
Scotland's Budget Documents:

The 2017-18 Spring Budget Revision

to the Budget (Scotland) Act

for the year ending 31 March 2018

Laid before the Scottish Parliament by the Scottish Ministers February 2018

SG/2018/8

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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 2017 (Amendment) Regulations 2018' – the Spring Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in February 2018. 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 2017, which authorises the Scottish Government's spending plans for the financial year 2017-18.

3. The main changes to the Scottish Government's spending plans are:

- i) An increase of £141.7 million to portfolios
- ii) A net increase of £7.8 million in respect of Whitehall Transfers and HM Treasury allocations to/from the Scottish Government;
- iii) Net technical adjustments of £271.9 million include additional Annually Managed Expenditure (UK Funded 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 (net zero).

In total these changes will increase the Scottish Government budget by £421.4 million from £39,319.2 million to £39,740.6 million.

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

Funding Changes (£141.7 million)

5. The deployment of the £141.7 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 2017-18 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 (£7.8 million)

6. There are six Whitehall transfers recognised at the Spring Budget Revision together with six allocations from HM Treasury. The net positive impact on the Scottish Budget is £5.2 million.

7. In respect of Whitehall transfers, there is a £1.3m transfer from the Cabinet Office for Cyber Security, a £0.5 million transfer from the Department of Health in respect of HIV funding, a £0.9 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 £2.0 million transfer from the Department for Work and Pension for the Fit for Work programme along with a £0.9m transfer for Single Gateway Project funding.

8. There is a £1.1 million allocation from HM Treasury to provide grants to women's organisations (Tampon Tax), an allocation of £0.2 million in respect of the Deficit in the Fire Pension Scheme, a £0.3 million in respect of LIBOR funding for the Children's Hospice Association and the Scottish Emergency Rider Volunteer Service, £0.2 million in respect of ROSA (UK Fund for women and girls) and a £0.3 million transfer from Comic Relief.

Technical Changes (£271.9 million)

9. The Spring Budget Revision records net technical changes of £271.9 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 (£71.0 million) as well as changes to align budgets with accounting requirements (£55.2 million) under the Government Financial Reporting Manual (the FRM).

10. In addition, the Health and Sport portfolio has increased its non-cash budget by £70 million to cover costs of NHS Boards in respect of write downs and accelerated depreciation. It has also been allocated a further £20 million of ring fenced funding in respect of a change in the Personal Injury discount rate. The non-cash budgets of the Education and Skills portfolio has been increased by £5 million, the Rural Affairs and Connectivity portfolio non cash budget has been increased by £6.3 million, the Justice portfolios has decreased by £4 million and the non cash budgets of Economy, Jobs and Fair Work portfolio, Food Standards Scotland and Scottish Housing Regulator have been adjusted slightly. There has been an increase of £47 million to the NHS and teachers pensions budget due to indexation and equalisation. An increase in Grant-in-Aid for the Scottish Funding Council (£2 million) has been allocated to support working capital requirements and miscellaneous other minor technical adjustments..

Internal Transfers

11. 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.

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

- Transfer of £16.0 million from Finance and the Constitution portfolio to Communities, Social Security and Equalities portfolio for Social Security Implementation and Administration.
- Transfer of £5.2 million from Economy, Jobs and Fair Work portfolio to Rural, Economy and Connectivity portfolio re transfer of responsibility for Food and Drink Industry.
- Transfer of £8.0 million from Economy, Jobs and Fair Work portfolio to Rural, Economy and Connectivity portfolio for Wave Energy.
- Transfer of £5.3 million from Economy, Jobs and Fair Work portfolio to Rural, Economy and Connectivity portfolio to assist funding of Highland and Islands Enterprise capital projects.
- Transfer of £6.0 million from Education & Skills portfolio to Local Government in relation to the Teachers Pay Deal.

Capital

13. Table 1.8 on page 12 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

Change Type	Total
	£m
Funding Changes	141.7
Technical Changes	271.9
Whitehall Transfers	7.8
Scottish Block Transfers	0.0
Total Changes	421.4

Format of Supporting Document

14. 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.

15. Following this introduction, the summary tables on pages 5 to 12 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.

16. 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: Expenditure Limit, UK Funded AME (Annually Managed Expenditure) and Other 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.

17. 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, 2017-18

Portfolios (with at least one Executive NDPB)	NDPB Budget (Cash terms)	Non Cash items	NDPB Budget (Resource Terms)
	£m	£m	£m
Health and Sport	58.0	1.3	59.3
Finance and the Constitution	10.1	2.1	12.2
Education and Skills	2,054.4	79.5	2,133.9
Justice	1,523.6	129.7	1,653.3
Economy, Jobs and Fair Work	218.0	45.6	263.6
Communities, Social Security & Equalities	1.8	0.0	1.8
Environment, Climate Change and Land Reform	106.5	14.7	121.2
Rural Economy and Connectivity	97.6	24.1	121.7
Culture, Tourism & External Affairs	185.1	25.9	211.0
Total	4,255.1	322.9	4,578.0

Process for the Budget Revision

18. 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)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in the Autumn Budget Revision	Change Proposed	Revised Budget
	£m	£m	£m
Health and Sport	13,227.9	331.3	13,559.2
Finance and the Constitution	169.4	-70.9	98.5
Education and Skills	3,442.6	22.5	3,465.1
Justice	2,481.1	-4.7	2,476.4
Economy, Jobs and Fair Work	411.6	2.4	414.0
Communities, Social Security & Equalities	11,019.5	0.2	11,019.7
Environment, Climate Change and Land Reform	355.8	0.5	356.3
Rural Economy and Connectivity	2,768.6	85.7	2,854.3
Culture, Tourism & External Affairs	272.2	2.1	274.3
Administration	192.8	0.0	192.8
Crown Office and Procurator Fiscal	112.1	1.0	113.1
Total Scottish Government (Consolidated)	34,453.6	370.1	34,823.7
National Records of Scotland	35.0	-5.2	29.8
Office of the Scottish Charity Regulator	3.0	0.0	3.0
Scottish Courts and Tribunals Service	106.5	2.2	108.7
Scottish Fiscal Commission	1.7	0.0	1.7
Revenue Scotland	6.1	-0.5	5.6
Food Standards Scotland	15.3	0.6	15.9
Scottish Housing Regulator	4.0	0.0	4.0
NHS and Teachers' Pensions	4,521.5	47.0	4,568.5
Total Scottish Administration	39,146.7	414.2	39,560.9
Direct-Funded Bodies			
Forestry Commission (Scotland)	68.4	0.2	68.6
Scottish Parliamentary Corporate Body	97.6	4.2	101.8
Audit Scotland	6.5	2.8	9.3
Total Scottish Budget	39,319.2	421.4	39,740.6

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
Health and Sport	13,227.9	134.2	201.5	2.9	-7.3	13,559.2
Finance and the Constitution	169.4	-64.0			-6.9	98.5
Education and Skills	3,442.6	38.0	-14.0		-1.5	3,465.1
Justice	2,481.1	-2.6	-2.9	1.5	-0.7	2,476.4
Economy, Jobs and Fair Work	411.6	20.1	0.1	0.9	-18.7	414.0
Communities, Social Security & Equalities	11,019.5	-21.1		2.4	18.9	11,019.7
Environment, Climate Change and Land Reform	355.8	0.3	-0.1		0.3	356.3
Rural Economy and Connectivity	2,768.6	40.2	31.2		14.3	2,854.3
Culture, Tourism & External Affairs	272.2	0.4			1.7	274.3
Administration	192.8					192.8
Crown Office and Procurator Fiscal	112.1		1.0			113.1
Scottish Government	34,453.6	145.5	216.8	7.7	0.1	34,823.7
National Records of Scotland	35.0	-3.1		0.1	-2.2	29.8
Office of the Scottish Charity Regulator	3.0					3.0
Scottish Courts & Tribunals Service	106.5	0.1			2.1	108.7
Scottish Fiscal Commission	1.7					1.7
Revenue Scotland	6.1	-0.5				5.6
Food Standards Scotland	15.3	-0.3	0.9			15.9
Scottish Housing Regulator	4.0					4.0
NHS and Teachers' Pensions	4,521.5		47.0			4,568.5
Scottish Administration	39,146.7	141.7	264.7	7.8	0.0	39,560.9
Direct-Funded Bodies						
Forestry Commission (Scotland)	68.4		0.2			68.6
Scottish Parliamentary Corporate Body	97.6		4.2			101.8
Audit Scotland	6.5		2.8			9.3
Total Scottish Budget	39,319.2	141.7	271.9	7.8	0.0	39,740.6

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

Table 1.3 Revised Budgets - Consolidated Accounts

Scottish Government - Portfolios	Expenditure Within DEL £m	Expenditure Within AME £m	Other Expenditure £m	Total Budget £m
Health and Sport	13,251.5	156.0	151.7	13,559.2
Finance and the Constitution	98.5			98.5
Education and Skills	3,042.0	423.1		3,465.1
Justice	2,396.9	1.4	78.1	2,476.4
Economy, Jobs and Fair Work	414.0			414.0
Communities, Social Security & Equalities	8,353.9	2,665.8		11,019.7
Environment, Climate Change and Land Reform	355.0	1.3		356.3
Rural Economy and Connectivity	2,694.5	23.5	136.3	2,854.3
Culture, Tourism & External Affairs	274.3			274.3
Administration	192.8			192.8
Crown Office and Procurator Fiscal	112.1	1.0		113.1
Consolidated Accounts	31,185.5	3,272.1	366.1	34,823.7

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

Other Bodies	Expenditure Within DEL £m	Expenditure Within AME £m	Other Expenditure £m	Total Budget £m
National Records of Scotland	29.8			29.8
Office of the Scottish Charity Regulator	3.0			3.0
Scottish Courts & Tribunals Service	108.7			108.7
Scottish Fiscal Commission	1.7			1.7
Revenue Scotland	5.6			5.6
Food Standards Scotland	15.3	0.6		15.9
Scottish Housing Regulator	4.0			4.0
NHS and Teachers' Pensions		4,568.5		4,568.5
Forestry Commission (Scotland)	68.4	0.2		68.6
Scottish Parliamentary Corporate Body	96.6	5.2		101.8
Audit Scotland	6.5	2.8		9.3
Total Other bodies	339.6	4,577.3	0.0	4,916.9

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

	Autumn Budget Revision	Change Proposed	Revised Cash authorisation
	£m	£m	£m
Scottish Administration	34,509.2	199.2	34,708.4
Forestry Commission (Scotland)	68.3	0.0	68.3
Scottish Parliamentary Corporate Body	85.1	0.1	85.2
Audit Scotland	6.1	0.0	6.1
Total Cash Authorisation	34,668.7	199.3	34,868.0

Table 1.6 Reconciliation of Revised Budget to Cash Authorisation

	Revised Budget	Adjustments for Non Cash Items		Cash Authorisation
		Depreciation	Other	
Scottish Government - Core	34,710.6	-692.8	16.6	34,034.4
Crown Office and Procurator Fiscal	113.1	-4.0	-1.0	108.1
National Records of Scotland	29.8	-2.5		27.3
Office of the Scottish Charity Regulator	3.0	-0.1		2.9
Scottish Courts & Tribunals Service	108.7	-17.5		91.2
Scottish Fiscal Commission	1.7			1.7
Revenue Scotland	5.6			5.6
Food Standards Scotland	15.9	-0.5	-0.6	14.8
Scottish Housing Regulator	4.0	-0.2		3.8
Scottish Teachers' and NHS Pensions	4,568.5		-4,149.9	418.6
Scottish Administration	39,560.9	-717.6	-4,134.9	34,708.4
Forestry Commission (Scotland)	68.6	-0.1	-0.2	68.3
Scottish Parliamentary Corporate Body	101.8	-11.1	-5.5	85.2
Audit Scotland	9.3	-0.4	-2.8	6.1
Total Cash Authorisation	39,740.6	-729.2	-4,143.4	34,868.0

Sources of Funding for Scottish Administration	
Cash Grants from the Consolidated Fund (includes EU funds)	17,063.3
Non Domestic Rate Income	2,665.8
Forecast Receipts from LBTT and Landfill Tax	695.0
Forecast Receipts from Scottish Income Tax	11,858.0
Coastal Communities Funding	6.6
Forecast Receipts from Fines and Forfeitures and Fixed Penalties	36.0
Capital borrowing	450.0
National Insurance Contributions	2,093.3
Total Cash Authorisation	34,868.0

Table 1.7 a: Funding Reconciliation (Reserve)

Reserve balance brought forward from 2016-17	74.2
Barnett consequentials (March 2017 Budget)	144.2
Barnett consequentials (Autumn Budget)	223.3
Additional Barnett consequentials (UK Supplementary Estimate)	29.0
Brexit consequentials	6.6
Additional HMT transfers (not allocated)	6.2
Scotland Act 2016 Implementation Funding	100.0
Increase in Forecast Devolved Tax Receipts	39.0
Funding for Change to Personal Injury Discount Rate - unallocated	58.0
Changes to Block Grant Adjustments	-95.0
Budget Exchange (Bx) from 2016-17 Budget	197.3
Total funding available for deployment	782.8
Already deployed in 2017-18 budgets	-203.1
Deployed at Autumn Budget Revision	-7.7
Deployed at Spring Budget Revision	-141.7
Forecast Reserve Balance at 31 March 2018	430.3
Reserve composition:	
2018-19 Draft Budget - assumed Reserve drawdown	157.8
Scotland Act 2016 Implementation Funding	100.0
Damages for personal injury - ring-fenced	58.0
Reserve balance brought forward from 2016-17	74.2
Additional Barnett consequentials UK Supplementary Estimate (January 2018)	29.0
Unallocated	11.3
Total Reserve Composition	430.3

Table 1.7 b: Funding Reconciliation (budget changes)

	£m
Budget as approved in Budget Bill 2017-18	39,300.2
Changes at Autumn Budget Revision	19.0
Revised Budget following Autumn Revision	39,319.2
Proposed changes at Spring Budget Revision	421.4
Revised Budget following Spring Revision	39,740.6
Sources of funding for proposed changes at Spring Budget Revision	
Deployment from unallocated funds/emerging underspends	141.7
Transfer from HMT Reserve (damages for personal injury)	20.0
Net Whitehall transfers	7.8
Additional non-cash allocations	77.7
Additional AME allocations	118.0
Additional cash funding to SFC	2.0
Presentational changes (NDPB cash funding and Judicial Salaries)	-1.0
Technical accounting changes for PPP/PFI	55.2
Total Changes	421.4

Table 1.8 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>					
Health and Sport	428.8	2.5			98.3
Finance and the Constitution	2.0	2.2	0.4		
Education and Skills	542.5	18.7	51.6	30.0	66.9
Justice	23.7		62.2		
Economy, Jobs and Fair Work	1.5	74.0		57.6	61.8
Communities, Social Security & Equalities		239.5		805.1	419.0
Environment, Climate Change and Land Reform	167.5		5.6		19.1
Rural Economy and Connectivity	530.0	75.0	19.9	27.5	814.6
Culture, Tourism & External Affairs		5.0	18.7		8.6
Administration	13.1				
Crown Office and Procurator Fiscal	3.6				
Total Scottish Government (Consolidated)	1,712.7	416.9	158.4	920.2	1,488.3
Scottish Teachers' and NHS Pension Schemes					
National Records of Scotland	2.3				
Scottish Courts and Tribunals Service	14.6				
Scottish Fiscal Commission					
Revenue Scotland					
Food Standards Scotland	0.3				
Office of the Scottish Charity Regulator					
Scottish Housing Regulator					
Total Scottish Administration	1,729.9	416.9	158.4	920.2	1,488.3
Direct Funded Bodies					
Forestry Commission (Scotland)				5.0	1.6
Scottish Parliament Corporate Body	1.3				
Audit Scotland	0.2				
Total Scottish Budget	1,731.4	416.9	158.4	925.2	1,489.9

Approximately £550m of the Education & Skills direct capital scores in AME, £119m of Health & Sport and £5m of Rural Economy & Connectivity direct capital scores in ODEL.

HEALTH AND SPORT

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	12,790.8	437.1	13,227.9
Changes Proposed			
<i>Funding Changes</i>	131.7	2.5	134.2
<i>Technical Adjustments</i>	209.4	-7.9	201.5
<i>Net Whitehall Transfers</i>	2.9	0.0	2.9
<i>Net Transfers within Scottish Block</i>	-6.9	-0.4	-7.3
Total changes proposed	337.1	-5.8	331.3
Proposed Budget following Spring Budget Revision	13,127.9	431.3	13,559.2

	Operating £m	Capital £m	Total £m
DEL:			
Health and Sport	12,939.6	311.9	13,251.5
Total DEL	12,939.6	311.9	13,251.5
AME:			
Health	156.0	0.0	156.0
Total AME	156.0	0.0	156.0
Other Expenditure Outside DEL:			
Health -Revenue financed infrastructure	32.3	119.4	151.7
Total Other Expenditure Outside DEL	32.3	119.4	151.7
Total Budget	13,127.9	431.3	13,559.2

Total Limit on Income (accruing resources)	2,050.0
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HEALTH AND SPORT
**Schedule 3.1 Health and Sport
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	12,868.4	437.1	13,305.5
ABR changes	-77.6	0.0	-77.6
ABR Budget	12,790.8	437.1	13,227.9
Proposed changes	337.1	-5.8	331.3
SBR Proposed Budget	13,127.9	431.3	13,559.2
Summary of proposed changes			
Spring budget consequentials	99.1	0.0	99.1
HMT Reserve Transfer - review of discount rate	20.0	0.0	20.0
Additional budget cover for NHS provisions (AME)	70.0	0.0	70.0
Additional non-cash budget cover for actions including write downs and accelerated depreciation	70.0	0.0	70.0
Direct to indirect capital transfers for health research	51.0	-51.0	0.0
Net IFRS adjustments for NHS Scotland Health Boards (ODEL)	8.7	46.8	55.5
Reduction in budget cover for Health Board impairments (AME)	-20.0	0.0	-20.0
Transfer of administration budget to cover staff costs	16.9	0.0	16.9
Net capital to indirect capital transfers for NHS Scotland Health Boards	17.3	-17.3	0.0
Net adjustment for donated assets additions (ODEL)	-13.6	13.6	0.0
Autumn budget consequentials	8.4	0.0	8.4
Additional budget cover for NHS donated assets depreciation (AME)	6.0	0.0	6.0
Investment to support the procurement of Baby Boxes	5.8	0.0	5.8
Transfer to Finance and the Constitution as contribution to eCommerce	-2.5	0.0	-2.5
Transfer to fund NHS Board payments of hub sub debt and support the recently released GP Premises National Code of Practice	0.0	2.5	2.5
Immigration Health Surcharge adjustment	-2.6	0.0	-2.6
Balance of transfer to the Education and Skills portfolio for nursing and midwifery education	-2.4	0.0	-2.4
Additional funding for Sportscotland to work with Scottish sporting governing bodies to improve access to sporting opportunities	2.0	0.0	2.0
Additional funding to support third sector organisations and other initiatives	2.0	0.0	2.0
Whitehall transfer to support Fit for Work Scotland Service via NHS Boards	2.0	0.0	2.0
Miscellaneous minor transfers	-1.0	-0.4	-1.4
	337.1	-5.8	331.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	13,252.2	451.3	13,703.5
<i>Less:</i> Retained Income	-124.3	0.0	-124.3
Capital Receipts Applied	0.0	-20.0	-20.0
	13,127.9	431.3	13,559.2
Budget Analysis			
NHS National Boards	1,168.6	0.0	1,168.6
NHS Territorial Boards	9,354.6	0.0	9,354.6
Health PPP/PFI NPD (ODEL)	32.3	119.4	151.7
Workforce and Nursing	106.9	0.0	106.9
General Medical Services	834.0	0.0	834.0
Pharmaceutical Services Contractors Remuneration	184.8	0.0	184.8
General Dental Services	408.0	0.0	408.0
General Ophthalmic Services	103.5	0.0	103.5
Health Improvement & Protection	47.0	0.0	47.0
Sport & Legacy	38.1	0.0	38.1
Physical Activity	5.3	0.0	5.3
Transformational Change Fund	24.5	0.0	24.5
Investment	81.0	329.4	410.4
Care, Support and Rights	101.2	0.0	101.2
Early Years	44.7	0.0	44.7
Performance and Delivery	154.4	0.0	154.4
Mental Health Services	44.4	0.0	44.4
Quality and Governance	18.4	0.0	18.4
Outcomes Framework	137.1	0.0	137.1
Miscellaneous Other Services and resource income	36.8	0.0	36.8
Health Financial Transactions	0.0	2.5	2.5
Revenue Consequences of NPD Schemes	29.0	0.0	29.0
NHS Impairments (AME)	80.0	0.0	80.0
NH Provisions (AME)	70.0	0.0	70.0
NHS Donated Assets Depreciation (AME)	6.0	0.0	6.0
Indirect Capital	17.3	0.0	17.3
Capital Receipts	0.0	-20.0	-20.0
Net Expenditure	13,127.9	431.3	13,559.2

FINANCE AND THE CONSTITUTION

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	167.4	2.0	169.4
Changes Proposed			
<i>Funding Changes</i>	-64.0	0.0	-64.0
<i>Technical Adjustments</i>	-2.2	2.2	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-6.9	0.0	-6.9
Total changes proposed	-73.1	2.2	-70.9
Proposed Budget following Spring Budget Revision	94.3	4.2	98.5

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Public Pensions Agency	18.4	2.0	20.4
Other Finance	75.9	2.2	78.1
Total DEL	94.3	4.2	98.5
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	94.3	4.2	98.5

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

Schedule 3.1 Scottish Public Pensions Agency
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	16.3	2.0	18.3
ABR changes	2.1	0.0	2.1
ABR Budget	18.4	2.0	20.4
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	18.4	2.0	20.4
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	18.4	2.0	20.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	18.4	2.0	20.4
Budget Analysis			
Agency Administration	18.4	2.0	20.4
Net Expenditure	18.4	2.0	20.4

FINANCE AND THE CONSTITUTION

Schedule 3.2 Finance and Constitution Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	142.4	0.0	142.4
ABR changes	6.6	0.0	6.6
ABR Budget	149.0	0.0	149.0
Proposed changes	-73.1	2.2	-70.9
SBR Proposed Budget	75.9	2.2	78.1
Summary of proposed changes			
Release of emerging/planned underspend to support priorities	-64.0	0.0	-64.0
Transfer to Social Security for set-up costs	-16.0	0.0	-16.0
Reclassification of Scottish Futures Trust Financial Transactions	-2.2	2.2	0.0
Transfer from other SG portfolios for social advertising and public information in 2017-18	5.7	0.0	5.7
Transfer from Health and Sport as contribution to eCommerce	2.5	0.0	2.5
Miscellaneous minor transfers	0.9	0.0	0.9
	-73.1	2.2	-70.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	75.9	2.2	78.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	75.9	2.2	78.1
Budget Analysis			
Capital Borrowing Repayments	24.0	0.0	24.0
Scottish Futures Trust	10.2	2.2	12.4
Procurement Shared Services	19.2	0.0	19.2
Royal and Ceremonial	0.3	0.0	0.3
Scotland Act - Tax Provision Implementation and Management	11.9	0.0	11.9
Scotland Act - Non-Tax Implementation	0.0	0.0	0.0
Scottish Parliamentary Elections	0.6	0.0	0.6
Public Information and Engagement	8.5	0.0	8.5
Local Government Boundary Commission	0.2	0.0	0.2
Local Government Elections	1.0	0.0	1.0
Net Expenditure	75.9	2.2	78.1

EDUCATION AND SKILLS

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	2,871.2	571.4	3,442.6
Changes Proposed			
<i>Funding Changes</i>	35.2	2.8	38.0
<i>Technical Adjustments</i>	16.0	-30.0	-14.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-1.5	0.0	-1.5
Total changes proposed	49.7	-27.2	22.5
Proposed Budget following Spring Budget Revision	2,920.9	544.2	3,465.1

	Operating £m	Capital £m	Total £m
DEL:			
Learning-	207.8	1.8	209.6
Children and Families-	152.7	10.4	163.1
Higher Education Student Support	529.2	2.0	531.2
Scottish Funding Council (SFHEFC)	1,776.3	0.0	1,776.3
Advanced Learning and Science	5.4	0.0	5.4
Skills and Training	232.0	0.0	232.0
E&S Central Government Grants to LAs	124.4	0.0	124.4
Total DEL	3,027.8	14.2	3,042.0
AME:			
Education Scotland	0.1	0.0	0.1
Higher Education Student Support	-107.0	530.0	423.0
Total AME	-106.9	530.0	423.1
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	2,920.9	544.2	3,465.1

Total Limit on Income (accruing resources)	250.0
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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	211.1	4.0	215.1
ABR changes	-0.4	-2.2	-2.6
ABR Budget	210.7	1.8	212.5
Proposed changes	-2.8	0.0	-2.8
SBR Proposed Budget	207.9	1.8	209.7
Summary of proposed changes			
Deployment of emerging/planned underspends to SQA to align Portfolio budget priorities	16.8	0.0	16.8
Transfer to SAAS for initial teacher education	-4.5	0.0	-4.5
Transfer to Local Government in relation to additional money required for 2017-18 teacher's pay deal	-6.0	0.0	-6.0
Transfer to Scottish Funding Council for initial teacher training education (ITE) students recruited in 2017-18 above baseline numbers	-7.8	0.0	-7.8
Miscellaneous minor transfers	-1.3	0.0	-1.3
	-2.8	0.0	-2.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	208.8	1.8	210.6
<i>Less:</i> Retained Income	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0
	207.9	1.8	209.7
Budget Analysis			
Education Scotland	33.0	0.0	33.0
Education Scotland Income	-2.9	0.0	-2.9
Gaelic	24.7	0.0	24.7
Learning & Support	37.1	0.0	37.1
People & Infrastructure	53.8	1.8	55.6
Education Analytical Services	2.4	0.0	2.4
Strategy & Performance	59.8	0.0	59.8
Net Expenditure	207.9	1.8	209.7

EDUCATION AND SKILLS

Schedule 3.2 Children and Families

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	157.7	7.6	165.3
ABR changes	-9.2	0.0	-9.2
ABR Budget	148.5	7.6	156.1
Proposed changes	4.2	2.8	7.0
SBR Proposed Budget	152.7	10.4	163.1
Summary of proposed changes			
Deployment of emerging/planned underspends to the Scottish Child Abuse Inquiry	3.4	0.0	3.4
Deployment of emerging/planned underspends to Disclosure Scotland to align Portfolio budget priorities	0.0	2.8	2.8
Miscellaneous minor transfers	0.8	0.0	0.8
	4.2	2.8	7.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	190.8	10.4	201.2
<i>Less:</i> Retained Income	-38.1	0.0	-38.1
Capital Receipts Applied	0.0	0.0	0.0
	152.7	10.4	163.1
Budget Analysis			
Care & Justice	34.4	0.0	34.4
Care and Protection	19.0	0.0	19.0
Disclosure Scotland Expenditure	36.8	10.4	47.2
Disclosure Scotland Retained Income	-38.1	0.0	-38.1
Creating Positive Futures	81.0	0.0	81.0
Office of the Chief Social Work Adviser	19.6	0.0	19.6
Net Expenditure	152.7	10.4	163.1

EDUCATION AND SKILLS

Schedule 3.3 Higher Education Student Support Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	378.0	562.0	940.0
ABR changes	25.1	0.0	25.1
ABR Budget	403.1	562.0	965.1
Proposed changes	19.1	-30.0	-10.9
SBR Proposed Budget	422.2	532.0	954.2
Summary of proposed changes			
Transfer from Learning for initial teacher education	4.5	0.0	4.5
Increase in budget requirement for Student Loans RAB charge	5.0	0.0	5.0
Revised estimate of Student Loans resource requirement (AME)	10.0	0.0	10.0
Revised estimate of Student Loans capital requirement (AME)	0.0	-30.0	-30.0
Miscellaneous minor transfers	-0.4	0.0	-0.4
	19.1	-30.0	-10.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	529.7	677.0	1,206.7
<i>Less:</i> Retained Income	-107.5	0.0	-107.5
Capital Receipts Applied	0.0	-145.0	-145.0
	422.2	532.0	954.2
Budget Analysis			
Capitalised Interest	-60.0	0.0	-60.0
Net Student Loans Advanced	0.0	530.0	530.0
Student Loan Fair Value Adjustment	-47.5	0.0	-47.5
Student Loan Sale Subsidy Impairment Adjustment	0.5	0.0	0.5
Student Support & Tuition Fee Payments	330.4	0.0	330.4
Student Awards Agency for Scotland Operating Costs	12.0	2.0	14.0
Student Loan Interest Subsidy to Bank	2.0	0.0	2.0
Student Loans Company Administration Costs	4.2	0.0	4.2
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	180.6	0.0	180.6
Net Expenditure	422.2	532.0	954.2

EDUCATION AND SKILLS

Schedule 3.4 Scottish Funding Council Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,704.4	0.0	1,704.4
ABR changes	53.1	0.0	53.1
ABR Budget	1,757.5	0.0	1,757.5
Proposed changes	18.8	0.0	18.8
SBR Proposed Budget	1,776.3	0.0	1,776.3
Summary of proposed changes			
Transfer from Health in respect of Nurse and Midwifery Education	2.4	0.0	2.4
Transfer from Learning for Initial Teacher Education (ITE) students recruited in 2017-18 above baseline numbers	7.8	0.0	7.8
Provision of grant in aid to support working capital requirements	2.0	0.0	2.0
Additional Financial Transactions funding to the Scottish Funding Council	6.9	0.0	6.9
Miscellaneous minor transfers	-0.3	0.0	-0.3
	18.8	0.0	18.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,776.3	0.0	1,776.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1,776.3	0.0	1,776.3
Budget Analysis			
Scottish Funding Council Administration	7.2	0.0	7.2
College Capital	47.4	0.0	47.4
College Resource	588.3	0.0	588.3
Higher Education Capital	62.4	0.0	62.4
Higher Education Resource	1,071.0	0.0	1,071.0
Net Expenditure	1,776.3	0.0	1,776.3

EDUCATION AND SKILLS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	6.2	0.0	6.2
ABR changes	-1.2	0.0	-1.2
ABR Budget	5.0	0.0	5.0
Proposed changes	0.4	0.0	0.4
SBR Proposed Budget	5.4	0.0	5.4
Summary of proposed changes			
Miscellaneous minor transfers	0.4	0.0	0.4
	0.4	0.0	0.4

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.4	0.0	5.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	5.4	0.0	5.4
Budget Analysis			
Higher Education	1.4	0.0	1.4
Qualification and Accreditation	0.7	0.0	0.7
Office of the Chief Scientific Adviser	3.3	0.0	3.3
Net Expenditure	5.4	0.0	5.4

EDUCATION AND SKILLS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	223.2	0.0	223.2
ABR changes	-1.2	0.0	-1.2
ABR Budget	222.0	0.0	222.0
Proposed changes	10.0	0.0	10.0
SBR Proposed Budget	232.0	0.0	232.0
Summary of proposed changes			
Additional Funding in respect of Employability Fund	3.6	0.0	3.6
Additional Funding in respect of Transition Training Fund	4.0	0.0	4.0
Transfer from Economy, Jobs and Fair Work to Skills	2.5	0.0	2.5
Development Scotland in relation to Work Able Scotland			
Miscellaneous minor transfers	-0.1	0.0	-0.1
	10.0	0.0	10.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	232.0	0.0	232.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	232.0	0.0	232.0
Budget Analysis			
Skills Development Scotland	198.1	0.0	198.1
Employment and Training Support Initiatives	33.9	0.0	33.9
Net Expenditure	232.0	0.0	232.0

EDUCATION AND SKILLS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	124.5	0.0	124.5
ABR changes	-0.1	0.0	-0.1
ABR Budget	124.4	0.0	124.4
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	124.4	0.0	124.4
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	124.4	0.0	124.4
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	124.4	0.0	124.4
Budget Analysis			
Local Government Attainment Fund	120.0	0.0	120.0
Gaelic	4.4	0.0	4.4
Net Expenditure	124.4	0.0	124.4

JUSTICE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	2,448.2	32.9	2,481.1
Changes Proposed			
<i>Funding Changes</i>	1.1	-3.7	-2.6
<i>Technical Adjustments</i>	-2.9	0.0	-2.9
<i>Net Whitehall Transfers</i>	1.5	0.0	1.5
<i>Net Transfers within Scottish Block</i>	4.8	-5.5	-0.7
Total changes proposed	4.5	-9.2	-4.7
Proposed Budget following Spring Budget Revision	2,452.7	23.7	2,476.4

	Operating £m	Capital £m	Total £m
DEL:			
Community Justice Services	31.0	0.0	31.0
Judiciary	1.0	0.0	1.0
Criminal Injuries Compensation	17.5	0.0	17.5
Legal Aid	137.6	0.0	137.6
Police Central Government	61.6	10.5	72.1
Safer and Stronger Communities	5.3	0.0	5.3
Police and Fire Pensions	350.8	0.0	350.8
Scottish Prison Service	270.0	12.1	282.1
Miscellaneous	31.7	1.1	32.8
Scottish Police Authority	1,092.3	0.0	1,092.3
Scottish Fire and Rescue Service	287.9	0.0	287.9
Justice Central Government Grants to Local Authorities	86.5	0.0	86.5
Total DEL	2,373.2	23.7	2,396.9
AME:			
Scottish Prison Service	1.4	0.0	1.4
Total AME	1.4	0.0	1.4
Other Expenditure Outside DEL:			
Scottish Prison Service	72.7	0.0	72.7
Scottish Police Authority Loan Charges	5.4	0.0	5.4
Total Other Expenditure Outside DEL	78.1	0.0	78.1
Total Budget	2,452.7	23.7	2,476.4

Total Limit on Income (accruing resources)	39.7
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JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	33.6	0.0	33.6
ABR changes	-1.7	0.0	-1.7
ABR Budget	31.9	0.0	31.9
Proposed changes	-0.9	0.0	-0.9
SBR Proposed Budget	31.0	0.0	31.0
Summary of proposed changes			
Release of emerging/planned underspend to support priorities	-0.9	0.0	-0.9
	-0.9	0.0	-0.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	31.0	0.0	31.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	31.0	0.0	31.0
Budget Analysis			
Community Justice Services Miscellaneous	3.4	0.0	3.4
Offender Services	27.6	0.0	27.6
Net Expenditure	31.0	0.0	31.0

JUSTICE

**Schedule 3.2 Judiciary
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.0	0.0	1.0
ABR changes	0.0	0.0	0.0
ABR Budget	1.0	0.0	1.0
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	1.0	0.0	1.0
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1.0	0.0	1.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1.0	0.0	1.0
Budget Analysis			
Judiciary	1.0	0.0	1.0
Net Expenditure	1.0	0.0	1.0

JUSTICE

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

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

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

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	136.8	0.0	136.8
ABR changes	0.0	0.0	0.0
ABR Budget	136.8	0.0	136.8
Proposed changes	0.8	0.0	0.8
SBR Proposed Budget	137.6	0.0	137.6
Summary of proposed changes			
Transfer from Communities, Social Security and Equalities in respect of Making Advice Fund programme	0.8	0.0	0.8
	0.8	0.0	0.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	137.9	0.0	137.9
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	137.6	0.0	137.6
Budget Analysis			
Legal Aid Fund	126.9	0.0	126.9
Legal Aid Administration	11.0	0.0	11.0
Legal Aid Income from Superannuation Contributions	-0.3	0.0	-0.3
Net Expenditure	137.6	0.0	137.6

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	97.9	20.0	117.9
ABR changes	-19.3	-4.0	-23.3
ABR Budget	78.6	16.0	94.6
Proposed changes	-17.0	-5.5	-22.5
SBR Proposed Budget	61.6	10.5	72.1
Summary of proposed changes			
Transfer to Scottish Police Authority from Police Change Fund	-17.0	-5.5	-22.5
	-17.0	-5.5	-22.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	63.7	10.5	74.2
<i>Less:</i> Retained Income	-2.1	0.0	-2.1
Capital Receipts Applied	0.0	0.0	0.0
	61.6	10.5	72.1
Budget Analysis			
National Police Funding & Police Change Fund	61.5	10.5	72.0
Police Support Services	0.1	0.0	0.1
Net Expenditure	61.6	10.5	72.1

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.1	0.0	4.1
ABR changes	1.2	0.0	1.2
ABR Budget	5.3	0.0	5.3
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	5.3	0.0	5.3
Summary of proposed changes			
Proceeds of Crime receipts transferred from the Scottish Consolidated Fund	-7.3	0.0	-7.3
Proceeds of Crime payments covering funding for the Cashback for Communities Scheme	7.0	0.0	7.0
Miscellaneous minor transfers	0.3	0.0	0.3
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.3	0.0	5.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	5.3	0.0	5.3
Budget Analysis			
Safer Communities	5.6	0.0	5.6
POCA - Expenditure	7.0	0.0	7.0
POCA - Receipts	-7.3	0.0	-7.3
Net Expenditure	5.3	0.0	5.3

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	350.6	0.0	350.6
ABR changes	0.0	0.0	0.0
ABR Budget	350.6	0.0	350.6
Proposed changes	0.2	0.0	0.2
SBR Proposed Budget	350.8	0.0	350.8
Summary of proposed changes			
Transfer from HM Treasury in respect of Fire Pensions	0.2	0.0	0.2
	0.2	0.0	0.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	350.8	0.0	350.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	350.8	0.0	350.8
Budget Analysis			
Fire Pensions	72.4	0.0	72.4
Police Pensions	278.4	0.0	278.4
Net Expenditure	350.8	0.0	350.8

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	342.1	15.8	357.9
ABR changes	4.9	0.0	4.9
ABR Budget	347.0	15.8	362.8
Proposed changes	-2.9	-3.7	-6.6
SBR Proposed Budget	344.1	12.1	356.2
Summary of proposed changes			
Adjustment to the depreciation budget	-4.0	0.0	-4.0
Release of emerging/planned underspend to support priorities	0.0	-3.7	-3.7
Additional non-cash AME funding for provisions	3.8	0.0	3.8
AME impairment reversal	-2.4	0.0	-2.4
Adjustment to the ODEL PPP/PFI budget	-0.3	0.0	-0.3
	-2.9	-3.7	-6.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	351.3	14.8	366.1
<i>Less:</i> Retained Income	-7.2	0.0	-7.2
Capital Receipts Applied	0.0	-2.7	-2.7
	344.1	12.1	356.2
Budget Analysis			
Scottish Prison Service Current Expenditure	278.4	0.0	278.4
Income from Sale of Prison Goods	-7.0	0.0	-7.0
Prisons Capital Expenditure	0.0	12.2	12.2
Scottish Prison Service Capital Receipts Applied	0.0	-0.1	-0.1
Scottish Prison Service PPP/PFI	72.7	0.0	72.7
Net Expenditure	344.1	12.1	356.2

JUSTICE

**Schedule 3.9 Miscellaneous
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	36.3	1.1	37.4
ABR changes	-5.5	0.0	-5.5
ABR Budget	30.8	1.1	31.9
Proposed changes	0.9	0.0	0.9
SBR Proposed Budget	31.7	1.1	32.8
Summary of proposed changes			
Transfer from HM Treasury in relation to the Cyber Security Funding Programme	1.3	0.0	1.3
Miscellaneous minor transfers	-0.4	0.0	-0.4
	0.9	0.0	0.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	31.7	1.1	32.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	31.7	1.1	32.8
Budget Analysis			
Other Miscellaneous	11.5	1.1	12.6
Victim/Witness Support	11.4	0.0	11.4
Safe & Secure Scotland	8.8	0.0	8.8
Net Expenditure	31.7	1.1	32.8

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,047.8	0.0	1,047.8
ABR changes	27.3	0.0	27.3
ABR Budget	1,075.1	0.0	1,075.1
Proposed changes	22.6	0.0	22.6
SBR Proposed Budget	1,097.7	0.0	1,097.7
Summary of proposed changes			
Transfer to Scottish Police Authority from Police Change Fund	22.5	0.0	22.5
Miscellaneous minor transfers	0.1	0.0	0.1
	22.6	0.0	22.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,097.7	0.0	1,097.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1,097.7	0.0	1,097.7
Budget Analysis			
Scottish Police Authority	1,092.3	0.0	1,092.3
Police Loan Charges	5.4	0.0	5.4
Net Expenditure	1,097.7	0.0	1,097.7

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	291.7	0.0	291.7
ABR changes	-4.6	0.0	-4.6
ABR Budget	287.1	0.0	287.1
Proposed changes	0.8	0.0	0.8
SBR Proposed Budget	287.9	0.0	287.9
Summary of proposed changes			
Additional resources to cover costs of pay award	0.8	0.0	0.8
	0.8	0.0	0.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	287.9	0.0	287.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	287.9	0.0	287.9
Budget Analysis			
Scottish Fire and Rescue Service	287.9	0.0	287.9
Net Expenditure	287.9	0.0	287.9

JUSTICE

Schedule 3.12 Justice Central Government Grants to Local Authorities

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	86.5	0.0	86.5
ABR changes	0.0	0.0	0.0
ABR Budget	86.5	0.0	86.5
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	86.5	0.0	86.5
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	86.5	0.0	86.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	86.5	0.0	86.5
Budget Analysis			
Criminal Justice Social Work	86.5	0.0	86.5
Net Expenditure	86.5	0.0	86.5

ECONOMY, JOBS AND FAIR WORK

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	396.9	14.7	411.6
Changes Proposed			
<i>Funding Changes</i>	4.3	15.8	20.1
<i>Technical Adjustments</i>	0.1	0.0	0.1
<i>Net Whitehall Transfers</i>	0.9	0.0	0.9
<i>Net Transfers within Scottish Block</i>	-18.7	0.0	-18.7
Total changes proposed	-13.4	15.8	2.4
Proposed Budget following Spring Budget Revision	383.5	30.5	414.0

	Operating £m	Capital £m	Total £m
DEL:			
Parliamentary Business and Government Strategy	60.8	0.0	60.8
Enterprise and Energy	285.4	29.0	314.4
Accountant in Bankruptcy	0.9	1.5	2.4
Employability and Training	36.4	0.0	36.4
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
Total DEL	383.5	30.5	414.0
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	383.5	30.5	414.0

Total Limit on Income (accruing resources)	40.0
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ECONOMY, JOBS AND FAIR WORK

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	60.8	0.0	60.8
ABR changes	0.0	0.0	0.0
ABR Budget	60.8	0.0	60.8
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	60.8	0.0	60.8
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	60.8	0.0	60.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	60.8	0.0	60.8
Budget Analysis			
Cities Investment & Strategy	56.9	0.0	56.9
Citizens Advice Direct	2.0	0.0	2.0
Office of the Chief Economic Adviser	1.0	0.0	1.0
Council of Economic Advisers	0.1	0.0	0.1
Office of the Chief Statistician	0.0	0.0	0.0
Strategic Research & Analysis Fund	0.8	0.0	0.8
Net Expenditure	60.8	0.0	60.8

ECONOMY, JOBS AND FAIR WORK

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	290.0	14.0	304.0
ABR changes	7.4	0.0	7.4
ABR Budget	297.4	14.0	311.4
Proposed changes	-12.0	15.0	3.0
SBR Proposed Budget	285.4	29.0	314.4
Summary of proposed changes			
Deployment of emerging/planned underspends to support Enterprise investment projects	0.0	15.0	15.0
Transfer from Energy to Rural Economy & Connectivity for Wave Energy Scotland	-8.0	0.0	-8.0
Transfer from Energy to Rural Economy & Connectivity for Highlands & Islands Enterprise	-5.3	0.0	-5.3
Deployment of emerging/planned underspends to Scottish Enterprise	5.0	0.0	5.0
Transfer from Rural Economy & Connectivity for wireless sensor network	2.7	0.0	2.7
Transfer to Rural Economy & Connectivity of budget for Food and Drink Industry team.	-5.2	0.0	-5.2
Miscellaneous minor transfers	-1.2	0.0	-1.2
	-12.0	15.0	3.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	285.9	29.0	314.9
<i>Less:</i> Retained Income	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0
	285.4	29.0	314.4
Budget Analysis			
Energy	49.0	29.0	78.0
Enterprise	229.6	0.0	229.6
Innovation & Industries	6.8	0.0	6.8
Net Expenditure	285.4	29.0	314.4

ECONOMY, JOBS AND FAIR WORK

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	0.5	0.7	1.2
ABR changes	0.0	0.0	0.0
ABR Budget	0.5	0.7	1.2
Proposed changes	0.4	0.8	1.2
SBR Proposed Budget	0.9	1.5	2.4
Summary of proposed changes			
Miscellaneous minor transfers	0.4	0.8	1.2
	0.4	0.8	1.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	13.4	1.5	14.9
<i>Less:</i> Retained Income	-12.5	0.0	-12.5
Capital Receipts Applied	0.0	0.0	0.0
	0.9	1.5	2.4
Budget Analysis			
AiB Agency Administration	0.9	1.5	2.4
Net Expenditure	0.9	1.5	2.4

ECONOMY, JOBS AND FAIR WORK

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	43.0	0.0	43.0
ABR changes	-4.8	0.0	-4.8
ABR Budget	38.2	0.0	38.2
Proposed changes	-1.8	0.0	-1.8
SBR Proposed Budget	36.4	0.0	36.4
Summary of proposed changes			
Transfer from Economy, Jobs and Fair Work to Skills	-2.5	0.0	-2.5
Development Scotland in relation to Work Able Scotland	0.7	0.0	0.7
Miscellaneous minor transfers	-1.8	0.0	-1.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	36.4	0.0	36.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	36.4	0.0	36.4
Budget Analysis			
Employability and Training	36.1	0.0	36.1
Developing the Young Workforce	0.3	0.0	0.3
Net Expenditure	36.4	0.0	36.4

ECONOMY, JOBS AND FAIR WORK

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	0.0	0.0	0.0
ABR changes	0.0	0.0	0.0
ABR Budget	0.0	0.0	0.0
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	0.0	0.0	0.0
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

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

ECONOMY, JOBS AND FAIR WORK

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	0.0	0.0	0.0
ABR changes	0.0	0.0	0.0
ABR Budget	0.0	0.0	0.0
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	0.0	0.0	0.0
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

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

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	10,779.9	239.6	11,019.5
Changes Proposed			
<i>Funding Changes</i>	-21.1	0.0	-21.1
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	2.4	0.0	2.4
<i>Net Transfers within Scottish Block</i>	18.9	0.0	18.9
Total changes proposed	0.2	0.0	0.2
Proposed Budget following Spring Budget Revision	10,780.1	239.6	11,019.7

	Operating £m	Capital £m	Total £m
DEL:			
Local Government	7,414.3	0.0	7,414.3
Planning	5.8	0.1	5.9
Third Sector	22.6	0.0	22.6
Governance, Elections and Reform	1.3	0.0	1.3
Equalities	24.1	0.0	24.1
Housing	462.2	234.5	696.7
Social Security	15.8	0.0	15.8
Social Justice and Regeneration	62.3	5.0	67.3
Central Government Grants to Local Authorities	105.9	0.0	105.9
Total DEL	8,114.3	239.6	8,353.9
AME:			
Non-domestic Rates	2,665.8	0.0	2,665.8
Total AME	2,665.8	0.0	2,665.8
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	10,780.1	239.6	11,019.7

Total Limit on Income (accruing resources)	80.0
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COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	9,946.7	0.0	9,946.7
ABR changes	127.6	0.0	127.6
ABR Budget	10,074.3	0.0	10,074.3
Proposed changes	5.8	0.0	5.8
SBR Proposed Budget	10,080.1	0.0	10,080.1
Summary of proposed changes			
Transfer from Education for Teachers Pay Deal	6.0	0.0	6.0
Miscellaneous minor changes	-0.2	0.0	-0.2
	5.8	0.0	5.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	10,080.1	0.0	10,080.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	10,080.1	0.0	10,080.1
Budget			
General Revenue Grant	6,761.2	0.0	6,761.2
Non-domestic Rates	2,665.8	0.0	2,665.8
Support for Capital	653.1	0.0	653.1
Net Expenditure	10,080.1	0.0	10,080.1

Memorandum Item - Total Local Government Funding

Proposed Budget	Operating £m	Capital £m	Total £m
Net Expenditure	10,080.1	0.0	10,080.1
Plus Specific Grants included as follows;			
Education & Skills (page 26)			
Educational Attainment Fund	120.0	0.0	120.0
Gaelic	4.4	0.0	4.4
Justice (page 39)			
Criminal Justice Social Work	86.5	0.0	86.5
Communities, Social Security & Equalities (page 56)			
Vacant Derelict Land Grant	9.8	0.0	9.8
Transfer of the Management of Development Funding	96.1	0.0	96.1
Rural Economy & Connectivity (page 75)			
Regional Transport Partnership	20.1	0.0	20.1
Cycling, Walking and Safer Routes	7.4	0.0	7.4
Net Expenditure	10,424.4	0.0	10,424.4

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.2 Planning
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.0	0.1	4.1
ABR changes	0.3	0.0	0.3
ABR Budget	4.3	0.1	4.4
Proposed changes	1.5	0.0	1.5
SBR Proposed Budget	5.8	0.1	5.9
Summary of proposed changes			
Miscellaneous minor transfers	1.5	0.0	1.5
	1.5	0.0	1.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.9	0.1	6.0
<i>Less:</i> Retained Income	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0
	5.8	0.1	5.9
Budget Analysis			
Architecture & Place	1.8	0.0	1.8
Building Standards	1.4	0.0	1.4
Planning	1.9	0.1	2.0
Planning & Environmental Appeals	0.7	0.0	0.7
Net Expenditure	5.8	0.1	5.9

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	24.5	0.0	24.5
ABR changes	-1.1	0.0	-1.1
ABR Budget	23.4	0.0	23.4
Proposed changes	-0.8	0.0	-0.8
SBR Proposed Budget	22.6	0.0	22.6
Summary of proposed changes			
Miscellaneous minor transfers	-0.8	0.0	-0.8
	-0.8	0.0	-0.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	22.6	0.0	22.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	22.6	0.0	22.6
Budget Analysis			
Third Sector	22.6	0.0	22.6
Net Expenditure	22.6	0.0	22.6

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.4 Governance, Elections and Reform
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.2	0.0	1.2
ABR changes	0.1	0.0	0.1
ABR Budget	1.3	0.0	1.3
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	1.3	0.0	1.3
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1.3	0.0	1.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1.3	0.0	1.3
Budget Analysis			
Local Governance	0.5	0.0	0.5
Public Service Reform and Community Empowerment	0.8	0.0	0.8
Net Expenditure	1.3	0.0	1.3

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.5 Equalities
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	20.3	0.0	20.3
ABR changes	1.7	0.0	1.7
ABR Budget	22.0	0.0	22.0
Proposed changes	2.1	0.0	2.1
SBR Proposed Budget	24.1	0.0	24.1
Summary of proposed changes			
Transfer from HM Treasury to Equalities in relation to Tampon Tax allocations	1.1	0.0	1.1
Miscellaneous minor transfers	1.0	0.0	1.0
	2.1	0.0	2.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	24.1	0.0	24.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	24.1	0.0	24.1
Budget Analysis			
Promoting Equality	24.1	0.0	24.1
Net Expenditure	24.1	0.0	24.1

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.6 Housing
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	504.5	234.5	739.0
ABR changes	-22.4	0.0	-22.4
ABR Budget	482.1	234.5	716.6
Proposed changes	-19.9	0.0	-19.9
SBR Proposed Budget	462.2	234.5	696.7
Summary of proposed changes			
Release of emerging/planned underspend to support priorities	-29.0	0.0	-29.0
Transfer from More Homes to Fuel Poverty/Energy Efficiency	-2.9	0.0	-2.9
Deployment of emerging/planned underspend to support More Homes	1.7	0.0	1.7
Transfer to Fuel Poverty/Energy Efficiency from More Homes	2.9	0.0	2.9
Transfer from Social Security to Housing Support	8.2	0.0	8.2
Deployment of emerging/planned underspend to support Housing Support	1.2	0.0	1.2
Miscellaneous minor transfers	-2.0	0.0	-2.0
	-19.9	0.0	-19.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	462.2	254.5	716.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-20.0	-20.0
	462.2	234.5	696.7
Budget Analysis			
More Homes	348.3	204.5	552.8
Communities Analysis	3.2	0.0	3.2
Fuel Poverty/Energy Efficiency	87.0	30.0	117.0
Housing Support	23.7	0.0	23.7
Net Expenditure	462.2	234.5	696.7

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	95.9	0.0	95.9
ABR changes	-87.6	0.0	-87.6
ABR Budget	8.3	0.0	8.3
Proposed changes	7.5	0.0	7.5
SBR Proposed Budget	15.8	0.0	15.8
Summary of proposed changes			
Transfer from Finance & the Constitution for Social Security Programme Costs.	16.0	0.0	16.0
Transfer from Social Security to Housing Support	-8.2	0.0	-8.2
Miscellaneous minor transfers	-0.3	0.0	-0.3
	7.5	0.0	7.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	15.8	0.0	15.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	15.8	0.0	15.8
Budget Analysis			
Scottish Welfare Fund	0.1	0.0	0.1
Discretionary Housing Payments	0.0	0.0	0.0
Discretionary Housing Payments - Other	0.0	0.0	0.0
Social Security Programme Costs	15.7	0.0	15.7
Net Expenditure	15.8	0.0	15.8

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

Schedule 3.8 Social Justice and Regeneration
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	54.2	5.0	59.2
ABR changes	4.1	0.0	4.1
ABR Budget	58.3	5.0	63.3
Proposed changes	4.0	0.0	4.0
SBR Proposed Budget	62.3	5.0	67.3
Summary of proposed changes			
Deployment of emerging/planned underspend to support Regeneration	5.0	0.0	5.0
Miscellaneous minor transfers	-1.0	0.0	-1.0
	4.0	0.0	4.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	62.3	5.0	67.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	62.3	5.0	67.3
Budget Analysis			
Fairer Scotland	6.2	0.0	6.2
Regeneration	56.1	5.0	61.1
Net Expenditure	62.3	5.0	67.3

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	105.9	0.0	105.9
ABR changes	0.0	0.0	0.0
ABR Budget	105.9	0.0	105.9
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	105.9	0.0	105.9
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	105.9	0.0	105.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	105.9	0.0	105.9
Budget Analysis			
Transfer of Management of Development Funding-	96.1	0.0	96.1
Vacant & Derelict Land Grant-	9.8	0.0	9.8
Net Expenditure	105.9	0.0	105.9

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	188.3	167.5	355.8
Changes Proposed			
<i>Funding Changes</i>	0.3	0.0	0.3
<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>	0.3	0.0	0.3
Total changes proposed	0.5	0.0	0.5
Proposed Budget following Spring Budget Revision	188.8	167.5	356.3

	Operating £m	Capital £m	Total £m
DEL:			
Marine	54.8	0.8	55.6
Research Analysis and Other Services	62.4	0.0	62.4
Environmental Services	146.3	0.0	146.3
Climate Change and Land Managers Renewables Fund	19.6	0.0	19.6
Scottish Water	-95.6	166.7	71.1
Total DEL	187.5	167.5	355.0
AME:			
Marine	1.3	0.0	1.3
Total AME	1.3	0.0	1.3
Other Expenditure Outside DEL:			
	0.0	0.0	0.0
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	188.8	167.5	356.3

Total Limit on Income (accruing resources)	500.0
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ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

**Schedule 3.1 Marine
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	51.5	0.8	52.3
ABR changes	3.0	0.0	3.0
ABR Budget	54.5	0.8	55.3
Proposed changes	1.6	0.0	1.6
SBR Proposed Budget	56.1	0.8	56.9
Summary of proposed changes			
Additional AME non cash for provisions	1.3	0.0	1.3
Miscellaneous Minor Transfers	0.3	0.0	0.3
	1.6	0.0	1.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	62.7	0.8	63.5
<i>Less:</i> Retained Income	-6.6	0.0	-6.6
Capital Receipts Applied	0.0	0.0	0.0
	56.1	0.8	56.9
Budget Analysis			
Marine Scotland	56.1	0.8	56.9
Net Expenditure	56.1	0.8	56.9

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	62.5	0.0	62.5
ABR changes	-0.1	0.0	-0.1
ABR Budget	62.4	0.0	62.4
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	62.4	0.0	62.4
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	62.7	0.0	62.7
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	62.4	0.0	62.4
Budget Analysis			
Contract Research Fund	3.5	0.0	3.5
Economic & Other Surveys	1.3	0.0	1.3
Programmes of Research	48.1	0.0	48.1
Royal Botanic Garden, Edinburgh	9.5	0.0	9.5
Net Expenditure	62.4	0.0	62.4

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

Schedule 3.3 Environmental Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	140.5	0.0	140.5
ABR changes	5.8	0.0	5.8
ABR Budget	146.3	0.0	146.3
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	146.3	0.0	146.3
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	146.3	0.0	146.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	146.3	0.0	146.3
Budget Analysis			
Land Reform	13.4	0.0	13.4
Drinking Water Quality Regulator	0.0	0.0	0.0
National Park Authorities	11.7	0.0	11.7
Natural Assets & Flooding	10.2	0.0	10.2
Natural Resources	3.8	0.0	3.8
Private Water	0.0	0.0	0.0
Scottish Environmental Protection Agency	34.2	0.0	34.2
Scottish Natural Heritage	49.9	0.0	49.9
Zero Waste	23.1	0.0	23.1
Net Expenditure	146.3	0.0	146.3

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	19.8	0.0	19.8
ABR changes	1.1	0.0	1.1
ABR Budget	20.9	0.0	20.9
Proposed changes	-1.3	0.0	-1.3
SBR Proposed Budget	19.6	0.0	19.6
Summary of proposed changes			
Transfer to Other Transport Policy, Projects & Agency Administration (REC)	-1.4	0.0	-1.4
Miscellaneous Minor Transfers	0.1	0.0	0.1
	-1.3	0.0	-1.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	19.6	0.0	19.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	19.6	0.0	19.6
Budget Analysis			
Climate Change - Policy Development & Implementation	1.1	0.0	1.1
Land Managers Renewables Fund	2.0	0.0	2.0
Sustainable Action Fund	14.1	0.0	14.1
Drinking Water Quality Regulator	0.3	0.0	0.3
Private Water	2.1	0.0	2.1
Net Expenditure	19.6	0.0	19.6

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	-95.5	166.7	71.2
ABR changes	-0.3	0.0	-0.3
ABR Budget	-95.8	166.7	70.9
Proposed changes	0.2	0.0	0.2
SBR Proposed Budget	-95.6	166.7	71.1
Summary of proposed changes			
Miscellaneous Minor Transfers	0.2	0.0	0.2
	0.2	0.0	0.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	-95.6	242.7	147.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-76.0	-76.0
	-95.6	166.7	71.1
Budget Analysis			
Exemption Scheme	1.3	0.0	1.3
Hydro Nation	3.9	0.0	3.9
Interest on Voted Loans	-100.8	0.0	-100.8
Voted Loans	0.0	166.7	166.7
Net Expenditure	-95.6	166.7	71.1

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

RURAL ECONOMY AND CONNECTIVITY

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	2,167.3	601.3	2,768.6
Changes Proposed			
<i>Funding Changes</i>	40.2	0.0	40.2
<i>Technical Adjustments</i>	31.2	0.0	31.2
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	10.6	3.7	14.3
Total changes proposed	82.0	3.7	85.7
Proposed Budget following Spring Budget Revision	2,249.3	605.0	2,854.3

	Operating £m	Capital £m	Total £m
DEL:			
EU Support and Related Services	147.6	35.3	182.9
Fisheries & Aquaculture Grants	6.4	0.0	6.4
Rural Services	34.3	5.0	39.3
Highlands and Islands Enterprise	69.8	0.0	69.8
Rail Services	748.0	0.0	748.0
Concessionary Fares and Bus Services	254.4	0.0	254.4
Other Transport Policy, Projects and Agency Admin	169.9	5.0	174.9
Motorways and Trunk Roads	295.4	539.4	834.8
Ferry Services	175.1	5.9	181.0
Air Services	40.4	9.4	49.8
Digital Connectivity	125.7	0.0	125.7
REC Central Government Grants to Local Authorities	27.5	0.0	27.5
Total DEL	2,094.5	600.0	2,694.5
AME:			
EU Support and Related Services	3.5	0.0	3.5
Motorway and Trunk Roads	20.0	0.0	20.0
Total AME	23.5	0.0	23.5
Other Expenditure Outside DEL:			
Animal License Fees	0.1	0.0	0.1
Motorways and Trunk Roads PPP/PFI	131.2	5.0	136.2
Total Other Expenditure Outside DEL	131.3	5.0	136.3
Total Budget	2,249.3	605.0	2,854.3

Total Limit on Income (accruing resources)	800.0
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RURAL ECONOMY AND CONNECTIVITY

Schedule 3.1 EU Support & Related Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	142.4	35.3	177.7
ABR changes	-1.3	0.0	-1.3
ABR Budget	141.1	35.3	176.4
Proposed changes	10.0	0.0	10.0
SBR Proposed Budget	151.1	35.3	186.4
Summary of proposed changes			
Transfer From Digital Strategy (REC) for Cap Compliance Improvements	0.0	5.0	5.0
Technical budget adjustment in respect ARE Depreciation	4.3	0.0	4.3
Technical budget adjustment in respect Cap Compliance Asset Impairment	2.0	0.0	2.0
Deployment of emerging/planned underspends to EU Support Services	0.2	0.0	0.2
Additional AME non cash for provisions	3.5	0.0	3.5
Transfer from EU Support to Rural Services	0.0	-5.0	-5.0
	10.0	0.0	10.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	686.3	35.9	722.2
<i>Less:</i> Retained Income	-535.2	0.0	-535.2
Capital Receipts Applied	0.0	-0.6	-0.6
	151.1	35.3	186.4
Budget Analysis			
Agri Environmental Measures	42.8	0.0	42.8
Business Development	24.9	0.0	24.9
CAP Compliance Improvements	19.0	35.2	54.2
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	1.8	-0.9	0.9
EU Income	-539.7	0.0	-539.7
Forestry	1.4	0.0	1.4
Leader	15.3	0.0	15.3
Less Favoured Area Support Scheme	65.5	0.0	65.5
Payments & Inspections Costs	75.0	1.0	76.0
Rural Broadband	6.4	0.0	6.4
Technical Assistance	0.7	0.0	0.7
Net Expenditure	151.1	35.3	186.4

RURAL ECONOMY AND CONNECTIVITY

Schedule 3.2 Fisheries & Aquaculture Grants
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	6.4	0.0	6.4
ABR changes	0.0	0.0	0.0
ABR Budget	6.4	0.0	6.4
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	6.4	0.0	6.4
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	14.6	0.0	14.6
<i>Less:</i> Retained Income	-8.2	0.0	-8.2
Capital Receipts Applied	0.0	0.0	0.0
	6.4	0.0	6.4
Budget Analysis			
EU Fisheries Grants	14.2	0.0	14.2
Fisheries Harbour Grants	0.4	0.0	0.4
Marine EU Income	-8.2	0.0	-8.2
Net Expenditure	6.4	0.0	6.4

RURAL ECONOMY AND CONNECTIVITY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	42.4	0.0	42.4
ABR changes	-13.4	0.0	-13.4
ABR Budget	29.0	0.0	29.0
Proposed changes	5.3	5.0	10.3
SBR Proposed Budget	34.3	5.0	39.3
Summary of proposed changes			
Responsibility for Food and Drink Industry Team transferred from Economy portfolio	5.3	0.0	5.3
Transfer from Skills Development Scotland (E&S)	0.1	0.0	0.1
Transfer to Scottish Enterprise (EJFW)	-0.1	0.0	-0.1
Transfer from EU Support to Rural Services	0.0	5.0	5.0
	5.3	5.0	10.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	34.3	70.0	104.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-65.0	-65.0
	34.3	5.0	39.3
Budget Analysis			
Agricultural & Horticultural Advice & Support	2.1	5.0	7.1
Animal Health	18.3	0.0	18.3
Crofting Commission	2.5	0.0	2.5
Food Industry Support	5.3	0.0	5.3
Rural Cohesion	0.8	0.0	0.8
Veterinary Surveillance	5.3	0.0	5.3
Net Expenditure	34.3	5.0	39.3

RURAL ECONOMY AND CONNECTIVITY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	56.0	0.0	56.0
ABR changes	0.0	0.0	0.0
ABR Budget	56.0	0.0	56.0
Proposed changes	13.8	0.0	13.8
SBR Proposed Budget	69.8	0.0	69.8
Summary of proposed changes			
Transfer from Enterprise & Energy for Wave Energy	8.0	0.0	8.0
Transfer from Enterprise and Energy to Highland and Islands Enterprise for capital projects	5.3	0.0	5.3
Miscellaneous minor transfers	0.5	0.0	0.5
	13.8	0.0	13.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	69.8	0.0	69.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	69.8	0.0	69.8
Budget Analysis			
Highlands and Islands Enterprise	69.8	0.0	69.8
Net Expenditure	69.8	0.0	69.8

RURAL ECONOMY AND CONNECTIVITY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	747.9	0.0	747.9
ABR changes	0.1	0.0	0.1
ABR Budget	748.0	0.0	748.0
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	748.0	0.0	748.0
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	748.0	0.0	748.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	748.0	0.0	748.0
Budget Analysis			
Major Public Transport Projects	7.7	0.0	7.7
Rail Development	3.0	0.0	3.0
Rail Franchise	310.7	0.0	310.7
Rail Infrastructure	426.6	0.0	426.6
Net Expenditure	748.0	0.0	748.0

RURAL ECONOMY AND CONNECTIVITY

Schedule 3.6 Concessionary Fares & Bus Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	254.4	0.0	254.4
ABR changes	0.0	0.0	0.0
ABR Budget	254.4	0.0	254.4
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	254.4	0.0	254.4
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	254.4	0.0	254.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	254.4	0.0	254.4
Budget Analysis			
Concessionary Fares	198.3	0.0	198.3
Smartcard Programme	1.9	0.0	1.9
Support for Bus Services	54.2	0.0	54.2
Net Expenditure	254.4	0.0	254.4

RURAL ECONOMY AND CONNECTIVITY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	133.4	5.0	138.4
ABR changes	-5.0	0.0	-5.0
ABR Budget	128.4	5.0	133.4
Proposed changes	41.5	0.0	41.5
SBR Proposed Budget	169.9	5.0	174.9
Summary of proposed changes			
Additional funding for Glasgow subway modernisation	40.0	0.0	40.0
Transfer from Climate Change for the Community Links Plus project	1.4	0.0	1.4
Transfer from Motorways and Trunk Roads for Ardrishaig Pier	1.3	0.0	1.3
Miscellaneous minor transfers	-1.2	0.0	-1.2
	41.5	0.0	41.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	169.9	5.0	174.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	169.9	5.0	174.9
Budget Analysis			
Agency Administration Costs	17.4	0.0	17.4
Edinburgh Tram Enquiry	1.5	0.0	1.5
Future Transport Fund	20.3	0.0	20.3
Road Safety	1.9	0.0	1.9
Scottish Canals	12.4	0.0	12.4
Strategic Transport Projects Review	3.6	0.0	3.6
Support for Sustainable & Active Travel	30.2	5.0	35.2
Support for Freight Industry	1.3	0.0	1.3
Transport Information	1.2	0.0	1.2
Travel Strategy & Innovation	80.1	0.0	80.1
Net Expenditure	169.9	5.0	174.9

RURAL ECONOMY AND CONNECTIVITY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	426.0	540.7	966.7
ABR changes	0.7	5.0	5.7
ABR Budget	426.7	545.7	972.4
Proposed changes	19.9	-1.3	18.6
SBR Proposed Budget	446.6	544.4	991.0
Summary of proposed changes			
Additional AME non cash for provisions	20.0	0.0	20.0
Miscellaneous minor transfers	-0.1	-1.3	-1.4
	19.9	-1.3	18.6
Proposed Budget following Spring Budget Revision			
	Operating £m	Capital £m	Total £m
Gross Expenditure	446.6	544.4	991.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	446.6	544.4	991.0
Budget Analysis			
Capital Land & Works	0.0	424.4	424.4
Forth & Tay Bridge Maintenance	30.6	0.0	30.6
Queensferry Crossing	0.0	87.1	87.1
M&T Other Current Expenditure	30.2	0.0	30.2
Network Strengthening	56.0	0.0	56.0
Roads Depreciation	96.9	0.0	96.9
Roads Improvements	16.3	0.0	16.3
Routine & Winter Maintenance	85.4	0.0	85.4
Structural Repairs	0.0	27.9	27.9
Motorway & Trunk Roads PPP/PFI	131.2	5.0	136.2
Net Expenditure	446.6	544.4	991.0

RURAL ECONOMY AND CONNECTIVITY

Schedule 3.9 Ferry Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	175.1	5.9	181.0
ABR changes	0.0	0.0	0.0
ABR Budget	175.1	5.9	181.0
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	175.1	5.9	181.0
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	175.1	5.9	181.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	175.1	5.9	181.0
Budget Analysis			
Support for Ferry Services	165.8	0.0	165.8
Vessels and Piers	9.3	5.9	15.2
Net Expenditure	175.1	5.9	181.0

RURAL ECONOMY AND CONNECTIVITY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	40.4	9.4	49.8
ABR changes	0.0	0.0	0.0
ABR Budget	40.4	9.4	49.8
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	40.4	9.4	49.8
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	40.4	9.4	49.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	40.4	9.4	49.8
Budget Analysis			
Highlands & Islands Airports Limited	25.6	0.0	25.6
Support for Air Services	14.8	0.0	14.8
Support for Prestwick Airport	0.0	9.4	9.4
Net Expenditure	40.4	9.4	49.8

RURAL ECONOMY AND CONNECTIVITY

Schedule 3.11 Digital Connectivity
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	136.0	0.0	136.0
ABR changes	-1.8	0.0	-1.8
ABR Budget	134.2	0.0	134.2
Proposed changes	-8.5	0.0	-8.5
SBR Proposed Budget	125.7	0.0	125.7
Summary of proposed changes			
Transfer to Major Events to fund Giant Screens at Hampden Park	-0.7	0.0	-0.7
Transfer to Enterprise and Energy to Scottish Enterprise	-2.7	0.0	-2.7
Transfer to EU Support & Related Services for the FUTURES IT Programme	-5.0	0.0	-5.0
Misc Minor Transfers	-0.1	0.0	-0.1
	-8.5	0.0	-8.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	125.7	0.0	125.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	125.7	0.0	125.7
Budget Analysis			
Digital Strategy	125.7	0.0	125.7
Net Expenditure	125.7	0.0	125.7

RURAL ECONOMY AND CONNECTIVITY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	27.5	0.0	27.5
ABR changes	0.0	0.0	0.0
ABR Budget	27.5	0.0	27.5
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	27.5	0.0	27.5
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	27.5	0.0	27.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	27.5	0.0	27.5
Budget Analysis			
Cycling, Walking & Safer Routes	7.4	0.0	7.4
Regional Transport Partnership	20.1	0.0	20.1
Net Expenditure	27.5	0.0	27.5

CULTURE, TOURISM AND EXTERNAL AFFAIRS

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Departmental Budget in the Autumn Budget Revision	272.2	0.0	272.2
Changes Proposed			
<i>Funding Changes</i>	0.4	0.0	0.4
<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>	1.7	0.0	1.7
Total changes proposed	2.1	0.0	2.1
Proposed Budget following Spring Budget Revision	274.3	0.0	274.3

	Operating £m	Capital £m	Total £m
DEL:			
External Affairs	16.4	0.0	16.4
Culture, Tourism and Major Events	220.8	0.0	220.8
Historic Environment Scotland	37.1	0.0	37.1
Total DEL	274.3	0.0	274.3
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Departmental Budget	274.3	0.0	274.3

Total Limit on Income (accruing resources)	45.0
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CULTURE, TOURISM AND EXTERNAL AFFAIRS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.8	0.0	15.8
ABR changes	-0.3	0.0	-0.3
ABR Budget	15.5	0.0	15.5
Proposed changes	0.9	0.0	0.9
SBR Proposed Budget	16.4	0.0	16.4
Summary of proposed changes			
Transfer from NRS to SG EU Office Brussels, for Investment & Innovation Hubs	1.2	0.0	1.2
Miscellaneous minor transfers	-0.3	0.0	-0.3
	0.9	0.0	0.9
Proposed Budget following Spring Budget Revision			
	Operating £m	Capital £m	Total £m
Gross Expenditure	16.4	0.0	16.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	16.4	0.0	16.4
Budget Analysis			
British Irish Council	0.1	0.0	0.1
International Relations	16.3	0.0	16.3
Net Expenditure	16.4	0.0	16.4

CULTURE, TOURISM AND EXTERNAL AFFAIRS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	214.5	0.0	214.5
ABR changes	0.0	0.0	0.0
ABR Budget	214.5	0.0	214.5
Proposed changes	6.3	0.0	6.3
SBR Proposed Budget	220.8	0.0	220.8
Summary of proposed changes			
Transfer to Major Events from HES to align portfolio in-year budget priorities	5.0	0.0	5.0
Miscellaneous minor transfers	1.3	0.0	1.3
	6.3	0.0	6.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	220.8	0.0	220.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	220.8	0.0	220.8
Budget Analysis			
Creative Scotland & Other Arts	52.0	0.0	52.0
Cultural Collections	68.7	0.0	68.7
National Performing Companies	22.8	0.0	22.8
Major Events	30.7	0.0	30.7
Tourism	46.6	0.0	46.6
Net Expenditure	220.8	0.0	220.8

CULTURE, TOURISM AND EXTERNAL AFFAIRS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	42.2	0.0	42.2
ABR changes	0.0	0.0	0.0
ABR Budget	42.2	0.0	42.2
Proposed changes	-5.1	0.0	-5.1
SBR Proposed Budget	37.1	0.0	37.1
Summary of proposed changes			
Transfer from HES to Major Events to align portfolio in-year budget priorities	-5.0	0.0	-5.0
Miscellaneous minor transfers	-0.1	0.0	-0.1
	-5.1	0.0	-5.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	87.2	0.0	87.2
<i>Less:</i> Retained Income	-50.1	0.0	-50.1
Capital Receipts Applied	0.0	0.0	0.0
	37.1	0.0	37.1
Budget Analysis			
Operational Costs	87.2	0.0	87.2
Less Income	-50.1	0.0	-50.1
Net Expenditure	37.1	0.0	37.1

ADMINISTRATION

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	179.7	13.1	192.8
Changes Proposed			
<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
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Spring Budget Revision	179.7	13.1	192.8

	Operating £m	Capital £m	Total £m
DEL:			
Administration	179.7	13.1	192.8
Total DEL	179.7	13.1	192.8
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	179.7	13.1	192.8

Total Limit on Income (accruing resources)	30.0
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ADMINISTRATION

Schedule 3.1 Administration Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	179.5	13.1	192.6
ABR changes	0.2	0.0	0.2
ABR Budget	179.7	13.1	192.8
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	179.7	13.1	192.8
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	196.9	13.1	210.0
<i>Less:</i> Retained Income	-17.2	0.0	-17.2
Capital Receipts Applied	0.0	0.0	0.0
	179.7	13.1	192.8
Budget Analysis			
Scottish Government Staff Costs-	147.2	0.0	147.2
Administration Retained Income-	-17.2	0.0	-17.2
Accommodation-	11.4	0.0	11.4
Other Office Overheads (includes ICT projects and minor non-pay items e.g. travel, transport, stationery, hospitality, etc.)-	21.5	0.0	21.5
Training-	2.1	0.0	2.1
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
Net Expenditure-	179.7	13.1	192.8

THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	108.5	3.6	112.1
Changes Proposed			
<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
Total changes proposed	1.0	0.0	1.0
Proposed Budget following Spring Budget Revision	109.5	3.6	113.1

	Operating £m	Capital £m	Total £m
DEL: The Crown Office and Procurator Fiscal Service	108.5	3.6	112.1
Total DEL	108.5	3.6	112.1
AME: Total AME	1.0	0.0	1.0
	1.0	0.0	1.0
Other Expenditure Outside DEL: Total Other Expenditure Outside DEL	0.0	0.0	0.0
	0.0	0.0	0.0
Total Budget	109.5	3.6	113.1

Total Limit on Income (accruing resources)	2.0
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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**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	107.5	3.6	111.1
ABR changes	1.0	0.0	1.0
ABR Budget	108.5	3.6	112.1
Proposed changes	1.0	0.0	1.0
SBR Proposed Budget	109.5	3.6	113.1
Summary of Proposed changes			
Addiitonal AME non cash for provisions	1.0	0.0	1.0
	1.0	0.0	1.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	109.8	3.6	113.4
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	109.5	3.6	113.1
Budget Analysis			
Staff Costs-	74.5	0.0	74.5
Office Costs-	2.8	0.0	2.8
Case Related-	13.3	0.0	13.3
Centrally Managed Costs-	18.9	0.0	18.9
Capital Expenditure-	0.0	3.6	3.6
Net Expenditure	109.5	3.6	113.1

Income to be surrendered	20.0
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NATIONAL RECORDS OF SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	31.7	3.3	35.0
Changes Proposed			
<i>Funding Changes</i>	-3.1	0.0	-3.1
<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	-1.0	-2.2
Total changes proposed	-4.2	-1.0	-5.2
Proposed Budget following Spring Budget Revision	27.5	2.3	29.8

	Operating £m	Capital £m	Total £m
DEL:			
National Records of Scotland	27.5	2.3	29.8
Total DEL	27.5	2.3	29.8
AME:	0.0	0.0	0.0
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:	0.0	0.0	0.0
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	27.5	2.3	29.8

Total Limit on Income (accruing resources)	9.8
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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	34.0	3.3	37.3
ABR changes	-2.3	0.0	-2.3
ABR Budget	31.7	3.3	35.0
Proposed changes	-4.2	-1.0	-5.2
SBR Proposed Budget	27.5	2.3	29.8
Summary of proposed changes			
Transfer from NRS to support corporate priorities	-2.6	0.0	-2.6
Transfer from NRS to Brussels Office for Investment & Innovation Hubs	-1.2	0.0	-1.2
Transfer from HM Treasury for Sham Marriages	0.1	0.0	0.1
Miscellaneous Minor Transfers	-0.5	-1.0	-1.5
	-4.2	-1.0	-5.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	33.3	2.3	35.6
<i>Less:</i> Retained Income	-5.8	0.0	-5.8
Capital Receipts Applied	0.0	0.0	0.0
	27.5	2.3	29.8
Budget Analysis			
Administration Costs-	30.8	0.0	30.8
Depreciation Charge-	2.5	0.0	2.5
Capital Expenditure-	0.0	2.3	2.3
Less: income-	-5.8	0.0	-5.8
Net Expenditure	27.5	2.3	29.8

OFFICE OF THE SCOTTISH CHARITY REGULATOR

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	3.0	0.0	3.0
Changes Proposed			
<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
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Spring Budget Revision	3.0	0.0	3.0

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

Total Limit on Income (accruing resources)	0.0
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OFFICE OF THE SCOTTISH CHARITY REGULATOR

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

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

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

SCOTTISH COURTS AND TRIBUNALS SERVICE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	92.0	14.5	106.5
Changes Proposed			
<i>Funding Changes</i>	0.1	0.0	0.1
<i>Technical 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>	2.0	0.1	2.1
Total changes proposed	2.1	0.1	2.2
Proposed Budget following Spring Budget Revision	94.1	14.6	108.7

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Courts and Tribunals Service	94.1	14.6	108.7
Total DEL	94.1	14.6	108.7
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	94.1	14.6	108.7

Total Limit on Income (accruing resources)	45.0
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SCOTTISH COURTS AND TRIBUNALS SERVICE

Schedule 3.1 Scottish Courts and Tribunals Service
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	91.1	14.5	105.6
ABR changes	0.9	0.0	0.9
ABR Budget	92.0	14.5	106.5
Proposed changes	2.1	0.1	2.2
SBR Proposed Budget	94.1	14.6	108.7
Summary of proposed changes			
Transfer from Communities, Social Security and Equalities to cover costs of expansion of the Housing and Property Chamber of the First-tier Tribunal for Scotland	1.4	0.1	1.5
Deployment of emerging/planned underspends in relation to SCTS operational funding	0.9	0.0	0.9
Miscellaneous minor transfers	-0.2	0.0	-0.2
	2.1	0.1	2.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	132.5	14.6	147.1
<i>Less:</i> Retained Income	-38.4	0.0	-38.4
Capital Receipts Applied	0.0	0.0	0.0
	94.1	14.6	108.7
Budget Analysis			
Less Civil Fees	-34.3	0.0	-34.3
Less Other Income (SCS)	-9.0	0.0	-9.0
Operating Expenditure	137.4	0.0	137.4
Scottish Court Service Capital	0.0	14.6	14.6
Net Expenditure	94.1	14.6	108.7

SCOTTISH FISCAL COMMISSION

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	1.7	0.0	1.7
Changes Proposed			
<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
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Spring Budget Revision	1.7	0.0	1.7

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Fiscal Commission	1.7	0.0	1.7
Total DEL	1.7	0.0	1.7
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	1.7	0.0	1.7

Total Limit on Income (accruing resources)	0.0
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SCOTTISH FISCAL COMMISSION

**Schedule 3.1 Scottish Fiscal Commission
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.7	0.0	1.7
ABR changes	0.0	0.0	0.0
ABR Budget	1.7	0.0	1.7
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	1.7	0.0	1.7
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1.7	0.0	1.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1.7	0.0	1.7
Budget Analysis			
Scottish Fiscal Commission	1.7	0.0	1.7
Net Expenditure	1.7	0.0	1.7

REVENUE SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	6.1	0.0	6.1
Changes Proposed			
<i>Funding Changes</i>	-0.5	0.0	-0.5
<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
Total changes proposed	-0.5	0.0	-0.5
Proposed Budget following Spring Budget Revision	5.6	0.0	5.6

	Operating £m	Capital £m	Total £m
DEL:			
Revenue Scotland	5.6	0.0	5.6
Total DEL	5.6	0.0	5.6
AME:	0.0	0.0	0.0
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:	0.0	0.0	0.0
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	5.6	0.0	5.6

Total Limit on Income (accruing resources)	0.0
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REVENUE SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	6.1	0.0	6.1
ABR changes	0.0	0.0	0.0
ABR Budget	6.1	0.0	6.1
Proposed changes	-0.5	0.0	-0.5
SBR Proposed Budget	5.6	0.0	5.6
Summary of proposed changes			
Miscellaneous minor transfers	-0.5	0.0	-0.5
	-0.5	0.0	-0.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.6	0.0	5.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	5.6	0.0	5.6
Budget Analysis			
Administration Costs	5.6	0.0	5.6
Net Expenditure	5.6	0.0	5.6

FOOD STANDARDS SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	15.3	0.0	15.3
Changes Proposed			
<i>Funding Changes</i>	-0.3	0.0	-0.3
<i>Technical Changes</i>	0.6	0.3	0.9
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.3	0.3	0.6
Proposed Budget following Spring Budget Revision	15.6	0.3	15.9

	Operating £m	Capital £m	Total £m
DEL:			
Food Standards Agency	15.0	0.3	15.3
Total DEL	15.0	0.3	15.3
AME:	0.6	0.0	0.6
Total AME	0.6	0.0	0.6
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	15.6	0.3	15.9

Total Limit on Income (accruing resources)	4.0
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FOOD STANDARDS SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.3	0.0	15.3
ABR Changes	0.0	0.0	0.0
ABR Budget	15.3	0.0	15.3
Proposed changes	0.3	0.3	0.6
SBR Proposed Budget	15.6	0.3	15.9
Summary of proposed changes			
Additional AME non cash funding for pension liability	0.6	0.0	0.6
Transfer from resource to capital	-0.3	0.3	0.0
	0.3	0.3	0.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	19.1	0.3	19.4
<i>Less:</i> Retained Income	-3.5	0.0	-3.5
Capital Receipts Applied	0.0	0.0	0.0
	15.6	0.3	15.9
Budget Analysis			
Administration-	18.5	0.0	18.5
Capital Expenditure-	0.0	0.3	0.3
FSS pension liability provision (AME)	0.6	0.0	0.6
<i>Less:</i>			
FSS Retained Income	-3.5	0.0	-3.5
Net Expenditure	15.6	0.3	15.9

SCOTTISH HOUSING REGULATOR

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	4.0	0.0	4.0
Changes Proposed			
<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
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Spring Budget Revision	4.0	0.0	4.0

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Housing Regulator	4.0	0.0	4.0
Total DEL	4.0	0.0	4.0
AME:	0.0	0.0	0.0
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:	0.0	0.0	0.0
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	4.0	0.0	4.0

Total Limit on Income (accruing resources)	0.0
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SCOTTISH HOUSING REGULATOR

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.0	0.0	4.0
ABR changes	0.0	0.0	0.0
ABR Budget	4.0	0.0	4.0
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	4.0	0.0	4.0
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.0	0.0	4.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	4.0	0.0	4.0
Budget Analysis			
Scottish Housing Regulator-	4.0	0.0	4.0
Net Expenditure	4.0	0.0	4.0

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	4,521.5	0.0	4,521.5
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	47.0	0.0	47.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	47.0	0.0	47.0
Proposed Budget following Spring Budget Revision	4,568.5	0.0	4,568.5

	Operating £m	Capital £m	Total £m
DEL:			
Total DEL	0.0	0.0	0.0
AME:			
NHS Pensions	2,988.9	0.0	2,988.9
Teachers' Pensions	1,579.6	0.0	1,579.6
Total AME	4,568.5	0.0	4,568.5
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	4,568.5	0.0	4,568.5

Total Limit on Income (accruing resources)	2,200.0
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SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 3.1 NHS Pensions
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2,966.9	0.0	2,966.9
ABR changes	0.0	0.0	0.0
ABR Budget	2,966.9	0.0	2,966.9
Proposed changes	22.0	0.0	22.0
SBR Proposed Budget	2,988.9	0.0	2,988.9
Summary of proposed changes			
Increase in pension costs due to indexation and equalisation	22.0	0.0	22.0
	22.0	0.0	22.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4,288.9	0.0	4,288.9
<i>Less:</i> Retained Income	-1,300.0	0.0	-1,300.0
Capital Receipts Applied	0.0	0.0	0.0
	2,988.9	0.0	2,988.9
Budget Analysis			
NHS Pension Scheme Expenditure	4,288.9	0.0	4,288.9
Retained Income from employee and employer contributions and transfers received (NHS)	-1,300.0	0.0	-1,300.0
Net Expenditure	2,988.9	0.0	2,988.9

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 3.2 Teachers' Pensions
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,554.6	0.0	1,554.6
Proposed changes	0.0	0.0	0.0
ABR Budget	1,554.6	0.0	1,554.6
Proposed changes	25.0	0.0	25.0
SBR Proposed Budget	1,579.6	0.0	1,579.6
Summary of proposed changes			
Increase in pension costs due to indexation and equalisation	25.0	0.0	25.0
	25.0	0.0	25.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,241.6	0.0	2,241.6
<i>Less:</i> Retained Income	-662.0	0.0	-662.0
Capital Receipts Applied	0.0	0.0	0.0
	1,579.6	0.0	1,579.6
Budget Analysis			
Teachers' Pension Scheme Expenditure	2,241.6	0.0	2,241.6
Teachers' Retained Income from employee and employer contributions and transfers received	-662.0	0.0	-662.0
Net Expenditure	1,579.6	0.0	1,579.6

FORESTRY COMMISSION (SCOTLAND)

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	68.4	0.0	68.4
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.2	0.0	0.2
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.2	0.0	0.2
Proposed Budget following Spring Budget Revision	68.6	0.0	68.6

	Operating £m	Capital £m	Total £m
DEL:			
Forestry Commission (Scotland)	68.4	0.0	68.4
Total DEL	68.4	0.0	68.4
AME:	0.2	0.0	0.2
Total AME	0.2	0.0	0.2
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	68.6	0.0	68.6

Total Limit on Income (accruing resources)	30.0
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FORESTRY COMMISSION (SCOTLAND)

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	61.3	0.0	61.3
ABR changes	7.1	0.0	7.1
ABR Budget	68.4	0.0	68.4
Proposed changes	0.2	0.0	0.2
SBR Proposed Budget	68.6	0.0	68.6
Summary of proposed changes			
Addiitonal AME funding for non cash provisions	0.2	0.0	0.2
	0.2	0.0	0.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	88.4	0.0	88.4
<i>Less:</i> Retained Income	-19.8	0.0	-19.8
Capital Receipts Applied	0.0	0.0	0.0
	68.6	0.0	68.6
Budget Analysis			
Programme costs	21.0	0.0	21.0
Subsidy to Forest Enterprise	22.7	0.0	22.7
Depreciation	0.1	0.0	0.1
Policy Regulation & Administration	4.2	0.0	4.2
Woodland Grants	40.9	0.0	40.9
EC Receipts	-20.3	0.0	-20.3
Net Expenditure	68.6	0.0	68.6

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

SCOTTISH PARLIAMENT CORPORATE BODY

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	96.6	1.0	97.6
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	4.2	0.0	4.2
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-0.3	0.3	0.0
Total changes proposed	3.9	0.3	4.2
Proposed Budget following Spring Budget Revision	100.5	1.3	101.8

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Parliament Corporate Body	95.3	1.3	96.6
Total DEL	95.3	1.3	96.6
AME:	5.2	0.0	5.2
Total AME	5.2	0.0	5.2
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	100.5	1.3	101.8

Total Limit on Income (accruing resources)	1.0
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SCOTTISH PARLIAMENT CORPORATE BODY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	96.6	1.0	97.6
ABR changes	0.0	0.0	0.0
ABR Budget	96.6	1.0	97.6
Proposed changes	3.9	0.3	4.2
SBR Proposed Budget	100.5	1.3	101.8
Summary of proposed changes			
Additional AME funding for pension liabilities	4.2	0.0	4.2
Resource to Capital transfer	-0.3	0.3	0.0
	3.9	0.3	4.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	101.5	1.3	102.8
<i>Less:</i> Retained Income	-1.0	0.0	-1.0
Capital Receipts Applied	0.0	0.0	0.0
	100.5	1.3	101.8
Budget Analysis			
Administration Costs-	100.5	0.0	100.5
Capital Expenditure-	0.0	1.3	1.3
Net Expenditure	100.5	1.3	101.8

AUDIT SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	6.3	0.2	6.5
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	2.8	0.0	2.8
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	2.8	0.0	2.8
Proposed Budget following Spring Budget Revision	9.1	0.2	9.3

	Operating £m	Capital £m	Total £m
DEL:			
Audit Scotland	6.3	0.2	6.5
Total DEL	6.3	0.2	6.5
AME:	2.8	0.0	2.8
Total AME	2.8	0.0	2.8
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	9.1	0.2	9.3

Total Limit on Income (accruing resources)	22.0
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AUDIT SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	6.3	0.2	6.5
ABR changes	0.0	0.0	0.0
ABR Budget	6.3	0.2	6.5
Proposed changes	2.8	0.0	2.8
SBR Proposed Budget	9.1	0.2	9.3
Summary of proposed changes			
AME funding for non cash pension charges	2.8	0.0	2.8
	2.8	0.0	2.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	26.3	0.2	26.5
<i>Less:</i> Retained Income	-17.2	0.0	-17.2
Capital Receipts Applied	0.0	0.0	0.0
	9.1	0.2	9.3
Budget Analysis			
Capital-	0.0	0.2	0.2
Support to Parliament & the Auditor General:			
Current expenditure-	13.8	0.0	13.8
<i>Less:</i> income from fees and charges-	-6.1	0.0	-6.1
Support to the Accounts Commission:			
Current expenditure-	12.5	0.0	12.5
<i>Less:</i> income from fees and charges-	-11.1	0.0	-11.1
Net Expenditure	9.1	0.2	9.3



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ISBN: 978-1-78851-596-2 (web only)

Published by The Scottish Government, February 2018

Produced for The Scottish Government by APS Group Scotland, 21 Tennant Street, Edinburgh EH6 5NA
PPDAS362326 (02/18)

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