
Scotland's Budget Documents:

The 2019-20 Autumn Budget Revision

to the Budget (Scotland) Act

for the year ending 31 March 2020

Laid before the Scottish Parliament by the Scottish Ministers September 2019

SG/2019/154

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Autumn Budget Revision

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Autumn Budget Revision

Introduction

1. This booklet provides information for the Parliament and others in support of the 'Budget (Scotland) Act 2019 (Amendment) Regulations 2019' - the Autumn Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in September 2019. The booklet itself has no statutory force - it is produced as an aid to understanding the Order.

2. The purpose of the Autumn Budget Revision is to amend the Budget (Scotland) Act 2019, which authorises the Scottish Government's spending plans for the financial year 2019-20.

3. The main changes to the Scottish Government's spending plans, as set out in the supporting document to the Budget Bill, are explained below:

- i) funding changes to reflect deployment of available resources to portfolios (total net increase to the budget of £497.1 million);
- ii) technical adjustments (net increase to the budget of £26.9 million);
- iii) Whitehall Transfers and HM Treasury allocations to the Scottish Government (£13.1 million); and
- iv) the transfer of resources between Scottish Government portfolios (-£0.2 million due to roundings).

In total these changes will increase the Scottish Government budget by £536.9 million from £42,557.9 million to £43,094.8 million.

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

Funding Changes

5. Four changes have been made in this Revision, the first is to allocate £330.1 million, £269.9 million of which was received in specific consequentials from HM Treasury, to cover most of the costs incurred by public bodies as a result of the increase to employer pensions contributions from April 2019. The second is to allocate £141.0 million to Local Government for funding the Teachers pay settlement. The third is to allocate £17.0 million of Financial Transactions to the Transport, Infrastructure and Connectivity portfolio for the Low Carbon Transport Loan Fund and £9.0 million is allocated to the Environment, climate Change and Land Reform portfolio for Peatlands, giving total additional funding of £497.1 million.

Technical Adjustments

6. Technical adjustments have been made to correct the presentation of the Scottish Water and Motorways and Trunk Roads PPP/PFI budgets and to allocate additional non cash cover to the Rural Economy budget. These are non-cash adjustments and none of these changes have any affect on the Scottish Government's discretionary expenditure (£26.9 million).

Transfers

7. There are seven Whitehall Transfers recognised as part of the Autumn Budget Revision. Machinery of Government transfers of £3.9 million from Money Advice Service and £2.1 million from Department for Work and Pensions for Surestart Maternity Grant following devolution of functions. £0.5 million from the Department for Work and Pensions for the Single Gateway Project, £0.3 million from BEIS in respect of GovTech Catalyst funding, two transfers from the Cabinet Office for of £1.3 million and £0.2 million Cyber Security and £4.8 million from DEFRA for Forestry Commission UK Cross-Border Functions.

8. Internal transfers do not affect the Scottish Government's budget as a whole and net to zero. Internal transfers move budget provision 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. The significant portfolio transfers are as follows:

- transfer from Education & Skills to Local Government for school counselling and integration (£120 million);
- transfer from Health & Sport to Education & Skills in respect of nursing and midwifery education (£60.0 million);
- transfers from Social Security & Older People to the Communities & Local Government for Bedroom Tax (£64.4 million);
- transfer from Social Security & Older People to the Communities & Local Government for delivery of the Scottish Welfare Fund (£37.9 million);
- transfer from Finance, Economy & Fair Work to the Communities & Local Government for the Winchburgh development (£8.5 million)); and
- transfer from Health & Sport to Education & Skills in respect of Clinical Academic and Senior Academic GP salaries (£6.0m).

Format of Supporting Document

9. The Scottish Government continues to discuss with the Finance and Constitution Committee and others how it can improve the presentation and usefulness of supporting information.

10. The summary tables on pages 4 to 9 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 Autumn Budget Revision Order itself. Tables 1.5 and 1.6 provide a reconciliation between the resource budgets and the cash authorisations. Tables 1.7 (a) and (b) show the sources of funding that support the changes applied and the movement of available resources. Table 1.8 shows the voted Capital Spending and Net Investment for each portfolio following the ABR 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.

11. 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 spending 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.

12. 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 A – Revised NDPB Cash and Resource Budgets by Portfolio, 2019-20

Portfolios (with at least one Executive NDPB)	NDPB Budget (Cash)	Non Cash items	NDPB Budget (Resource)
	£m	£m	£m
Health and Sport	103.2	1.2	104.4
Communities and Local Government	1.6	0.0	1.6
Finance Economy and Fair Work	256.0	8.3	264.3
Education and Skills	2,166.9	34.9	2,201.8
Justice	1,581.1	75.4	1,656.5
Transport, Infrastructure & Connectivity	36.4	9.5	45.9
Environment, Climate Change and Land Reform	118.1	8.0	126.1
Rural Economy	65.1	4.1	69.2
Culture, Tourism & External Affairs	212.4	13.9	226.3
Total	4,540.8	155.3	4,696.1

Process for the Budget Revision

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

Summary Tables

Table 1.1 Changes sought in Autumn Revision (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in the Budget Act	Change Proposed	Revised Budget
	£m	£m	£m
Health and Sport	14,448.0	4.6	14,452.6
Communities & Local Government	11,206.4	443.3	11,649.7
Finance, Economy & Fair Work	775.0	-8.2	766.8
Education and Skills	3,974.7	90.4	4,065.1
Justice	2,585.7	27.2	2,612.9
Transport, Infrastructure & Connectivity	2,925.4	19.2	2,944.6
Environment, Climate Change and Land Reform	456.3	22.5	478.8
Rural Economy	346.1	16.3	362.4
Culture, Tourism & External Affairs	279.7	4.1	283.8
Social Security & Older People	584.9	-98.8	486.1
Government Business & Constitutional Relations	12.1	-0.2	11.9
Crown Office and Procurator Fiscal	120.7	3.9	124.6
Total Scottish Government (Consolidated)	37,715.0	524.3	38,239.3
National Records of Scotland	37.4	0.6	38.0
Office of the Scottish Charity Regulator	3.3	0.1	3.4
Scottish Courts and Tribunals Service	116.6	10.1	126.7
Scottish Fiscal Commission	1.9	0.0	1.9
Revenue Scotland	7.6	0.1	7.7
Food Standards Scotland	16.0	0.3	16.3
Scottish Housing Regulator	4.5	0.1	4.6
NHS and Teachers' Pensions	4,545.0	0.0	4,545.0
Total Scottish Administration	42,447.3	535.6	42,982.9
Direct-Funded Bodies			
Scottish Parliamentary Corporate Body	103.0	1.3	104.3
Audit Scotland	7.6	0.0	7.6
Total Scottish Budget	42,557.9	536.9	43,094.8

Table 1.2 Summary of Changes by Type (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in Budget Act	Changes Proposed				Revised Budget
		Funding Changes	Technical Adjustments	Net Whitehall transfers	Net Transfers within Scottish Block*	
	£m	£m	£m	£m	£m	£m
Health and Sport	14,448.0	207.7			-203.1	14,452.6
Communities & Local Government	11,206.4	201.8		0.2	241.3	11,649.7
Finance, Economy & Fair Work	775.0	0.5		4.4	-13.1	766.8
Education and Skills	3,974.7	12.2			78.2	4,065.1
Justice	2,585.7	29.3		1.3	-3.4	2,612.9
Transport, Infrastructure & Connectivity	2,925.4	17.8	17.8		-16.4	2,944.6
Environment, Climate Change and Land Reform	456.3	10.5	9.0	0.3	2.7	478.8
Rural Economy	346.1	1.3	0.1	4.8	10.1	362.4
Culture, Tourism & External Affairs	279.7	3.7			0.4	283.8
Social Security & Older People	584.9	0.2		2.1	-101.1	486.1
Government Business & Constitutional Relations	12.1				-0.2	11.9
Crown Office and Procurator Fiscal	120.7	3.7			0.2	124.6
Scottish Government	37,715.0	488.7	26.9	13.1	-4.4	38,239.3
National Records of Scotland	37.4	0.6				38.0
Office of the Scottish Charity Regulator	3.3	0.1				3.4
Scottish Courts & Tribunals Service	116.6	6.1			4.0	126.7
Scottish Fiscal Commission	1.9					1.9
Revenue Scotland	7.6	0.1				7.7
Food Standards Scotland	16.0	0.3				16.3
Scottish Housing Regulator	4.5	0.1				4.6
NHS and Teachers' Pensions	4,545.0					4,545.0
Scottish Administration	42,447.3	496.0	26.9	13.1	-0.4	42,982.9
Direct-Funded Bodies						
Scottish Parliamentary Corporate Body	103.0	1.1			0.2	104.3
Audit Scotland	7.6					7.6
Total Scottish Budget	42,557.9	497.1	26.9	13.1	-0.2	43,094.8

* may not sum to zero due to roundings

The Consolidated Accounts of the Scottish Government for 2019-20 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	Within Expenditure Limit £m	Within UK Funded AME £m	Other Expenditure £m	Total Budget £m
Health and Sport	14,214.6	100.0	138.0	14,452.6
Communities & Local Government	8,796.7	2,853.0		11,649.7
Finance, Economy & Fair Work	766.8			766.8
Education and Skills	3,667.6	397.5		4,065.1
Justice	2,559.6		53.3	2,612.9
Transport, Infrastructure & Connectivity	2,780.6		164.0	2,944.6
Environment, Climate Change and Land Reform	478.8			478.8
Rural Economy	362.3		0.1	362.4
Culture, Tourism & External Affairs	283.8			283.8
Social Security & Older People	486.1			486.1
Government Business & Constitutional Relations	11.9			11.9
Crown Office and Procurator Fiscal	124.6			124.6
Consolidated Accounts	34,533.4	3,350.5	355.4	38,239.3

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	Within Expenditure Limit £m	Within UK Funded AME £m	Other Expenditure £m	Total Budget £m
National Records of Scotland	38.0			38.0
Office of the Scottish Charity Regulator	3.4			3.4
Scottish Courts & Tribunals Service	126.7			126.7
Scottish Fiscal Commission	1.9			1.9
Revenue Scotland	7.7			7.7
Food Standards Scotland	16.3			16.3
Scottish Housing Regulator	4.6			4.6
NHS and Teachers' Pensions		4,545.0		4,545.0
Scottish Parliamentary Corporate Body	102.3	2.0		104.3
Audit Scotland	7.6			7.6
Total Other bodies	308.5	4,547.0	0.0	4,855.5

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

	Budget Act	Change Proposed	Revised Cash authorisation
	£m	£m	£m
Scottish Administration	37,808.4	535.0	38,343.4
Scottish Parliamentary Corporate Body	90.4	1.3	91.7
Audit Scotland	7.3	0.0	7.3
Total Cash Authorisation	37,906.1	536.3	38,442.4

Table 1.6 Reconciliation of Revised Budget to Cash Authorisation

	Revised Budget	Adjustments for Non Cash Items		Cash Authorisation
		Depreciation	Other	
Scottish Government - Core	38,114.7	-708.2	99.7	37,506.2
Crown Office and Procurator Fiscal	124.6	-3.7		120.9
National Records of Scotland	38.0	-2.9		35.1
Office of the Scottish Charity Regulator	3.4	-0.1		3.3
Scottish Courts & Tribunals Service	126.7	-21.3		105.4
Scottish Fiscal Commission	1.9			1.9
Revenue Scotland	7.7			7.7
Food Standards Scotland	16.3	-0.2		16.1
Scottish Housing Regulator	4.6	-0.2		4.4
Scottish Teachers' and NHS Pensions	4,545.0		-4,002.6	542.4
Scottish Administration	42,982.9	-736.6	-3,902.9	38,343.4
Scottish Parliamentary Corporate Body	104.3	-10.5	-2.1	91.7
Audit Scotland	7.6	-0.3		7.3
Total Cash Authorisation	43,094.8	-747.4	-3,905.0	38,442.4

Sources of Funding for Scottish Administration

Cash Grants from the Consolidated Fund (includes EU funds)	20,464.9
Non Domestic Rate Income	2,853.0
Forecast receipts from Scottish Rate of Income Tax	11,684.0
Forecast Receipts from LBTT and Landfill Tax	747.0
Fines, Forfeitures and Fixed Penalties	25.0
Queen's and Lord Treasurers Remembrancer	5.0
Capital borrowing	450.0
National Insurance Contributions	2,213.5
Total Cash Authorisation	38,442.4

Table 1.7 a: Funding Reconciliation (reserve)

Forecast Closing Reserve balance brought forward from 2018-19 ¹	567.5
Late consequentials for 2018-19 carried forward to 2019-20	148.0
Barnett consequentials (UK Main Estimate)	572.7
Additional carry forward from 2018-19 Provisional Outturn	59.8
Total funding available for deployment	1348.0
Already deployed in 2019-20 budgets	-407.5
Deployed at Autumn Budget Revision	-497.1
Balance for deployment at the Spring Budget Revision	443.4

Table 1.7 b: Funding Reconciliation (budget changes)

	£m
Budget as approved in Budget Bill 2019-20	42,557.9
Proposed changes at Autumn Budget Revision	536.9
Revised Budget following Autumn Revision	43,094.8
Sources of funding for proposed changes	
Deployment from unallocated funds	227.2
HMT contribution to fund increase in employer pension costs for public bodies	269.9
Transfers from Whitehall Departments	13.1
non cash technical adjustments	26.9
Minor Presentational changes (roundings)	-0.2
Total Changes	536.9

1. Forecast closing reserve balance as at 31 March 2019 and notified to Parliament alongside the Provisional Outturn Statement in June 2019

Table 1.8 Capital Spending and Net Investment

	Direct Capital	Financial Transaction	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	376.0	10.0			30.0
Communities & Local Government	-28.0	270.0		876.4	636.2
Finance, Economy & Fair Work	29.8	257.0		50.0	57.0
Education and Skills	552.9	55.5	52.7	175.0	40.0
Justice	57.9		67.6		
Transport, Infrastructure & Connectivity	279.9	53.5	16.1	219.8	1,222.9
Environment, Climate Change and Land Reform	262.7		7.4		22.4
Rural Economy	17.2	5.0	4.8	6.7	50.2
Culture, Tourism & External Affairs		1.5	16.1		4.9
Social Security & Older People	10.0				
Government Business & Constitutional Relations					
Crown Office and Procurator Fiscal	3.8				
Total Scottish Government (Consolidated)	1,562.2	652.5	164.7	1,327.9	2,063.6
National Records of Scotland	3.0				
Scottish Courts and Tribunals Service	18.3				
Scottish Fiscal Commission					
Revenue Scotland	1.4				
Food Standards Scotland					
Office of the Scottish Charity Regulator					
Scottish Housing Regulator	0.2				
Scottish Teachers' and NHS Pension Schemes					
Total Scottish Administration	1,585.1	652.5	164.7	1,327.9	2,063.6
Direct Funded Bodies					
Scottish Parliament Corporate Body	1.3				
Audit Scotland	0.2				
Total Scottish Budget	1,586.6	652.5	164.7	1,327.9	2,063.6

1. Approximately £550m of the E&S direct capital scores in UK Funded AME.

2. Approximately £70m of Health direct capital scores in "Other" Expenditure

3. Financial Transactions £55.5m in Education and Skills, £68.5m in Finance, Economy & Fair Work and £1m in Rural Economy are within NDPB budgets and therefore score as Indirect capital in Scottish Budgets.

HEALTH AND SPORT

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	14,062.0	386.0	14,448.0
Changes Proposed			
<i>Funding Changes</i>	207.7	0.0	207.7
<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>	-203.1	0.0	-203.1
Total changes proposed	4.6	0.0	4.6
Proposed Budget following Autumn Budget Revision	14,066.6	386.0	14,452.6

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Health and Sport	13,898.6	316.0	14,214.6
Total Expenditure Limit	13,898.6	316.0	14,214.6
UK Funded AME:			
Health	100.0	0.0	100.0
Total UK Funded AME	100.0	0.0	100.0
Other Expenditure:			
Health	68.0	70.0	138.0
Total Other Expenditure	68.0	70.0	138.0
Total Budget	14,066.6	386.0	14,452.6

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	14,062.0	386.0	14,448.0
Proposed changes	4.6	0.0	4.6
ABR Proposed Budget	14,066.6	386.0	14,452.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Additional funding to fund increase in employer pension	207.7	0.0	207.7
Transfer to Communities and Local Government to support integration and school counselling services	-120.0	0.0	-120.0
Transfer to Education and Skills portfolio for nursing and midwifery education	-60.0	0.0	-60.0
Transfer to Education and Skills portfolio to fund salary costs of Clinical Academics and Senior Academic GPs	-6.0	0.0	-6.0
Transfer to Communities and Local Government portfolio to support the Empowering Communities Fund	-4.0	0.0	-4.0
Transfer to Communities and Local Government portfolio for delivery of Self-Directed Support	-3.5	0.0	-3.5
Transfer to the Scottish Futures Trust to support delivery of value for money in Health infrastructure investment	-1.8	0.0	-1.8
Transfer to Education and Skills portfolio for costs of additional medical student places	-1.5	0.0	-1.5
Transfer to Communities and Local Government portfolio to support enforcement of the regulations on the sale and purchase of tobacco and nicotine vapour products	-1.3	0.0	-1.3
Transfer to Education and Skills portfolio for protection of vulnerable groups (Disclosure Scotland)	-1.0	0.0	-1.0
Miscellaneous minor transfers	-4.0	0.0	-4.0
	4.6	0.0	4.6

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	14,190.9	406.0	14,596.9
<i>Less:</i> Retained Income	-124.3	0.0	-124.3
Capital Receipts Applied	0.0	-20.0	-20.0
	14,066.6	386.0	14,452.6
Budget Analysis			
NHS Territorial Boards	10,070.1	0.0	10,070.1
NHS Special Boards	1,225.6	0.0	1,225.6
Primary Care Services	937.1	0.0	937.1
Community Pharmaceutical Services	192.5	0.0	192.5
General Dental Services	415.7	0.0	415.7
General Ophthalmic Services	107.3	0.0	107.3
Additional Support for Care	120.0	0.0	120.0
Mental Health Services	76.5	0.0	76.5
Outcomes Framework	62.9	0.0	62.9
Workforce and Nursing	160.2	0.0	160.2
Health Improvement & Protection	83.9	0.0	83.9
Care, Support and Rights	102.9	0.0	102.9
eHealth	89.3	0.0	89.3
Early Years	49.1	0.0	49.1
Quality and Improvement	39.5	0.0	39.5
Miscellaneous Other Services and resource income	46.3	0.0	46.3
Active Healthy Lives	8.9	0.0	8.9
SportScotland	31.6	0.0	31.6
Revenue Consequences of NPD Schemes	49.2	0.0	49.2
Investment	30.0	326.0	356.0
Financial Transactions	0.0	10.0	10.0
Income	0.0	-20.0	-20.0
Health PPP/PFI NPD (Other)	68.0	70.0	138.0
NHS Impairments (UK AME)	100.0	0.0	100.0
Net Expenditure	14,066.6	386.0	14,452.6

COMMUNITIES AND LOCAL GOVERNMENT

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	10,974.4	232.0	11,206.4
Changes Proposed			
<i>Funding Changes</i>	201.8	0.0	201.8
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.2	0.0	0.2
<i>Net Transfers within Scottish Block</i>	231.3	10.0	241.3
Total changes proposed	433.3	10.0	443.3
Proposed Budget following Autumn Budget Revision	11,407.7	242.0	11,649.7

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Local Government	7,621.3	0.0	7,621.3
Planning	9.2	2.0	11.2
Housing	709.1	240.0	949.1
Social Justice and Regeneration	63.3	0.0	63.3
Third Sector	22.9	0.0	22.9
Governance and Reform	5.7	0.0	5.7
Central Government Grants to Local Authorities	123.2	0.0	123.2
Total Expenditure Limit	8,554.7	242.0	8,796.7
UK Funded AME:			
Non-domestic Rates	2,853.0	0.0	2,853.0
Total UK Funded AME	2,853.0	0.0	2,853.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	11,407.7	242.0	11,649.7

Total Limit on Income (accruing resources)	80.0
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COMMUNITIES AND LOCAL GOVERNMENT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10,009.1	0.0	10,009.1
Proposed changes	465.2	0.0	465.2
ABR Proposed Budget	10,474.3	0.0	10,474.3
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Local Government to fund Teachers Pay	141.0	0.0	141.0
Transfer from Health for Investment to support integration and school counselling services	120.0	0.0	120.0
Additional funding for increase to Local Government employer pension contributions	60.8	0.0	60.8
Transfer from Social Security for Bedroom Tax and Discretionary Housing Payments	55.1	0.0	55.1
Transfer from Social Security for delivery of Scottish Welfare Fund	37.9	0.0	37.9
Transfer from Housing for Homeless support	23.5	0.0	23.5
Transfer from Housing to support Rapid Rehousing transition plan development	8.0	0.0	8.0
Transfer from Social Justice & Regeneration to fund access to free sanitary products	4.9	0.0	4.9
Transfer from Health for Self-Directed support	3.5	0.0	3.5
Transfer from Education & Skills for implementation of 1+2 language policy	3.0	0.0	3.0
Transfer from Justice implementing new Criminal Justice System	1.6	0.0	1.6
Transfer from Health for Scotland Act 2016: Sale and purchase of tobacco and nicotine vapour products	1.3	0.0	1.3
Miscellaneous minor transfers	4.6	0.0	4.6
	465.2	0.0	465.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	10,474.3	0.0	10,474.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	10,474.3	0.0	10,474.3
Budget			
Non-domestic Rates (NDR)	2,853.0	0.0	2,853.0
General Revenue Grant	6,914.3	0.0	6,914.3
Support for Capital	704.0	0.0	704.0
Local Authority Advice and Policy	3.0	0.0	3.0
Net Expenditure	10,474.3	0.0	10,474.3

Memorandum Item - Total Local Government Funding

Proposed Budget	Operating £m	Capital £m	Total £m
Net Expenditure	10,474.3	0.0	10,474.3
Plus Specific Grants included as follows;			
Communities & Local Government (page 20)			
Transfer of the Management of Development Funding	111.8	0.0	111.8
Vacant Derelict Land Grant	11.4	0.0	11.4
Finance, Economy & Fair Work (page 31)			
Town Centre Fund	50.0	0.0	50.0
Education & Skills (page 40)			
Educational Attainment Fund	122.5	0.0	122.5
Early Learning and Childcare Expansion	461.3	0.0	461.3
Gaelic	4.5	0.0	4.5
Justice (page 53)			
Criminal Justice Social Work	86.5	0.0	86.5
Transport, Infrastructure & Connectivity (page 64)			
Cycling, Walking and Safer Routes	8.9	0.0	8.9
Regional Transport Partnership	23.1	0.0	23.1
Support for Inter-Island Ferries	10.5	0.0	10.5
Net Expenditure	11,364.8	0.0	11,364.8

COMMUNITIES AND LOCAL GOVERNMENT

**Schedule 3.2 Planning
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	9.0	0.5	9.5
Proposed changes	0.2	1.5	1.7
ABR Proposed Budget	9.2	2.0	11.2
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer from Housing for ePlanning development of new planning system	0.0	1.5	1.5
Miscellaneous minor transfers	0.2	0.0	0.2
	0.2	1.5	1.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	9.3	2.0	11.3
<i>Less:</i> Retained Income	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0
	9.2	2.0	11.2
Budget Analysis			
Architecture & Place	1.6	0.0	1.6
Building Standards	0.9	0.0	0.9
Planning	6.0	2.0	8.0
Planning & Environmental Appeals	0.7	0.0	0.7
Net Expenditure	9.2	2.0	11.2

COMMUNITIES AND LOCAL GOVERNMENT

**Schedule 3.3 Housing
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	735.7	231.5	967.2
Proposed changes	-26.6	8.5	-18.1
ABR Proposed Budget	709.1	240.0	949.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Local Government to fund homelessness services and prevent homelessness	-23.5	0.0	-23.5
Transfer from Social Security for Bedroom Tax and Discretionary Housing Payments	9.3	0.0	9.3
Transfer from Finance, Economy and Fair Work to fund Winchburgh project	0.0	8.5	8.5
Transfer to Local Government to support Rapid Rehousing transition plan development	-8.0	0.0	-8.0
Transfer to Scottish Courts Tribunal Services in relation to operation of the First-tier Tribunal Housing and Property Chamber	-3.0	0.0	-3.0
Transfer to Planning to fund the Digital Strategy and the Digital Transformational Programme	-1.5	0.0	-1.5
Miscellaneous minor transfers	0.1	0.0	0.1
	-26.6	8.5	-18.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	709.1	270.0	979.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-30.0	-30.0
	709.1	240.0	949.1
Budget Analysis			
Communities Analysis	6.4	0.0	6.4
Fuel Poverty/Energy Efficiency	89.6	30.0	119.6
More Homes	585.5	210.0	795.5
Housing Support	27.6	0.0	27.6
Net Expenditure	709.1	240.0	949.1

COMMUNITIES AND LOCAL GOVERNMENT

**Schedule 3.4 Social Justice and Regeneration
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	66.9	0.0	66.9
Proposed changes	-3.6	0.0	-3.6
ABR Proposed Budget	63.3	0.0	63.3
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer from Health for Empowering Communities Fund 2019-20	4.0	0.0	4.0
Transfer from Third Sector to support the Social Economy Growth Fund	2.2	0.0	2.2
Transfer to Local Government for access to free sanitary products	-4.9	0.0	-4.9
Transfer to Education & Skills for access to free sanitary products	-2.0	0.0	-2.0
Transfer to Finance, Economy and Fair Work to support Parental Employability Support Fund	-2.0	0.0	-2.0
Miscellaneous minor transfers	-0.9	0.0	-0.9
	-3.6	0.0	-3.6

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	63.3	0.0	63.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	63.3	0.0	63.3
Budget Analysis			
Fairer Scotland	15.1	0.0	15.1
Regeneration	48.2	0.0	48.2
Net Expenditure	63.3	0.0	63.3

COMMUNITIES AND LOCAL GOVERNMENT

**Schedule 3.5 Third Sector
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	24.9	0.0	24.9
Proposed changes	-2.0	0.0	-2.0
ABR Proposed Budget	22.9	0.0	22.9
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Social Justice and Regeneration to support the Social Economy Growth Fund	-2.2	0.0	-2.2
Miscellaneous minor transfers	0.2	0.0	0.2
	-2.0	0.0	-2.0

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

COMMUNITIES AND LOCAL GOVERNMENT

**Schedule 3.6 Governance and Reform
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5.6	0.0	5.6
Proposed changes	0.1	0.0	0.1
ABR Proposed Budget	5.7	0.0	5.7
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	0.1	0.0	0.1
	0.1	0.0	0.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.7	0.0	5.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	5.7	0.0	5.7
Budget Analysis			
Local Governance	0.5	0.0	0.5
Public Service Reform and Community Empowerment	5.2	0.0	5.2
Net Expenditure	5.7	0.0	5.7

COMMUNITIES AND LOCAL GOVERNMENT

Schedule 3.7 C&LG Central Government Grants to Local Authorities
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	123.2	0.0	123.2
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	123.2	0.0	123.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	123.2	0.0	123.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	123.2	0.0	123.2
Budget Analysis			
Transfer of the Management of Development Funding	111.8	0.0	111.8
Vacant & Derelict Land Grant	11.4	0.0	11.4
Net Expenditure	123.2	0.0	123.2

FINANCE, ECONOMY AND FAIR WORK

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	548.3	226.7	775.0
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>	4.4	0.0	4.4
<i>Net Transfers within Scottish Block</i>	-4.6	-8.5	-13.1
Total changes proposed	0.3	-8.5	-8.2
Proposed Budget following Autumn Budget Revision	548.6	218.2	766.8

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Scottish Public Pensions Agency	20.4	4.0	24.4
Finance	68.9	17.2	86.1
Economic Advice	14.3	0.0	14.3
Enterprise, Trade and Investment	307.3	184.0	491.3
Digital Strategy	29.5	12.0	41.5
Accountant in Bankruptcy	2.3	0.8	3.1
Employability and Training	55.9	0.2	56.1
European Social Fund	0.0	0.0	0.0
European Regional Development Fund	0.0	0.0	0.0
Central Government Grants to Local Authorities	50.0	0.0	50.0
Total Expenditure Limit	548.6	218.2	766.8
UK Funded AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	548.6	218.2	766.8

Total Limit on Income (accruing resources)	300.0
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FINANCE, ECONOMY AND FAIR WORK

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	19.2	4.0	23.2
Proposed changes	1.2	0.0	1.2
ABR Proposed Budget	20.4	4.0	24.4
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	1.2	0.0	1.2
	1.2	0.0	1.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	20.4	4.0	24.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	20.4	4.0	24.4
Budget Analysis			
Agency Administration	20.4	4.0	24.4
Net Expenditure	20.4	4.0	24.4

FINANCE, ECONOMY AND FAIR WORK

**Schedule 3.2 Finance
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	64.5	17.2	81.7
Proposed changes	4.4	0.0	4.4
ABR Proposed Budget	68.9	17.2	86.1
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer from Digital Connectivity to support Scottish Futures Trust's Digital policy and Programme delivery	1.4	0.0	1.4
Transfer from Health to support Scottish Futures Trust's Health Initiatives	1.8	0.0	1.8
Miscellaneous minor transfers	1.2	0.0	1.2
	4.4	0.0	4.4

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	68.9	17.2	86.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	68.9	17.2	86.1
Budget Analysis			
Scotland Act Implementation	3.9	0.0	3.9
Scottish Government Capital Projects	14.6	17.2	31.8
Exchequer and Finance	15.9	0.0	15.9
Public Information and Engagement	2.9	0.0	2.9
Scottish Futures Trust	8.7	0.0	8.7
Procurement Shared Services	22.9	0.0	22.9
Net Expenditure	68.9	17.2	86.1

FINANCE, ECONOMY AND FAIR WORK

**Schedule 3.3 Economic Advice
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	11.0	0.0	11.0
Proposed changes	3.3	0.0	3.3
ABR Proposed Budget	14.3	0.0	14.3
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer from Whitehall in relation to Money Advice Scotland	3.9	0.0	3.9
Transfer to Justice for Scottish Legal Aid Board for debt advice projects	-1.6	0.0	-1.6
Miscellaneous minor transfers	1.0	0.0	1.0
	3.3	0.0	3.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	14.3	0.0	14.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	14.3	0.0	14.3
Budget Analysis			
Consumer Scotland Policy and Advice	5.8	0.0	5.8
Council of Economic Advisers	0.1	0.0	0.1
Office of the Chief Economic Adviser	7.1	0.0	7.1
Economic Policy and Advice	1.3	0.0	1.3
Net Expenditure	14.3	0.0	14.3

FINANCE, ECONOMY AND FAIR WORK

**Schedule 3.4 Enterprise, Trade and Investment
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	313.5	192.5	506.0
Proposed changes	-6.3	-8.5	-14.8
ABR Proposed Budget	307.3	184.0	491.3
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Communities and Local Government to fund Winchburgh project	0.0	-8.5	-8.5
Transfer to Education and Skills to support improved links between Industry and Academia.	-2.6	0.0	-2.6
Transfer to Scottish Funding Council for Knowledge Transfer Partnership	-1.5	0.0	-1.5
Transfer from Innovation & Industries for Scottish Enterprise for Unlocking Ambition programme	1.0	0.0	1.0
Transfer to Enterprise for Scottish Enterprise for Unlocking Ambition programme	-1.0	0.0	-1.0
Miscellaneous minor transfers	-2.2	0.0	-2.2
	-6.3	-8.5	-14.8

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	307.8	184.0	491.8
<i>Less:</i> Retained Income	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0
	307.3	184.0	491.3
Budget Analysis			
Enterprise	261.2	7.5	268.7
Innovation & Industries	35.3	0.0	35.3
Scottish National Investment Bank	10.8	176.5	187.3
Net Expenditure	307.3	184.0	491.3

FINANCE, ECONOMY AND FAIR WORK

**Schedule 3.5 Digital Strategy
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	31.1	12.0	43.1
Proposed changes	-1.6	0.0	-1.6
ABR Proposed Budget	29.5	12.0	41.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to CLG to support North Lanarkshire Councils	-1.0	0.0	-1.0
Customer First Programme			
Miscellaneous minor transfers	-0.6	0.0	-0.6
	-1.6	0.0	-1.6

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	29.5	12.0	41.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	29.5	12.0	41.5
Budget Analysis			
Digital Strategy	29.5	12.0	41.5
Net Expenditure	29.5	12.0	41.5

FINANCE, ECONOMY AND FAIR WORK

**Schedule 3.6 Accountant in Bankruptcy
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.5	0.8	3.3
Proposed changes	-0.2	0.0	-0.2
ABR Proposed Budget	2.3	0.8	3.1
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	-0.2	0.0	-0.2
	-0.2	0.0	-0.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	12.5	0.8	13.3
<i>Less:</i> Retained Income	-10.2	0.0	-10.2
Capital Receipts Applied	0.0	0.0	0.0
	2.3	0.8	3.1
Budget Analysis			
AiB Agency Administration	2.3	0.8	3.1
Net Expenditure	2.3	0.8	3.1

FINANCE, ECONOMY AND FAIR WORK

**Schedule 3.7 Employability and Training
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	56.5	0.2	56.7
Proposed changes	-0.6	0.0	-0.6
ABR Proposed Budget	55.9	0.2	56.1
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer to SDS in relation to the Employability Fund	-2.5	0.0	-2.5
Transfer to SDS in relation to Digital Start Fund	-1.0	0.0	-1.0
Transfer from CLG to fund the Parental Employment Support programme	2.0	0.0	2.0
Transfer from Skills and Training in relation to the Local Employability Model	1.6	0.0	1.6
Miscellaneous minor transfers	-0.7	0.0	-0.7
	-0.6	0.0	-0.6

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	55.9	0.2	56.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	55.9	0.2	56.1
Budget Analysis			
Employability and Training	55.9	0.2	56.1
Net Expenditure	55.9	0.2	56.1

FINANCE, ECONOMY AND FAIR WORK

Schedule 3.8 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
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	0.0	0.0	0.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn 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

Annual European Social Fund (ESF)/European Regional Development Fund (ERDF) expenditure is offset by corresponding claims from the European Commission (EC), with the final claim anticipated in 2023. Annual pre-financing from the EC allows payment of claims to Lead Partners, prior to submission of those claims to the EC, in line with EC regulations. An annual reconciliation of pre-financing, expenditure and claims is completed as part of the ESF/ERDF Annual Accounts closure process.

FINANCE, ECONOMY AND FAIR WORK

Schedule 3.9 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
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	0.0	0.0	0.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn 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

Annual European Social Fund (ESF)/European Regional Development Fund (ERDF) expenditure is offset by corresponding claims from the European Commission (EC), with the final claim anticipated in 2023. Annual pre-financing from the EC allows payment of claims to Lead Partners, prior to submission of those claims to the EC, in line with EC regulations. An annual reconciliation of pre-financing, expenditure and claims is completed as part of the ESF/ERDF Annual Accounts closure process.

FINANCE, ECONOMY AND FAIR WORK

**Schedule 3.10 Central Government Grants to Local Authorities
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	50.0	0.0	50.0
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	50.0	0.0	50.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	50.0	0.0	50.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	50.0	0.0	50.0
Budget Analysis			
Town Centre Fund	50.0	0.0	50.0
Net Expenditure	50.0	0.0	50.0

EDUCATION AND SKILLS

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	3,421.8	552.9	3,974.7
Changes Proposed			
<i>Funding Changes</i>	12.2	0.0	12.2
<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>	78.2	0.0	78.2
Total changes proposed	90.4	0.0	90.4
Proposed Budget following Autumn Budget Revision	3,512.2	552.9	4,065.1

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Learning	243.8	0.0	243.8
Children and Families	122.5	1.0	123.5
Early Learning and Childcare Programme	11.7	0.0	11.7
Higher Education Student Support	557.4	1.9	559.3
Scottish Funding Council	1,873.6	0.0	1,873.6
Advanced Learning and Science	11.3	0.0	11.3
Skills and Training	256.1	0.0	256.1
E&S Central Government Grants to LAs	588.3	0.0	588.3
Total Expenditure Limit	3,664.7	2.9	3,667.6
UK Funded AME:			
Higher Education Student Support	-152.5	550.0	397.5
Total UK Funded AME	-152.5	550.0	397.5
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	3,512.2	552.9	4,065.1

Total Limit on Income (accruing resources)	350.0
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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	255.0	0.0	255.0
Proposed changes	-11.2	0.0	-11.2
ABR Proposed Budget	243.8	0.0	243.8
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer to SAAS for Initial Teacher Education (ITE)	-4.5	0.0	-4.5
Transfer from ALS in relation to Accreditation Services	1.0	0.0	1.0
Transfer to Local Government in relation to Language Policy	-3.0	0.0	-3.0
Transfer to SDS to support STEM Bursaries	-1.0	0.0	-1.0
Transfer to E&S Grants to LA's in relation to the Attainment Scotland Fund	-2.5	0.0	-2.5
Transfer to ALS to provide funding for Community Learning and Development	-1.2	0.0	-1.2
	-11.2	0.0	-11.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	244.7	0.0	244.7
<i>Less:</i> Retained Income	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0
	243.8	0.0	243.8
Budget Analysis			
Education Scotland	28.4	0.0	28.4
Education Scotland Income	-0.9	0.0	-0.9
Gaelic	24.0	0.0	24.0
Learning & Support	29.5	0.0	29.5
Workforce, Infrastructure and Reform	78.7	0.0	78.7
Education Analytical Services	4.5	0.0	4.5
Strategy & Performance	79.6	0.0	79.6
Net Expenditure	243.8	0.0	243.8

EDUCATION AND SKILLS

Schedule 3.2 Children and Families

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	121.1	1.0	122.1
Proposed changes	1.4	0.0	1.4
ABR Proposed Budget	122.5	1.0	123.5
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer from Health to support free disclosure applications for the voluntary sector.	1.0	0.0	1.0
Miscellaneous minor transfers	0.4	0.0	0.4
	1.4	0.0	1.4

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	139.6	1.0	140.6
<i>Less:</i> Retained Income	-17.1	0.0	-17.1
Capital Receipts Applied	0.0	0.0	0.0
	122.5	1.0	123.5
Budget Analysis			
Care & Justice	36.9	0.0	36.9
Care and Protection	25.8	0.0	25.8
Disclosure Scotland Expenditure	28.5	1.0	29.5
Disclosure Scotland Retained Income	-16.7	0.0	-16.7
Office of the Chief Social Work Adviser	20.6	0.0	20.6
Creating Positive Futures	27.4	0.0	27.4
Net Expenditure	122.5	1.0	123.5

EDUCATION AND SKILLS

Schedule 3.3 Early Learning and Childcare Programme

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	40.5	0.0	40.5
Proposed changes	-28.8	0.0	-28.8
ABR Proposed Budget	11.7	0.0	11.7
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Local Authorities in relation to Early Years and Childcare	-24.1	0.0	-24.1
Funding to Scottish Funding Council to support the ELC expansion to 1140 hours.	-3.4	0.0	-3.4
Miscellaneous minor transfers	-1.3	0.0	-1.3
	-28.8	0.0	-28.8

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11.7	0.0	11.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	11.7	0.0	11.7
Budget Analysis			
Early Learning and Childcare	11.7	0.0	11.7
Net Expenditure	11.7	0.0	11.7

EDUCATION AND SKILLS

Schedule 3.4 Advanced Learning & Science Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10.0	0.0	10.0
Proposed changes	1.3	0.0	1.3
ABR Proposed Budget	11.3	0.0	11.3
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to SQA in relation to Accreditation Services	-1.0	0.0	-1.0
Transfer from Education Scotland in relation to Community Learning and Development	1.2	0.0	1.2
Miscellaneous minor transfers	1.1	0.0	1.1
	1.3	0.0	1.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11.3	0.0	11.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	11.3	0.0	11.3
Budget Analysis			
Higher Education	6.4	0.0	6.4
Qualification and Accreditation	1.9	0.0	1.9
Science Engagement and Advice	3.0	0.0	3.0
Net Expenditure	11.3	0.0	11.3

EDUCATION AND SKILLS

Schedule 3.5 Scottish Funding Council (SFC)

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,808.9	0.0	1,808.9
Proposed changes	64.7	0.0	64.7
ABR Proposed Budget	1,873.6	0.0	1,873.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to SAAS to fund additional student places for Widening Access	-16.8	0.0	-16.8
Transfer to SAAS to fund additional student places in respect of the Part-time Fee Grant (PTFG) scheme	-5.5	0.0	-5.5
Transfer to SAAS in relation to the Care Experienced Student Bursary scheme	-6.4	0.0	-6.4
Transfer from Health in relation to Nurse and Midwifery Education	60.0	0.0	60.0
Additional funding for increase to University and College employer pension contributions	10.8	0.0	10.8
Transfer from Health in relation to Clinical Academics and Senior Academic GP's	6.0	0.0	6.0
Transfer from Skills and Training in relation to the Flexible Workforce Development Fund (FWDF)	2.0	0.0	2.0
Transfer from Communities and Social Justice in relation to free sanitary products.	2.0	0.0	2.0
Funding from Early Learning and Childcare to support the ELC expansion to 1140 hours.	3.4	0.0	3.4
Transfer from FEFW in relation to the Industry and Academia Link Fund (IALF)	2.6	0.0	2.6
Funding from Health to cover the costs of additional medical students (Calman Report)	1.5	0.0	1.5
Transfer from FEFW in respect of the Knowledge Transfer Partnership programme	1.5	0.0	1.5
Transfer from FEFW to fund the delivery of the South of Scotland Economic Partnership project	1.0	0.0	1.0
Miscellaneous minor transfers	2.6	0.0	2.6
	64.7	0.0	64.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,873.6	0.0	1,873.6
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1,873.6	0.0	1,873.6
Budget Analysis			
Scottish Funding Council Administration	7.7	0.0	7.7
College Resource	646.6	0.0	646.6
Higher Education Resource	1,077.5	0.0	1,077.5
College Capital	48.7	0.0	48.7
Higher Education Capital	93.1	0.0	93.1
Net Expenditure	1,873.6	0.0	1,873.6

EDUCATION AND SKILLS

Schedule 3.6 Higher Education Student Support Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	370.6	551.9	922.5
Proposed changes	34.3	0.0	34.3
ABR Proposed Budget	404.9	551.9	956.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from SFC to fund additional student places for Widening Access	16.8	0.0	16.8
Transfer from Learning for Initial Teacher Education (ITE)	4.5	0.0	4.5
Transfer from SFC to fund additional student places in respect of the Part-time Fee Grant (PTFG) scheme	5.5	0.0	5.5
Transfer from SFC in relation to the Care Experienced Student Bursary scheme	6.4	0.0	6.4
Miscellaneous minor transfers	1.1	0.0	1.1
	34.3	0.0	34.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	527.4	551.9	1,079.3
<i>Less:</i> Retained Income	-122.5	0.0	-122.5
Capital Receipts Applied	0.0	0.0	0.0
	404.9	551.9	956.8
Budget Analysis			
Student Support & Tuition Fee Payments	335.6	0.0	335.6
Student Loans Company Administration Costs	4.2	0.0	4.2
Student Loan Interest Subsidy to Bank	2.0	0.0	2.0
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	203.2	0.0	203.2
Student Awards Agency for Scotland Operating Costs	12.4	1.9	14.3
Net Student Loans Advanced	0.0	550.0	550.0
Capitalised Interest	-70.0	0.0	-70.0
Student Loan Fair Value Adjustment	-84.1	0.0	-84.1
Student Loan Sale Subsidy Impairment Adjustment	1.6	0.0	1.6
Net Expenditure	404.9	551.9	956.8

EDUCATION AND SKILLS

Schedule 3.7 Skills and Training Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	254.0	0.0	254.0
Proposed changes	2.1	0.0	2.1
ABR Proposed Budget	256.1	0.0	256.1
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer to Scottish Funding Council in relation to the Flexible Workforce Development Fund (FWDF)	-2.0	0.0	-2.0
Transfer to FEFW in relation to the Local Employability Model	-1.6	0.0	-1.6
Transfer from FEFW in relation to the Employability Fund	2.5	0.0	2.5
Transfer from Learning to support STEM Bursaries	1.0	0.0	1.0
Transfer from FEFW in relation to Digital Start Fund	1.0	0.0	1.0
Miscellaneous minor transfers	1.2	0.0	1.2
	2.1	0.0	2.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	256.1	0.0	256.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	256.1	0.0	256.1
Budget Analysis			
Skills Development Scotland	224.0	0.0	224.0
Employment and Training Interventions	32.1	0.0	32.1
Net Expenditure	256.1	0.0	256.1

EDUCATION AND SKILLS

Schedule 3.8 E&S Central Government Grants to Local Authorities

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	561.7	0.0	561.7
Proposed changes	26.6	0.0	26.6
ABR Proposed Budget	588.3	0.0	588.3
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer from Early Learning & Childcare Programme	24.1	0.0	24.1
Transfer from Learning in relation to the Attainment Scotland Fund	2.5	0.0	2.5
	26.6	0.0	26.6

Proposed Budget following Autumn Budget Revision	£m	£m	£m
Gross Expenditure	588.3	0.0	588.3
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	588.3	0.0	588.3
Budget Analysis			
Local Government Gaelic Grant	4.5	0.0	4.5
Local Government Attainment Fund	122.5	0.0	122.5
Local Government Early Learning and Childcare Expansion	461.3	0.0	461.3
Net Expenditure	588.3	0.0	588.3

JUSTICE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Bill	2,527.6	58.1	2,585.7
Changes Proposed			
<i>Funding Changes</i>	29.3	0.0	29.3
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	1.3	0.0	1.3
<i>Net Transfers within Scottish Block</i>	-3.2	-0.2	-3.4
Total changes proposed	27.4	-0.2	27.2
Proposed Budget following Autumn Budget Revision	2,555.0	57.9	2,612.9

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Community Justice Services	34.8	0.0	34.8
Judiciary	1.0	0.0	1.0
Criminal Injuries Compensation	15.5	0.0	15.5
Legal Aid	138.6	0.0	138.6
Police Central Government	57.5	4.6	62.1
Safer and Stronger Communities	11.0	0.0	11.0
Police and Fire Pensions	373.4	0.0	373.4
Scottish Prison Service	304.4	47.5	351.9
Miscellaneous	44.2	5.8	50.0
Scottish Police Authority	1,131.1	0.0	1,131.1
Scottish Fire and Rescue Service	302.4	0.0	302.4
Justice Central Government Grants to Local Authorities	87.7	0.0	87.7
Total Expenditure Limit	2,501.7	57.9	2,559.6
UK Funded AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Scottish Prison Service	49.7	0.0	49.7
Scottish Police Authority Loan Charges	3.6	0.0	3.6
Total Other Expenditure	53.3	0.0	53.3
Total Budget	2,555.0	57.9	2,612.9

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	37.0	0.0	37.0
Proposed changes	-2.2	0.0	-2.2
ABR Proposed Budget	34.8	0.0	34.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Communities and Local Government for work associated with the Community Justice (Scotland) Bill	-1.6	0.0	-1.6
Miscellaneous Minor Transfers	-0.6	0.0	-0.6
	-2.2	0.0	-2.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	34.8	0.0	34.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	34.8	0.0	34.8
Budget Analysis			
Offender Services	31.3	0.0	31.3
Community Justice Services Miscellaneous	3.5	0.0	3.5
Net Expenditure	34.8	0.0	34.8

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
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	1.0	0.0	1.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1.1	0.0	1.1
<i>Less:</i> Retained Income	-0.1	0.0	-0.1
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	15.5	0.0	15.5
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	15.5	0.0	15.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	15.5	0.0	15.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	15.5	0.0	15.5
Budget Analysis			
CIC Scheme	12.8	0.0	12.8
Criminal Injuries Administration Costs	2.7	0.0	2.7
Net Expenditure	15.5	0.0	15.5

JUSTICE

**Schedule 3.4 Police Central Government
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	62.2	4.6	66.8
Proposed changes	-4.7	0.0	-4.7
ABR Proposed Budget	57.5	4.6	62.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Police Investigation and Review Commissioner (PIRC) budget transferring from Police Division to Safer Communities	-4.3	0.0	-4.3
Miscellaneous Minor Transfers	-0.4	0.0	-0.4
	-4.7	0.0	-4.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	59.6	4.6	64.2
<i>Less:</i> Retained Income	-2.1	0.0	-2.1
Capital Receipts Applied	0.0	0.0	0.0
	57.5	4.6	62.1
Budget Analysis			
National Police Funding & Police Change Fund	57.1	4.6	61.7
Police Support Services	0.4	0.0	0.4
Net Expenditure	57.5	4.6	62.1

JUSTICE

**Schedule 3.5 Legal Aid
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	136.9	0.0	136.9
Proposed changes	1.7	0.0	1.7
ABR Proposed Budget	138.6	0.0	138.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Economy to support advice and information services across 3 programmes aimed at widening Access to Justice through the provision of high quality advice and information services	1.6	0.0	1.6
Miscellaneous Minor Transfers	0.1	0.0	0.1
	1.7	0.0	1.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	139.3	0.0	139.3
<i>Less:</i> Retained Income	-0.7	0.0	-0.7
Capital Receipts Applied	0.0	0.0	0.0
	138.6	0.0	138.6
Budget Analysis			
Legal Aid Administration	11.2	0.0	11.2
Legal Aid Fund	127.5	0.0	127.5
Net Expenditure	138.6	0.0	138.6

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	6.4	0.0	6.4
Proposed changes	4.6	0.0	4.6
ABR Proposed Budget	11.0	0.0	11.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Police Investigation and Review Commissioner (PIRC) budget transferring from Police Division to Safer Communities	4.3	0.0	4.3
Miscellaneous Minor Transfers	0.3	0.0	0.3
	4.6	0.0	4.6

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11.0	0.0	11.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	11.0	0.0	11.0
Budget Analysis			
Safer Communities	11.0	0.0	11.0
Net Expenditure	11.0	0.0	11.0

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
Proposed changes	22.8	0.0	22.8
ABR Proposed Budget	373.4	0.0	373.4
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Additional funding to fund the increase in Police employer pension contributions	13.7	0.0	13.7
Additional funding to fund the increase in Fire employer pension contributions	9.1	0.0	9.1
	22.8	0.0	22.8

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	373.4	0.0	373.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	373.4	0.0	373.4
Budget Analysis			
Police Pensions	292.1	0.0	292.1
Fire Pensions	81.3	0.0	81.3
Net Expenditure	373.4	0.0	373.4

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	347.9	47.5	395.4
Proposed changes	6.2	0.0	6.2
ABR Proposed Budget	354.1	47.5	401.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Additional funding to fund the increase in Scottish Prisons Service employer pension contributions	6.2	0.0	6.2
	6.2	0.0	6.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	361.3	50.2	411.5
<i>Less:</i> Retained Income	-7.2	0.0	-7.2
Capital Receipts Applied	0.0	-2.7	-2.7
	354.1	47.5	401.6
Budget Analysis			
Income from Sale of Prison Goods	-7.2	0.0	-7.2
Prisons Capital Expenditure	0.0	50.2	50.2
Scottish Prison Service Capital Receipts Applied	0.0	-2.7	-2.7
Scottish Prison Service Current Expenditure	311.6	0.0	311.6
Scottish Prison Service PPP/PFI	49.7	0.0	49.7
Net Expenditure	354.1	47.5	401.6

JUSTICE

**Schedule 3.9 Miscellaneous
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	47.5	6.0	53.5
Proposed changes	-3.3	-0.2	-3.5
ABR Proposed Budget	44.2	5.8	50.0
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer from Cabinet Office to support the implementation of the UK National Cyber Security Strategy	1.3	0.0	1.3
Roll-out of the delivery of the accredited Caledonian system, including the men's programme and women and children's service to five local authorities	-1.2	0.0	-1.2
Contribution from Violence Against Women and Girls funding towards Advocacy Support Safety Information Services Together (ASSIST) Glasgow Community and Safety Services	-1.2	0.0	-1.2
Miscellaneous Minor Transfers	-2.2	-0.2	-2.4
	-3.3	-0.2	-3.5

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	44.2	5.8	50.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	44.2	5.8	50.0
Budget Analysis			
Safe & Secure Scotland	12.5	0.0	12.5
Victim/Witness Support	12.3	2.0	14.3
Other Miscellaneous	19.5	3.8	23.3
Net Expenditure	44.2	5.8	50.0

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,133.7	0.0	1,133.7
Proposed changes	1.0	0.0	1.0
ABR Proposed Budget	1,134.7	0.0	1,134.7
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous Minor Transfers	1.0	0.0	1.0
	1.0	0.0	1.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,134.7	0.0	1,134.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1,134.7	0.0	1,134.7
Budget Analysis			
Scottish Police Authority	1,131.1	0.0	1,131.1
Police Loan Charges	3.6	0.0	3.6
Net Expenditure	1,134.7	0.0	1,134.7

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	302.4	0.0	302.4
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	302.4	0.0	302.4
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	302.4	0.0	302.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	302.4	0.0	302.4
Budget Analysis			
Scottish Fire and Rescue Service	302.4	0.0	302.4
Net Expenditure	302.4	0.0	302.4

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
Proposed changes	1.2	0.0	1.2
ABR Proposed Budget	87.7	0.0	87.7
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Roll-out of the delivery of the accredited Caledonian system, including the men's programme and women and children's service to five local authorities	1.2	0.0	1.2
	1.2	0.0	1.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	87.7	0.0	87.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	87.7	0.0	87.7
Budget Analysis			
Criminal Justice Social Work	87.7	0.0	87.7
Net Expenditure	87.7	0.0	87.7

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	2,609.4	316.0	2,925.4
Changes Proposed			
<i>Funding Changes</i>	0.8	17.0	17.8
<i>Technical Adjustments</i>	17.8	0.0	17.8
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-16.9	0.5	-16.4
Total changes proposed	1.7	17.5	19.2
Proposed Budget following Autumn Budget Revisions	2,611.1	333.5	2,944.6

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Digital Connectivity	31.3	0.0	31.3
Energy	68.5	26.5	95.0
Cities Investment & Strategy	192.4	0.0	192.4
Rail Services	989.0	0.0	989.0
Concessionary Fares and Bus Services	272.9	0.0	272.9
Other Transport Policy, Projects and Agency Admin	169.6	27.0	196.6
Motorways and Trunk Roads	404.2	265.4	669.6
Ferry Services	225.9	7.2	233.1
Air Services	50.8	7.4	58.2
TIC Central Government Grants to Local Authorities	42.5	0.0	42.5
Total Expenditure Limit	2,447.1	333.5	2,780.6
UK Funded AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Motorways and Trunk Roads PPP/PFI	164.0	0.0	164.0
Total Other Expenditure	164.0	0.0	164.0
Total Budget	2,611.1	333.5	2,944.6

Total Limit on Income (accruing resources)	100.0
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TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.1 Digital Connectivity
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	32.9	0.0	32.9
Proposed changes	-1.6	0.0	-1.6
ABR Proposed Budget	31.3	0.0	31.3
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Scottish Futures Trust to support Digital policy development and programme delivery	-1.4	0.0	-1.4
Transfer to Scottish Funding Council to support the Internet of Things Support Programme	-0.2	0.0	-0.2
	-1.6	0.0	-1.6

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	31.3	0.0	31.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	31.3	0.0	31.3
Budget Analysis			
Digital Strategy	31.3	0.0	31.3
Net Expenditure	31.3	0.0	31.3

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

**Schedule 3.2 Energy
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	78.6	26.5	105.1
Proposed changes	-10.1	0.0	-10.1
ABR Proposed Budget	68.5	26.5	95.0
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer to Rural Economy to fund Wave Energy Scotland programme	-5.3	0.0	-5.3
Transfer to Environment, Climate Change and Land Reform for Zero Waste Scotland	-2.7	0.0	-2.7
Miscellaneous minor transfers	-2.1	0.0	-2.1
	-10.1	0.0	-10.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	69.0	26.5	95.5
<i>Less:</i> Retained Income	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0
	68.5	26.5	95.0
Budget Analysis			
Energy	68.5	26.5	95.0
Net Expenditure	68.5	26.5	95.0

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.3 Cities Investment & Strategy
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	192.4	0.0	192.4
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	192.4	0.0	192.4
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	192.4	0.0	192.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	192.4	0.0	192.4
Budget Analysis			
Cities Investment & Strategy	192.4	0.0	192.4
Net Expenditure	192.4	0.0	192.4

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

**Schedule 3.4 Rail Services
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	989.0	0.0	989.0
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	989.0	0.0	989.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	989.0	0.0	989.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	989.0	0.0	989.0
Budget Analysis			
Major Public Transport Projects	207.0	0.0	207.0
Rail Development	3.0	0.0	3.0
Rail Franchise	417.0	0.0	417.0
Rail Infrastructure	362.0	0.0	362.0
Net Expenditure	989.0	0.0	989.0

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.5 Concessionary Fares & Bus Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	272.9	0.0	272.9
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	272.9	0.0	272.9
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	272.9	0.0	272.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	272.9	0.0	272.9
Budget Analysis			
Concessionary Fares	210.5	0.0	210.5
Smartcard Programme	5.2	0.0	5.2
Support for Bus Services	57.2	0.0	57.2
Net Expenditure	272.9	0.0	272.9

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.6 Other Transport Policy, Projects and Agency Administration

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	174.0	10.0	184.0
Proposed changes	-4.4	17.0	12.6
ABR Proposed Budget	169.6	27.0	196.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Rural Economy for the Strategic Timber Transport Scheme.	-5.0	0.0	-5.0
Additional funding to support the Low Carbon Loan Fund for electric vehicles and e-bikes.	0.0	17.0	17.0
Additional funding to fund the increase in employer pension contributions.	0.8	0.0	0.8
Miscellaneous minor transfers	-0.2	0.0	-0.2
	-4.4	17.0	12.6

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	169.6	27.0	196.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	169.6	27.0	196.6
Budget Analysis			
Agency Administration Costs	16.6	0.0	16.6
Edinburgh Tram Enquiry	0.2	0.0	0.2
Future Transport Fund	55.3	0.0	55.3
Road Safety	3.2	0.0	3.2
Scottish Canals	15.0	0.0	15.0
Strategic Transport Projects Review	3.5	0.0	3.5
Support for Sustainable & Active Travel	68.9	27.0	95.9
Support for Freight Industry	0.7	0.0	0.7
Transport Information	1.2	0.0	1.2
Travel Strategy & Innovation	5.0	0.0	5.0
Net Expenditure	169.6	27.0	196.6

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

**Schedule 3.7 Motorways and Trunk Roads
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	550.4	264.9	815.3
Proposed changes	17.8	0.5	18.3
ABR Proposed Budget	568.2	265.4	833.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Adjustment to PPP/PFI payments	17.8	0.0	17.8
Miscellaneous minor transfers	0.0	0.5	0.5
	17.8	0.5	18.3
Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	568.2	265.4	833.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	568.2	265.4	833.6
Budget Analysis			
Capital Land & Works	0.0	212.6	212.6
Forth & Tay Bridge Maintenance	21.5	0.0	21.5
M&T Other Current Expenditure	15.7	0.0	15.7
Network Strengthening	70.9	0.0	70.9
Queensferry Crossing	0.0	8.1	8.1
Roads Depreciation	145.5	0.0	145.5
Roads Improvements	58.8	0.0	58.8
Routine & Winter Maintenance	91.8	0.0	91.8
Structural Repairs	0.0	44.7	44.7
Motorway & Trunk Roads PPP/PFI	164.0	0.0	164.0
Net Expenditure	568.2	265.4	833.6

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.8 Ferry Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	225.9	7.2	233.1
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	225.9	7.2	233.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	225.9	12.2	238.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-5.0	-5.0
	225.9	7.2	233.1
Budget Analysis			
Support for Ferry Services	178.1	0.0	178.1
Vessels and Piers	47.8	7.2	55.0
Net Expenditure	225.9	7.2	233.1

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	50.8	7.4	58.2
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	50.8	7.4	58.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	50.8	7.4	58.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	50.8	7.4	58.2
Budget Analysis			
Highlands & Islands Airports Limited	36.4	0.0	36.4
Support for Air Services	15.8	0.0	15.8
Support for Prestwick Airport	-1.4	7.4	6.0
Net Expenditure	50.8	7.4	58.2

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

**Schedule 3.10 TIC Central Government Grants to Local Authorities
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	42.5	0.0	42.5
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	42.5	0.0	42.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	42.5	0.0	42.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	42.5	0.0	42.5
Budget Analysis			
Support for Inter-Island Ferries	10.5	0.0	10.5
Cycling, Walking & Safer Routes	8.9	0.0	8.9
Regional Transport Partnership	23.1	0.0	23.1
Net Expenditure	42.5	0.0	42.5

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	202.6	253.7	456.3
Changes Proposed			
<i>Funding Changes</i>	10.5	0.0	10.5
<i>Technical Adjustments</i>	0.0	9.0	9.0
<i>Net Whitehall Transfers</i>	0.3	0.0	0.3
<i>Net Transfers within Scottish Block</i>	2.7	0.0	2.7
Total changes proposed	13.5	9.0	22.5
Proposed Budget following Autumn Budget Revision	216.1	262.7	478.8

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Marine	63.8	1.0	64.8
Research Analysis and Other Services	67.0	0.0	67.0
Environmental Services	160.6	0.0	160.6
Climate Change and Land Managers Renewables Fund	18.8	0.0	18.8
Scottish Water	-94.1	261.7	167.6
Total Expenditure Limit	216.1	262.7	478.8
UK Funded AME:	0.0	0.0	0.0
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
	0.0	0.0	0.0
Total Other Expenditure	0.0	0.0	0.0
Total Budget	216.1	262.7	478.8

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	63.7	1.0	64.7
Proposed changes	0.1	0.0	0.1
ABR Proposed Budget	63.8	1.0	64.8
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	0.1	0.0	0.1
	0.1	0.0	0.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	70.4	1.0	71.4
<i>Less:</i> Retained Income	-6.6	0.0	-6.6
Capital Receipts Applied	0.0	0.0	0.0
	63.8	1.0	64.8
Budget Analysis			
Marine Scotland	63.8	1.0	64.8
Net Expenditure	63.8	1.0	64.8

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	64.2	0.0	64.2
Proposed Changes	2.8	0.0	2.8
ABR Proposed Budget	67.0	0.0	67.0
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Re-prioritisation of budget from Environmental Services.	1.5	0.0	1.5
Re-prioritisation of budget from Climate Change and Land Managers Renewables Fund.	0.5	0.0	0.5
Re-prioritisation of operating costs budget from Rural Economy.	0.2	0.0	0.2
Additional funding to fund the increase in employer pension contributions for Royal Botanic Garden, Edinburgh.	0.4	0.0	0.4
Transfer from Environmental Services to address backlog of capital projects at Royal Botanic Garden, Edinburgh.	0.2	0.0	0.2
	2.8	0.0	2.8

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	67.3	0.0	67.3
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	67.0	0.0	67.0
Budget Analysis			
Strategic Policy, Research and Sponsorship	4.8	0.0	4.8
Economic & Other Surveys	2.3	0.0	2.3
Programmes of Research	48.0	0.0	48.0
Royal Botanic Garden, Edinburgh	11.9	0.0	11.9
Net Expenditure	67.0	0.0	67.0

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	145.6	0.0	145.6
Proposed changes	15.0	0.0	15.0
ABR Proposed Budget	160.6	0.0	160.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Additional funding to fund the increase in employer pension contributions.	1.1	0.0	1.1
Whitehall funding iro the award to Scottish Natural Heritage under the GovTech Catalyst Challenge Programme.	0.3	0.0	0.3
Additional funding to support peatland restoration under a scheme administered by Scottish Natural Heritage.	9.0	0.0	9.0
Transfer from Climate Change to support peatland restoration under a scheme administered by Scottish Natural Heritage.	3.0	0.0	3.0
Miscellaneous minor transfers to Scottish Natural Heritage	0.3	0.0	0.3
Transfer from Transport, Infrastructure and Connectivity for Zero Waste Resource Efficient Scotland Programme.	2.8	0.0	2.8
Miscellaneous minor transfers to Scottish Environment Protection Agency	0.2	0.0	0.2
Re-prioritisation of budget to Research, Analysis & Other Services	-1.5	0.0	-1.5
	-0.2	0.0	-0.2
Transfer to Research, Analysis & Other Services to address backlog of capital projects at Royal Botanic Garden, Edinburgh.			
	15.0	0.0	15.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	160.6	0.0	160.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	160.6	0.0	160.6
Budget Analysis			
Land Reform	15.4	0.0	15.4
Natural Assets & Flooding	12.7	0.0	12.7
National Park Authorities	12.6	0.0	12.6
Natural Resources	4.6	0.0	4.6
Scottish Environment Protection Agency	33.9	0.0	33.9
Scottish Natural Heritage	58.2	0.0	58.2
Zero Waste	23.2	0.0	23.2
Net Expenditure	160.6	0.0	160.6

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	22.7	0.0	22.7
Proposed changes	-3.9	0.0	-3.9
ABR Proposed Budget	18.8	0.0	18.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Environmental Services to support peatland restoration under a scheme administered by Scottish Natural Heritage.	-3.0	0.0	-3.0
Re-prioritisation of operating costs budget to Research, Analysis & Other Services .	-0.5	0.0	-0.5
Miscellaneous minor transfers	-0.4	0.0	-0.4
	-3.9	0.0	-3.9

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	18.8	0.0	18.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	18.8	0.0	18.8
Budget Analysis			
Climate Change - Policy Development & Implementation	1.1	0.0	1.1
Land Managers Renewables Fund	1.0	0.0	1.0
Sustainable Action Fund	16.7	0.0	16.7
Net Expenditure	18.8	0.0	18.8

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	-93.6	252.7	159.1
Proposed changes	-0.5	9.0	8.5
ABR Proposed Budget	-94.1	261.7	167.6
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Adjustment to voted loans repayments	0.0	9.0	9.0
Transfer to Education and Skills to provide funding to 19 Hydro Nation Scholars.	-0.5	0.0	-0.5
	-0.5	9.0	8.5

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	-94.1	337.7	243.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-76.0	-76.0
	-94.1	261.7	167.6
Budget Analysis			
Hydro Nation	4.2	0.0	4.2
Interest on Voted Loans	-100.5	0.0	-100.5
Drinking Water Quality Regulator	0.5	0.0	0.5
Private Water	1.7	0.0	1.7
Voted Loans	0.0	261.7	261.7
Net Expenditure	-94.1	261.7	167.6

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

RURAL ECONOMY

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	323.8	22.3	346.1
Changes Proposed			
<i>Funding Changes</i>	1.3	0.0	1.3
<i>Technical Adjustments</i>	0.1	0.0	0.1
<i>Net Whitehall Transfers</i>	4.8	0.0	4.8
<i>Net Transfers within Scottish Block</i>	11.2	-1.1	10.1
Total changes proposed	17.4	-1.1	16.3
Proposed Budget following Autumn Budget Revisions	341.2	21.2	362.4

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
EU Support and Related Services	161.6	13.9	175.5
Rural Services	36.2	0.0	36.2
Fisheries & Aquaculture Grants	5.9	0.0	5.9
Rural Economy Enterprise	67.2	7.3	74.5
Scottish Forestry	53.2	0.0	53.2
Forestry and Land Scotland	17.0	0.0	17.0
Total Expenditure Limit	341.1	21.2	362.3
Uk Funded AME: EU Support and Related Services	0.0	0.0	0.0
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Animal License Fees	0.1	0.0	0.1
Total Other Expenditure	0.1	0.0	0.1
Total Budget	341.2	21.2	362.4

Total Limit on Income (accruing resources)	800.0
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RURAL ECONOMY

Schedule 3.1 EU Support & Related Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	162.9	13.9	176.8
Proposed changes	-1.3	0.0	-1.3
ABR Proposed Budget	161.6	13.9	175.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Rural Services to fund the bovine ScotEID project.	-1.5	0.0	-1.5
Transfer from Finance, Economy and Fair Work contribution towards Scottish Rural Development Programme.	0.5	0.0	0.5
Re-prioritisation of operating costs budget to Environment, Climate Change and Land Reform.	-0.3	0.0	-0.3
	-1.3	0.0	-1.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	692.5	15.3	707.8
<i>Less: Retained Income</i>	-530.9	0.0	-530.9
Capital Receipts Applied	0.0	-1.4	-1.4
	161.6	13.9	175.5
Budget Analysis			
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
Broadband	0.0	0.0	0.0
Agri Environmental Measures	41.5	0.0	41.5
Business Development	20.6	4.0	24.6
CAP Compliance Improvements	0.0	0.0	0.0
Crofting Assistance	1.7	-0.9	0.8
EU Income	-533.7	0.0	-533.7
Forestry	0.9	0.0	0.9
Leader	20.4	0.0	20.4
Less Favoured Area Support Scheme	52.4	0.0	52.4
ARE Operations (including Non-Cash)	118.8	10.8	129.6
Technical Assistance	1.0	0.0	1.0
Net Expenditure	161.6	13.9	175.5

RURAL ECONOMY

Schedule 3.2 Rural Services Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	35.0	0.0	35.0
Proposed changes	1.2	0.0	1.2
ABR Proposed Budget	36.2	0.0	36.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from EU Support to fund the bovine ScotEID project.	1.5	0.0	1.5
Transfer to Finance, Economy and Fair Work to support Food and Drink export plan.	-0.2	0.0	-0.2
Transfer to Finance, Economy and Fair Work to support market driven supply chains.	-0.1	0.0	-0.1
	1.2	0.0	1.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	36.2	0.0	36.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	36.2	0.0	36.2
Budget Analysis			
Agricultural & Horticultural Advice & Support	2.2	0.0	2.2
Animal Health	19.3	0.0	19.3
Crofting Commission	2.7	0.0	2.7
Food Industry Support	6.2	0.0	6.2
Rural Cohesion	0.6	0.0	0.6
Veterinary Surveillance	5.2	0.0	5.2
Net Expenditure	36.2	0.0	36.2

RURAL ECONOMY

Schedule 3.3 Fisheries & Aquaculture Grants
Details of Proposed Budget

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

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	15.1	0.0	15.1
<i>Less:</i> Retained Income	-9.2	0.0	-9.2
Capital Receipts Applied	0.0	0.0	0.0
	5.9	0.0	5.9
Budget Analysis			
EU Fisheries Grants	14.1	0.0	14.1
Fisheries Harbour Grants	1.0	0.0	1.0
Marine EU Income	-9.2	0.0	-9.2
Net Expenditure	5.9	0.0	5.9

RURAL ECONOMY

Schedule 3.4 Rural Economy Enterprise Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	61.0	8.4	69.4
Proposed changes	6.2	-1.1	5.1
ABR Proposed Budget	67.2	7.3	74.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Transport, Infrastructure and Connectivity for Wave Energy Scotland.	5.4	0.0	5.4
Transfer from Transport, Infrastructure and Connectivity for Dales Voe Decommissioning.	0.5	0.0	0.5
Transfer from Communities and Local Government to fund the Strengthening Communities Programme.	0.5	0.0	0.5
Transfer to Education and Skills to support the delivery of a South Of Scotland Economic Partnership project.	-0.2	-1.1	-1.3
	6.2	-1.1	5.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	67.2	7.3	74.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	67.2	7.3	74.5
Budget Analysis			
Highlands and Islands Enterprise	62.5	0.0	62.5
South of Scotland Enterprise	4.7	7.3	12.0
Net Expenditure	67.2	7.3	74.5

RURAL ECONOMY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	43.2	0.0	43.2
Proposed changes	10.0	0.0	10.0
ABR Proposed Budget	53.2	0.0	53.2
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Additional funding to fund the Increase in employer pension contributions	0.2	0.0	0.2
Whitehall funding from DEFRA iro Cross Border Forestry in Scotland	4.8	0.0	4.8
Transfer from Transport, Infrastructure and Connectivity for the Strategic Timber Transport Scheme.	5.0	0.0	5.0
	10.0	0.0	10.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	53.2	0.0	53.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	53.2	0.0	53.2
Budget Analysis			
Programme and Running Costs	20.8	0.0	20.8
Depreciation	0.5	0.0	0.5
Policy Regulation and Administration	0.0	0.0	0.0
Woodland Grants	52.7	0.0	52.7
EC Receipts	-20.8	0.0	-20.8
Net Expenditure	53.2	0.0	53.2

RURAL ECONOMY

**Schedule 3.6 Forestry and Land Scotland
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.7	0.0	15.7
Proposed changes	1.3	0.0	1.3
ABR Proposed Budget	17.0	0.0	17.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Additional funding to fund the Increase in employer pension contributions	1.1	0.0	1.1
Miscellaneous minor transfer	0.2	0.0	0.2
	1.3	0.0	1.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	17.0	0.0	17.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	17.0	0.0	17.0
Budget Analysis			
Forestry and Land Scotland Resource	15.4	0.0	15.4
Forestry and Land Scotland Capital	1.6	0.0	1.6
Net Expenditure	17.0	0.0	17.0

CULTURE, TOURISM AND EXTERNAL AFFAIRS

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Departmental Budget in the Budget Act	279.7	0.0	279.7
Changes Proposed			
<i>Funding Changes</i>	3.7	0.0	3.7
<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>	0.4	0.0	0.4
Total changes proposed	4.1	0.0	4.1
Proposed Budget following Autumn Budget Revision	283.8	0.0	283.8

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
External Affairs	23.6	0.0	23.6
Culture, Tourism and Major Events	221.4	0.0	221.4
Historic Environment Scotland	38.8	0.0	38.8
Total Expenditure Limit	283.8	0.0	283.8
UK Funded AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Departmental Budget	283.8	0.0	283.8

Total Limit on Income (accruing resources)	100.0
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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	24.0	0.0	24.0
Proposed changes	-0.4	0.0	-0.4
ABR Proposed Budget	23.6	0.0	23.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	-0.4	0.0	-0.4
	-0.4	0.0	-0.4
<hr/>			
Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	23.6	0.0	23.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	23.6	0.0	23.6
Budget Analysis			
International Relations	23.5	0.0	23.5
British Irish Council	0.1	0.0	0.1
Net Expenditure	23.6	0.0	23.6

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	218.9	0.0	218.9
Proposed changes	2.5	0.0	2.5
ABR Proposed Budget	221.4	0.0	221.4
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Additional funding to fund Increase in employer Pension Contributions	1.9	0.0	1.9
Miscellaneous minor transfers	0.6	0.0	0.6
	2.5	0.0	2.5

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	221.4	0.0	221.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	221.4	0.0	221.4
Budget Analysis			
Advice and Policy	4.3	0.0	4.3
Creative Scotland & Other Arts	65.7	0.0	65.7
Cultural Collections	67.0	0.0	67.0
National Performing Companies	22.9	0.0	22.9
Tourism	57.5	0.0	57.5
Major Events	4.0	0.0	4.0
Net Expenditure	221.4	0.0	221.4

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	36.8	0.0	36.8
Proposed changes	2.0	0.0	2.0
ABR Proposed Budget	38.8	0.0	38.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Additional funding to fund Increase in employer Pension Contributions	1.8	0.0	1.8
Miscellaneous minor transfers	0.2	0.0	0.2
	2.0	0.0	2.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	95.9	0.0	95.9
<i>Less:</i> Retained Income	-57.1	0.0	-57.1
Capital Receipts Applied	0.0	0.0	0.0
	38.8	0.0	38.8
Budget Analysis			
Operational Costs	92.5	0.0	92.5
Capital Expenditure	6.0	0.0	6.0
Less Income	-59.7	0.0	-59.7
Net Expenditure	38.8	0.0	38.8

SOCIAL SECURITY AND OLDER PEOPLE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Bill	574.9	10.0	584.9
Changes Proposed			
<i>Funding Changes</i>	0.2	0.0	0.2
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	2.1	0.0	2.1
<i>Net Transfers within Scottish Block</i>	-101.1	0.0	-101.1
Total changes proposed	-98.8	0.0	-98.8
Proposed Budget following Autumn Budget Revision	476.1	10.0	486.1

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Social Security	108.8	10.0	118.8
Social Security Assistance	340.7	0.0	340.7
Equalities	26.6	0.0	26.6
Total Expenditure Limit	476.1	10.0	486.1
Uk Funded AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	476.1	10.0	486.1

Total Limit on Income (accruing resources)	10.0
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SOCIAL SECURITY AND OLDER PEOPLE

**Schedule 3.1 Social Security
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	115.5	10.0	125.5
Proposed changes	-6.7	0.0	-6.7
ABR Proposed Budget	108.8	10.0	118.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Social Security for Bedroom Tax and Discretionary Housing Payments.	-1.2	0.0	-1.2
Transfer from Social Security for delivery of Scottish Welfare Fund.	-4.9	0.0	-4.9
Miscellaneous minor transfers	-0.6	0.0	-0.6
	-6.7	0.0	-6.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	108.8	10.0	118.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	108.8	10.0	118.8
Budget Analysis			
Scottish Welfare Fund - Administration	0.1	0.0	0.1
Discretionary Housing Payments - Administration	0.0	0.0	0.0
Social Security Advice Policy and Programme Costs	67.0	10.0	77.0
Social Security Scotland	41.7	0.0	41.7
Net Expenditure	108.8	10.0	118.8

SOCIAL SECURITY AND OLDER PEOPLE

**Schedule 3.2 Social Security Assistance
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	434.8	0.0	434.8
Proposed changes	-94.1	0.0	-94.1
ABR Proposed Budget	340.7	0.0	340.7
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Social Security for delivery of Scottish Welfare Fund.	-33.0	0.0	-33.0
Transfer from Social Security for Bedroom Tax and Discretionary Housing Payments.	-53.9	0.0	-53.9
Transfer from Social Security for Bedroom Tax and Discretionary Housing Payments.	-9.3	0.0	-9.3
Whitehall funding iro the Sure Start Maternity Grant	2.1	0.0	2.1
	-94.1	0.0	-94.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	340.7	0.0	340.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	340.7	0.0	340.7
Budget Analysis			
Scottish Welfare Fund	0.0	0.0	0.0
Discretionary Housing Payments - BTM	0.0	0.0	0.0
Discretionary Housing Payments - Other	0.0	0.0	0.0
Funeral Expense Assistance	6.2	0.0	6.2
Carer's Allowance	283.0	0.0	283.0
Carer's Allowance Supplement	37.0	0.0	37.0
Best Start Grant	14.5	0.0	14.5
Net Expenditure	340.7	0.0	340.7

SOCIAL SECURITY AND OLDER PEOPLE

**Schedule 3.3 Equalities
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	24.6	0.0	24.6
Proposed changes	2.0	0.0	2.0
ABR Proposed Budget	26.6	0.0	26.6
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer from Justice for Assist Glasgow Community & Safety Services	1.2	0.0	1.2
Miscellaneous minor transfers	0.8	0.0	0.8
	2.0	0.0	2.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	26.6	0.0	26.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	26.6	0.0	26.6
Budget Analysis			
Equalities	26.6	0.0	26.6
Net Expenditure	26.6	0.0	26.6

GOVERNMENT BUSINESS AND CONSTITUTIONAL RELATIONS

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Bill	12.1	0.0	12.1
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>	-0.2	0.0	-0.2
Total changes proposed	-0.2	0.0	-0.2
Proposed Budget following Autumn Budget Revision	11.9	0.0	11.9

	Operating £m	Capital £m	Total £m
Expenditure Limit: Government Business and Constitutional Relations	11.9	0.0	11.9
Total Expenditure Limit	11.9	0.0	11.9
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	11.9	0.0	11.9

Total Limit on Income (accruing resources)	0.0
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GOVERNMENT BUSINESS AND CONSTITUTIONAL RELATIONS

Schedule 3.1 Government Business and Constitutional Relations
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	12.1	0.0	12.1
Proposed changes	-0.2	0.0	-0.2
ABR Proposed Budget	11.9	0.0	11.9
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Scottish Parliament to support FOI coverage	-0.2	0.0	-0.2
	-0.2	0.0	-0.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11.9	0.0	11.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	11.9	0.0	11.9
Budget Analysis			
Office of the Chief Researcher	0.6	0.0	0.6
Royal and Ceremonial	0.4	0.0	0.4
Local Government Elections	0.4	0.0	0.4
Boundary Commission	0.5	0.0	0.5
Scottish Parliamentary Elections	0.1	0.0	0.1
Extension of Freedom of Information Coverage	0.0	0.0	0.0
Government Business and Constitution Relations Policy and Coordination	9.9	0.0	9.9
Net Expenditure	11.9	0.0	11.9

THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Bill	117.1	3.6	120.7
Changes Proposed			
<i>Funding Changes</i>	3.7	0.0	3.7
<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>	0.2	0.0	0.2
Total changes proposed	3.9	0.0	3.9
Proposed Budget following Autumn Budget Revision	121.0	3.6	124.6

	Operating £m	Capital £m	Total £m
Expenditure Limit: The Crown Office and Procurator Fiscal Service	120.8	3.8	124.6
Total Expenditure Limit	120.8	3.8	124.6
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	120.8	3.8	124.6

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	117.1	3.6	120.7
Proposed changes	3.7	0.2	3.9
ABR Proposed Budget	120.8	3.8	124.6
Proposed changes			
SBR Proposed Budget			
Summary of Proposed changes			
DESC transfer	0.0	0.2	0.2
Additional funding to fund increase in employer pension costs	3.7	0.0	3.7
	3.7	0.2	3.9

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	121.1	3.8	124.9
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	120.8	3.8	124.6
Budget Analysis			
Staff Costs	88.3	0.0	88.3
Office Costs	3.6	0.0	3.6
Case Related	12.9	0.0	12.9
Centrally Managed Costs	16.0	0.0	16.0
Capital Expenditure	0.0	3.8	3.8
Net Expenditure	120.8	3.8	124.6

Income to be surrendered	20.0
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NATIONAL RECORDS OF SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Bill	34.4	3.0	37.4
Changes Proposed			
<i>Funding Changes</i>	0.6	0.0	0.6
<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	0.6	0.0	0.6
Proposed Budget following Autumn Budget Revision	35.0	3.0	38.0

	Operating £m	Capital £m	Total £m
Expenditure Limit: National Records of Scotland	35.0	3.0	38.0
Total Expenditure Limit	35.0	3.0	38.0
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	35.0	3.0	38.0

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	34.4	3.0	37.4
Proposed changes	0.6	0.0	0.6
ABR Proposed Budget	35.0	3.0	38.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Additional funding to fund the increase in employer pension contributions	0.6	0.0	0.6
	0.6	0.0	0.6

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	40.7	3.0	43.7
<i>Less:</i> Retained Income	-5.7	0.0	-5.7
Capital Receipts Applied	0.0	0.0	0.0
	35.0	3.0	38.0
Budget Analysis			
Operational Costs	40.8	0.0	40.8
Capital Expenditure	0.0	3.0	3.0
Less Income	-5.8	0.0	-5.8
Net Expenditure	35.0	3.0	38.0

OFFICE OF THE SCOTTISH CHARITY REGULATOR

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Bill	3.3	0.0	3.3
Changes Proposed			
<i>Funding Changes</i>	0.1	0.0	0.1
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.1	0.0	0.1
Proposed Budget following Autumn Budget Revision	3.4	0.0	3.4

	Operating £m	Capital £m	Total £m
Expenditure Limit: Office of the Scottish Charity Regulator	3.4	0.0	3.4
Total Expenditure Limit	3.4	0.0	3.4
UK Funded AME: Total Uk Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	3.4	0.0	3.4

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	3.3	0.0	3.3
Proposed changes	0.1	0.0	0.1
ABR Proposed Budget	3.4	0.0	3.4
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	0.1	0.0	0.1
	0.1	0.0	0.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3.4	0.0	3.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	3.4	0.0	3.4
Budget Analysis			
OSCR Administration Costs	3.4	0.0	3.4
Net Expenditure	3.4	0.0	3.4

SCOTTISH COURTS AND TRIBUNALS SERVICE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Bill	98.3	18.3	116.6
Changes Proposed			
<i>Funding Changes</i>	6.1	0.0	6.1
<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>	4.0	0.0	4.0
Total changes proposed	10.1	0.0	10.1
Proposed Budget following Autumn Budget Revision	108.4	18.3	126.7

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Courts and Tribunals Service	108.4	18.3	126.7
Total Expenditure Limit	108.4	18.3	126.7
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	108.4	18.3	126.7

Total Limit on Income (accruing resources)	46.0
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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	98.3	18.3	116.6
Proposed changes	10.1	0.0	10.1
ABR Proposed Budget	108.4	18.3	126.7
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Additional funding to fund the increase in Judiciary employer pension contributions	4.0	0.0	4.0
Transfer from Communities and Local Government to cover costs incurred by the Scottish Courts and Tribunal Service for the operation of the First-tier Tribunal Housing and Property Chamber	3.0	0.0	3.0
Additional funding to fund the increase in Scottish Courts and Tribunals Service employer pension contributions	2.1	0.0	2.1
Miscellaneous minor transfers	1.0	0.0	1.0
	10.1	0.0	10.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	152.9	18.3	171.2
<i>Less:</i> Retained Income	-44.5	0.0	-44.5
Capital Receipts Applied	0.0	0.0	0.0
	108.4	18.3	126.7
Budget Analysis			
Operating Expenditure	153.0	0.0	153.0
Less Civil Fees	-34.1	0.0	-34.1
Less Other Income (SCS)	-10.5	0.0	-10.5
Scottish Court Service Capital	0.0	18.3	18.3
Net Expenditure	108.4	18.3	126.7

SCOTTISH FISCAL COMMISSION

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Bill	1.9	0.0	1.9
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 Autumn Budget Revision	1.9	0.0	1.9

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Fiscal Commission	1.9	0.0	1.9
Total Expenditure Limit	1.9	0.0	1.9
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	1.9	0.0	1.9

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	1.9	0.0	1.9
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	1.9	0.0	1.9
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1.9	0.0	1.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1.9	0.0	1.9
Budget Analysis			
Scottish Fiscal Commission	1.9	0.0	1.9
Net Expenditure	1.9	0.0	1.9

REVENUE SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Bill	6.2	1.4	7.6
Changes Proposed			
<i>Funding Changes</i>	0.1	0.0	0.1
<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	0.1	0.0	0.1
Proposed Budget following Autumn Budget Revision	6.3	1.4	7.7

	Operating £m	Capital £m	Total £m
Expenditure Limit: Revenue Scotland	6.3	1.4	7.7
Total Expenditure Limit	6.3	1.4	7.7
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Other Expenditure	0.0	0.0	0.0
Total Budget	6.3	1.4	7.7

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	6.2	1.4	7.6
Proposed changes	0.1	0.0	0.1
ABR Proposed Budget	6.3	1.4	7.7
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Additional funding to fund the increase in employer pension contributions	0.1	0.0	0.1
	0.1	0.0	0.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	6.3	1.4	7.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	6.3	1.4	7.7
Budget Analysis			
Administration Costs	6.3	1.4	7.7
Net Expenditure	6.3	1.4	7.7

FOOD STANDARDS SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Bill	16.0	0.0	16.0
Changes Proposed			
<i>Funding Changes</i>	0.3	0.0	0.3
<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>	0.0	0.0	0.0
Total changes proposed	0.3	0.0	0.3
Proposed Budget following Autumn Budget Revision	16.3	0.0	16.3

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Food Standards Agency	15.9	0.0	15.9
Total Expenditure Limit	15.9	0.0	15.9
UK Funded AME:	0.4	0.0	0.4
Total UK Funded AME	0.4	0.0	0.4
Other Expenditure :	0.0	0.0	0.0
Total Other Expenditure	0.0	0.0	0.0
Total Budget	16.3	0.0	16.3

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	16.0	0.0	16.0
Proposed changes	0.3	0.0	0.3
ABR Proposed Budget	16.3	0.0	16.3
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Additional funding to fund increase in employer pension contributions	0.3	0.0	0.3
	0.3	0.0	0.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	19.7	0.0	19.7
<i>Less:</i> Retained Income	-3.4	0.0	-3.4
Capital Receipts Applied	0.0	0.0	0.0
	16.3	0.0	16.3
Budget Analysis			
Administration-	16.3	0.0	16.3
Capital Expenditure-	0.0	0.0	0.0
Net Expenditure	16.3	0.0	16.3

SCOTTISH HOUSING REGULATOR

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Bill	4.3	0.2	4.5
Changes Proposed			
<i>Funding Changes</i>	0.1	0.0	0.1
<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	0.1	0.0	0.1
Proposed Budget following Autumn Budget Revision	4.4	0.2	4.6

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Housing Regulator	4.4	0.2	4.6
Total Expenditure Limit	4.4	0.2	4.6
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Other Expenditure	0.0	0.0	0.0
Total Budget	4.4	0.2	4.6

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	4.3	0.2	4.5
Proposed changes	0.1	0.0	0.1
ABR Proposed Budget	4.4	0.2	4.6
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	0.1	0.0	0.1
	0.1	0.0	0.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.4	0.2	4.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	4.4	0.2	4.6
Budget Analysis			
Scottish Housing Regulator-	4.4	0.2	4.6
Net Expenditure	4.4	0.2	4.6

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Bill	4,545.0	0.0	4,545.0
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 Autumn Budget Revision	4,545.0	0.0	4,545.0

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Total Expenditure Limit	0.0	0.0	0.0
UK Funded AME:			
NHS Pensions	3,020.0	0.0	3,020.0
Teachers' Pensions	1,525.0	0.0	1,525.0
Total UK Funded AME	4,545.0	0.0	4,545.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	4,545.0	0.0	4,545.0

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	3,020.0	0.0	3,020.0
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	3,020.0	0.0	3,020.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4,402.1	0.0	4,402.1
<i>Less:</i> Retained Income	-1,382.1	0.0	-1,382.1
Capital Receipts Applied	0.0	0.0	0.0
	3,020.0	0.0	3,020.0
Budget Analysis			
NHS Pension Scheme Expenditure	4,402.1	0.0	4,402.1
Retained Income from employee and employer contributions and transfers received (NHS)	-1,382.1	0.0	-1,382.1
Net Expenditure	3,020.0	0.0	3,020.0

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	1,525.0	0.0	1,525.0
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	1,525.0	0.0	1,525.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,211.8	0.0	2,211.8
<i>Less:</i> Retained Income	-686.8	0.0	-686.8
Capital Receipts Applied	0.0	0.0	0.0
	1,525.0	0.0	1,525.0
Budget Analysis			
Teachers' Pension Scheme Expenditure	2,211.8	0.0	2,211.8
Teachers' Retained Income from employee and employer contributions and transfers received	-686.8	0.0	-686.8
Net Expenditure	1,525.0	0.0	1,525.0

SCOTTISH PARLIAMENT CORPORATE BODY

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	101.7	1.3	103.0
Changes Proposed			
<i>Funding Changes</i>	1.1	0.0	1.1
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.2	0.0	0.2
Total changes proposed	1.3	0.0	1.3
Proposed Budget following Autumn Budget Revision	103.0	1.3	104.3

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Parliament Corporate Body	101.0	1.3	102.3
Total Expenditure Limit	101.0	1.3	102.3
UK Funded AME: Total UK Funded AME	2.0	0.0	2.0
Total UK Funded AME	2.0	0.0	2.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	103.0	1.3	104.3

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	101.7	1.3	103.0
Proposed changes	1.3	0.0	1.3
ABR Proposed Budget	103.0	1.3	104.3
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous Minor Transfers	1.3	0.0	1.3
	1.3	0.0	1.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	104.0	1.3	105.3
<i>Less:</i> Retained Income	-1.0	0.0	-1.0
Capital Receipts Applied	0.0	0.0	0.0
	103.0	1.3	104.3
Budget Analysis			
Administration Costs-	103.0	0.0	103.0
Capital Expenditure-	0.0	1.3	1.3
Net Expenditure	103.0	1.3	104.3

AUDIT SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	7.4	0.2	7.6
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 Autumn Budget Revision	7.4	0.2	7.6

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Audit Scotland	7.4	0.2	7.6
Total Expenditure Limit	7.4	0.2	7.6
UK Funded AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	7.4	0.2	7.6

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	7.4	0.2	7.6
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	7.4	0.2	7.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	25.3	0.2	25.5
<i>Less:</i> Retained Income	-17.9	0.0	-17.9
Capital Receipts Applied	0.0	0.0	0.0
	7.4	0.2	7.6
Budget Analysis			
Capital-	0.0	0.2	0.2
Support to Parliament & the Auditor General:			
Current expenditure-	13.7	0.0	13.7
<i>Less:</i> income from fees and charges-	-6.3	0.0	-6.3
Support to the Accounts Commission:			
Current expenditure-	11.6	0.0	11.6
<i>Less:</i> income from fees and charges-	-11.6	0.0	-11.6
Net Expenditure	7.4	0.2	7.6



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