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**Scotland's Budget Documents:**

**The 2016-17 Spring Budget Revision**

to the Budget (Scotland) Act

for the year ending 31 March 2017

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*Laid before the Scottish Parliament by the Scottish Ministers February 2017*

SG/2017/6

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# Spring Budget Revision

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# Spring Budget Revision

## Introduction

1. This booklet provides information for the Parliament and others in support of the 'Budget (Scotland) Act 2016 (Amendment) Regulations 2017' – the Spring Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in February 2017. The booklet itself has no statutory force – it is produced as an aid to understanding the Order.
2. The purpose of the Spring Budget Revision is to amend the Budget (Scotland) Act 2016, which authorises the Scottish Government's spending plans for the financial year 2016-17.
3. The main changes to the Scottish Government's spending plans are:
  - i) An increase of £123.8 million to portfolios
  - ii) A net increase of £26.9 million in respect of Whitehall Transfers and HM Treasury allocations to/from the Scottish Government;
  - iii) Net technical adjustments of £221.5 million include additional Annually Managed Expenditure (AME) budget cover from HM Treasury for provisions and impairments; and adjustments to align the budget with accounting requirements;
  - iv) The transfer of resources between Scottish Government portfolios (£-0.1 million).

In total these changes will increase the Scottish Government budget by £372.1 million from £37,208.8 million to £37,580.9 million.

4. The purpose of the Spring Budget Revision is to seek Parliamentary approval for these changes.

### **Funding Changes (£123.8 million)**

5. The main significant funding change recorded at this Spring Budget Revision relates to the Scottish Government's £100 million capital stimulus commitment announced in September 2016.
6. The remaining £23.8 million is allocated over a number of lines. As in past years, as part of the internal robust monitoring process and in line with good practice, we have also taken the opportunity at the Spring Budget Revision to ensure that we maximise the budget available in 2016-17 through the redeployment of emerging/planned underspend alongside the remaining unallocated resources held centrally. This strategy is reflected in the portfolio schedules.

### **Whitehall Transfers / Allocations from HM Treasury (£26.9 million)**

7. There are seven Whitehall transfers recognised at the Spring Budget Revision together with six allocations from HM Treasury. The net positive impact on the Scottish Budget is £26.9 million.
8. In respect of Whitehall transfers, there are two transfers from the Business, Energy & Industrial Strategy Department for Citizens Advice Scotland (£1.2 million) and Public Sector Energy Efficiency (£4.7 million), a £1.7 million transfer from Ministry of Justice

arising from the O'Brien Judgement, a £1.2 million transfer from the Department for Transport in respect of the Dundee/London Public Service Obligation, a £0.1 million transfer from the Home Office in respect of Marriage Civil Partnership Changes, a £2.1 million transfer from the Department for Work and Pension for the Fit for Work programme and a -£4.0 million transfer to the Home Office in respect of an adjustment to the Migrant Surcharge levy.

9. There is a £5.7 million allocation from HM Treasury to cover the forecast spend on the Coastal Communities Fund in Scotland, an allocation of £1.7 million in respect of Deficit in the Fire Pension Scheme, a £0.2 million in respect of LIBOR funding for New Cumnock, a £5.0 million allocation for V&A Museum in Dundee, £5.0 million in respect of the Burrell Renaissance Project and £2.3 million in respect of the Aberdeen City Deal.

### **Technical Changes (£221.5 million)**

10. The Spring Budget Revision records net technical changes of £221.5 million. The main technical changes are due to increased AME budget, as agreed with HM Treasury to cover provisions, impairments, fair value adjustments and pension liabilities (£100.5 million) as well as changes to align budgets with accounting requirements (£20.6 million) under the Government Financial Reporting Manual (the FRM).

11. In addition, the Education & Skills portfolio has increased its non-cash Student Loans budget by £50 million to reflect changes in the estimates of the RAB charge, the Health and Sport portfolio has increased its non-cash budget by £40 million and the non-cash budgets of the Finance & Constitution Economy, Jobs & Fair Work and Justice portfolios have been adjusted slightly. The National Records of Scotland has reduced its non-cash budget by £0.6 million. An increase in Grant-in-Aid for both Creative Scotland (£6.7 million) and the Scottish Funding Council (£5 million) has been allocated to support working capital requirements. In addition, £0.3 million has been transferred from the Judicial Salaries budget which lies outwith Scottish Budgets to Scottish Courts and Tribunals Service for part-time sheriffs.

### **Internal Transfers**

12. Internal transfers do not affect the Scottish Government's budget as a whole. Instead, they move budget within or between portfolios, often to reflect changes in responsibility between portfolios, changes in payment mechanisms and virement intended to maximise the use of available resources in a given financial year. Traditionally, given the timing within the financial year, the Spring Budget Revision reflects a number of internal budget transfers.

13. The significant budget transfers between portfolios are as follows:

- Transfer of £5.0 million from Economy, Jobs and Fair Work portfolio to Education & Skills portfolio for energy efficiency measures.
- Transfer of £5.0 million from Economy, Jobs and Fair Work portfolio (Enterprise and Energy) to Health for energy efficiency measures.
- Transfer of £7.5 million from Economy, Jobs and Fair Work portfolio to Rural, Economy and Connectivity portfolio for loans to farmers.
- Transfer of £10.0 million from Education & Skills portfolio (Learning) to Local Government in relation to maintaining teacher numbers.
- Transfer of £5.0 million from Education & Skills portfolio (Learning) to Local Government to support 1+2 Languages policy implementation in schools.

## Capital

14. Table 1.7 on page 10 of the supporting document provides a complete picture of capital spending. As the Finance Committee is aware, in respect of the Scottish Budget, the definition of capital applies to only spending that scores as capital in the Scottish Government's consolidated accounts or the accounts of Directly Funded Bodies.

**Table A: Revisions by type Scottish Budget**

<b>Change Type</b>	<b>Total</b>
	<b>£m</b>
Funding Changes	123.8
Technical Changes	221.5
Whitehall Transfers	26.9
Scottish Block Transfers	-0.1
<b>Total Changes</b>	<b>372.1</b>

## Format of Supporting Document

15. The Scottish Government continues to discuss with the Finance Committee and others how it can improve the presentation and usefulness of supporting information. This document builds on changes introduced in previous Budget (Scotland) Bill supporting documents, and the rest of the document is set out as follows.

16. Following this introduction, the summary tables on pages 5 to 10 set out the changes sought in the Order at portfolio level, and the effect of the proposed changes on the overall cash authorisations. There is a clear read across from the numbers shown on the face of the Budget Act to those in these tables, and to the revised numbers shown in the Spring Budget Revision Order itself. A third set of summary tables provides a reconciliation between the resource budgets and the cash authorisations. A final table shows the voted Capital Spending and Net Investment for each portfolio following the Spring Budget Revision adjustments. It should be noted that for the remainder of the document, only spending that scores as capital in the Scottish Government's or Direct Funded Bodies' annual accounts is shown as capital.

17. The main body of the document then provides a more detailed analysis of the proposed changes on a portfolio by portfolio basis. For each portfolio and direct-funded body, it shows:

- a summary of the changes proposed for the portfolio;
- how the proposed revised portfolio budget is comprised in terms of operating and capital resources, divided into the main spending aggregates: DEL (Departmental Expenditure Limit), AME (Annually Managed Expenditure) and spending outside DEL (ODEL) to show TME (Total Managed Expenditure) in respect of the Scottish Budget;
- details of the proposed major changes; and
- details of the proposed revised budgets disaggregated to Level 3.

18. The Scottish Government's spending proposals are in the main presented to Parliament in *resource* terms. But to meet the requirements of the "Public Finance and Accountability (Scotland) Act 2000", Budget Bills and Revisions seek authority for the budgets of NDPBs in *cash*, and NDPB numbers in this supporting document are also given

in cash terms. In order to allow comparison with NDPB budgets presented in other Scottish Government publications, the following table compares *cash* and *resource* budgets.

**Table B – Revised NDPB Cash and Resource Budgets by Portfolio, 2016-17**

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	12.8	1.5	14.3
Health and Sport	61.5	1.1	62.6
Education and Skills	2,028.1	98.6	2,126.7
Economy, Jobs and Fair Work	197.8	31.2	229.0
Justice	1,484.3	159.4	1,643.7
Communities, Social Security & Equalities	1.7	0.0	1.7
Environment, Climate Change and Land Reform	102.2	16.0	118.2
Culture, Tourism & External Affairs	195.0	12.5	207.5
Rural Economy and Connectivity	95.8	71.2	167.0
<b>Total</b>	<b>4,179.2</b>	<b>391.5</b>	<b>4,570.7</b>

#### **Process for the Budget Revision**

19. Following detailed consideration by the Subordinate Legislation and Finance & Constitution Committees, the Scottish Parliament has an opportunity to vote on the Spring Budget Revision order subject to a recommendation by the Finance & Constitution Committee.

## Summary Tables

**Table 1.1 Changes sought in Spring Budget Revision (TME)**

<b>Scottish Government Portfolios</b>	<b>Resources other than Accruing Resources as shown in the Autumn Budget Revision</b>	<b>Change Proposed</b>	<b>Revised Budget</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
Finance and the Constitution	98.2	5.8	104.0
Health and Sport	13,041.4	199.4	13,240.8
Education and Skills	3,122.6	67.1	3,189.7
Economy, Jobs and Fair Work	340.8	-1.8	339.0
Justice	2,396.5	18.5	2,415.0
Communities, Social Security & Equalities	11,026.9	-5.4	11,021.5
Environment, Climate Change and Land Reform	215.7	7.4	223.1
Culture, Tourism & External Affairs	257.4	14.3	271.7
Rural Economy and Connectivity	2,780.3	59.0	2,839.3
Administration	193.2	3.2	196.4
Crown Office and Procurator Fiscal	113.5	1.0	114.5
<b>Total Scottish Government (Consolidated)</b>	<b>33,586.5</b>	<b>368.5</b>	<b>33,955.0</b>
National Records of Scotland	28.4	-2.2	26.2
Office of the Scottish Charity Regulator	3.0	0.0	3.0
Scottish Courts and Tribunals Service	102.0	5.0	107.0
Revenue Scotland	5.2	0.0	5.2
Food Standards Scotland	15.3	0.4	15.7
Scottish Housing Regulator	3.7	0.0	3.7
NHS and Teachers' Pensions	3,300.3	0.0	3,300.3
<b>Total Scottish Administration</b>	<b>37,044.4</b>	<b>371.7</b>	<b>37,416.1</b>
<b>Direct-Funded Bodies</b>			
Forestry Commission (Scotland)	61.1	-3.7	57.4
Scottish Parliamentary Corporate Body	96.7	3.1	99.8
Audit Scotland	6.6	1.0	7.6
<b>Total Scottish Budget</b>	<b>37,208.8</b>	<b>372.1</b>	<b>37,580.9</b>

Table 1.2 Summary of Changes by Type (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in Autumn Budget Revision	Changes Proposed				Revised Budget
		Funding Changes	Technical Changes	Net Whitehall transfers	Net Transfers within Scottish Block*	
	£m	£m	£m	£m	£m	£m
Finance and the Constitution	98.2	-1.4	-0.7		7.9	104.0
Health and Sport	13,041.4	8.5	192.7	-1.9	0.1	13,240.8
Education and Skills	3,122.6	34.9	36.4		-4.2	3,189.7
Economy, Jobs and Fair Work	340.8	10.7	-2.4	8.2	-18.3	339.0
Justice	2,396.5	21.2	-2.1	3.4	-4.0	2,415.0
Communities, Social Security & Equalities	11,026.9	-5.9	-17.2	1.4	16.3	11,021.5
Environment, Climate Change and Land Reform	215.7		0.3	5.7	1.4	223.1
Culture, Tourism & External Affairs	257.4	-3.1	6.7	10.0	0.7	271.7
Rural Economy and Connectivity	2,780.3	61.8	1.7		-4.5	2,839.3
Administration	193.2				3.2	196.4
Crown Office and Procurator Fiscal	113.5		1.0			114.5
<b>Scottish Government</b>	<b>33,586.5</b>	<b>126.7</b>	<b>216.4</b>	<b>26.8</b>	<b>-1.4</b>	<b>33,955.0</b>
National Records of Scotland	28.4	-1.1		0.1	-1.2	26.2
Office of the Scottish Charity Regulator	3.0					3.0
Scottish Courts & Tribunals Service	102.0	2.0	0.5		2.5	107.0
Revenue Scotland	5.2					5.2
Food Standards Scotland	15.3		0.4			15.7
Scottish Housing Regulator	3.7					3.7
NHS and Teachers' Pensions	3,300.3					3,300.3
<b>Scottish Administration</b>	<b>37,044.4</b>	<b>127.6</b>	<b>217.3</b>	<b>26.9</b>	<b>-0.1</b>	<b>37,416.1</b>
<b>Direct-Funded Bodies</b>						
Forestry Commission (Scotland)	61.1	-3.8	0.1			57.4
Scottish Parliamentary Corporate Body	96.7		3.1			99.8
Audit Scotland	6.6		1.0			7.6
<b>Total Scottish Budget</b>	<b>37,208.8</b>	<b>123.8</b>	<b>221.5</b>	<b>26.9</b>	<b>-0.1</b>	<b>37,580.9</b>

\*Any value appearing in the total of this column is due to roundings.

The Consolidated Accounts of the Scottish Government for 2015-16 will report the annual outturn against the revised position as analysed over the following expenditure aggregates:

**Table 1.3 Revised Budgets - Consolidated Accounts**

<b>Scottish Government - Portfolios</b>	<b>Expenditure Within DEL £m</b>	<b>Expenditure Within AME £m</b>	<b>Expenditure Outside DEL/AME £m</b>	<b>Total Budget £m</b>
Finance and the Constitution	104.0			104.0
Health and Sport	12,891.9	236.0	112.9	13,240.8
Education and Skills	2,829.0	360.7		3,189.7
Economy, Jobs and Fair Work	341.6	-2.6		339.0
Justice	2,343.7	-5.0	76.3	2,415.0
Communities, Social Security & Equalities	8,270.2	2,751.3		11,021.5
Environment, Climate Change and Land Reform	222.8	0.3		223.1
Culture, Tourism & External Affairs	271.7			271.7
Rural Economy and Connectivity	2,592.9	1.7	244.7	2,839.3
Administration	196.4			196.4
Crown Office and Procurator Fiscal	113.5	1.0		114.5
<b>Consolidated Accounts</b>	<b>30,177.7</b>	<b>3,343.4</b>	<b>433.9</b>	<b>33,955.0</b>

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

**Table 1.4 Revised Budgets - Other Bodies Not Included in the Consolidated Accounts**

<b>Other Bodies</b>	<b>Expenditure Within DEL £m</b>	<b>Expenditure Within AME £m</b>	<b>Expenditure Outside DEL/AME £m</b>	<b>Total Budget £m</b>
National Records of Scotland	26.2			26.2
Office of the Scottish Charity Regulator	3.0			3.0
Scottish Courts & Tribunals Service	106.8	0.2		107.0
Revenue Scotland	5.2			5.2
Food Standards Scotland	15.3	0.4		15.7
Scottish Housing Regulator	3.7			3.7
NHS and Teachers' Pensions		3,300.3		3,300.3
Forestry Commission (Scotland)	57.3	0.1		57.4
Scottish Parliamentary Corporate Body	95.7	4.1		99.8
Audit Scotland	6.6	1.0		7.6
<b>Total Other bodies</b>	<b>319.8</b>	<b>3,306.1</b>	<b>0.0</b>	<b>3,625.9</b>

**Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)**

	Autumn Budget Revision	Change Proposed	Revised Cash authorisation
	£m	£m	£m
<b>Scottish Administration</b>	<b>33,496.6</b>	<b>294.1</b>	<b>33,790.7</b>
Forestry Commission (Scotland)	61.0	-3.8	57.2
Scottish Parliamentary Corporate Body	84.5	-0.1	84.4
Audit Scotland	6.2	-0.1	6.1
<b>Total Cash Authorisation</b>	<b>33,648.3</b>	<b>290.1</b>	<b>33,938.4</b>

**Table 1.6 Reconciliation of Revised Budget to Cash Authorisation**

	Revised Budget	Adjustments for Non Cash Items		Cash Authorisation
		Depreciation	Other	
Scottish Government - Core	33,840.5	-645.7	-40.5	33,154.3
Crown Office and Procurator Fiscal	114.5	-5.4	-1.0	108.1
National Records of Scotland	26.2	-1.6		24.6
Office of the Scottish Charity Regulator	3.0			3.0
Scottish Courts & Tribunals Service	107.0	-14.0	-0.2	92.8
Revenue Scotland	5.2			5.2
Food Standards Scotland	15.7	-0.5	-0.4	14.8
Scottish Housing Regulator	3.7			3.7
Scottish Teachers' and NHS Pensions	3,300.3		-2,916.1	384.2
<b>Scottish Administration</b>	<b>37,416.1</b>	<b>-667.2</b>	<b>-2,958.2</b>	<b>33,790.7</b>
Forestry Commission (Scotland)	57.4	-0.1	-0.1	57.2
Scottish Parliamentary Corporate Body	99.8	-11.2	-4.2	84.4
Audit Scotland	7.6	-0.4	-1.1	6.1
<b>Total Cash Authorisation</b>	<b>37,580.9</b>	<b>-678.9</b>	<b>-2,963.6</b>	<b>33,938.4</b>

<b>Sources of Funding for Scottish Administration</b>	
Cash Grants from the Consolidated Fund (includes EU funds)	23,290.9
Non Domestic Rate Income	2,768.5
Forecast Receipts from LBTT and Landfill Tax	671.0
Forecast Receipts from Scottish Rate of Income Tax	4,900.0
Capital borrowing	333.0
National Insurance Contributions	1,975.0
<b>Total Cash Authorisation</b>	<b>33,938.4</b>

**Table 1.7 Capital Spending and Net Investment**

	Direct Capital	Financial transactions	NDPB Capital	Capital Grants to Local Authorities	Capital Grants to Private Sector
	£m	£m	£m	£m	£m
<i>Accounts Definition</i>					
<i>Net Investment</i>					
Finance and the Constitution	2.1	3.3	0.5		
Health and Sport	474.2	3.2	2.0		143.7
Education and Skills	494.9	12.5	28.4		91.6
Economy, Jobs and Fair Work	1.1	28.0		44.5	62.1
Justice	10.7		28.4		
Communities, Social Security & Equalities	-	255.5		668.1	388.9
Environment, Climate Change and Land Reform	40.1		4.6		21.7
Culture, Tourism & External Affairs	-	5.0	17.1		14.8
Rural Economy and Connectivity	701.5	60.5	15.5	21.9	736.2
Administration	13.1				
Crown Office and Procurator Fiscal	3.6				
<b>Total Scottish Government (Consolidated)</b>	<b>1,741.3</b>	<b>368.0</b>	<b>96.5</b>	<b>734.5</b>	<b>1,459.0</b>
Scottish Teachers' and NHS Pension Schemes	-				
National Records of Scotland	2.6				
Scottish Courts and Tribunals Service	14.4				
Revenue Scotland	-				
Food Standards Scotland	0.2				
Office of the Scottish Charity Regulator	-				
Scottish Housing Regulator	-				
<b>Total Scottish Administration</b>	<b>1,758.5</b>	<b>368.0</b>	<b>96.5</b>	<b>734.5</b>	<b>1,459.0</b>
<b>Direct Funded Bodies</b>					
Forestry Commission (Scotland)	-				1.6
Scottish Parliament Corporate Body	1.5				
Audit Scotland	0.2				
<b>Total Scottish Budget</b>	<b>1,760.2</b>	<b>368.0</b>	<b>96.5</b>	<b>734.5</b>	<b>1,460.6</b>

Approximately £491m of the Education & Skills direct capital scores in AME, £76m of Health & Sport and £157m of Rural Economy & Connectivity direct capital scores in ODEL.

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**FINANCE AND THE CONSTITUTION**


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**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>94.7</b>	<b>3.5</b>	<b>98.2</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	-1.4	-1.4
<i>Technical Changes</i>	-0.7	0.0	-0.7
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	7.9	0.0	7.9
<b>Total changes proposed</b>	<b>7.2</b>	<b>-1.4</b>	<b>5.8</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>101.9</b>	<b>2.1</b>	<b>104.0</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Scottish Public Pensions Agency	18.2	2.1	20.3
Other Finance	83.7	0.0	83.7
<b>Total DEL</b>	<b>101.9</b>	<b>2.1</b>	<b>104.0</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>101.9</b>	<b>2.1</b>	<b>104.0</b>

<b>Total Limit on Income (accruing resources)</b>	<b>20.0</b>
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**FINANCE AND THE CONSTITUTION**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	16.8	3.5	20.3
ABR changes	1.7	0.0	1.7
<b>ABR Budget</b>	<b>18.5</b>	<b>3.5</b>	<b>22.0</b>
Proposed changes	-0.3	-1.4	-1.7
<b>SBR Proposed Budget</b>	<b>18.2</b>	<b>2.1</b>	<b>20.3</b>
<b>Summary of proposed changes</b>			
Release of planned underspends to support priorities	0.0	-1.4	-1.4
Miscellaneous minor transfers	-0.3	0.0	-0.3
	<b>-0.3</b>	<b>-1.4</b>	<b>-1.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>18.2</b>	<b>2.1</b>	<b>20.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>18.2</b>	<b>2.1</b>	<b>20.3</b>
<b>Budget Analysis</b>			
Agency Administration	18.2	2.1	20.3
<b>Net Expenditure</b>	<b>18.2</b>	<b>2.1</b>	<b>20.3</b>

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**FINANCE AND THE CONSTITUTION**


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**Schedule 3.2 Other Finance  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	53.4	0.0	53.4
ABR changes	22.8	0.0	22.8
<b>ABR Budget</b>	<b>76.2</b>	<b>0.0</b>	<b>76.2</b>
Proposed changes	7.5	0.0	7.5
<b>SBR Proposed Budget</b>	<b>83.7</b>	<b>0.0</b>	<b>83.7</b>
<b>Summary of proposed changes</b>			
Transfers from other SG portfolios for social advertising and public information in 2016-17	4.8	0.0	4.8
Transfer from Health for Procurement costs	2.5	0.0	2.5
Miscellaneous minor transfers	0.2	0.0	0.2
	<b>7.5</b>	<b>0.0</b>	<b>7.5</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>83.7</b>	<b>0.0</b>	<b>83.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>83.7</b>	<b>0.0</b>	<b>83.7</b>
<b>Budget Analysis</b>			
Scottish Fiscal Commission	1.0	0.0	1.0
Scottish Futures Trust	12.8	0.0	12.8
Procurement Shared Services	20.9	0.0	20.9
Royal and Ceremonial	0.3	0.0	0.3
Scotland Act - Tax Provision Implementation and Management	16.1	0.0	16.1
Scottish Parliamentary Elections	17.3	0.0	17.3
Public Information and Engagement	7.7	0.0	7.7
Local Government Boundary Commission	0.2	0.0	0.2
Local Government Elections	7.4	0.0	7.4
<b>Net Expenditure</b>	<b>83.7</b>	<b>0.0</b>	<b>83.7</b>

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**HEALTH AND SPORT**


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**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>12,490.2</b>	<b>551.2</b>	<b>13,041.4</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	2.0	6.5	8.5
<i>Technical Changes</i>	280.0	-87.3	192.7
<i>Net Whitehall Transfers</i>	-1.9	0.0	-1.9
<i>Net Transfers within Scottish Block</i>	-6.9	7.0	0.1
<b>Total changes proposed</b>	<b>273.2</b>	<b>-73.8</b>	<b>199.4</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>12,763.4</b>	<b>477.4</b>	<b>13,240.8</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Health	12,446.4	401.5	12,847.9
Sport	44.0	0.0	44.0
<b>Total DEL</b>	<b>12,490.4</b>	<b>401.5</b>	<b>12,891.9</b>
<b>AME:</b>			
Health	236.0	0.0	236.0
<b>Total AME</b>	<b>236.0</b>	<b>0.0</b>	<b>236.0</b>
<b>Other Expenditure Outside DEL:</b>			
Health -Revenue financed infrastructure	37.0	75.9	112.9
<b>Total Other Expenditure Outside DEL</b>	<b>37.0</b>	<b>75.9</b>	<b>112.9</b>
<b>Total Budget</b>	<b>12,763.4</b>	<b>477.4</b>	<b>13,240.8</b>

<b>Total Limit on Income (accruing resources)</b>	<b>2,050.0</b>
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**HEALTH AND SPORT**


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**Schedule 3.1 Health  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	12,519.9	553.5	13,073.4
ABR changes	-74.2	-2.3	-76.5
<b>ABR Budget</b>	<b>12,445.7</b>	<b>551.2</b>	<b>12,996.9</b>
Proposed changes	273.7	-73.8	199.9
<b>SBR Proposed Budget</b>	<b>12,719.4</b>	<b>477.4</b>	<b>13,196.8</b>
<b>Summary of proposed changes</b>			
Additional budget cover for NHS provisions (AME)	130.0	0.0	130.0
Direct to indirect capital transfers for health research	89.4	-89.4	0.0
Additional non-cash budget cover for actions including write downs and accelerated depreciation	40.0	0.0	40.0
Net capital to indirect capital transfers for NHS Scotland Health Boards	16.8	-16.8	0.0
Net adjustment for donated assets additions (ODEL)	-11.3	11.3	0.0
Net IFRS adjustments NHS and Special Health Boards (ODEL)	11.1	5.6	16.7
Capital stimulus for MRI scanners at the Golden Jubilee National Hospital and energy efficiency schemes at NHS Greater Glasgow and Clyde	0.0	8.5	8.5
Immigration Health Surcharge adjustment	-4.0	0.0	-4.0
Re-phasing of budget for the National Parasports Centre	-7.8	0.0	-7.8
Transfer from Sport to support wider Health and Wellbeing initiatives	7.5	0.0	7.5
Additional budget cover for NHS donated assets depreciation (AME)	6.0	0.0	6.0
Transfer from Economy, Jobs and Fair Work for energy efficiency project at St John's Hospital, Livingston	0.0	5.0	5.0
Balance of transfer to Education and Skills portfolio for nursing and midwifery education	-2.8	0.0	-2.8
Transfer to Finance and the Constitution as contribution to eCommerce	-2.5	0.0	-2.5
Whitehall transfer from DWP to support Fit for Work	2.1	0.0	2.1
Transfer from Economy, Jobs and Fair Work for energy efficiency projects across several NHS Boards	0.0	2.0	2.0
Miscellaneous minor transfers	-0.8	0.0	-0.8
	<b>273.7</b>	<b>-73.8</b>	<b>199.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>12,948.5</b>	<b>498.3</b>	<b>13,446.8</b>
<i>Less:</i> Retained Income	-229.1	0.0	-229.1
Capital Receipts Applied	0.0	-20.9	-20.9
	<b>12,719.4</b>	<b>477.4</b>	<b>13,196.8</b>
<b>Budget Analysis</b>			
NHS Special Boards	1,104.7	0.0	1,104.7
NHS Territorial Boards	9,132.3	0.0	9,132.3
Health PPP/PFI NPD (ODEL)	37.0	75.9	112.9
Workforce and Nursing	93.7	0.0	93.7
General Medical Services	736.1	0.0	736.1
Pharmaceutical Services Contractors Remuneration	181.0	0.0	181.0
General Dental Services	400.8	0.0	400.8
General Ophthalmic Services	102.0	0.0	102.0
Health Improvement & Health Inequalities	86.9	0.0	86.9
Immunisations	29.4	0.0	29.4
Transformational Change Fund	21.1	0.0	21.1
Capital Investment	0.0	419.2	419.2
Care and Caring	59.4	0.0	59.4
Primary Care Fund	52.3	0.0	52.3
New Medicines Fund	90.0	0.0	90.0
Mental Health Improvement & Service Delivery	36.9	0.0	36.9
Research	119.1	0.0	119.1
Distinction Awards	12.6	0.0	12.6
Access Quality and Improvement	78.9	0.0	78.9
eHealth	18.1	0.0	18.1
Outcomes Framework	160.6	0.0	160.6
Miscellaneous Other Services	103.0	0.0	103.0
Care Inspectorate	21.8	0.0	21.8
Health Financial Transactions	0.0	3.2	3.2
Revenue Consequences of NPD Schemes	18.0	0.0	18.0
NHS Impairments (AME)	100.0	0.0	100.0
NHS Provisions (AME)	130.0	0.0	130.0
NHS Donated Assets Depreciation (AME)	6.0	0.0	6.0
Indirect Capital	16.8	0.0	16.8
<i>Less:</i>			
Health Retained Income	-139.1	0.0	-139.1
PPRS Rebate Fund	-90.0	0.0	-90.0
Capital Receipts	0.0	-20.9	-20.9
<b>Net Expenditure</b>	<b>12,719.4</b>	<b>477.4</b>	<b>13,196.8</b>

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**HEALTH AND SPORT**


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**Schedule 3.2 Sport**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	44.7	0.0	44.7
ABR changes	-0.2	0.0	-0.2
<b>ABR Budget</b>	<b>44.5</b>	<b>0.0</b>	<b>44.5</b>
Proposed changes	-0.5	0.0	-0.5
<b>SBR Proposed Budget</b>	<b>44.0</b>	<b>0.0</b>	<b>44.0</b>
<b>Summary of proposed changes</b>			
Re-phasing of budget for the National Parasports Centre	7.8	0.0	7.8
Transfer to Health to support wider Health and Wellbeing initiatives	-7.5	0.0	-7.5
Miscellaneous minor transfers	-0.8	0.0	-0.8
	<b>-0.5</b>	<b>0.0</b>	<b>-0.5</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>44.0</b>	<b>0.0</b>	<b>44.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>44.0</b>	<b>0.0</b>	<b>44.0</b>
<b>Budget Analysis</b>			
Sport & Legacy	41.5	0.0	41.5
Physical Activity	2.5	0.0	2.5
<b>Net Expenditure</b>	<b>44.0</b>	<b>0.0</b>	<b>44.0</b>

**EDUCATION AND SKILLS**

**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>2,623.7</b>	<b>498.9</b>	<b>3,122.6</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	34.9	0.0	34.9
<i>Technical Changes</i>	36.4	0.0	36.4
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-2.7	-1.5	-4.2
<b>Total changes proposed</b>	<b>68.6</b>	<b>-1.5</b>	<b>67.1</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>2,692.3</b>	<b>497.4</b>	<b>3,189.7</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Learning-	199.0	2.6	201.6
Children and Families-	96.6	2.0	98.6
Higher Education Student Support	523.0	1.5	524.5
Scottish Funding Council (SFHEFC)	1,759.5	0.0	1,759.5
Advanced Learning and Science	4.8	0.0	4.8
Skills and Training	235.5	0.0	235.5
E&S Central Government Grants to LAs	4.5	0.0	4.5
<b>Total DEL</b>	<b>2,822.9</b>	<b>6.1</b>	<b>2,829.0</b>
<b>AME:</b>			
Education Scotland	0.1	0.0	0.1
Higher Education Student Support	-130.7	491.3	360.6
<b>Total AME</b>	<b>-130.6</b>	<b>491.3</b>	<b>360.7</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>2,692.3</b>	<b>497.4</b>	<b>3,189.7</b>

<b>Total Limit on Income (accruing resources)</b>	<b>179.0</b>
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## EDUCATION AND SKILLS

### Schedule 3.1 Learning Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	195.0	4.0	199.0
ABR changes	11.6	-1.5	10.1
<b>ABR Budget</b>	<b>206.6</b>	<b>2.5</b>	<b>209.1</b>
Proposed changes	-7.6	0.1	-7.5
<b>SBR Proposed Budget</b>	<b>199.0</b>	<b>2.6</b>	<b>201.6</b>
<b>Summary of proposed changes</b>			
Transfer to Local Government in relation to maintaining teacher numbers	-10.0	0.0	-10.0
Transfer to Local Government to support 1+2 Languages policy implementation in schools	-5.0	0.0	-5.0
Transfer from Care & protection to Scottish Qualifications Authority (SQA) to align portfolio in-year budget priorities	4.5	0.0	4.5
Transfer from Disclosure Scotland to SQA to align portfolio budget priorities	1.0	0.0	1.0
Miscellaneous minor transfers	1.9	0.1	2.0
	<b>-7.6</b>	<b>0.1</b>	<b>-7.5</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>199.9</b>	<b>2.6</b>	<b>202.5</b>
<i>Less:</i> Retained Income	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0
	<b>199.0</b>	<b>2.6</b>	<b>201.6</b>
<b>Budget Analysis</b>			
Education Scotland	36.9	0.1	37.0
Education Scotland Income	-1.0	0.0	-1.0
Education Scotland AME	0.1	0.0	0.1
Gaelic	24.3	0.0	24.3
Learning & Support	27.7	0.0	27.7
People & Infrastructure	46.2	2.5	48.7
Education Analytical Services	3.4	0.0	3.4
Strategy & Performance	61.4	0.0	61.4
<b>Net Expenditure</b>	<b>199.0</b>	<b>2.6</b>	<b>201.6</b>

## EDUCATION AND SKILLS

### Schedule 3.2 Children and Families

#### Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	111.6	3.1	114.7
ABR changes	-8.0	0.0	-8.0
<b>ABR Budget</b>	<b>103.6</b>	<b>3.1</b>	<b>106.7</b>
Proposed changes	-7.0	-1.1	-8.1
<b>SBR Proposed Budget</b>	<b>96.6</b>	<b>2.0</b>	<b>98.6</b>
<b>Summary of proposed changes</b>			
Transfer to Scottish Qualifications Authority (SQA) to align portfolio in-year budget priorities	-4.5	0.0	-4.5
Transfer to Local Authorities to provide additional funding for free school meals	-1.5	0.0	-1.5
Transfer to SQA to align portfolio budget priorities	-1.0	0.0	-1.0
Miscellaneous minor transfers	0.0	-1.1	-1.1
	<b>-7.0</b>	<b>-1.1</b>	<b>-8.1</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>135.0</b>	<b>2.0</b>	<b>137.0</b>
<i>Less:</i> Retained Income	-38.4	0.0	-38.4
Capital Receipts Applied	0.0	0.0	0.0
	<b>96.6</b>	<b>2.0</b>	<b>98.6</b>
<b>Budget Analysis</b>			
Care & Justice	30.8	0.0	30.8
Care and Protection	13.9	0.0	13.9
Disclosure Scotland Expenditure	36.0	2.0	38.0
Disclosure Scotland Retained Income	-38.4	0.0	-38.4
Creating Positive Futures	34.5	0.0	34.5
Office of the Chief Social Work Adviser	19.8	0.0	19.8
<b>Net Expenditure</b>	<b>96.6</b>	<b>2.0</b>	<b>98.6</b>

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**EDUCATION AND SKILLS**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	383.0	493.3	876.3
ABR changes	-22.0	0.0	-22.0
<b>ABR Budget</b>	<b>361.0</b>	<b>493.3</b>	<b>854.3</b>
Proposed changes	31.3	-0.5	30.8
<b>SBR Proposed Budget</b>	<b>392.3</b>	<b>492.8</b>	<b>885.1</b>
<b>Summary of proposed changes</b>			
Increase in budget requirement for Student Loans RAB charge	50.0	0.0	50.0
Reduction of AME requirement for Student Loans	-18.7	0.0	-18.7
Miscellaneous minor transfers	0.0	-0.5	-0.5
	<b>31.3</b>	<b>-0.5</b>	<b>30.8</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>447.3</b>	<b>622.8</b>	<b>1,070.1</b>
<i>Less:</i> Retained Income	-55.0	0.0	-55.0
Capital Receipts Applied	0.0	-130.0	-130.0
	<b>392.3</b>	<b>492.8</b>	<b>885.1</b>
<b>Budget Analysis</b>			
Capitalised Interest	-55.0	0.0	-55.0
Net Student Loans Advanced	0.0	491.3	491.3
Student Loan Fair Value Adjustment	-82.4	0.0	-82.4
Student Loan Sale Subsidy Impairment Adjustment	6.7	0.0	6.7
Student Support & Tuition Fee Payments	328.0	0.0	328.0
Student Awards Agency for Scotland Operating Costs	12.0	1.5	13.5
Student Loan Interest Subsidy to Bank	3.0	0.0	3.0
Student Loans Company Administration Costs	4.4	0.0	4.4
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	175.6	0.0	175.6
<b>Net Expenditure</b>	<b>392.3</b>	<b>492.8</b>	<b>885.1</b>

## EDUCATION AND SKILLS

### Schedule 3.4 Scottish Further & Higher Education Funding Council Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,651.8	0.0	1,651.8
ABR changes	60.4	0.0	60.4
<b>ABR Budget</b>	<b>1,712.2</b>	<b>0.0</b>	<b>1,712.2</b>
Proposed changes	47.3	0.0	47.3
<b>SBR Proposed Budget</b>	<b>1,759.5</b>	<b>0.0</b>	<b>1,759.5</b>
<b>Summary of proposed changes</b>			
Higher Education estates maintenance - Capital Stimulus	23.0	0.0	23.0
Further Education estates maintenance - Capital Stimulus	10.0	0.0	10.0
Transfer from Economy, Jobs and Fair Work portfolio for energy efficiency measures	5.0	0.0	5.0
Provision of grant in aid to support working capital requirements	5.0	0.0	5.0
Transfer from Health in respect of Nurse Education	2.8	0.0	2.8
Higher Education Research - Capital Stimulus	1.3	0.0	1.3
Miscellaneous minor transfers	0.2	0.0	0.2
	<b>47.3</b>	<b>0.0</b>	<b>47.3</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>1,759.5</b>	<b>0.0</b>	<b>1,759.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>1,759.5</b>	<b>0.0</b>	<b>1,759.5</b>
<b>Budget Analysis</b>			
Scottish Funding Council Administration	7.4	0.0	7.4
College Capital	25.2	0.0	25.2
College Resource	577.7	0.0	577.7
Higher Education Capital	78.2	0.0	78.2
Higher Education Resource	1,071.0	0.0	1,071.0
<b>Net Expenditure</b>	<b>1,759.5</b>	<b>0.0</b>	<b>1,759.5</b>

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**EDUCATION AND SKILLS**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	6.7	0.0	6.7
ABR changes	-1.9	0.0	-1.9
<b>ABR Budget</b>	<b>4.8</b>	<b>0.0</b>	<b>4.8</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>4.8</b>	<b>0.0</b>	<b>4.8</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>4.8</b>	<b>0.0</b>	<b>4.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>4.8</b>	<b>0.0</b>	<b>4.8</b>
<b>Budget Analysis</b>			
Higher Education	1.2	0.0	1.2
Qualification and Accreditation	0.6	0.0	0.6
Office of the Chief Scientific Adviser	3.0	0.0	3.0
<b>Net Expenditure</b>	<b>4.8</b>	<b>0.0</b>	<b>4.8</b>

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**EDUCATION AND SKILLS**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	232.5	0.0	232.5
ABR changes	-1.6	0.0	-1.6
<b>ABR Budget</b>	<b>230.9</b>	<b>0.0</b>	<b>230.9</b>
Proposed changes	4.7	0.0	4.7
<b>SBR Proposed Budget</b>	<b>235.6</b>	<b>0.0</b>	<b>235.6</b>
<b>Summary of proposed changes</b>			
Transfer from Economy, Jobs and Fair Work in relation to the Transition Training Fund	2.0	0.0	2.0
Transfer from Rural, Economy and Connectivity	1.9	0.0	1.9
Miscellaneous minor transfers	0.8	0.0	0.8
	<b>4.7</b>	<b>0.0</b>	<b>4.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>235.6</b>	<b>0.0</b>	<b>235.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>235.6</b>	<b>0.0</b>	<b>235.6</b>
<b>Budget Analysis</b>			
Skills Development Scotland	201.1	0.0	201.1
Youth Employment and Training	34.5	0.0	34.5
<b>Net Expenditure</b>	<b>235.6</b>	<b>0.0</b>	<b>235.6</b>

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**EDUCATION AND SKILLS**


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**Schedule 3.7 E&S Central Government Grants to Local Authorities**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	4.5	0.0	4.5
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>4.5</b>	<b>0.0</b>	<b>4.5</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>4.5</b>	<b>0.0</b>	<b>4.5</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
<b>Gross Expenditure</b>	<b>4.5</b>	<b>0.0</b>	<b>4.5</b>
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>4.5</b>	<b>0.0</b>	<b>4.5</b>
<b>Budget Analysis</b>			
Gaelic	4.5	0.0	4.5
<b>Net Expenditure</b>	<b>4.5</b>	<b>0.0</b>	<b>4.5</b>

**ECONOMY, JOBS AND FAIR WORK**

**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>326.1</b>	<b>14.7</b>	<b>340.8</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	10.7	0.0	10.7
<i>Technical Adjustments</i>	-2.4	0.0	-2.4
<i>Net Whitehall Transfers</i>	8.2	0.0	8.2
<i>Net Transfers within Scottish Block</i>	-18.7	0.4	-18.3
<b>Total changes proposed</b>	<b>-2.2</b>	<b>0.4</b>	<b>-1.8</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>323.9</b>	<b>15.1</b>	<b>339.0</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Parliamentary Business and Government Strategy	47.6	0.0	47.6
Enterprise and Energy	254.0	14.0	268.0
Accountant in Bankruptcy	0.9	1.1	2.0
Employability and Promoting Fair Work	20.7	0.0	20.7
European Social Fund 2014-20 Programmes	0.0	0.0	0.0
European Regional Development Fund 2014-20 Programmes	0.0	0.0	0.0
ESF Programme Operation	3.3	0.0	3.3
<b>Total DEL</b>	<b>326.5</b>	<b>15.1</b>	<b>341.6</b>
<b>AME:</b>			
European Funds Programme Operation	-2.6	0.0	-2.6
<b>Total AME</b>	<b>-2.6</b>	<b>0.0</b>	<b>-2.6</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>323.9</b>	<b>15.1</b>	<b>339.0</b>

<b>Total Limit on Income (accruing resources)</b>	<b>40.0</b>
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**ECONOMY, JOBS AND FAIR WORK**

**Schedule 3.1 Parliamentary Business and Government Strategy**

**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	33.9	0.0	33.9
ABR changes	-0.1	0.0	-0.1
<b>ABR Budget</b>	<b>33.8</b>	<b>0.0</b>	<b>33.8</b>
Proposed changes	13.8	0.0	13.8
<b>SBR Proposed Budget</b>	<b>47.6</b>	<b>0.0</b>	<b>47.6</b>
<b>Summary of proposed changes</b>			
Capital Stimulus - Local Economic Development Capital Projects	10.0	0.0	10.0
Additional funding from HM Treasury for City Deals	2.3	0.0	2.3
Deployment of planned/ emerging underspends for City Deals	2.2	0.0	2.2
Miscellaneous minor transfers	-0.7	0.0	-0.7
	<b>13.8</b>	<b>0.0</b>	<b>13.8</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>47.6</b>	<b>0.0</b>	<b>47.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>47.6</b>	<b>0.0</b>	<b>47.6</b>
<b>Budget Analysis</b>			
Cities Investment & Strategy	44.8	0.0	44.8
Citizens Advice Direct	0.6	0.0	0.6
Office of the Chief Economic Adviser	0.6	0.0	0.6
Council of Economic Advisers	0.1	0.0	0.1
Office of the Chief Statistician	0.8	0.0	0.8
Strategic Research & Analysis Fund	0.7	0.0	0.7
<b>Net Expenditure</b>	<b>47.6</b>	<b>0.0</b>	<b>47.6</b>

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**ECONOMY, JOBS AND FAIR WORK**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	272.9	14.0	286.9
ABR changes	-4.3	0.0	-4.3
<b>ABR Budget</b>	<b>268.6</b>	<b>14.0</b>	<b>282.6</b>
Proposed changes	-14.6	0.0	-14.6
<b>SBR Proposed Budget</b>	<b>254.0</b>	<b>14.0</b>	<b>268.0</b>
<b>Summary of proposed changes</b>			
Release of emerging/ planned underspends to support priorities	-13.7	0.0	-13.7
Capital Stimulus - Energy	10.0	0.0	10.0
Transfer to Education & Skills for energy efficiency measures	-5.0	0.0	-5.0
Transfer to Health for energy efficiency measures	-5.0	0.0	-5.0
Additional funding from UK Government for Energy	4.7	0.0	4.7
Transfer to Administration for energy efficiency measures	-2.7	0.0	-2.7
Transfer to Health for energy efficiency measures	-2.0	0.0	-2.0
Transfer to Education & Skills for Transition Training Fund	-2.0	0.0	-2.0
Additional funding from UK Government for Citizens Advice Scotland	1.2	0.0	1.2
Miscellaneous minor transfers	-0.1	0.0	-0.1
	<b>-14.6</b>	<b>0.0</b>	<b>-14.6</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>254.5</b>	<b>14.0</b>	<b>268.5</b>
<i>Less:</i> Retained Income	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0
	<b>254.0</b>	<b>14.0</b>	<b>268.0</b>
<b>Budget Analysis</b>			
Energy	38.6	14.0	52.6
Enterprise	204.4	0.0	204.4
Innovation & Industries	11.0	0.0	11.0
Scottish Development International	0.0	0.0	0.0
Strategic Forum	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>254.0</b>	<b>14.0</b>	<b>268.0</b>

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**ECONOMY, JOBS AND FAIR WORK**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	0.5	0.7	1.2
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>0.5</b>	<b>0.7</b>	<b>1.2</b>
Proposed changes	0.4	0.4	0.8
<b>SBR Proposed Budget</b>	<b>0.9</b>	<b>1.1</b>	<b>2.0</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	0.4	0.4	0.8
	<b>0.4</b>	<b>0.4</b>	<b>0.8</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>13.5</b>	<b>1.1</b>	<b>14.6</b>
<i>Less:</i> Retained Income	-12.6	0.0	-12.6
Capital Receipts Applied	0.0	0.0	0.0
	<b>0.9</b>	<b>1.1</b>	<b>2.0</b>
<b>Budget Analysis</b>			
AiB Agency Administration	0.9	1.1	2.0
<b>Net Expenditure</b>	<b>0.9</b>	<b>1.1</b>	<b>2.0</b>

**ECONOMY, JOBS AND FAIR WORK**

**Schedule 3.4 Employability and Promoting Fair Work  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	20.0	0.0	20.0
ABR changes	1.4	0.0	1.4
<b>ABR Budget</b>	<b>21.4</b>	<b>0.0</b>	<b>21.4</b>
Proposed changes	-0.7	0.0	-0.7
<b>SBR Proposed Budget</b>	<b>20.7</b>	<b>0.0</b>	<b>20.7</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.7	0.0	-0.7
	<b>-0.7</b>	<b>0.0</b>	<b>-0.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>20.7</b>	<b>0.0</b>	<b>20.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>20.7</b>	<b>0.0</b>	<b>20.7</b>
<b>Budget Analysis</b>			
Developing the Young Workforce	0.3	0.0	0.3
Employability and Promoting Fair Work	20.4	0.0	20.4
<b>Net Expenditure</b>	<b>20.7</b>	<b>0.0</b>	<b>20.7</b>

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**ECONOMY, JOBS AND FAIR WORK**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	0.0	0.0	0.0
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Summary of proposed changes</b>			
AME Provision	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Budget Analysis</b>			
ESF Central Government Spend- EC Income	0.0	0.0	0.0
ESF Central Government Spend	0.0	0.0	0.0
ESF Grants to Local Authorities	0.0	0.0	0.0
ESF Grants to Local Authorities - EC Income	0.0	0.0	0.0
AME Provision	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

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.

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**ECONOMY, JOBS AND FAIR WORK**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	0.0	0.0	0.0
ABR changes	0.0	0.0	-2.6
<b>ABR Budget</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Proposed changes	-2.6	0.0	-2.6
<b>SBR Proposed Budget</b>	<b>-2.6</b>	<b>0.0</b>	<b>-2.6</b>
<b>Summary of proposed changes</b>			
AME Provision in relation to movements in ERDF Programme	-2.6	0.0	-2.6
	<b>-2.6</b>	<b>0.0</b>	<b>-2.6</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>-2.6</b>	<b>0.0</b>	<b>-2.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>-2.6</b>	<b>0.0</b>	<b>-2.6</b>
<b>Budget Analysis</b>			
ERDF Central Government Spend - EC Income	-1.2	0.0	-1.2
ERDF Central Government Spend	1.2	0.0	1.2
ERDF Grants to Local Authorities	0.0	0.0	0.0
ERDF Grants to Local Authorities - EC Income	0.0	0.0	0.0
ERDF Programme AME Provision	-2.6	0.0	-2.6
<b>Net Expenditure</b>	<b>-2.6</b>	<b>0.0</b>	<b>-2.6</b>

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.

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**ECONOMY, JOBS AND FAIR WORK**


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**Schedule 3.7 ESF Programme Operation**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	1.8	0.0	1.8
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>1.8</b>	<b>0.0</b>	<b>1.8</b>
Proposed changes	1.5	0.0	1.5
<b>SBR Proposed Budget</b>	<b>3.3</b>	<b>0.0</b>	<b>3.3</b>
<b>Summary of proposed changes</b>			
Deployment of planned/ emerging underspends for ESF Programme Operation	1.5	0.0	1.5
	<b>1.5</b>	<b>0.0</b>	<b>1.5</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>3.3</b>	<b>0.0</b>	<b>3.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>3.3</b>	<b>0.0</b>	<b>3.3</b>
<b>Budget Analysis</b>			
ESF Programme Operation	3.3	0.0	3.3
<b>Net Expenditure</b>	<b>3.3</b>	<b>0.0</b>	<b>3.3</b>

**JUSTICE**

**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>2,361.2</b>	<b>35.3</b>	<b>2,396.5</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	28.0	-6.8	21.2
<i>Technical Changes</i>	-2.1	0.0	-2.1
<i>Net Whitehall Transfers</i>	3.4	0.0	3.4
<i>Net Transfers within Scottish Block</i>	13.8	-17.8	-4.0
<b>Total changes proposed</b>	<b>43.1</b>	<b>-24.6</b>	<b>18.5</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>2,404.3</b>	<b>10.7</b>	<b>2,415.0</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Community Justice Services	25.8	0.0	25.8
Judiciary	3.1	0.0	3.1
Criminal Injuries Compensation	17.5	0.0	17.5
Legal Aid	138.1	0.0	138.1
Police Central Government	26.5	0.0	26.5
Safer and Stronger Communities	4.4	0.0	4.4
Police and Fire Pensions	380.4	0.0	380.4
Scottish Prison Service	269.2	3.2	272.4
Miscellaneous	37.0	7.5	44.5
Scottish Police Authority	1,074.8	0.0	1,074.8
Scottish Fire and Rescue Service	268.2	0.0	268.2
Justice Central Government Grants to Local Authorities	88.0	0.0	88.0
<b>Total DEL</b>	<b>2,333.0</b>	<b>10.7</b>	<b>2,343.7</b>
<b>AME:</b>			
Scottish Prison Service	-5.0	0.0	-5.0
<b>Total AME</b>	<b>-5.0</b>	<b>0.0</b>	<b>-5.0</b>
<b>Other Expenditure Outside DEL:</b>			
Scottish Prison Service	70.9	0.0	70.9
Scottish Police Authority Loan Charges	5.4	0.0	5.4
<b>Total Other Expenditure Outside DEL</b>	<b>76.3</b>	<b>0.0</b>	<b>76.3</b>
<b>Total Budget</b>	<b>2,404.3</b>	<b>10.7</b>	<b>2,415.0</b>

<b>Total Limit on Income (accruing resources)</b>	<b>39.7</b>
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**JUSTICE**

**Schedule 3.1 Community Justice Services  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	30.7	0.0	30.7
ABR changes	-4.1	0.0	-4.1
<b>ABR Budget</b>	<b>26.6</b>	<b>0.0</b>	<b>26.6</b>
Proposed changes	-0.8	0.0	-0.8
<b>SBR Proposed Budget</b>	<b>25.8</b>	<b>0.0</b>	<b>25.8</b>
<b>Summary of proposed changes</b>			
Release of emerging/planned underspend to support priorities	-0.8	0.0	-0.8
	<b>-0.8</b>	<b>0.0</b>	<b>-0.8</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>25.8</b>	<b>0.0</b>	<b>25.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>25.8</b>	<b>0.0</b>	<b>25.8</b>
<b>Budget Analysis</b>			
Community Justice Services Miscellaneous	1.0	0.0	1.0
Offender Services	24.8	0.0	24.8
<b>Net Expenditure</b>	<b>25.8</b>	<b>0.0</b>	<b>25.8</b>

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**JUSTICE**

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**Schedule 3.2 Judiciary  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	9.9	0.0	9.9
ABR changes	-8.5	0.0	-8.5
<b>ABR Budget</b>	<b>1.4</b>	<b>0.0</b>	<b>1.4</b>
Proposed changes	1.7	0.0	1.7
<b>SBR Proposed Budget</b>	<b>3.1</b>	<b>0.0</b>	<b>3.1</b>
<b>Summary of proposed changes</b>			
Transfer from Ministry of Justice in respect of interim pension payments and pay claims	1.7	0.0	1.7
	<b>1.7</b>	<b>0.0</b>	<b>1.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>3.2</b>	<b>0.0</b>	<b>3.2</b>
<i>Less:</i> Retained Income	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>3.1</b>	<b>0.0</b>	<b>3.1</b>
<b>Budget Analysis</b>			
Judiciary Services	3.1	0.0	3.1
<b>Net Expenditure</b>	<b>3.1</b>	<b>0.0</b>	<b>3.1</b>

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**JUSTICE**

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**Schedule 3.3 Criminal Injuries Compensation****Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	17.5	0.0	17.5
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>17.5</b>	<b>0.0</b>	<b>17.5</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>17.5</b>	<b>0.0</b>	<b>17.5</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>17.5</b>	<b>0.0</b>	<b>17.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>17.5</b>	<b>0.0</b>	<b>17.5</b>
<b>Budget Analysis</b>			
CIC Scheme	14.8	0.0	14.8
Criminal Injuries Administration Costs	2.7	0.0	2.7
<b>Net Expenditure</b>	<b>17.5</b>	<b>0.0</b>	<b>17.5</b>

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**JUSTICE**

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**Schedule 3.4 Legal Aid  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	136.6	0.0	136.6
ABR changes	1.5	0.0	1.5
<b>ABR Budget</b>	<b>138.1</b>	<b>0.0</b>	<b>138.1</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>138.1</b>	<b>0.0</b>	<b>138.1</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>138.4</b>	<b>0.0</b>	<b>138.4</b>
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	<b>138.1</b>	<b>0.0</b>	<b>138.1</b>
<b>Budget Analysis</b>			
Legal Aid Fund	127.2	0.0	127.2
Legal Aid Administration	11.2	0.0	11.2
Legal Aid Income from Superannuation Contributions	-0.3	0.0	-0.3
<b>Net Expenditure</b>	<b>138.1</b>	<b>0.0</b>	<b>138.1</b>

**JUSTICE**

**Schedule 3.5 Police Central Government  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	62.6	17.8	80.4
ABR changes	-1.3	0.0	-1.3
<b>ABR Budget</b>	<b>61.3</b>	<b>17.8</b>	<b>79.1</b>
Proposed changes	-34.8	-17.8	-52.6
<b>SBR Proposed Budget</b>	<b>26.5</b>	<b>0.0</b>	<b>26.5</b>
<b>Summary of proposed changes</b>			
Transfer to Scottish Police Authority from Police Change Fund	-34.8	-17.8	-52.6
	<b>-34.8</b>	<b>-17.8</b>	<b>-52.6</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>28.6</b>	<b>0.0</b>	<b>28.6</b>
<i>Less:</i> Retained Income	-2.1	0.0	-2.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>26.5</b>	<b>0.0</b>	<b>26.5</b>
<b>Budget Analysis</b>			
National Police Funding & Police Change Fund	26.4	0.0	26.4
Police Support Services	0.1	0.0	0.1
<b>Net Expenditure</b>	<b>26.5</b>	<b>0.0</b>	<b>26.5</b>

**JUSTICE**

**Schedule 3.6 Safer and Stronger Communities  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	7.1	0.0	7.1
ABR changes	-2.0	0.0	-2.0
<b>ABR Budget</b>	<b>5.1</b>	<b>0.0</b>	<b>5.1</b>
Proposed changes	-0.7	0.0	-0.7
<b>SBR Proposed Budget</b>	<b>4.4</b>	<b>0.0</b>	<b>4.4</b>
<b>Summary of proposed changes</b>			
Proceeds of Crime receipts transferred from the Scottish Consolidated Fund	-6.6	0.0	-6.6
Proceeds of Crime payments covering funding for the Cashback for Communities Scheme	5.8	0.0	5.8
Miscellaneous minor transfers	0.1	0.0	0.1
	<b>-0.7</b>	<b>0.0</b>	<b>-0.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>4.4</b>	<b>0.0</b>	<b>4.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>4.4</b>	<b>0.0</b>	<b>4.4</b>
<b>Budget Analysis</b>			
Safer Communities	5.2	0.0	5.2
Drug Misuse	0.0	0.0	0.0
Proceeds of Crime	5.8	0.0	5.8
Proceeds of Crime Income	-6.6	0.0	-6.6
<b>Net Expenditure</b>	<b>4.4</b>	<b>0.0</b>	<b>4.4</b>

**JUSTICE**

**Schedule 3.7 Police and Fire Pensions  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	350.6	0.0	350.6
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>350.6</b>	<b>0.0</b>	<b>350.6</b>
Proposed changes	29.8	0.0	29.8
<b>SBR Proposed Budget</b>	<b>380.4</b>	<b>0.0</b>	<b>380.4</b>
<b>Summary of proposed changes</b>			
Deployment of emerging/planned underspends to support pressures in Police and Fire Pensions	28.1	0.0	28.1
Transfer from HM Treasury in respect of Fire Pensions	1.7	0.0	1.7
	<b>29.8</b>	<b>0.0</b>	<b>29.8</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>380.4</b>	<b>0.0</b>	<b>380.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>380.4</b>	<b>0.0</b>	<b>380.4</b>
<b>Budget Analysis</b>			
Fire Pensions	84.6	0.0	84.6
Police Pensions	295.8	0.0	295.8
<b>Net Expenditure</b>	<b>380.4</b>	<b>0.0</b>	<b>380.4</b>

**JUSTICE**

**Schedule 3.8 Scottish Prison Service  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	344.1	10.0	354.1
ABR changes	-1.5	0.0	-1.5
<b>ABR Budget</b>	<b>342.6</b>	<b>10.0</b>	<b>352.6</b>
Proposed changes	-7.5	-6.8	-14.3
<b>SBR Proposed Budget</b>	<b>335.1</b>	<b>3.2</b>	<b>338.3</b>
<b>Summary of proposed changes</b>			
AME impairment reversal	-5.0	0.0	-5.0
Release of emerging/planned underspend to support priorities	-5.5	-6.8	-12.3
Adjustment to the ODEL PPP/PFI budget	5.0	0.0	5.0
Adjustment to the depreciation budget	-1.0	0.0	-1.0
Adjustment to the ODEL PPP/PFI budget	-1.0	0.0	-1.0
	<b>-7.5</b>	<b>-6.8</b>	<b>-14.3</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>342.3</b>	<b>3.2</b>	<b>345.5</b>
<i>Less:</i> Retained Income	-7.2	0.0	-7.2
Capital Receipts Applied	0.0	0.0	0.0
	<b>335.1</b>	<b>3.2</b>	<b>338.3</b>
<b>Budget Analysis</b>			
Scottish Prison Service Current Expenditure	270.0	0.0	270.0
Income from Sale of Prison Goods	-5.8	0.0	-5.8
Prisons Capital Expenditure	0.0	3.2	3.2
Scottish Prison Service Capital Receipts Applied	0.0	0.0	0.0
Scottish Prison Service PPP/PFI	70.9	0.0	70.9
<b>Net Expenditure</b>	<b>335.1</b>	<b>3.2</b>	<b>338.3</b>

**JUSTICE**

**Schedule 3.9 Miscellaneous  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	30.7	7.5	38.2
ABR changes	4.4	0.0	4.4
<b>ABR Budget</b>	<b>35.1</b>	<b>7.5</b>	<b>42.6</b>
Proposed changes	1.9	0.0	1.9
<b>SBR Proposed Budget</b>	<b>37.0</b>	<b>7.5</b>	<b>44.5</b>
<b>Summary of proposed changes</b>			
Transfer from Scottish Fire and Rescue Service for Firelink service fees	4.0	0.0	4.0
Transfer to Communities, Social Security and Equalities to fund advocacy support	-1.0	0.0	-1.0
Miscellaneous minor transfers	-1.1	0.0	-1.1
	<b>1.9</b>	<b>0.0</b>	<b>1.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>37.0</b>	<b>7.5</b>	<b>44.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>37.0</b>	<b>7.5</b>	<b>44.5</b>
<b>Budget Analysis</b>			
Other Miscellaneous	16.5	0.0	16.5
Residential Accommodation for Children	3.2	0.0	3.2
Victim/Witness Support	5.3	0.0	5.3
Scottish Resilience	12.0	7.5	19.5
<b>Net Expenditure</b>	<b>37.0</b>	<b>7.5</b>	<b>44.5</b>

**JUSTICE**

**Schedule 3.10 Scottish Police Authority  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	1,025.0	0.0	1,025.0
ABR changes	0.2	0.0	0.2
<b>ABR Budget</b>	<b>1,025.2</b>	<b>0.0</b>	<b>1,025.2</b>
Proposed changes	55.0	0.0	55.0
<b>SBR Proposed Budget</b>	<b>1,080.2</b>	<b>0.0</b>	<b>1,080.2</b>
<b>Summary of proposed changes</b>			
Transfer to SPA from Police Change Fund	52.6	0.0	52.6
Additional funding for capital stimulus	2.0	0.0	2.0
Miscellaneous minor transfers	0.4	0.0	0.4
	<b>55.0</b>	<b>0.0</b>	<b>55.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>1,080.2</b>	<b>0.0</b>	<b>1,080.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>1,080.2</b>	<b>0.0</b>	<b>1,080.2</b>
<b>Budget Analysis</b>			
Scottish Police Authority	1,074.8	0.0	1,074.8
Police Loan Charges	5.4	0.0	5.4
<b>Net Expenditure</b>	<b>1,080.2</b>	<b>0.0</b>	<b>1,080.2</b>

**JUSTICE**

**Schedule 3.11 Scottish Fire and Rescue Service  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	270.0	0.0	270.0
ABR changes	-0.3	0.0	-0.3
<b>ABR Budget</b>	<b>269.7</b>	<b>0.0</b>	<b>269.7</b>
Proposed changes	-1.5	0.0	-1.5
<b>SBR Proposed Budget</b>	<b>268.2</b>	<b>0.0</b>	<b>268.2</b>
<b>Summary of proposed changes</b>			
Transfer to Miscellaneous for Firelink service fees	-4.0	0.0	-4.0
Additional funding for capital stimulus	2.0	0.0	2.0
Transfer from Scottish Resilience as a result of carry over of resources for pay recognition 2014-15	0.5	0.0	0.5
	<b>-1.5</b>	<b>0.0</b>	<b>-1.5</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>268.2</b>	<b>0.0</b>	<b>268.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>268.2</b>	<b>0.0</b>	<b>268.2</b>
<b>Budget Analysis</b>			
Scottish Fire and Rescue Service	268.2	0.0	268.2
<b>Net Expenditure</b>	<b>268.2</b>	<b>0.0</b>	<b>268.2</b>

**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	86.5	0.0	86.5
ABR changes	1.5	0.0	1.5
<b>ABR Budget</b>	<b>88.0</b>	<b>0.0</b>	<b>88.0</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>88.0</b>	<b>0.0</b>	<b>88.0</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>88.0</b>	<b>0.0</b>	<b>88.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>88.0</b>	<b>0.0</b>	<b>88.0</b>
<b>Budget Analysis</b>			
Criminal Justice Social Work	88.0	0.0	88.0
<b>Net Expenditure</b>	<b>88.0</b>	<b>0.0</b>	<b>88.0</b>

**COMMUNITIES, SOCIAL SECURITY AND EQUALITIES**

**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>10,781.3</b>	<b>245.6</b>	<b>11,026.9</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	-4.4	-1.5	-5.9
<i>Technical Changes</i>	-11.2	-6.0	-17.2
<i>Net Whitehall Transfers</i>	1.4	0.0	1.4
<i>Net Transfers within Scottish Block</i>	16.3	0.0	16.3
<b>Total changes proposed</b>	<b>2.1</b>	<b>-7.5</b>	<b>-5.4</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>10,783.4</b>	<b>238.1</b>	<b>11,021.5</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Local Government	7,348.7	0.0	7,348.7
Planning	4.3	0.1	4.4
Third Sector	22.6	0.0	22.6
Local Governance and Reform	1.5	0.0	1.5
Equalities	23.6	0.0	23.6
Housing	470.3	233.0	703.3
Social Security	1.4	0.0	1.4
Social Justice and Regeneration	55.4	5.0	60.4
Central Government Grants to Local Authorities	104.3	0.0	104.3
<b>Total DEL</b>	<b>8,032.1</b>	<b>238.1</b>	<b>8,270.2</b>
<b>AME:</b>			
Housing	-17.5	0.0	-17.5
Third Sector	0.3	0.0	0.3
Non-domestic Rates	2,768.5	0.0	2,768.5
<b>Total AME</b>	<b>2,751.3</b>	<b>0.0</b>	<b>2,751.3</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>10,783.4</b>	<b>238.1</b>	<b>11,021.5</b>

<b>Total Limit on Income (accruing resources)</b>	<b>80.0</b>
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**COMMUNITIES, SOCIAL SECURITY AND EQUALITIES**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	9,935.0	0.0	9,935.0
ABR changes	159.4	0.0	159.4
<b>ABR Budget</b>	<b>10,094.4</b>	<b>0.0</b>	<b>10,094.4</b>
Proposed changes	22.8	0.0	22.8
<b>SBR Proposed Budget</b>	<b>10,117.2</b>	<b>0.0</b>	<b>10,117.2</b>
<b>Summary of proposed changes</b>			
Deployment of emerging/planned underspends for local authorities flooding grants	1.8	0.0	1.8
Deployment of emerging/planned underspends for Council Tax and Council Tax Reduction Scheme reform policies	1.9	0.0	1.9
Deployment of emerging/planned underspends for Housing Support Grant	0.8	0.0	0.8
Transfer from ES to support 1+2 languages policy implementation in schools	5.0	0.0	5.0
Transfer from ES for maintaining teacher numbers	10.0	0.0	10.0
transfer from ES to provide free lunches to eligible 2, 3 and 4 year olds	1.5	0.0	1.5
Transfer from Department for Transport for Dundee - London air service	1.2	0.0	1.2
Miscellaneous minor transfers	0.6	0.0	0.6
	<b>22.8</b>	<b>0.0</b>	<b>22.8</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>10,117.2</b>	<b>0.0</b>	<b>10,117.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>10,117.2</b>	<b>0.0</b>	<b>10,117.2</b>
<b>Budget</b>			
General Revenue Grant	6,842.2	0.0	6,842.2
Non-domestic Rates	2,768.5	0.0	2,768.5
Support for Capital	506.5	0.0	506.5
<b>Net Expenditure</b>	<b>10,117.2</b>	<b>0.0</b>	<b>10,117.2</b>

**Memorandum Item - Total Local Government Funding**

<b>Proposed Budget</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Plus Specific Grants included as follows;</b>			
<b>Education &amp; Skills (page 25)</b>			
Gaelic	4.5	0.0	4.5
<b>Justice (page 46)</b>			
Criminal Justice Social Work	88.0	0.0	88.0
<b>Rural Economy &amp; Conectivity (page 79)</b>			
Regional Transport Partnership	16.0	0.0	16.0
Cycling, Walking and Safer Routes	5.9	0.0	5.9
<b>Communities, Social Security &amp; Equalities (page 56)</b>			
Vacant Derelict Land Grant	7.8	0.0	7.8
Transfer of the Management of Development Funding	96.5	0.0	96.5
<b>Net Expenditure</b>	<b>218.7</b>	<b>0.0</b>	<b>218.7</b>

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**COMMUNITIES, SOCIAL SECURITY AND EQUALITIES**


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**Schedule 3.2 Planning  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	4.0	0.1	4.1
ABR changes	0.3	0.0	0.3
<b>ABR Budget</b>	<b>4.3</b>	<b>0.1</b>	<b>4.4</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>4.3</b>	<b>0.1</b>	<b>4.4</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>4.4</b>	<b>0.1</b>	<b>4.5</b>
<i>Less:</i> Retained Income	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>4.3</b>	<b>0.1</b>	<b>4.4</b>
<b>Budget Analysis</b>			
Architecture & Place	1.7	0.0	1.7
Building Standards	0.2	0.0	0.2
Planning	1.7	0.1	1.8
Planning & Environmental Appeals	0.7	0.0	0.7
<b>Net Expenditure</b>	<b>4.3</b>	<b>0.1</b>	<b>4.4</b>

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**COMMUNITIES, SOCIAL SECURITY AND EQUALITIES**


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**Schedule 3.3 Third Sector  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	24.5	0.0	24.5
ABR changes	-0.2	0.0	-0.2
<b>ABR Budget</b>	<b>24.3</b>	<b>0.0</b>	<b>24.3</b>
Proposed changes	-1.4	0.0	-1.4
<b>SBR Proposed Budget</b>	<b>22.9</b>	<b>0.0</b>	<b>22.9</b>
<b>Summary of proposed changes</b>			
Non cash AME Fair Value Adjustment	0.3	0.0	0.3
Transfer to Equalities to align budgets to commitments	-1.7	0.0	-1.7
	<b>-1.4</b>	<b>0.0</b>	<b>-1.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>22.9</b>	<b>0.0</b>	<b>22.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>22.9</b>	<b>0.0</b>	<b>22.9</b>
<b>Budget Analysis</b>			
Third Sector	22.9	0.0	22.9
<b>Net Expenditure</b>	<b>22.9</b>	<b>0.0</b>	<b>22.9</b>

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**COMMUNITIES, SOCIAL SECURITY AND EQUALITIES**


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**Schedule 3.4 Local Governance and Reform**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	1.7	0.0	1.7
ABR changes	-0.2	0.0	-0.2
<b>ABR Budget</b>	<b>1.5</b>	<b>0.0</b>	<b>1.5</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>1.5</b>	<b>0.0</b>	<b>1.5</b>
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>1.5</b>	<b>0.0</b>	<b>1.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>1.5</b>	<b>0.0</b>	<b>1.5</b>
<b>Budget Analysis</b>			
Local Governance	0.2	0.0	0.2
Local Government Boundary Commission	0.0	0.0	0.0
Public Service Reform and Community Empowerment	1.3	0.0	1.3
<b>Net Expenditure</b>	<b>1.5</b>	<b>0.0</b>	<b>1.5</b>

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**COMMUNITIES, SOCIAL SECURITY AND EQUALITIES**


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**Schedule 3.5 Equalities  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	20.3	0.0	20.3
ABR changes	0.6	0.0	0.6
<b>ABR Budget</b>	<b>20.9</b>	<b>0.0</b>	<b>20.9</b>
Proposed changes	2.7	0.0	2.7
<b>SBR Proposed Budget</b>	<b>23.6</b>	<b>0.0</b>	<b>23.6</b>
<b>Summary of proposed changes</b>			
Transfer from Justice for Glasgow Community and Safety services	1.0	0.0	1.0
Transfer from Third Sector to align budgets to commitments	1.7	0.0	1.7
	<b>2.7</b>	<b>0.0</b>	<b>2.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>23.6</b>	<b>0.0</b>	<b>23.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>23.6</b>	<b>0.0</b>	<b>23.6</b>
<b>Budget Analysis</b>			
Promoting Equality	23.6	0.0	23.6
<b>Net Expenditure</b>	<b>23.6</b>	<b>0.0</b>	<b>23.6</b>

**COMMUNITIES, SOCIAL SECURITY AND EQUALITIES**

**Schedule 3.6 Housing  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	466.8	240.5	707.3
ABR changes	7.9	0.0	7.9
<b>ABR Budget</b>	<b>474.7</b>	<b>240.5</b>	<b>715.2</b>
Proposed changes	-21.9	-7.5	-29.4
<b>SBR Proposed Budget</b>	<b>452.8</b>	<b>233.0</b>	<b>685.8</b>
<b>Summary of proposed changes</b>			
Deployment of emerging/planned underspends for Energy Efficiency Measures	10.0	0.0	10.0
Non cash AME adjustment for Housing loans impairment	-17.5	0.0	-17.5
Direct to Indirect Capital Adjustment	6.0	-6.0	0.0
Release of emerging/ planned underspends to support priorities	-20.0	-1.5	-21.5
Miscellaneous minor transfers	-0.4	0.0	-0.4
	<b>-21.9</b>	<b>-7.5</b>	<b>-29.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>452.8</b>	<b>243.0</b>	<b>695.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-10.0	-10.0
	<b>452.8</b>	<b>233.0</b>	<b>685.8</b>
<b>Budget Analysis</b>			
Housing Supply	330.2	206.5	536.7
Communities Analysis	3.3	0.0	3.3
Fuel Poverty/Energy Efficiency	95.1	24.0	119.1
Housing Support	24.2	2.5	26.7
<b>Net Expenditure</b>	<b>452.8</b>	<b>233.0</b>	<b>685.8</b>

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**COMMUNITIES, SOCIAL SECURITY AND EQUALITIES**


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**Schedule 3.7 Social Security  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	74.3	0.0	74.3
ABR changes	-72.9	0.0	-72.9
<b>ABR Budget</b>	<b>1.4</b>	<b>0.0</b>	<b>1.4</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>1.4</b>	<b>0.0</b>	<b>1.4</b>
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>1.4</b>	<b>0.0</b>	<b>1.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>1.4</b>	<b>0.0</b>	<b>1.4</b>
<b>Budget Analysis</b>			
Scottish Welfare Fund	0.5	0.0	0.5
Discretionary Housing Payments	0.0	0.0	0.0
Social Security Programme Costs	0.9	0.0	0.9
<b>Net Expenditure</b>	<b>1.4</b>	<b>0.0</b>	<b>1.4</b>

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**COMMUNITIES, SOCIAL SECURITY AND EQUALITIES**


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**Schedule 3.8 Social Justice and Regeneration  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	51.5	5.0	56.5
ABR changes	4.0	0.0	4.0
<b>ABR Budget</b>	<b>55.5</b>	<b>5.0</b>	<b>60.5</b>
Proposed changes	-0.1	0.0	-0.1
<b>SBR Proposed Budget</b>	<b>55.4</b>	<b>5.0</b>	<b>60.4</b>
<b>Summary of proposed changes</b>			
Deployment of emerging/planned underspends for Clyde Gateway	0.6	0.0	0.6
Miscellaneous minor transfers	-0.7	0.0	-0.7
	<b>-0.1</b>	<b>0.0</b>	<b>-0.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>55.4</b>	<b>5.0</b>	<b>60.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>55.4</b>	<b>5.0</b>	<b>60.4</b>
<b>Budget Analysis</b>			
Fairer Scotland	6.7	0.0	6.7
Regeneration	48.7	5.0	53.7
<b>Net Expenditure</b>	<b>55.4</b>	<b>5.0</b>	<b>60.4</b>

**COMMUNITIES, SOCIAL SECURITY AND EQUALITIES**

**Schedule 3.9 CSSE Central Government Grants to Local Authorities  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	104.3	0.0	104.3
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>104.3</b>	<b>0.0</b>	<b>104.3</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>104.3</b>	<b>0.0</b>	<b>104.3</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>104.3</b>	<b>0.0</b>	<b>104.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>104.3</b>	<b>0.0</b>	<b>104.3</b>
<b>Budget Analysis</b>			
Transfer of Management of Development Funding-	96.5	0.0	96.5
Vacant & Derelict Land Grant-	7.8	0.0	7.8
<b>Net Expenditure</b>	<b>104.3</b>	<b>0.0</b>	<b>104.3</b>

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**ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM**


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**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>176.0</b>	<b>39.7</b>	<b>215.7</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.3	0.0	0.3
<i>Net Whitehall Transfers</i>	5.7	0.0	5.7
<i>Net Transfers within Scottish Block</i>	1.0	0.4	1.4
<b>Total changes proposed</b>	<b>7.0</b>	<b>0.4</b>	<b>7.4</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>183.0</b>	<b>40.1</b>	<b>223.1</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Marine	57.0	0.8	57.8
Research Analysis and Other Services	63.9	0.0	63.9
Environmental Services	141.9	0.0	141.9
Climate Change and Land Managers Renewables Fund	15.2	0.4	15.6
Scottish Water	-95.3	38.9	-56.4
<b>Total DEL</b>	<b>182.7</b>	<b>40.1</b>	<b>222.8</b>
<b>AME:</b>	<b>0.3</b>	<b>0.0</b>	<b>0.3</b>
<b>Total AME</b>	<b>0.3</b>	<b>0.0</b>	<b>0.3</b>
<b>Other Expenditure Outside DEL:</b>			
	0.0	0.0	0.0
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>183.0</b>	<b>40.1</b>	<b>223.1</b>

<b>Total Limit on Income (accruing resources)</b>	<b>500.0</b>
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**ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM**


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**Schedule 3.1 Marine  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	45.0	0.8	45.8
ABR changes	0.4	0.0	0.4
<b>ABR Budget</b>	<b>45.4</b>	<b>0.8</b>	<b>46.2</b>
Proposed changes	11.9	0.0	11.9
<b>SBR Proposed Budget</b>	<b>57.3</b>	<b>0.8</b>	<b>58.1</b>
<b>Summary of proposed changes</b>			
Transfer from HM Treasury for Coastal Communities Fund	5.7	0.0	5.7
Transfer from REC to Coastal Communities Fund	0.9	0.0	0.9
Transfer from Climate Change to Marine Scotland	2.4	0.0	2.4
Transfer from REC to Marine Scotland	1.8	0.0	1.8
Additional non cash AME for donated assets depreciation	0.3	0.0	0.3
Transfer from Environmental Services to Marine Scotland	0.8	0.0	0.8
	<b>11.9</b>	<b>0.0</b>	<b>11.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>70.3</b>	<b>0.8</b>	<b>71.1</b>
<i>Less:</i> Retained Income	-13.0	0.0	-13.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>57.3</b>	<b>0.8</b>	<b>58.1</b>
<b>Budget Analysis</b>			
Marine Scotland	57.3	0.8	58.1
<b>Net Expenditure</b>	<b>57.3</b>	<b>0.8</b>	<b>58.1</b>

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**ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM**


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**Schedule 3.2 Research, Analysis & Other Services**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	65.2	0.0	65.2
ABR Changes	-0.5	0.0	-0.5
<b>ABR Budget</b>	<b>64.7</b>	<b>0.0</b>	<b>64.7</b>
Proposed changes	-0.8	0.0	-0.8
<b>SBR Proposed Budget</b>	<b>63.9</b>	<b>0.0</b>	<b>63.9</b>
<b>Summary of proposed changes</b>			
Transfer to Scottish Water	-0.4	0.0	-0.4
Transfer to REC to fund new Census IT System	-0.4	0.0	-0.4
	<b>-0.8</b>	<b>0.0</b>	<b>-0.8</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>64.2</b>	<b>0.0</b>	<b>64.2</b>
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	<b>63.9</b>	<b>0.0</b>	<b>63.9</b>
<b>Budget Analysis</b>			
Contract Research Fund	3.7	0.0	3.7
Economic & Other Surveys	1.3	0.0	1.3
Programmes of Research	49.3	0.0	49.3
Royal Botanic Garden, Edinburgh	9.6	0.0	9.6
<b>Net Expenditure</b>	<b>63.9</b>	<b>0.0</b>	<b>63.9</b>

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**ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	138.5	0.0	138.5
ABR changes	3.3	0.0	3.3
<b>ABR Budget</b>	<b>141.8</b>	<b>0.0</b>	<b>141.8</b>
Proposed changes	0.1	0.0	0.1
<b>SBR Proposed Budget</b>	<b>141.9</b>	<b>0.0</b>	<b>141.9</b>
<b>Summary of proposed changes</b>			
Transfer from Climate Change for Zero Waste Scotland	0.6	0.0	0.6
Transfer from Climate Change to Scottish National Heritage	0.4	0.0	0.4
Transfer to Marine for Marine Scotland	-0.8	0.0	-0.8
Transfer to FCE for the National Waste Brookerage Service	-0.3	0.0	-0.3
Miscellaneous minor transfers	0.2	0.0	0.2
	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>141.9</b>	<b>0.0</b>	<b>141.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>141.9</b>	<b>0.0</b>	<b>141.9</b>
<b>Budget Analysis</b>			
Land Reform	11.1	0.0	11.1
Drinking Water Quality Regulator	0.6	0.0	0.6
National Park Authorities	11.8	0.0	11.8
Natural Assets & Flooding	7.7	0.0	7.7
Natural Resources	4.7	0.0	4.7
Private Water	2.2	0.0	2.2
Scottish Environmental Protection Agency	35.0	0.0	35.0
Scottish Natural Heritage	45.9	0.0	45.9
Zero Waste	22.9	0.0	22.9
<b>Net Expenditure</b>	<b>141.9</b>	<b>0.0</b>	<b>141.9</b>

**ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	19.9	0.0	19.9
ABR changes	-0.4	0.0	-0.4
<b>ABR Budget</b>	<b>19.5</b>	<b>0.0</b>	<b>19.5</b>
Proposed changes	-4.3	0.4	-3.9
<b>SBR Proposed Budget</b>	<b>15.2</b>	<b>0.4</b>	<b>15.6</b>
<b>Summary of proposed changes</b>			
Transfer to Marine for Marine Scotland in-year operational pressures	-2.4	0.0	-2.4
Transfer to Environmental Services for Zero Waste Scotland	-0.6	0.0	-0.6
Re-alignment of budgets	-0.4	0.4	0.0
Transfer to Environmental Services for Scottish National Heritage	-0.4	0.0	-0.4
Transfer to Administration for SG Facilities	-0.4	0.0	-0.4
Miscellaneous minor transfers	-0.1	0.0	-0.1
	<b>-4.3</b>	<b>0.4</b>	<b>-3.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>15.2</b>	<b>0.4</b>	<b>15.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>15.2</b>	<b>0.4</b>	<b>15.6</b>
<b>Budget Analysis</b>			
Climate Change - Policy Development & Implementation	1.1	0.0	1.1
Land Managers Renewables Fund	0.3	0.4	0.7
Sustainable Action Fund	13.8	0.0	13.8
<b>Net Expenditure</b>	<b>15.2</b>	<b>0.4</b>	<b>15.6</b>

**ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	-94.5	38.9	-55.6
ABR changes	-0.9	0.0	-0.9
<b>ABR Budget</b>	<b>-95.4</b>	<b>38.9</b>	<b>-56.5</b>
Proposed changes	0.1	0.0	0.1
<b>SBR Proposed Budget</b>	<b>-95.3</b>	<b>38.9</b>	<b>-56.4</b>
<b>Summary of proposed changes</b>			
Transfer from Research, Analysis & other for new mains connection at Benmore	0.4	0.0	0.4
Transfer to Scottish Enterprise to support Hydro Nation Water Innovation Service	-0.3	0.0	-0.3
	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>-95.4</b>	<b>118.9</b>	<b>23.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-80.0	-80.0
	<b>-95.3</b>	<b>38.9</b>	<b>-56.5</b>
<b>Budget Analysis</b>			
Exemption Scheme	2.4	0.0	2.4
Hydro Nation	2.8	0.0	2.8
Interest on Voted Loans	-100.5	0.0	-100.5
Voted Loans	0.0	38.9	38.9
<b>Net Expenditure</b>	<b>-95.3</b>	<b>38.9</b>	<b>-56.4</b>

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

**CULTURE, TOURISM AND EXTERNAL AFFAIRS**

**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>252.4</b>	<b>5.0</b>	<b>257.4</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	-3.1	0.0	-3.1
<i>Technical Adjustments</i>	6.7	0.0	6.7
<i>Net Whitehall Transfers</i>	10.0	0.0	10.0
<i>Net Transfers within Scottish Block</i>	0.7	0.0	0.7
<b>Total changes proposed</b>	<b>14.3</b>	<b>0.0</b>	<b>14.3</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>266.7</b>	<b>5.0</b>	<b>271.7</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
External Affairs	12.9	0.0	12.9
Culture, Tourism and Major Events	212.7	5.0	217.7
Historic Environment Scotland	41.1	0.0	41.1
<b>Total DEL</b>	<b>266.7</b>	<b>5.0</b>	<b>271.7</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Departmental Budget</b>	<b>266.7</b>	<b>5.0</b>	<b>271.7</b>

<b>Total Limit on Income (accruing resources)</b>	<b>40.0</b>
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**CULTURE, TOURISM AND EXTERNAL AFFAIRS**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	16.2	0.0	16.2
ABR changes	-2.8	0.0	-2.8
<b>ABR Budget</b>	<b>13.4</b>	<b>0.0</b>	<b>13.4</b>
Proposed changes	-0.5	0.0	-0.5
<b>SBR Proposed Budget</b>	<b>12.9</b>	<b>0.0</b>	<b>12.9</b>
<b>Summary of proposed changes</b>			
Transfer from International Relations to Marketing, for international marketing.	-0.5	0.0	-0.5
	<b>-0.5</b>	<b>0.0</b>	<b>-0.5</b>
<b>Proposed Budget following Spring Budget Revision</b>			
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>12.9</b>	<b>0.0</b>	<b>12.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>12.9</b>	<b>0.0</b>	<b>12.9</b>
<b>Budget Analysis</b>			
British Irish Council	0.1	0.0	0.1
International and European Relations	12.8	0.0	12.8
<b>Net Expenditure</b>	<b>12.9</b>	<b>0.0</b>	<b>12.9</b>

**CULTURE, TOURISM AND EXTERNAL AFFAIRS**

**Schedule 3.2 Culture, Tourism and Major Events**

**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	192.8	0.0	192.8
ABR changes	4.7	5.0	9.7
<b>ABR Budget</b>	<b>197.5</b>	<b>5.0</b>	<b>202.5</b>
Proposed changes	15.2	0.0	15.2
<b>SBR Proposed Budget</b>	<b>212.7</b>	<b>5.0</b>	<b>217.7</b>
<b>Summary of proposed changes</b>			
Provision of Creative Scotland Grant in Aid to support working capital requirements	6.7	0.0	6.7
Transfer from HM Treasury to Other Arts for Burrell Renaissance Project	5.0	0.0	5.0
Transfer from HM Treasury to Cultural Collections for V&A, Dundee	5.0	0.0	5.0
Transfer from Justice to Creative Scotland for Cashback	0.7	0.0	0.7
Transfer from NRS to Cultural Collections NLS for Causewayside	0.3	0.0	0.3
Release of emerging/planned underspend to support priorities	-2.7	0.0	-2.7
Miscellaneous minor transfers	0.2	0.0	0.2
	<b>15.2</b>	<b>0.0</b>	<b>15.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>212.7</b>	<b>5.0</b>	<b>217.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>212.7</b>	<b>5.0</b>	<b>217.7</b>
<b>Budget Analysis</b>			
Creative Scotland & Other Arts	57.8	0.0	57.8
Cultural Collections	76.9	0.0	76.9
National Performing Companies	22.9	5.0	27.9
Major Events & Themed Years	10.8	0.0	10.8
Tourism	44.3	0.0	44.3
<b>Net Expenditure</b>	<b>212.7</b>	<b>5.0</b>	<b>217.7</b>

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**CULTURE, TOURISM AND EXTERNAL AFFAIRS**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	41.7	0.0	41.7
ABR changes	-0.2	0.0	-0.2
<b>ABR Budget</b>	<b>41.5</b>	<b>0.0</b>	<b>41.5</b>
Proposed changes	-0.4	0.0	-0.4
<b>SBR Proposed Budget</b>	<b>41.1</b>	<b>0.0</b>	<b>41.1</b>
<b>Summary of proposed changes</b>			
Transfer to HES for Capital Stimulus	2.0	0.0	2.0
Release of emerging/planned underspend to support priorities	-2.4	0.0	-2.4
	<b>-0.4</b>	<b>0.0</b>	<b>-0.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>41.1</b>	<b>0.0</b>	<b>41.1</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>41.1</b>	<b>0.0</b>	<b>41.1</b>
<b>Budget Analysis</b>			
Capital Expenditure	5.4	0.0	5.4
Operational Costs	78.1	0.0	78.1
Less Income	-42.4	0.0	-42.4
<b>Net Expenditure</b>	<b>41.1</b>	<b>0.0</b>	<b>41.1</b>

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**RURAL ECONOMY AND CONNECTIVITY**


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**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>2,080.7</b>	<b>699.6</b>	<b>2,780.3</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	7.2	54.6	61.8
<i>Technical Adjustments</i>	1.7	0.0	1.7
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-12.4	7.9	-4.5
<b>Total changes proposed</b>	<b>-3.5</b>	<b>62.5</b>	<b>59.0</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>2,077.2</b>	<b>762.1</b>	<b>2,839.3</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
EU Support and Related Services	163.2	33.0	196.2
Fisheries	4.7	0.0	4.7
Rural Services	38.7	53.5	92.2
Highlands and Islands Enterprise	63.9	0.0	63.9
Rail Services	740.3	0.0	740.3
Concessionary Fares and Bus Services	261.3	0.0	261.3
Other Transport Policy, Projects and Agency Admin	110.1	7.0	117.1
Motorways and Trunk Roads	289.2	470.4	759.6
Ferry Services	166.7	31.9	198.6
Air Services	41.5	9.3	50.8
Digital Strategy	86.3	0.0	86.3
REC Central Government Grants to Local Authorities	21.9	0.0	21.9
<b>Total DEL</b>	<b>1,987.8</b>	<b>605.1</b>	<b>2,592.9</b>
<b>AME:</b>	<b>1.7</b>	<b>0.0</b>	<b>1.7</b>
<b>Total AME</b>	<b>1.7</b>	<b>0.0</b>	<b>1.7</b>
<b>Other Expenditure Outside DEL:</b>			
Animal License Fees	0.1	0.0	0.1
Motorways and Trunk Roads PPP/PFI	87.6	157.0	244.6
<b>Total Other Expenditure Outside DEL</b>	<b>87.7</b>	<b>157.0</b>	<b>244.7</b>
<b>Total Budget</b>	<b>2,077.2</b>	<b>762.1</b>	<b>2,839.3</b>

<b>Total Limit on Income (accruing resources)</b>	<b>800.0</b>
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**RURAL ECONOMY AND CONNECTIVITY**


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**Schedule 3.1 EU Support & Related Services**
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	153.3	25.5	178.8
ABR changes	1.5	-5.0	-3.5
<b>ABR Budget</b>	<b>154.8</b>	<b>20.5</b>	<b>175.3</b>
Proposed changes	10.1	12.5	22.6
<b>SBR Proposed Budget</b>	<b>164.9</b>	<b>33.0</b>	<b>197.9</b>
<b>Summary of proposed changes</b>			
Transfer from Rural Services to support AFRC	0.7	0.0	0.7
Transfer from ECCLR to fund new Census IT system	0.0	0.4	0.4
Deployment of emerging/planned underspends to support pressures in EU Support & Related Services	9.0	10.8	19.8
Adjustment to budget alignment	-1.3	1.3	0.0
Additional non-cash AME for Provisions and Impairments	1.7	0.0	1.7
	<b>10.1</b>	<b>12.5</b>	<b>20.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>668.3</b>	<b>34.2</b>	<b>702.5</b>
<i>Less:</i> Retained Income	-503.4	0.0	-503.4
Capital Receipts Applied	0.0	-1.2	-1.2
	<b>164.9</b>	<b>33.0</b>	<b>197.9</b>
<b>Budget Analysis</b>			
Agri Environmental Measures	36.4	0.0	36.4
Business Development	25.7	0.0	25.7
CAP Compliance Improvements	19.8	31.2	51.0
CAP Pillar 1 Basic Payments	262.0	0.0	262.0
CAP Pillar 1 Greening Payments	131.5	0.0	131.5
CAP Pillar 1 Other Payments	44.5	0.0	44.5
Crofting Assistance	1.2	-0.9	0.3
EU Income	-493.0	0.0	-493.0
Forestry	1.6	0.0	1.6
Leader	5.8	0.0	5.8
Less Favoured Area Support Scheme	65.5	0.0	65.5
Payments & Inspections Costs	57.0	1.4	58.4
Rural Broadband	2.5	0.0	2.5
Rural Communities	0.1	0.0	0.1
Rural Enterprise	0.1	0.0	0.1
Technical Assistance	4.2	1.3	5.5
<b>Net Expenditure</b>	<b>164.9</b>	<b>33.0</b>	<b>197.9</b>

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**RURAL ECONOMY AND CONNECTIVITY**


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**Schedule 3.2 Fisheries  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	7.4	0.0	7.4
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>7.4</b>	<b>0.0</b>	<b>7.4</b>
Proposed changes	-2.7	0.0	-2.7
<b>SBR Proposed Budget</b>	<b>4.7</b>	<b>0.0</b>	<b>4.7</b>
<b>Summary of proposed changes</b>			
Transfer to ECCLR for Marine Scotland	-1.8	0.0	-1.8
Transfer to ECCLR for Coastal Communities Fund	-0.9	0.0	-0.9
	<b>-2.7</b>	<b>0.0</b>	<b>-2.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>19.5</b>	<b>0.0</b>	<b>19.5</b>
<i>Less:</i> Retained Income	-14.8	0.0	-14.8
Capital Receipts Applied	0.0	0.0	0.0
	<b>4.7</b>	<b>0.0</b>	<b>4.7</b>
<b>Budget Analysis</b>			
EU Fisheries Grants	12.5	0.0	12.5
Fisheries Harbour Grants	0.4	0.0	0.4
Marine EU Income	-8.2	0.0	-8.2
<b>Net Expenditure</b>	<b>4.7</b>	<b>0.0</b>	<b>4.7</b>

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**RURAL ECONOMY AND CONNECTIVITY**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	36.1	0.0	36.1
ABR changes	-0.6	5.0	4.4
<b>ABR Budget</b>	<b>35.5</b>	<b>5.0</b>	<b>40.5</b>
Proposed changes	3.2	48.5	51.7
<b>SBR Proposed Budget</b>	<b>38.7</b>	<b>53.5</b>	<b>92.2</b>
<b>Summary of proposed changes</b>			
Transfer to EU Support and related services to support AFRC	-0.7	0.0	-0.7
Deployment of emerging/planned underspends to support pressures in Rural Services	4.0	0.0	4.0
Deployment of emerging/planned underspends to support funding for Loans to farmers	0.0	48.5	48.5
Miscellaneous minor transfers	-0.1	0.0	-0.1
	<b>3.2</b>	<b>48.5</b>	<b>51.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>38.7</b>	<b>53.5</b>	<b>92.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>38.7</b>	<b>53.5</b>	<b>92.2</b>
<b>Budget Analysis</b>			
Agricultural & Horticultural Advice & Support	8.2	53.5	61.7
Animal Health	18.2	0.0	18.2
Crofting Commission	2.5	0.0	2.5
Food Industry Support	3.5	0.0	3.5
Rural Cohesion	1.1	0.0	1.1
Veterinary Surveillance	5.2	0.0	5.2
<b>Net Expenditure</b>	<b>38.7</b>	<b>53.5</b>	<b>92.2</b>

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**RURAL ECONOMY AND CONNECTIVITY**


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**Schedule 3.4 Highlands and Islands Enterprise  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	56.5	0.0	56.5
ABR changes	7.0	0.0	7.0
<b>ABR Budget</b>	<b>63.5</b>	<b>0.0</b>	<b>63.5</b>
Proposed changes	0.4	0.0	0.4
<b>SBR Proposed Budget</b>	<b>63.9</b>	<b>0.0</b>	<b>63.9</b>
<b>Summary of proposed changes</b>			
Transfer from CSSE for Strengthening Communities Programme	0.4	0.0	0.4
	<b>0.4</b>	<b>0.0</b>	<b>0.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>63.9</b>	<b>0.0</b>	<b>63.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>63.9</b>	<b>0.0</b>	<b>63.9</b>
<b>Budget Analysis</b>			
Highlands and Islands Enterprise	63.9	0.0	63.9
<b>Net Expenditure</b>	<b>63.9</b>	<b>0.0</b>	<b>63.9</b>

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**RURAL ECONOMY AND CONNECTIVITY**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	737.2	0.0	737.2
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>737.2</b>	<b>0.0</b>	<b>737.2</b>
Proposed changes	3.1	0.0	3.1
<b>SBR Proposed Budget</b>	<b>740.3</b>	<b>0.0</b>	<b>740.3</b>
<b>Summary of proposed changes</b>			
Capital Stimulus - Local Economic Development Capital Projects	3.1	0.0	3.1
	<b>3.1</b>	<b>0.0</b>	<b>3.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>740.3</b>	<b>0.0</b>	<b>740.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>740.3</b>	<b>0.0</b>	<b>740.3</b>
<b>Budget Analysis</b>			
Major Public Transport Projects	6.0	0.0	6.0
Rail Development	2.0	0.0	2.0
Rail Franchise	265.9	0.0	265.9
Rail Infrastructure	466.4	0.0	466.4
<b>Net Expenditure</b>	<b>740.3</b>	<b>0.0</b>	<b>740.3</b>

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**RURAL ECONOMY AND CONNECTIVITY**


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**Schedule 3.6 Concessionary Fares & Bus Services**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	261.3	0.0	261.3
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>261.3</b>	<b>0.0</b>	<b>261.3</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>261.3</b>	<b>0.0</b>	<b>261.3</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>261.3</b>	<b>0.0</b>	<b>261.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>261.3</b>	<b>0.0</b>	<b>261.3</b>
<b>Budget Analysis</b>			
Concessionary Fares	207.8	0.0	207.8
Smartcard Programme	2.8	0.0	2.8
Support for Bus Services	50.7	0.0	50.7
<b>Net Expenditure</b>	<b>261.3</b>	<b>0.0</b>	<b>261.3</b>

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**RURAL ECONOMY AND CONNECTIVITY**


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**Schedule 3.7 Other Transport Policy, Projects and Agency Administration  
 Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	110.8	7.0	117.8
ABR changes	0.1	0.0	0.1
<b>ABR Budget</b>	<b>110.9</b>	<b>7.0</b>	<b>117.9</b>
Proposed changes	-0.8	0.0	-0.8
<b>SBR Proposed Budget</b>	<b>110.1</b>	<b>7.0</b>	<b>117.1</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.1	0.0	-0.1
Transfer to Finance & Constitution for Road Safety marketing campaigns	-0.7	0.0	-0.7
	<b>-0.8</b>	<b>0.0</b>	<b>-0.8</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>110.1</b>	<b>7.0</b>	<b>117.1</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>110.1</b>	<b>7.0</b>	<b>117.1</b>
<b>Budget Analysis</b>			
Agency Administration Costs	17.8	0.0	17.8
Edinburgh Tram Enquiry	2.5	0.0	2.5
Future Transport Fund	20.2	0.0	20.2
Road Safety	2.3	0.0	2.3
Scottish Canals	10.0	0.0	10.0
Strategic Transport Projects Review	1.0	0.0	1.0
Support for Sustainable & Active Travel	29.0	7.0	36.0
Support for Freight Industry	0.8	0.0	0.8
Transport Information	1.2	0.0	1.2
Travel Strategy & Innovation	25.3	0.0	25.3
<b>Net Expenditure</b>	<b>110.1</b>	<b>7.0</b>	<b>117.1</b>

**RURAL ECONOMY AND CONNECTIVITY**

**Schedule 3.8 Motorways and Trunk Roads  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	362.9	468.9	831.8
ABR changes	0.3	157.0	157.3
<b>ABR Budget</b>	<b>363.2</b>	<b>625.9</b>	<b>989.1</b>
Proposed changes	13.6	1.5	15.1
<b>SBR Proposed Budget</b>	<b>376.8</b>	<b>627.4</b>	<b>1,004.2</b>
<b>Summary of proposed changes</b>			
Capital Stimulus - Local Economic Development Capital Projects	13.5	1.5	15.0
Miscellaneous minor transfers	0.1	0.0	0.1
	<b>13.6</b>	<b>1.5</b>	<b>15.1</b>
<b>Proposed Budget following Spring Budget Revision</b>			
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>376.8</b>	<b>627.4</b>	<b>1,004.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>376.8</b>	<b>627.4</b>	<b>1,004.2</b>
<b>Budget Analysis</b>			
Capital Land & Works	0.0	285.5	285.5
Forth & Tay Bridge Authorities	16.3	0.0	16.3
Queensferry Crossing	0.0	156.0	156.0
M&T Other Current Expenditure	10.2	0.0	10.2
Network Strengthening	59.5	0.0	59.5
Roads Depreciation	111.3	0.0	111.3
Roads Improvements	16.3	0.0	16.3
Routine & Winter Maintenance	75.6	0.0	75.6
Structural Repairs	0.0	28.9	28.9
Motorway & Trunk Roads PPP/PFI	87.6	157.0	244.6
<b>Net Expenditure</b>	<b>376.8</b>	<b>627.4</b>	<b>1,004.2</b>

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**RURAL ECONOMY AND CONNECTIVITY**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	166.7	31.9	198.6
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>166.7</b>	<b>31.9</b>	<b>198.6</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>166.7</b>	<b>31.9</b>	<b>198.6</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>166.7</b>	<b>36.0</b>	<b>202.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-4.1	-4.1
	<b>166.7</b>	<b>31.9</b>	<b>198.6</b>
<b>Budget Analysis</b>			
Road Equivalent Tariff	0.0	0.0	0.0
Support for Ferry Services	153.4	0.0	153.4
Vessels and Piers	13.3	31.9	45.2
<b>Net Expenditure</b>	<b>166.7</b>	<b>31.9</b>	<b>198.6</b>

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**RURAL ECONOMY AND CONNECTIVITY**


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**Schedule 3.10 Air Services  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	41.5	9.3	50.8
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>41.5</b>	<b>9.3</b>	<b>50.8</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>41.5</b>	<b>9.3</b>	<b>50.8</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<hr/>			
<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>41.5</b>	<b>9.3</b>	<b>50.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>41.5</b>	<b>9.3</b>	<b>50.8</b>
<b>Budget Analysis</b>			
Highlands & Islands Airports Limited	29.5	0.0	29.5
Support for Air Services	12.0	0.0	12.0
Support for Prestwick Airport	0.0	9.3	9.3
<b>Net Expenditure</b>	<b>41.5</b>	<b>9.3</b>	<b>50.8</b>

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**RURAL ECONOMY AND CONNECTIVITY**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	116.0	0.0	116.0
ABR changes	0.7	0.0	0.7
<b>ABR Budget</b>	<b>116.7</b>	<b>0.0</b>	<b>116.7</b>
Proposed changes	-30.4	0.0	-30.4
<b>SBR Proposed Budget</b>	<b>86.3</b>	<b>0.0</b>	<b>86.3</b>
<b>Summary of proposed changes</b>			
Transfer to Education & Skills for SDS Sponsorship Team	-1.9	0.0	-1.9
Release of emerging/planned underspend to support priorities	-29.2	0.0	-29.2
Capital Stimulus - Local Economic Development Capital Projects	0.5	0.0	0.5
Miscellaneous minor transfers	0.2	0.0	0.2
	<b>-30.4</b>	<b>0.0</b>	<b>-30.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>86.3</b>	<b>0.0</b>	<b>86.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>86.3</b>	<b>0.0</b>	<b>86.3</b>
<b>Budget Analysis</b>			
Digital Strategy	86.3	0.0	86.3
<b>Net Expenditure</b>	<b>86.3</b>	<b>0.0</b>	<b>86.3</b>

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**RURAL ECONOMY AND CONNECTIVITY**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	21.9	0.0	21.9
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>21.9</b>	<b>0.0</b>	<b>21.9</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>21.9</b>	<b>0.0</b>	<b>21.9</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>21.9</b>	<b>0.0</b>	<b>21.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>21.9</b>	<b>0.0</b>	<b>21.9</b>
<b>Budget Analysis</b>			
Cycling, Walking & Safer Routes	5.9	0.0	5.9
Regional Transport Partnership	16.0	0.0	16.0
<b>Net Expenditure</b>	<b>21.9</b>	<b>0.0</b>	<b>21.9</b>

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**ADMINISTRATION**

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**Schedule 2.1 Total Changes for the Spring Budget Revision**

	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Total Budget in the Autumn Budget Revision</b>	<b>180.1</b>	<b>13.1</b>	<b>193.2</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	3.2	0.0	3.2
<b>Total changes proposed</b>	<b>3.2</b>	<b>0.0</b>	<b>3.2</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>183.3</b>	<b>13.1</b>	<b>196.4</b>

	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
DEL:			
Administration	183.3	13.1	196.4
<b>Total DEL</b>	<b>183.3</b>	<b>13.1</b>	<b>196.4</b>
AME:			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>183.3</b>	<b>13.1</b>	<b>196.4</b>

<b>Total Limit on Income (accruing resources)</b>	<b>30.0</b>
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## ADMINISTRATION

### Schedule 3.1 Administration Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	179.9	13.1	193.0
ABR changes	0.2	0.0	0.2
<b>ABR Budget</b>	<b>180.1</b>	<b>13.1</b>	<b>193.2</b>
Proposed changes	3.2	0.0	3.2
<b>SBR Proposed Budget</b>	<b>183.3</b>	<b>13.1</b>	<b>196.4</b>
<b>Summary of proposed changes</b>			
Transfer from Economy, Jobs and Fair Work for energy efficiency measures	2.7	0.0	2.7
Miscellaneous minor transfers	0.5	0.0	0.5
	<b>3.2</b>	<b>0.0</b>	<b>3.2</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>200.4</b>	<b>13.1</b>	<b>213.5</b>
<i>Less:</i> Retained Income	-17.1	0.0	-17.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>183.3</b>	<b>13.1</b>	<b>196.4</b>
<b>Budget Analysis</b>			
Scottish Government Staff Costs-	146.2	0.0	146.2
Administration Retained Income-	-17.1	0.0	-17.1
Accommodation-	18.4	0.0	18.4
Other Office Overheads (includes ICT projects and minor non-pay items e.g. travel, transport, stationery, hospitality, etc.)-	19.1	0.0	19.1
Training-	2.0	0.0	2.0
Office of Queen's Printer for Scotland-	0.1	0.0	0.1
Depreciation-	14.6	0.0	14.6
Capital Projects	0.0	13.1	13.1
<b>Net Expenditure-</b>	<b>183.3</b>	<b>13.1</b>	<b>196.4</b>

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**THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE**


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**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>109.9</b>	<b>3.6</b>	<b>113.5</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	1.0	0.0	1.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>110.9</b>	<b>3.6</b>	<b>114.5</b>

	Operating £m	Capital £m	Total £m
DEL:			
The Crown Office and Procurator Fiscal Service	109.9	3.6	113.5
<b>Total DEL</b>	<b>109.9</b>	<b>3.6</b>	<b>113.5</b>
AME:	1.0	0.0	1.0
<b>Total AME</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
Other Expenditure Outside DEL:	0.0	0.0	0.0
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>110.9</b>	<b>3.6</b>	<b>114.5</b>

<b>Total Limit on Income (accruing resources)</b>	<b>2.0</b>
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**THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	108.9	3.6	112.5
ABR changes	1.0	0.0	1.0
<b>ABR Budget</b>	<b>109.9</b>	<b>3.6</b>	<b>113.5</b>
Proposed changes	1.0	0.0	1.0
<b>SBR Proposed Budget</b>	<b>110.9</b>	<b>3.6</b>	<b>114.5</b>
<b>Summary of Proposed changes</b>			
Additional AME funding for non cash pension charges	1.0	0.0	1.0
	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>111.2</b>	<b>3.6</b>	<b>114.8</b>
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	<b>110.9</b>	<b>3.6</b>	<b>114.5</b>
<b>Budget Analysis</b>			
Staff Costs-	74.4	0.0	74.4
Office Costs-	3.9	0.0	3.9
Case Related-	13.4	0.0	13.4
Centrally Managed Costs-	19.2	0.0	19.2
Capital Expenditure-	0.0	3.6	3.6
<b>Net Expenditure</b>	<b>110.9</b>	<b>3.6</b>	<b>114.5</b>

<b>Income to be surrendered</b>	<b>20.0</b>
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**NATIONAL RECORDS OF SCOTLAND**


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**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>25.5</b>	<b>2.9</b>	<b>28.4</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	-0.8	-0.3	-1.1
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.1	0.0	0.1
<i>Net Transfers within Scottish Block</i>	-1.2	0.0	-1.2
<b>Total changes proposed</b>	<b>-1.9</b>	<b>-0.3</b>	<b>-2.2</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>23.6</b>	<b>2.6</b>	<b>26.2</b>

	Operating £m	Capital £m	Total £m
DEL:			
National Records of Scotland	23.6	2.6	26.2
<b>Total DEL</b>	<b>23.6</b>	<b>2.6</b>	<b>26.2</b>
AME:	0.0	0.0	0.0
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:	0.0	0.0	0.0
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>23.6</b>	<b>2.6</b>	<b>26.2</b>

<b>Total Limit on Income (accruing resources)</b>	<b>9.8</b>
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## NATIONAL RECORDS OF SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	25.5	2.9	28.4
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>25.5</b>	<b>2.9</b>	<b>28.4</b>
Proposed changes	-1.9	-0.3	-2.2
<b>SBR Proposed Budget</b>	<b>23.6</b>	<b>2.6</b>	<b>26.2</b>
<b>Summary of proposed changes</b>			
Transfer from NRS to Finance Admin for Data Linkage	-0.8	0.0	-0.8
Release of emerging/planned underspend to support priorities	-1.1	-0.3	-1.4
Transfer from HM Treasury for Sham Marriages	0.1	0.0	0.1
Miscellaneous minor transfers	-0.1	0.0	-0.1
	<b>-1.9</b>	<b>-0.3</b>	<b>-2.2</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>29.4</b>	<b>2.6</b>	<b>32.0</b>
<i>Less:</i> Retained Income	-5.8	0.0	-5.8
Capital Receipts Applied	0.0	0.0	0.0
	<b>23.6</b>	<b>2.6</b>	<b>26.2</b>
<b>Budget Analysis</b>			
Administration Costs-	27.8	0.0	27.8
Depreciation Charge-	1.6	0.0	1.6
Capital Expenditure-	0.0	2.6	2.6
<i>Less:</i> income-	-5.8	0.0	-5.8
<b>Net Expenditure</b>	<b>23.6</b>	<b>2.6</b>	<b>26.2</b>

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**OFFICE OF THE SCOTTISH CHARITY REGULATOR**


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**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	3.0	0.0	3.0
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>

	Operating £m	Capital £m	Total £m
DEL:			
Office of the Scottish Charity Regulator	3.0	0.0	3.0
<b>Total DEL</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
AME:			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>

<b>Total Limit on Income (accruing resources)</b>	<b>0.0</b>
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**OFFICE OF THE SCOTTISH CHARITY REGULATOR**


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**Schedule 3.1 Office of the Scottish Charity Regulator  
 Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	3.0	0.0	3.0
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b>Budget Analysis</b>			
OSCR Administration Costs	3.0	0.0	3.0
<b>Net Expenditure</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>

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**SCOTTISH COURTS AND TRIBUNALS SERVICE**


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**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>89.6</b>	<b>12.4</b>	<b>102.0</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	2.0	2.0
<i>Technical Changes</i>	0.5	0.0	0.5
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	2.5	0.0	2.5
<b>Total changes proposed</b>	<b>3.0</b>	<b>2.0</b>	<b>5.0</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>92.6</b>	<b>14.4</b>	<b>107.0</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Scottish Courts and Tribunals Service	92.4	14.4	106.8
<b>Total DEL</b>	<b>92.4</b>	<b>14.4</b>	<b>106.8</b>
<b>AME:</b>			
Scottish Courts and Tribunals Service	0.2	0.0	0.2
<b>Total AME</b>	<b>0.2</b>	<b>0.0</b>	<b>0.2</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>92.6</b>	<b>14.4</b>	<b>107.0</b>

<b>Total Limit on Income (accruing resources)</b>	<b>45.0</b>
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**SCOTTISH COURTS AND TRIBUNALS SERVICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	76.5	12.4	88.9
ABR changes	13.1	0.0	13.1
<b>ABR Budget</b>	<b>89.6</b>	<b>12.4</b>	<b>102.0</b>
Proposed changes	3.0	2.0	5.0
<b>SBR Proposed Budget</b>	<b>92.6</b>	<b>14.4</b>	<b>107.0</b>
<b>Summary of proposed changes</b>			
Additional funding for capital stimulus	0.0	2.0	2.0
Transfer from Justice in relation to SCTS operational funding	1.3	0.0	1.3
Additional funding to cover leased building costs	0.6	0.0	0.6
Miscellaneous minor transfers	1.1	0.0	1.1
	<b>3.0</b>	<b>2.0</b>	<b>5.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>129.5</b>	<b>14.4</b>	<b>143.9</b>
<i>Less:</i> Retained Income	-36.9	0.0	-36.9
Capital Receipts Applied	0.0	0.0	0.0
	<b>92.6</b>	<b>14.4</b>	<b>107.0</b>
<b>Budget Analysis</b>			
Less Civil Fees	-27.0	0.0	-27.0
Less Other Income (SCTS)	-9.9	0.0	-9.9
Operating Expenditure	129.5	0.0	129.5
Scottish Court Service Capital	0.0	14.4	14.4
<b>Net Expenditure</b>	<b>92.6</b>	<b>14.4</b>	<b>107.0</b>

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**REVENUE SCOTLAND**


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**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>

	Operating £m	Capital £m	Total £m
DEL:			
Revenue Scotland	5.2	0.0	5.2
<b>Total DEL</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>
AME:	0.0	0.0	0.0
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:	0.0	0.0	0.0
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>

<b>Total Limit on Income (accruing resources)</b>	<b>0.0</b>
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**REVENUE SCOTLAND**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	5.2	0.0	5.2
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>
<b>Budget Analysis</b>			
Administration Costs	5.2	0.0	5.2
Set-up Costs	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>

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**FOOD STANDARDS SCOTLAND**


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**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>15.3</b>	<b>0.0</b>	<b>15.3</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Changes</i>	0.4	0.0	0.4
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-0.2	0.2	0.0
<b>Total changes proposed</b>	<b>0.2</b>	<b>0.2</b>	<b>0.4</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>15.5</b>	<b>0.2</b>	<b>15.7</b>

	Operating £m	Capital £m	Total £m
DEL:			
Food Standards Agency	15.1	0.2	15.3
<b>Total DEL</b>	<b>15.1</b>	<b>0.2</b>	<b>15.3</b>
AME:	0.4	0.0	0.4
<b>Total AME</b>	<b>0.4</b>	<b>0.0</b>	<b>0.4</b>
Other Expenditure Outside DEL:	0.0	0.0	0.0
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>15.5</b>	<b>0.2</b>	<b>15.7</b>

<b>Total Limit on Income (accruing resources)</b>	<b>4.0</b>
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**FOOD STANDARDS SCOTLAND**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	15.3	0.0	15.3
ABR Changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>15.3</b>	<b>0.0</b>	<b>15.3</b>
Proposed changes	0.2	0.2	0.4
<b>SBR Proposed Budget</b>	<b>15.5</b>	<b>0.2</b>	<b>15.7</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	0.2	0.2	0.4
	<b>0.2</b>	<b>0.2</b>	<b>0.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>19.0</b>	<b>0.2</b>	<b>19.2</b>
<i>Less:</i> Retained Income	-3.5	0.0	-3.5
Capital Receipts Applied	0.0	0.0	0.0
	<b>15.5</b>	<b>0.2</b>	<b>15.7</b>
<b>Budget Analysis</b>			
Administration-	18.6	0.0	18.6
Capital Expenditure-	0.0	0.2	0.2
FSS pension liability provision (AME)	0.4	0.0	0.4
<i>Less:</i>			
FSS Retained Income	-3.5	0.0	-3.5
<b>Net Expenditure</b>	<b>15.5</b>	<b>0.2</b>	<b>15.7</b>

**SCOTTISH HOUSING REGULATOR**

**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>3.7</b>	<b>0.0</b>	<b>3.7</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>3.7</b>	<b>0.0</b>	<b>3.7</b>

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Housing Regulator	3.7	0.0	3.7
<b>Total DEL</b>	<b>3.7</b>	<b>0.0</b>	<b>3.7</b>
AME:	0.0	0.0	0.0
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:	0.0	0.0	0.0
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>3.7</b>	<b>0.0</b>	<b>3.7</b>

<b>Total Limit on Income (accruing resources)</b>	<b>0.0</b>
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**SCOTTISH HOUSING REGULATOR**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	3.7	0.0	3.7
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>3.7</b>	<b>0.0</b>	<b>3.7</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>3.7</b>	<b>0.0</b>	<b>3.7</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>3.7</b>	<b>0.0</b>	<b>3.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>3.7</b>	<b>0.0</b>	<b>3.7</b>
<b>Budget Analysis</b>			
Scottish Housing Regulator-	3.7	0.0	3.7
<b>Net Expenditure</b>	<b>3.7</b>	<b>0.0</b>	<b>3.7</b>

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**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


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**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>3,300.3</b>	<b>0.0</b>	<b>3,300.3</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>3,300.3</b>	<b>0.0</b>	<b>3,300.3</b>

	Operating £m	Capital £m	Total £m
DEL:			
<b>Total DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
AME:			
NHS Pensions	2,092.0	0.0	2,092.0
Teachers' Pensions	1,208.3	0.0	1,208.3
<b>Total AME</b>	<b>3,300.3</b>	<b>0.0</b>	<b>3,300.3</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>3,300.3</b>	<b>0.0</b>	<b>3,300.3</b>

<b>Total Limit on Income (accruing resources)</b>	<b>2,200.0</b>
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**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	2,092.0	0.0	2,092.0
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>2,092.0</b>	<b>0.0</b>	<b>2,092.0</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>2,092.0</b>	<b>0.0</b>	<b>2,092.0</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>3,390.8</b>	<b>0.0</b>	<b>3,390.8</b>
<i>Less:</i> Retained Income	-1,298.8	0.0	-1,298.8
Capital Receipts Applied	0.0	0.0	0.0
	<b>2,092.0</b>	<b>0.0</b>	<b>2,092.0</b>
<b>Budget Analysis</b>			
NHS Pension Scheme Expenditure	3,390.8	0.0	3,390.8
Retained Income from employee and employer contributions and transfers received (NHS)	-1,298.8	0.0	-1,298.8
<b>Net Expenditure</b>	<b>2,092.0</b>	<b>0.0</b>	<b>2,092.0</b>

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**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


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**Schedule 3.2 Teachers' Pensions**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	1,208.3	0.0	1,208.3
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>1,208.3</b>	<b>0.0</b>	<b>1,208.3</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>1,208.3</b>	<b>0.0</b>	<b>1,208.3</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>1,855.9</b>	<b>0.0</b>	<b>1,855.9</b>
<i>Less:</i> Retained Income	-647.6	0.0	-647.6
Capital Receipts Applied	0.0	0.0	0.0
	<b>1,208.3</b>	<b>0.0</b>	<b>1,208.3</b>
<b>Budget Analysis</b>			
Teachers' Pension Scheme Expenditure	1,855.9	0.0	1,855.9
Teachers' Retained Income from employee and employer contributions and transfers received	-647.6	0.0	-647.6
<b>Net Expenditure</b>	<b>1,208.3</b>	<b>0.0</b>	<b>1,208.3</b>

**FORESTRY COMMISSION (SCOTLAND)**

**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>61.1</b>	<b>0.0</b>	<b>61.1</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	-3.8	0.0	-3.8
<i>Technical Adjustments</i>	0.1	0.0	0.1
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>-3.7</b>	<b>0.0</b>	<b>-3.7</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>57.4</b>	<b>0.0</b>	<b>57.4</b>

	Operating £m	Capital £m	Total £m
DEL:			
Forestry Commission (Scotland)	57.3	0.0	57.3
<b>Total DEL</b>	<b>57.3</b>	<b>0.0</b>	<b>57.3</b>
AME:	0.1	0.0	0.1
<b>Total AME</b>	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>57.4</b>	<b>0.0</b>	<b>57.4</b>

<b>Total Limit on Income (accruing resources)</b>	<b>30.0</b>
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**FORESTRY COMMISSION (SCOTLAND)**

**Schedule 3.1 Forestry Commission (Scotland)  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	61.3	0.0	61.3
ABR changes	-0.2	0.0	-3.7
<b>ABR Budget</b>	<b>61.1</b>	<b>0.0</b>	<b>61.1</b>
Proposed changes	-3.7	0.0	-3.7
<b>SBR Proposed Budget</b>	<b>57.4</b>	<b>0.0</b>	<b>57.4</b>
<b>Summary of proposed changes</b>			
Additional non-cash AME funding for provisions	0.1	0.0	0.1
Release of planned /emerging underspends for priorities	-3.8	0.0	-3.8
	<b>-3.7</b>	<b>0.0</b>	<b>-3.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>77.2</b>	<b>0.0</b>	<b>77.2</b>
<i>Less:</i> Retained Income	-19.8	0.0	-19.8
Capital Receipts Applied	0.0	0.0	0.0
	<b>57.4</b>	<b>0.0</b>	<b>57.4</b>
<b>Budget Analysis</b>			
Programme costs	17.1	0.0	17.1
Subsidy to Forest Enterprise	21.7	0.0	21.7
Depreciation	0.1	0.0	0.1
Policy Regulation & Administration	4.5	0.0	4.5
Woodland Grants	33.8	0.0	33.8
EC Receipts	-19.8	0.0	-19.8
<b>Net Expenditure</b>	<b>57.4</b>	<b>0.0</b>	<b>57.4</b>

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

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**SCOTTISH PARLIAMENT CORPORATE BODY**


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**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>95.2</b>	<b>1.5</b>	<b>96.7</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Changes</i>	3.1	0.0	3.1
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>3.1</b>	<b>0.0</b>	<b>3.1</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>98.3</b>	<b>1.5</b>	<b>99.8</b>

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Parliament Corporate Body	94.2	1.5	95.7
<b>Total DEL</b>	<b>94.2</b>	<b>1.5</b>	<b>95.7</b>
AME:	4.1	0.0	4.1
<b>Total AME</b>	<b>4.1</b>	<b>0.0</b>	<b>4.1</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>98.3</b>	<b>1.5</b>	<b>99.8</b>

<b>Total Limit on Income (accruing resources)</b>	<b>1.0</b>
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**SCOTTISH PARLIAMENT CORPORATE BODY**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	95.2	1.5	96.7
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>95.2</b>	<b>1.5</b>	<b>96.7</b>
Proposed changes	3.1	0.0	3.1
<b>SBR Proposed Budget</b>	<b>98.3</b>	<b>1.5</b>	<b>99.8</b>
<b>Summary of proposed changes</b>			
Additional AME non-cash funding for pension liabilities	3.1	0.0	3.1
	<b>3.1</b>	<b>0.0</b>	<b>3.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>99.3</b>	<b>1.5</b>	<b>100.8</b>
<i>Less:</i> Retained Income	-1.0	0.0	-1.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>98.3</b>	<b>1.5</b>	<b>99.8</b>
<b>Budget Analysis</b>			
Administration Costs-	98.3	0.0	98.3
Capital Expenditure-	0.0	1.5	1.5
<b>Net Expenditure</b>	<b>98.3</b>	<b>1.5</b>	<b>99.8</b>

**AUDIT SCOTLAND**

**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>6.4</b>	<b>0.2</b>	<b>6.6</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	1.0	0.0	1.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>7.4</b>	<b>0.2</b>	<b>7.6</b>

	Operating £m	Capital £m	Total £m
DEL:			
Audit Scotland	6.4	0.2	6.6
<b>Total DEL</b>	<b>6.4</b>	<b>0.2</b>	<b>6.6</b>
AME:	1.0	0.0	1.0
<b>Total AME</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>7.4</b>	<b>0.2</b>	<b>7.6</b>

<b>Total Limit on Income (accruing resources)</b>	<b>22.0</b>
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**AUDIT SCOTLAND**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	6.4	0.2	6.6
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>6.4</b>	<b>0.2</b>	<b>6.6</b>
Proposed changes	1.0	0.0	1.0
<b>SBR Proposed Budget</b>	<b>7.4</b>	<b>0.2</b>	<b>7.6</b>
<b>Summary of proposed changes</b>			
AME funding for non cash pension charges	1.0	0.0	1.0
	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>25.6</b>	<b>0.2</b>	<b>25.8</b>
<i>Less:</i> Retained Income	-18.2	0.0	-18.2
Capital Receipts Applied	0.0	0.0	0.0
	<b>7.4</b>	<b>0.2</b>	<b>7.6</b>
<b>Budget Analysis</b>			
Capital-	0.0	0.2	0.2
Support to Parliament & the Auditor General:			
Current expenditure-	13.6	0.0	13.6
<i>Less:</i> income from fees and charges-	-6.7	0.0	-6.7
Support to the Accounts Commission:			
Current expenditure-	12.0	0.0	12.0
<i>Less:</i> income from fees and charges-	-11.5	0.0	-11.5
<b>Net Expenditure</b>	<b>7.4</b>	<b>0.2</b>	<b>7.6</b>



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