-	-	13.1
Crown Office and Procurator Fiscal	3.6	-	-	-	-	3.6
Total Scottish Government (Consolidated)	1,816.8	138.4	337.5	894.3	1,414.3	4,601.3
National Records of Scotland	3.3	-	-	-	-	3.3
Scottish Housing Regulator	-	-	-	-	-	-
Office of the Scottish Charity Regulator	-	-	-	-	-	-
Scottish Courts and Tribunals Service	14.5	-	-	-	-	14.5
Scottish Fiscal Commission	-	-	-	-	-	-
Revenue Scotland	-	-	-	-	-	-
Food Standards Scotland	-	-	-	-	-	-
Total Scottish Administration	1,834.6	138.4	337.5	894.3	1,414.3	4,619.1
Direct Funded Bodies						
Forestry Commission (Scotland)	-	-	-	-	1.6	1.6
Scottish Parliament Corporate Body	1.0	-	-	-	-	1.0
Audit Scotland	0.2	-	-	-	-	0.2
Total Scottish Estimates	1,835.8	138.4	337.5	894.3	1,415.9	4,621.9

1. Approximately £560m of the ELL direct capital scores in AME

2. Approximately £59m of the Health direct capital scores outside DEL (ODEL).

3. Information on PPP unitary charges is set out in Annex H, Table 5 on page 173 of the Draft Budget 2017-18 which was published on 15 December 2016.

Table 1.4 The Components of the Scottish Budget 2017-18

	Expenditure	Expenditure	Expenditure	Total
	Within	Within	Outside	Budget
	DEL	AME	DEL/AME	
	£m	£m	£m	£m
Scottish Executive - Portfolios				
Finance and the Constitution	160.7			160.7
Health and Sport	13,109.3	100.0	96.2	13,305.5
Education and Skills	2,935.7	443.0		3,378.7
Economy, Jobs and Fair Work	409.0			409.0
Justice	2,427.2		55.6	2,482.8
Communities, Social Security & Equalities	8,331.0	2,665.8		10,996.8
Environment, Climate Change and Culture, Tourism & External Affairs	346.3			346.3
Rural Economy and Connectivity	272.5			272.5
	2,653.0		131.3	2,784.3
Total Programme	30,644.7	3,208.8	283.1	34,136.6
Administration	192.6			192.6
Crown Office and Procurator Fiscal	111.1			111.1
Total Scottish Government (Consolidated)	30,948.4	3,208.8	283.1	34,440.3
Scottish Housing Regulator	4.0			4.0
National Records of Scotland	37.3			37.3
Office of the Scottish Charity Regulator	3.0			3.0
	105.6			105.6
Scottish Courts and Tribunals Service				
Scottish Fiscal Commission	1.7			1.7
Revenue Scotland	6.1			6.1
Food Standards Scotland	15.3			15.3
Scottish Teachers' and NHS Pension Schemes		4,521.5		4,521.5
Total Scottish Administration	31,121.4	7,730.3	283.1	39,134.8
Direct Funded Bodies				
Forestry Commission (Scotland)	61.3			61.3
Scottish Parliament Corporate Body	96.6	1.0		97.6
Audit Scotland	6.5			6.5
Total Scottish Budget	31,285.8	7,731.3	283.1	39,300.2

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

	Budget		Adjustments		Cash
			Depreciation	Other	Authorisation
	£m	£m	£m	£m	£m
Scottish Administration	39,134.8		-634.8	-4,008.6	34,491.4
Forestry Commission (Scotland)	61.3		-0.1	0.0	61.2
Scottish Parliament Corporate Body	97.6		-12.5	0.0	85.1
Audit Scotland	6.5		-0.4	0.0	6.1
Total	39,300.2		-647.8	-4,008.6	34,643.8

Sources of Funding for Scottish Budget:	
Cash grant from the Scottish Consolidated Fund	17,289.9
Non Domestic Rate Income	2,665.8
Scottish Rate of Income Tax	11,858.0
Forecast receipts from LBTT and Landfill Tax	656.0
Capital borrowing	450.0
National Insurance Contributions	1,724.1
Total Cash Authorisation	34,643.8

Table 1.6 Budget Position for Consolidated Accounts

	Expenditure	Expenditure	Expenditure	Total
	Within	Within	Outside	Budget
	DEL	AME	DEL/AME	
	£m	£m	£m	£m
Scottish Government - Portfolios				
Finance and the Constitution	160.7	0.0	0.0	160.7
Health and Sport	13,109.3	100.0	96.2	13,305.5
Education and Skills	2,935.7	443.0	0.0	3,378.7
Economy, Jobs and Fair Work	409.0	0.0	0.0	409.0
Justice	2,427.2	0.0	55.6	2,482.8
Communities, Social Security & Equalities	8,331.0	2,665.8	0.0	10,996.8
Environment, Climate Change and Land Reform	346.3	0.0	0.0	346.3
Culture, Tourism & External Affairs	272.5	0.0	0.0	272.5
Rural Economy and Connectivity	2,653.0	0.0	131.3	2,784.3
Administration	192.6	0.0	0.0	192.6
Crown Office & Procurator Fiscal	111.1	0.0	0.0	111.1
Consolidated Accounts	30,948.4	3,208.8	283.1	34,440.3

FINANCE AND THE CONSTITUTION

Schedule 2 - Summary Proposed Portfolio Budget

	2017-18		
	Operating £m	Capital £m	Total £m
Total Proposed Budget			
DEL:			
Scottish Public Pensions Agency	16.3	2.0	18.3
Finance and Constitution	142.4	0.0	142.4
Total DEL	158.7	2.0	160.7
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	158.7	2.0	160.7

Total Limit on Income (accruing resources)	20.0
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FINANCE AND THE CONSTITUTION

**Schedule 3.2 Finance and Constitution
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
	52.4	142.4	0.0	142.4
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	52.4	142.4	0.0	142.4
Budget Analysis				
Capital borrowing Repayments	0.0	24.0	0.0	24.0
Public Information and Engagement	2.8	2.8	0.0	2.8
Royal and Ceremonial	0.3	0.3	0.0	0.3
Scotland Act -Tax Provision Implementation and Management	16.2	12.0	0.0	12.0
Scotland Act - Non-Tax Implementation	0.0	80.0	0.0	80.0
Local Government Elections	0.4	1.0	0.0	1.0
Scottish Parliamentary Elections	9.6	0.6	0.0	0.6
Local Government Boundary Commission	0.0	0.2	0.0	0.2
Scottish Futures Trust	4.7	4.7	0.0	4.7
Procurement Shared Services	18.4	16.8	0.0	16.8
Net Expenditure	52.4	142.4	0.0	142.4

JUSTICE

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Community Justice Services	33.6	0.0	33.6
Judiciary	1.0	0.0	1.0
Criminal Injuries Compensation	17.5	0.0	17.5
Legal Aid	136.8	0.0	136.8
Police Central Government	97.9	20.0	117.9
Safer & Stronger Communities	4.1	0.0	4.1
Police & Fire Pensions	350.6	0.0	350.6
Scottish Prison Service	291.9	15.8	307.7
Miscellaneous	36.3	1.1	37.4
Scottish Police Authority	1,042.4	0.0	1,042.4
Scottish Fire and Rescue Service	291.7	0.0	291.7
Justice Central Gov. Grants to Local Authorities	86.5	0.0	86.5
Total DEL	2,390.3	36.9	2,427.2
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Scottish Prison Service	50.2	0.0	50.2
Scottish Police Authority	5.4	0.0	5.4
Total Other Expenditure Outside DEL	55.6	0.0	55.6
Total Portfolio Budget	2,445.9	36.9	2,482.8
Total Limit on Income (accruing resources)			39.7

Schedule 3.5 Police Central Government
Details of Proposed Budget

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	82.5	100.0	20.0	120.0
<i>Less:</i> Retained Income	-2.1	-2.1	0.0	-2.1
Capital Receipts Applied	0.0	0.0	0.0	0.0
	80.4	97.9	20.0	117.9
Budget Analysis				
National Police Funding & Police Change Fund	80.3	97.8	20.0	117.8
Police Support Services	0.1	0.1	0.0	0.1
Net Expenditure	80.4	97.9	20.0	117.9

ECONOMY, JOBS AND FAIR WORK**Schedule 2 - Summary Proposed Budget**

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Parliamentary Business & Government Strategy	60.8	0.0	60.8
Enterprise and Energy	290.0	14.0	304.0
Accountant in Bankruptcy	0.5	0.7	1.2
Employability and Training	43.0	0.0	43.0
European Social Funds 2014-20 Programmes	0.0	0.0	0.0
European Regional Development Fund 2014-20 Programmes	0.0	0.0	0.0
Total DEL	394.3	14.7	409.0
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	394.3	14.7	409.0
Total Limit on Income (accruing resources)			40.0

**Schedule 3.2 Enterprise and Energy
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	289.3	290.5	14.0	304.5
<i>Less:</i> Retained Income	-0.5	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0	0.0
	288.8	290.0	14.0	304.0
Budget Analysis				
Energy	71.2	66.2	14.0	80.2
Enterprise	248.8	213.2	0.0	213.2
Innovation & Industries	8.8	10.6	0.0	10.6
Strategic Forum	-40.0	0.0	0.0	0.0
Net Expenditure	288.8	290.0	14.0	304.0

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2017-18		
	Operating £m	Capital £m	Total £m
DEL:			
Local Government	7,280.9	0.0	7,280.9
Planning	4.0	0.1	4.1
Housing	504.5	234.5	739.0
Social Security	95.9	0.0	95.9
Social Justice and Regeneration	54.2	5.0	59.2
Equalities	20.3	0.0	20.3
Third Sector	24.5	0.0	24.5
Governance, Elections and Reform	1.2	0.0	1.2
Central Government Grants to Local Authorities	105.9	0.0	105.9
Total DEL	8,091.4	239.6	8,331.0
AME:			
Non Domestic Rates	2,665.8	0.0	2,665.8
Total AME	2,665.8	0.0	2,665.8
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Portfolio Budget	10,757.2	239.6	10,996.8
Total Limit on Income (accruing resources)			80.0

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.1 Local Government
Details of Proposed Budget**

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	9,935.0	9,786.7	0.0	9,786.7
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
<i>Capital Receipts Applied</i>	0.0	0.0	0.0	0.0
	9,935.0	9,786.7	0.0	9,786.7
Budget Analysis				
Non-Domestic Rates (NDR)	2,768.5	2,665.8	0.0	2,665.8
General Revenue Grant	6,685.9	6,627.8	0.0	6,627.8
Support for Capital	480.6	653.1	0.0	653.1
Net Expenditure	9,935.0	9,946.7	0.0	9,946.7

Memorandum Item - Total Local Government Funding

Proposed Budget	2016-17	2017-18		
	Total £m	Operating £m	Capital £m	Total £m
Net Expenditure	9,935.0	9,946.7	0.0	9,946.7
Plus Specific Grants included as follows:				
Education and Skills (page 22)				
Educational Attainment Fund	0.0	120.0	0.0	120.0
Gaelic	4.5	4.5	0.0	4.5
Justice (page 35)				
Criminal Justice Social Work	86.5	86.5	0.0	86.5
Rural Economy and Connectivity (page 71)				
Cycling, Walking & Safer Routes	5.9	7.4	0.0	7.4
Regional Transport Partnership	16.0	20.1	0.0	20.1
Communities, Social Security & Equalities (page 52)				
Transfer of Management of Dev Funding	96.5	96.1	0.0	96.1
Vacant & Derelict Land Grant	7.8	9.8	0.0	9.8
Net Expenditure	10,152.2	10,291.1	0.0	10,291.1



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