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**Scotland's Budget Documents:**  
**The 2015-16 Spring Budget Revision**  
**to the Budget (Scotland) Act**  
**for the year ending 31 March 2016**

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*Laid before the Scottish Parliament by the Scottish Ministers January 2016*

SG/2016/2



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# Spring Budget Revision

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# Spring Budget Revision

## Introduction

1. This booklet provides information for the Parliament and others in support of the 'Budget (Scotland) Act 2015 (Amendment) Order 2016' – the Spring Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in January 2016. The booklet itself has no statutory force – it is produced as an aid to understanding the Order.
2. The purpose of the Spring Budget Revision is to amend the Budget (Scotland) Act 2015, which authorises the Scottish Government's spending plans for the financial year 2015-16.
3. The main changes to the Scottish Government's spending plans are:
  - i) An increase of £42.2 million to portfolios
  - ii) A net increase of £70.7 million in respect of Whitehall Transfers and HM Treasury allocations to/from the Scottish Government;
  - iii) Net negative technical adjustments of -£115.3 million include additional Annually Managed Expenditure (AME) budget cover from HM Treasury for provisions and impairments; adjustments to align the budget with accounting requirements, additional AME budget provision for the Teachers' and NHS pension schemes.
  - iv) The transfer of resources between Scottish Government portfolios (£0.4 million).

In total these changes will decrease the Scottish Government budget by -£2.0 million from £37,409.6 million to £37,407.6 million.

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

### **Funding Changes (£42.2 million)**

5. There are two significant funding changes recorded at this Spring Budget Revision with a net positive impact of £36.1 million. The first relates to the Scottish Government's commitment to pass on any Barnett consequentials resulting from increases to the Department of Health onto the Health, Wellbeing and Sport portfolio. £26.4 million was received at the UK Budget 2015 and these are now being passed on. The second change relates to the deployment of Barnett consequentials received as a result of the UK Government's funding announcement's following the widespread flooding in December/January (£9.7 million). The remaining £6.1 million relates to a number of smaller deployments including Moray funding commitment, Police funding adjustment and Community Charge Bill.

### **Whitehall Transfers / Allocations from HM Treasury (£70.7 million)**

6. There are five Whitehall transfers recognised at the Spring Budget Revision together with three allocations from HM Treasury. The net positive impact on the Scottish Budget is £70.7 million.

7. In respect of Whitehall transfers, there is a transfer of £2.5 million from the Department for Culture, Media & Sport to support the Broadband Voucher Scheme, a £1.7

million transfer from the Department of Energy and Climate Change for Summit Power, a £1.6 million transfer from the Department for Transport for the Dundee to London Public Service Obligation, a £2.4 million transfer from the Department for Work and Pension for the Fit for Work programme and a -£9.8 million transfer to the Department of Health in respect of an adjustment to the Migrant Surcharge levy.

8. There is a £9.1 million allocation from HM Treasury to cover the forecast spend on the Coastal Communities Fund in Scotland, an allocation of £60 million to cover the costs of historic police and fire pension claims and £3.2 million in respect of the Inverness City Deal.

### **Technical Changes (-£115.3million)**

9. The Spring Budget Revision records net technical changes of -£115.3 million. The main technical changes are due to increased AME budget, as agreed with HM Treasury to cover provisions, impairments and fair value adjustments (£51.9 million) as well as changes to align budgets with accounting requirements (£110.1 million) under the Government Financial Reporting Manual (the FReM). The budget includes reduced AME budget provision of -£138.6 million for the Scottish Teachers' and NHS pension schemes reflecting updated estimates based on the most recently available factors and scheme information.

10. In addition, the Education & Lifelong Learning portfolio has reduced its Student Loans impairment by -£50 million, the Health, Wellbeing and Sport portfolio has increased its budget for non-cash transactions by £17 million the Administration portfolio has reduced its depreciation requirement for 2015-16 (-£5.8 million), Rural Affairs, Food and Environment portfolio has increased its depreciation requirement (£6.5 million) and Depreciation of £1 million for the former Historic Scotland has been included for accounting purposes. There are also a couple of technical changes related to transferring of non-cash budgets between SG core and NDPBs totalling -£0.4 million and a technical change related to Scottish Fire and Rescue Service capital (£8.0 million).

11. The Justice Portfolio (Police and Fire Pensions programme) includes the reversal of a non-cash AME provision for -£115 million in relation to the GAD v Milne legal case.

### **Internal Transfers**

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

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

- Transfer of £12.0 million from the Finance, Constitution and Economy portfolio (enterprise networks) to Local Government for Enterprise Zones.
- Transfer of £7.6 million from other portfolios to Strategic Communications for social advertising and public information campaigns.
- Transfer of £7.2 million from the Education & Lifelong Learning portfolio to Local Government to support 1+2 Languages policy implementation in schools..
- Transfer of £5.1 million from the Education & Lifelong Learning portfolio to Local Government to fund the Kinship Care Allowance.



## **Budget Redirection**

14. As in past years, as part of the internal robust monitoring process and in line with good practice, we have taken the opportunity at the Spring Budget Revision to ensure that we maximise the budget available in 2015-16 through the deployment of emerging/planned underspend. This strategy is reflected in the portfolio schedules.

## **Resource to Capital Transfers**

15. The Spring Budget Revision provides the appropriate opportunity to action the proposed transfer of budget from resource to capital in the context of the Scottish Budget.

16. In relation to our HM Treasury budget, the planned transfer now sits at £15.3 million. This switching is managed within the total DEL available to the Scottish Government.

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

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

<b>Change Type</b>	<b>Total £m</b>
Funding Changes	42.2
Technical Changes	-115.3
Whitehall Transfers	70.7
Scottish Block Transfers	0.4
<b>Total Changes</b>	<b>-2.0</b>

## **Format of Supporting Document**

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

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

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

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

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

**Table B – Revised NDPB Cash and Resource Budgets by Portfolio, 2015-16**

Portfolios (with at least one Executive NDPB)	NDPB Budget (Cash terms)	Non Cash items	NDPB Budget (Resource Terms)
	£m	£m	£m
Finance, Constitution & Economy	328.6	73.2	401.8
Health, Wellbeing & Sport	79.3	1.1	80.4
Education & Lifelong Learning	1,740.0	71.5	1,811.5
Fair Work, Skills & Training	207.7	7.7	215.4
Justice	1,524.0	108.2	1,632.2
Social Justice, Communities & Pensioners Rights	1.7	0.0	1.7
Rural Affairs, Food & Environment	112.9	20.9	133.8
Culture, Europe & External Affairs	153.7	12.7	166.4
Infrastructure, Investment & Cities	46.4	20.6	67.0
<b>Total</b>	<b>4,194.3</b>	<b>315.9</b>	<b>4,510.2</b>

### Process for the Budget Revision

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

## Summary Tables

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

<b>Scottish Government Portfolios</b>	<b>Resources other than Accruing Resources as shown in the Autumn Budget Revision</b>	<b>Change Proposed</b>	<b>Revised Budget</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
Finance, Constitution & Economy	596.1	7.6	603.7
Health, Wellbeing & Sport	12,428.6	53.7	12,482.3
Education & Lifelong Learning	2,994.1	-25.3	2,968.8
Fair Work, Skills & Training	270.3	-0.5	269.8
Justice	2,472.4	-73.1	2,399.3
Social Justice, Communities & Pensioners' Rights	11,567.7	49.5	11,617.2
Rural Affairs, Food & the Environment	497.8	13.5	511.3
Culture, Europe & External Affairs	219.5	0.7	220.2
Infrastructure, Investment & Cities	2,214.3	107.1	2,321.4
Administration	197.4	-5.6	191.8
Crown Office and Procurator Fiscal Service	112.1	1.8	113.9
<b>Total Scottish Government (Consolidated)</b>	<b>33,570.3</b>	<b>129.4</b>	<b>33,699.7</b>
National Records of Scotland	23.3	-0.7	22.6
Office of the Scottish Charity Regulator	3.0	0.0	3.0
Scottish Courts and Tribunals Service	92.4	2.0	94.4
Revenue Scotland	4.6	0.2	4.8
Food Standards Scotland	15.7	0.0	15.7
Scottish Housing Regulator	4.1	0.0	4.1
NHS and Teachers' Pensions	3,537.0	-138.6	3,398.4
<b>Total Scottish Administration</b>	<b>37,250.4</b>	<b>-7.7</b>	<b>37,242.7</b>
<b>Direct-Funded Bodies</b>			
Forestry Commission (Scotland)	61.4	1.2	62.6
Scottish Parliamentary Corporate Body	89.8	2.6	92.4
Audit Scotland	8.0	1.9	9.9
<b>Total Scottish Budget</b>	<b>37,409.6</b>	<b>-2.0</b>	<b>37,407.6</b>

Table 1.2 Summary of Changes by Type (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in Autumn Budget Revision	Changes Proposed				Revised Budget
		Funding Changes	Technical Changes	Net Whitehall transfers	Net Transfers within Scottish Block*	
	£m	£m	£m	£m	£m	£m
Finance, Constitution & Economy	596.1	0.6	0.4	7.4	-0.8	603.7
Health, Wellbeing & Sport	12,428.6	26.4	43.8	-7.4	-9.1	12,482.3
Education & Lifelong Learning	2,994.1		-12.8		-12.5	2,968.8
Fair Work, Skills & Training	270.3				-0.5	269.8
Justice	2,472.4		-123.9	60.0	-9.2	2,399.3
Social Justice, Communities & Pensioners' Rights	11,567.7	15.0	5.8	1.6	27.1	11,617.2
Rural Affairs, Food & the Environment	497.8		7.6	9.1	-3.2	511.3
Culture, Europe & External Affairs	219.5		1.0		-0.3	220.2
Infrastructure, Investment & Cities	2,214.3		101.7		5.4	2,321.4
Administration	197.4		-5.7		0.1	191.8
Crown Office and Procurator Fiscal Service	112.1		0.8		1.0	113.9
<b>Scottish Government</b>	<b>33,570.3</b>	<b>42.0</b>	<b>18.7</b>	<b>70.7</b>	<b>-2.0</b>	<b>33,699.7</b>
National Records of Scotland	23.3				-0.7	22.6
Office of the Scottish Charity Regulator	3.0					3.0
Scottish Courts and Tribunals Service	92.4		0.1		1.9	94.4
Revenue Scotland	4.6	0.2				4.8
Food Standards Scotland	15.7					15.7
Scottish Housing Regulator	4.1					4.1
NHS and Teachers' Pensions	3,537.0		-138.6			3,398.4
<b>Scottish Administration</b>	<b>37,250.4</b>	<b>42.2</b>	<b>-119.8</b>	<b>70.7</b>	<b>-0.8</b>	<b>37,242.7</b>
<b>Direct-Funded Bodies</b>						
Forestry Commission (Scotland)	61.4				1.2	62.6
Scottish Parliamentary Corporate Body	89.8		2.6			92.4
Audit Scotland	8.0		1.9			9.9
<b>Total Scottish Budget</b>	<b>37,409.6</b>	<b>42.2</b>	<b>-115.3</b>	<b>70.7</b>	<b>0.4</b>	<b>37,407.6</b>

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

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

**Table 1.3 Revised Budgets - Consolidated Accounts**

<b>Scottish Government - Portfolios</b>	<b>Expenditure Within DEL £m</b>	<b>Expenditure Within AME £m</b>	<b>Expenditure Outside DEL/AME £m</b>	<b>Total Budget £m</b>
Finance, Constitution & Economy	603.7			603.7
Health, Wellbeing & Sport	12,259.3	110.0	113.0	12,482.3
Education & Lifelong Learning	2,583.0	385.8		2,968.8
Fair Work, Skills & Training	269.8			269.8
Justice	2,455.1	-124.5	68.7	2,399.3
Social Justice, Communities & Pensioners' Rights	8,818.9	2,798.3		11,617.2
Rural Affairs, Food & Environment	510.1	1.1	0.1	511.3
Culture, Europe & External Affairs	220.2			220.2
Infrastructure, Investment & Cities	2,140.9	1.0	179.5	2,321.4
Administration	191.7	0.1		191.8
Crown Office and Procurator Fiscal	113.1	0.8		113.9
<b>Consolidated Accounts</b>	<b>30,165.8</b>	<b>3,172.6</b>	<b>361.3</b>	<b>33,699.7</b>

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

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

<b>Other Bodies</b>	<b>Expenditure Within DEL £m</b>	<b>Expenditure Within AME £m</b>	<b>Expenditure Outside DEL/AME £m</b>	<b>Total Budget £m</b>
National Records of Scotland	22.6			22.6
Office of the Scottish Charity Regulator	3.0			3.0
Scottish Courts & Tribunals Service	94.3	0.1		94.4
Revenue Scotland	4.8			4.8
Food Standards Scotland	15.7			15.7
Scottish Housing Regulator	4.1			4.1
NHS and Teachers' Pensions		3,398.4		3,398.4
Forestry Commission (Scotland)	62.6			62.6
Scottish Parliamentary Corporate Body	88.8	3.6		92.4
Audit Scotland	8.0	1.9		9.9
<b>Total Other bodies</b>	<b>303.9</b>	<b>3,404.0</b>	<b>0.0</b>	<b>3,707.9</b>

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

	Autumn Budget Revision	Change Proposed	Revised Cash authorisation
	£m	£m	£m
<b>Scottish Administration</b>	<b>33,438.0</b>	<b>653.0</b>	<b>34,091.0</b>
Forestry Commission (Scotland)	61.3	1.2	62.5
Scottish Parliamentary Corporate Body	77.6	0.0	77.6
Audit Scotland	7.7	0.0	7.7
<b>Total Cash Authorisation</b>	<b>33,584.6</b>	<b>654.2</b>	<b>34,238.8</b>

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

	Revised Budget	Adjustments for Non Cash Items		Cash Authorisation
		Depreciation	Other	
Scottish Government - Core	33,585.8	-714.5	509.0	33,380.3
Crown Office and Procurator Fiscal Service	113.9	-5.0	-0.8	108.1
National Records of Scotland	22.6	-2.2		20.4
Office of the Scottish Charity Regulator	3.0			3.0
Revenue Scotland	94.4	-14.3		80.1
Scottish Courts and Tribunals Service	4.8			4.8
Food Standards Agency	15.7	-0.4		15.3
Scottish Housing Regulator	4.1			4.1
Scottish Teachers' and NHS Pensions	3,398.4		-2,923.5	474.9
<b>Scottish Administration</b>	<b>37,242.7</b>	<b>-736.4</b>	<b>-2,415.3</b>	<b>34,091.0</b>
Forestry Commission (Scotland)	62.6	-0.1		62.5
Scottish Parliamentary Corporate Body	92.4	-11.2	-3.6	77.6
Audit Scotland	9.9	-0.3	-1.9	7.7
<b>Total Cash Authorisation</b>	<b>37,407.6</b>	<b>-748.0</b>	<b>-2,420.8</b>	<b>34,238.8</b>

<b>Sources of Funding for Scottish Administration</b>	
Cash Grants from the Consolidated Fund (includes EU funds)	28,899.8
Non Domestic Rate Income	2,713.5
Forecast Receipts from LBTT and Landfill Tax	508.0
Capital borrowing	306.0
National Insurance Contributions	1,811.5
<b>Total Cash Authorisation</b>	<b>34,238.8</b>

**Table 1.7 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>				
Finance, Constitution & Economy	19.2	8.5	0.7	33.0	187.0
Health, Wellbeing & Sport	317.1	1.6	2.0		46.7
Education & Lifelong Learning	477.8	3.7	17.2		76.9
Fair Work, Skills & Training					
Justice	37.5		63.7		
Social Justice, Communities & Pensioners' Rights	0.7	340.0		818.5	381.3
Rural Affairs, Food & Environment	33.3	7.5	6.6		28.4
Culture, Europe & External Affairs		8.0	13.5		14.2
Infrastructure, Investment & Cities	675.2	8.9	14.5	29.9	565.8
Administration	8.1				
Crown Office and Procurator Fiscal	3.6				
<b>Total Scottish Government (Consolidated)</b>	<b>1,572.5</b>	<b>378.2</b>	<b>118.2</b>	<b>881.4</b>	<b>1,300.3</b>
Scottish Teachers' and NHS Pension Schemes					
National Records of Scotland	1.5				
Scottish Courts and Tribunals Service	9.3				
Revenue Scotland					
Food Standards Scotland	0.2				
Office of the Scottish Charity Regulator					
Scottish Housing Regulator					
<b>Total Scottish Administration</b>	<b>1,583.5</b>	<b>378.2</b>	<b>118.2</b>	<b>881.4</b>	<b>1,300.3</b>
<b>Direct Funded Bodies</b>					
Forestry Commission (Scotland)					1.6
Scottish Parliament Corporate Body	1.2				
Audit Scotland	1.5				
<b>Total Scottish Budget</b>	<b>1,586.2</b>	<b>378.2</b>	<b>118.2</b>	<b>881.4</b>	<b>1,301.9</b>

1. Approximately £476 million of the ELL direct capital scores in AME.

2. Approximately £192 million of Health and IIC direct capital scores outside DEL (ODEL).

3. Information on PPP unitary charges is set out in Annex H, Table 5 on page 169 of the Draft Budget 2016-17, which was published on 16 December 2015.



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**FINANCE, CONSTITUTION & ECONOMY**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>577.7</b>	<b>18.4</b>	<b>596.1</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.6	0.0	0.6
<i>Technical Changes</i>	0.4	0.0	0.4
<i>Net Whitehall Transfers</i>	7.4	0.0	7.4
<i>Net Transfers within Scottish Block</i>	-10.1	9.3	-0.8
<b>Total changes proposed</b>	<b>-1.7</b>	<b>9.3</b>	<b>7.6</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>576.0</b>	<b>27.7</b>	<b>603.7</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Scottish Public Pensions Agency	17.1	9.4	26.5
Digital Public Services, Committees, Commissions and Other	65.2	0.0	65.2
Enterprise, Energy & Tourism	409.1	16.5	425.6
Accountant in Bankruptcy	0.0	1.8	1.8
Parliamentary Business & Government Strategy	84.6	0.0	84.6
<b>Total DEL</b>	<b>576.0</b>	<b>27.7</b>	<b>603.7</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>576.0</b>	<b>27.7</b>	<b>603.7</b>

<b>Total Limit on Income (accruing resources)</b>	<b>186.0</b>
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**FINANCE, CONSTITUTION & ECONOMY**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	13.8	9.4	23.2
Proposed changes	1.4	0.0	1.4
<b>ABR Proposed Budget</b>	<b>15.2</b>	<b>9.4</b>	<b>24.6</b>
Proposed changes	1.9	0.0	1.9
<b>SBR Proposed Budget</b>	<b>17.1</b>	<b>9.4</b>	<b>26.5</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor changes	1.9	0.0	1.9
	<b>1.9</b>	<b>0.0</b>	<b>1.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>17.1</b>	<b>9.4</b>	<b>26.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>17.1</b>	<b>9.4</b>	<b>26.5</b>
<b>Budget Analysis</b>			
Agency Administration	17.1	9.4	26.5
<b>Net Expenditure</b>	<b>17.1</b>	<b>9.4</b>	<b>26.5</b>

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**FINANCE, CONSTITUTION & ECONOMY**


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**Schedule 3.2 Digital Public Services, Committees, Commissions and Other Expenditure**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	52.0	0.0	52.0
Proposed changes	14.3	0.0	14.3
<b>ABR Proposed Budget</b>	<b>66.3</b>	<b>0.0</b>	<b>66.3</b>
Proposed changes	-1.1	0.0	-1.1
<b>SBR Proposed Budget</b>	<b>65.2</b>	<b>0.0</b>	<b>65.2</b>
<b>Summary of proposed changes</b>			
Transfer to Enterprise Bodies for Business Excellence Partnership	-3.0	0.0	-3.0
Transfer from DCMS for Broadband voucher scheme	2.5	0.0	2.5
Deployment of emerging/planned underspends to support Empowering Communities Fund	1.9	0.0	1.9
Miscellaneous minor transfers	-2.5	0.0	-2.5
	<b>-1.1</b>	<b>0.0</b>	<b>-1.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>65.2</b>	<b>0.0</b>	<b>65.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>65.2</b>	<b>0.0</b>	<b>65.2</b>
<b>Budget Analysis</b>			
Fiscal Commission	0.2	0.0	0.2
Commissions	0.0	0.0	0.0
Council of Economic Advisers	0.1	0.0	0.1
Digital Public Services	5.7	0.0	5.7
Digital Economy and Infrastructure	1.0	0.0	1.0
Next Generation Digital Fund	55.6	0.0	55.6
Improving Public Services	2.6	0.0	2.6
<b>Net Expenditure</b>	<b>65.2</b>	<b>0.0</b>	<b>65.2</b>

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**FINANCE, CONSTITUTION & ECONOMY**


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**Schedule 3.3 Enterprise, Energy and Tourism**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	419.8	8.5	428.3
Proposed changes	1.0	0.0	1.0
<b>ABR Proposed Budget</b>	<b>420.8</b>	<b>8.5</b>	<b>429.3</b>
Proposed changes	-11.7	8.0	-3.7
<b>SBR Proposed Budget</b>	<b>409.1</b>	<b>16.5</b>	<b>425.6</b>
<b>Summary of proposed changes</b>			
Reclassification of indirect to direct capital	-8.0	8.0	0.0
Transfer from DECC for Summit Power	1.7	0.0	1.7
Transfer to Local Government for Enterprise Zones	-12.0	0.0	-12.0
Transfer from Digital for Business Excellence Partnership	3.0	0.0	3.0
Miscellaneous minor transfers	3.6	0.0	3.6
	<b>-11.7</b>	<b>8.0</b>	<b>-3.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>409.6</b>	<b>16.5</b>	<b>426.1</b>
<i>Less:</i> Retained Income	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0
	<b>409.1</b>	<b>16.5</b>	<b>425.6</b>
<b>Budget Analysis</b>			
Energy	75.4	16.5	91.9
Enterprise	282.7	0.0	282.7
Innovation & Industries	4.1	0.0	4.1
Scottish Development International	1.4	0.0	1.4
Tourism	45.5	0.0	45.5
Strategic Forum	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>409.1</b>	<b>16.5</b>	<b>425.6</b>

**FINANCE, CONSTITUTION & ECONOMY**

**Schedule 3.4 Accountant in Bankruptcy  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	1.3	0.5	1.8
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>1.3</b>	<b>0.5</b>	<b>1.8</b>
Proposed changes	-1.3	1.3	0.0
<b>SBR Proposed Budget</b>	<b>0.0</b>	<b>1.8</b>	<b>1.8</b>
<b>Summary of proposed changes</b>			
Reclassification from resource to capital	-1.3	1.3	0.0
	<b>-1.3</b>	<b>1.3</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>13.5</b>	<b>1.8</b>	<b>15.3</b>
<i>Less:</i> Retained Income	-13.5	0.0	-13.5
Capital Receipts Applied	0.0	0.0	0.0
	<b>0.0</b>	<b>1.8</b>	<b>1.8</b>
<b>Budget Analysis</b>			
AiB Agency Administration	0.0	1.8	1.8
<b>Net Expenditure</b>	<b>0.0</b>	<b>1.8</b>	<b>1.8</b>

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**FINANCE, CONSTITUTION & ECONOMY**


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**Schedule 3.5 Parliamentary Business and Government Strategy  
 Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	75.8	0.0	75.8
Proposed changes	-1.7	0.0	-1.7
<b>ABR Proposed Budget</b>	<b>74.1</b>	<b>0.0</b>	<b>74.1</b>
Proposed changes	10.5	0.0	10.5
<b>SBR Proposed Budget</b>	<b>84.6</b>	<b>0.0</b>	<b>84.6</b>
<b>Summary of proposed changes</b>			
Transfer from other SG portfolios for social advertising and public information in 2015-16	7.6	0.0	7.6
Additional funding from UK Government for City deals	3.2	0.0	3.2
Miscellaneous minor transfers	-0.3	0.0	-0.3
	<b>10.5</b>	<b>0.0</b>	<b>10.5</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>84.6</b>	<b>0.0</b>	<b>84.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>84.6</b>	<b>0.0</b>	<b>84.6</b>
<b>Budget Analysis</b>			
Cities Investment & Strategy	33.3	0.0	33.3
Office of the Chief Economic Adviser	0.5	0.0	0.5
Office of the Chief Statistician	0.7	0.0	0.7
Royal and Ceremonial	0.3	0.0	0.3
Scotland Act Implementation	25.3	0.0	25.3
Scottish Parliamentary Elections	11.1	0.0	11.1
Public information and engagement	12.5	0.0	12.5
Strategic Research & Analysis Fund	0.9	0.0	0.9
<b>Net Expenditure</b>	<b>84.6</b>	<b>0.0</b>	<b>84.6</b>

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**HEALTH, WELLBEING AND SPORT**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>12,167.1</b>	<b>261.5</b>	<b>12,428.6</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	25.9	0.5	26.4
<i>Technical Changes</i>	24.3	19.5	43.8
<i>Net Whitehall Transfers</i>	-7.4	0.0	-7.4
<i>Net Transfers within Scottish Block</i>	-46.3	37.2	-9.1
<b>Total changes proposed</b>	<b>-3.5</b>	<b>57.2</b>	<b>53.7</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>12,163.6</b>	<b>318.7</b>	<b>12,482.3</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Health	11,971.3	225.2	12,196.5
Sport	62.8	0.0	62.8
<b>Total DEL</b>	<b>12,034.1</b>	<b>225.2</b>	<b>12,259.3</b>
<b>AME:</b>			
Health	110.0	0.0	110.0
<b>Total AME</b>	<b>110.0</b>	<b>0.0</b>	<b>110.0</b>
<b>Other Expenditure Outside DEL:</b>			
Health -Revenue financed infrastructure	19.5	93.5	113.0
<b>Total Other Expenditure Outside DEL</b>	<b>19.5</b>	<b>93.5</b>	<b>113.0</b>
<b>Total Budget</b>	<b>12,163.6</b>	<b>318.7</b>	<b>12,482.3</b>

<b>Total Limit on Income (accruing resources)</b>	<b>2,150.0</b>
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**HEALTH, WELLBEING AND SPORT**

**Schedule 3.1 Health  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	12,123.2	261.5	12,384.7
ABR changes	-25.2	0.0	-25.2
<b>ABR Budget</b>	<b>12,098.0</b>	<b>261.5</b>	<b>12,359.5</b>
Proposed changes	2.8	57.2	60.0
<b>SBR Proposed Budget</b>	<b>12,100.8</b>	<b>318.7</b>	<b>12,419.5</b>
<b>Summary of proposed changes</b>			
Net revenue to capital transfers for NHS and Special Health Boards	-40.7	40.7	0.0
Additional budget cover for NHS provisions (AME)	45.0	0.0	45.0
Reduction in budget cover for Health Board Impairments (AME)	-40.0	0.0	-40.0
Barnett consequentials resulting from increased funding to Department of Health	25.9	0.5	26.4
Net IFRS adjustment NHS and Special Health Boards (ODEL)	-2.7	19.5	16.8
Additional budget cover for non-cash transactions	17.0	0.0	17.0
Net capital to indirect capital transfers for NHS and Special Health Boards	16.7	-16.7	0.0
Immigration Health Surcharge adjustment	-9.8	0.0	-9.8
Net adjustment for donated assets additions (ODEL)	-15.0	15.0	0.0
Re-phasing of budget for the National Sports Centre	7.8	0.0	7.8
Additional budget cover for NHS donated assets depreciation (AME)	5.0	0.0	5.0
Balance of transfer to Education and Lifelong Learning portfolio for nursing and midwifery education	-3.8	0.0	-3.8
Whitehall transfer from DWP to support Fit for Work	2.4	0.0	2.4
Transfer to Finance, Constitution and Economy portfolio for hub capital enabling funding for the Scottish Futures Trust	0.0	-1.5	-1.5
Transfer to Education and Lifelong Learning for Protection of Vulnerable Groups (Disclosure Scotland)	-1.0	0.0	-1.0
Miscellaneous minor transfers	-4.0	-0.3	-4.3
	<b>2.8</b>	<b>57.2</b>	<b>60.0</b>



<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>12,267.3</b>	<b>339.6</b>	<b>12,606.9</b>
<i>Less:</i> Retained Income	-166.5	0.0	-166.5
Capital Receipts Applied	0.0	-20.9	-20.9
	<b>12,100.8</b>	<b>318.7</b>	<b>12,419.5</b>
<b>Budget Analysis</b>			
NHS & Special Health Boards	9,761.7	0.0	9,761.7
NHS & Special Health Boards Capital	0.0	244.5	244.5
Health PPP/PFI NPD (ODEL)	19.5	93.5	113.0
Workforce - Education and Training	12.4	0.0	12.4
Nursing, Midwifery & Allied Health Professionals	77.8	0.0	77.8
General Medical Services	712.2	0.0	712.2
Pharmaceutical Services Contractors Remuneration	177.7	0.0	177.7
General Dental Services	396.3	0.0	396.3
General Ophthalmic Services	94.0	0.0	94.0
Health Improvement & Health Inequalities	49.7	0.0	49.7
Immunisations	21.2	0.0	21.2
Pandemic Flu	5.8	0.0	5.8
Health Screening	2.5	0.0	2.5
Tobacco Control	11.7	0.0	11.7
Alcohol Misuse	40.6	0.0	40.6
Health Protection	31.9	0.0	31.9
Integration Fund	147.1	0.0	147.1
New Medicines Fund	40.0	0.0	40.0
Healthy Start	11.0	0.0	11.0
Mental Health Improvement & Service Delivery	24.4	0.0	24.4
Specialist Childrens Services	0.0	0.0	0.0
Early Detection of Cancer	2.5	0.0	2.5
Research	67.2	0.0	67.2
Distinction Awards	16.4	0.0	16.4
Access Support for the NHS	58.4	0.0	58.4
Quality Efficiency Support	8.8	0.0	8.8
Clean Hospitals/MRSA Screening Programme	15.6	0.0	15.6
Custody Health Care & Forensics Services	7.8	0.0	7.8
eHealth	94.6	0.0	94.6
Self Directed Support Programme	5.1	0.0	5.1
Miscellaneous Other Services	197.6	0.0	197.6
Care Inspectorate	21.7	0.0	21.7
Provision to Transfer to Health Capital	0.0	0.0	0.0
Health Financial Transactions	0.0	1.6	1.6
Revenue Consequences of NPD Schemes	7.4	0.0	7.4
NHS Impairments (AME)	60.0	0.0	60.0
NHS Provisions (AME)	45.0	0.0	45.0
NHS Donated Assets Depreciation (AME)	5.0	0.0	5.0
Indirect Capital	16.7	0.0	16.7
<i>Less:</i>			
Health Retained Income	-166.5	0.0	-166.5
Capital Receipts	0.0	-20.9	-20.9
<b>Net Expenditure</b>	<b>12,100.8</b>	<b>318.7</b>	<b>12,419.5</b>

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**HEALTH, WELLBEING AND SPORT**


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**Schedule 3.2 Sport  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	70.7	0.0	70.7
ABR changes	-1.6	0.0	-1.6
<b>ABR Budget</b>	<b>69.1</b>	<b>0.0</b>	<b>69.1</b>
Proposed changes	-6.3	0.0	-6.3
<b>SBR Proposed Budget</b>	<b>62.8</b>	<b>0.0</b>	<b>62.8</b>
<b>Summary of proposed changes</b>			
Re-phasing of budget for the National Sports Centre	-7.8	0.0	-7.8
Transfer from Justice for sports projects funded by Cashback for Communities funding	1.4	0.0	1.4
Miscellaneous minor transfers	0.1	0.0	0.1
	<b>-6.3</b>	<b>0.0</b>	<b>-6.3</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>62.8</b>	<b>0.0</b>	<b>62.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>62.8</b>	<b>0.0</b>	<b>62.8</b>
<b>Budget Analysis</b>			
Sport & Legacy	60.3	0.0	60.3
Physical Activity	2.5	0.0	2.5
<b>Net Expenditure</b>	<b>62.8</b>	<b>0.0</b>	<b>62.8</b>

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**EDUCATION AND LIFELONG LEARNING**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>2,517.6</b>	<b>476.5</b>	<b>2,994.1</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Changes</i>	-20.8	8.0	-12.8
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-9.5	-3.0	-12.5
<b>Total changes proposed</b>	<b>-30.3</b>	<b>5.0</b>	<b>-25.3</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>2,487.3</b>	<b>481.5</b>	<b>2,968.8</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Learning	198.0	3.8	201.8
Children and Families	98.4	0.2	98.6
Higher Education Student Support	598.6	1.2	599.8
Scottish Further and Higher Education Funding Council	1,672.8	0.0	1,672.8
Advanced Learning and Science	5.6	0.0	5.6
E&LL Central Government Grants to LAs	4.5	0.0	4.5
<b>Total DEL</b>	<b>2,577.8</b>	<b>5.2</b>	<b>2,583.0</b>
<b>AME:</b>			
Higher Education Student Support	-90.5	476.3	385.8
<b>Total AME</b>	<b>-90.5</b>	<b>476.3</b>	<b>385.8</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>2,487.3</b>	<b>481.5</b>	<b>2,968.8</b>

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

### Schedule 3.1 Learning Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	181.6	7.2	188.8
ABR changes	11.9	0.0	11.9
<b>ABR Budget</b>	<b>193.5</b>	<b>7.2</b>	<b>200.7</b>
Proposed changes	4.5	-3.4	1.1
<b>SBR Proposed Budget</b>	<b>198.0</b>	<b>3.8</b>	<b>201.8</b>
<b>Summary of proposed changes</b>			
Transfer from Disclosure Scotland to align portfolio in-year budget priorities	6.9	0.0	6.9
Transfer to Local Authorities to support 1+2 Languages policy implementation in schools.	-7.2	0.0	-7.2
Transfer to Scottish Futures Trust for the purpose of delivering Scotland's Schools for the Future Programme.	0.0	-3.5	-3.5
Transfer from Scottish Further & Higher Education Funding Council to cover the NPD unitary charge payments to Learning Directorate.	2.6	0.0	2.6
Transfer from Early Years to provide funding for Education Scotland's Strategic Funding Partnerships.	1.5	0.0	1.5
Transfer to Local Authorities to provide agreed additional CfE support for schools.	-1.0	0.0	-1.0
Transfer from Children & Families to align portfolio in-year budget priorities	1.0	0.0	1.0
Miscellaneous minor transfers	0.7	0.1	0.8
	<b>4.5</b>	<b>-3.4</b>	<b>1.1</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>198.9</b>	<b>3.8</b>	<b>202.7</b>
Less: Retained Income	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0
	<b>198.0</b>	<b>3.8</b>	<b>201.8</b>
<b>Budget Analysis</b>			
Education Scotland	37.4	0.1	37.5
Education Scotland Income	-0.9	0.0	-0.9
Gaelic	23.5	0.0	23.5
Learning & Support	31.8	0.0	31.8
People & Infrastructure	59.5	3.7	63.2
Education Analytical Services	3.7	0.0	3.7
Strategy & Performance	43.0	0.0	43.0
<b>Net Expenditure</b>	<b>198.0</b>	<b>3.8</b>	<b>201.8</b>

## EDUCATION AND LIFELONG LEARNING

### Schedule 3.2 Children and Families

#### Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	117.9	0.0	117.9
ABR changes	-4.1	0.0	-4.1
<b>ABR Budget</b>	<b>113.8</b>	<b>0.0</b>	<b>113.8</b>
Proposed changes	-15.4	0.2	-15.2
<b>SBR Proposed Budget</b>	<b>98.4</b>	<b>0.2</b>	<b>98.6</b>
<b>Summary of proposed changes</b>			
Transfer to Scottish Qualifications Authority (SQA) to align portfolio in-year budget priorities	-6.9	0.0	-6.9
Transfer to Local Government to fund the Kinship Care Allowance	-5.1	0.0	-5.1
Transfer to Education Scotland to provide funding for their Strategic Funding Partnerships	-1.5	0.0	-1.5
Transfer from Health to meet the costs of disclosure applications for the voluntary sector.	1.0	0.0	1.0
Transfer to Education Scotland to align portfolio in-year resource budget priorities	-1.0	0.0	-1.0
Miscellaneous minor transfers	-1.9	0.2	-1.7
	<b>-15.4</b>	<b>0.2</b>	<b>-15.2</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>129.5</b>	<b>0.2</b>	<b>129.7</b>
<i>Less:</i> Retained Income	-31.1	0.0	-31.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>98.4</b>	<b>0.2</b>	<b>98.6</b>
<b>Budget Analysis</b>			
Care & Justice	40.6	0.0	40.6
Childrens Rights and Wellbeing	8.7	0.0	8.7
Disclosure Scotland Expenditure	31.8	0.2	32.0
Disclosure Scotland Retained Income	-31.1	0.0	-31.1
Early Years	30.2	0.0	30.2
Office of the Chief Social Work Adviser	18.2	0.0	18.2
<b>Net Expenditure</b>	<b>98.4</b>	<b>0.2</b>	<b>98.6</b>

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**EDUCATION AND LIFELONG LEARNING**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	501.0	469.3	970.3
ABR changes	27.7	0.0	27.7
<b>ABR Budget</b>	<b>528.7</b>	<b>469.3</b>	<b>998.0</b>
Proposed changes	-20.6	8.2	-12.4
<b>SBR Proposed Budget</b>	<b>508.1</b>	<b>477.5</b>	<b>985.6</b>
<b>Summary of proposed changes</b>			
Transfer from Whitehall to SAAS in respect of student loans - AME Resource	30.0	0.0	30.0
Adjustment to Student Loans Impairment	-50.0	0.0	-50.0
Transfer from Whitehall to SAAS in respect of student loans - AME Capital	0.0	8.0	8.0
Miscellaneous minor transfers	-0.6	0.2	-0.4
	<b>-20.6</b>	<b>8.2</b>	<b>-12.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>563.1</b>	<b>607.5</b>	<b>1,170.6</b>
<i>Less:</i> Retained Income	-55.0	0.0	-55.0
Capital Receipts Applied	0.0	-130.0	-130.0
	<b>508.1</b>	<b>477.5</b>	<b>985.6</b>
<b>Budget Analysis</b>			
Capitalised Interest	-55.0	0.0	-55.0
Net Student Loans Advanced	0.0	476.3	476.3
Student Loan Fair Value Adjustment	-35.0	0.0	-35.0
Student Loan Sale Subsidy Impairment Adjustment	-0.5	0.0	-0.5
Student Support & Tuition Fee Payments	328.3	0.0	328.3
Student Awards Agency for Scotland Operating Costs	12.0	1.2	13.2
Student Loan Interest Subsidy to Bank	3.0	0.0	3.0
Student Loans Company Administration Costs	3.2	0.0	3.2
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	252.1	0.0	252.1
<b>Net Expenditure</b>	<b>508.1</b>	<b>477.5</b>	<b>985.6</b>

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**EDUCATION AND LIFELONG LEARNING**


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**Schedule 3.4 Scottish Further and Higher Education Funding Council**
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	1,646.9	0.0	1,646.9
ABR changes	24.6	0.0	24.6
<b>ABR Budget</b>	<b>1,671.5</b>	<b>0.0</b>	<b>1,671.5</b>
Proposed changes	1.3	0.0	1.3
<b>SBR Proposed Budget</b>	<b>1,672.8</b>	<b>0.0</b>	<b>1,672.8</b>
<b>Summary of proposed changes</b>			
Transfer from Health in respect of Nurse Education	3.8	0.0	3.8
Transfer to Learning to cover the NPD unitary charge payments.	-2.6	0.0	-2.6
Miscellaneous minor transfers	0.1	0.0	0.1
	<b>1.3</b>	<b>0.0</b>	<b>1.3</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>1,672.8</b>	<b>0.0</b>	<b>1,672.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>1,672.8</b>	<b>0.0</b>	<b>1,672.8</b>
<b>Budget Analysis</b>			
Scottish Funding Council Administration	7.6	0.0	7.6
College Capital	15.5	0.0	15.5
College Resource	541.4	0.0	541.4
Higher Education Capital	21.0	0.0	21.0
Higher Education Resource	1,087.2	0.0	1,087.2
<b>Net Expenditure</b>	<b>1,672.8</b>	<b>0.0</b>	<b>1,672.8</b>

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**EDUCATION AND LIFELONG LEARNING**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	7.7	0.0	7.7
ABR changes	-2.1	0.0	-2.1
<b>ABR Budget</b>	<b>5.6</b>	<b>0.0</b>	<b>5.6</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>5.6</b>	<b>0.0</b>	<b>5.6</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>5.6</b>	<b>0.0</b>	<b>5.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>5.6</b>	<b>0.0</b>	<b>5.6</b>
<b>Budget Analysis</b>			
Higher Education and Learner Support	1.5	0.0	1.5
Qualification and Accreditation	0.7	0.0	0.7
Office of the Chief Scientific Adviser	3.4	0.0	3.4
<b>Net Expenditure</b>	<b>5.6</b>	<b>0.0</b>	<b>5.6</b>



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**EDUCATION AND LIFELONG LEARNING**


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**Schedule 3.6 E&LL Central Government Grants to Local Authorities**  
**Details of Proposed Budget**

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

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

**FAIR WORK, SKILLS AND TRAINING**

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>270.3</b>	<b>0.0</b>	<b>270.3</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-0.5	0.0	-0.5
<b>Total changes proposed</b>	<b>-0.5</b>	<b>0.0</b>	<b>-0.5</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>269.8</b>	<b>0.0</b>	<b>269.8</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Fair Work, Skills and Training	269.8	0.0	269.8
<b>Total DEL</b>	<b>269.8</b>	<b>0.0</b>	<b>269.8</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>269.8</b>	<b>0.0</b>	<b>269.8</b>

<b>Total Limit on Income (accruing resources)</b>	<b>0.0</b>
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**FAIR WORK, SKILLS AND TRAINING**


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**Schedule 3.1 Fair Work, Skills and Training  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	261.6	0.0	261.6
ABR changes	8.7	0.0	8.7
<b>ABR Budget</b>	<b>270.3</b>	<b>0.0</b>	<b>270.3</b>
Proposed changes	-0.5	0.0	-0.5
<b>SBR Proposed Budget</b>	<b>269.8</b>	<b>0.0</b>	<b>269.8</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.5	0.0	-0.5
	<b>-0.5</b>	<b>0.0</b>	<b>-0.5</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>269.8</b>	<b>0.0</b>	<b>269.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>269.8</b>	<b>0.0</b>	<b>269.8</b>
<b>Budget Analysis</b>			
Developing the Young Workforce	0.9	0.0	0.9
Employability & Skills	53.0	0.0	53.0
Skills Development Scotland Ltd	207.7	0.0	207.7
Youth Employment Scotland	8.2	0.0	8.2
<b>Net Expenditure</b>	<b>269.8</b>	<b>0.0</b>	<b>269.8</b>

**JUSTICE**

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>2,434.3</b>	<b>38.1</b>	<b>2,472.4</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Changes</i>	-123.9	0.0	-123.9
<i>Net Whitehall Transfers</i>	60.0	0.0	60.0
<i>Net Transfers within Scottish Block</i>	-8.6	-0.6	-9.2
<b>Total changes proposed</b>	<b>-72.5</b>	<b>-0.6</b>	<b>-73.1</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>2,361.8</b>	<b>37.5</b>	<b>2,399.3</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Community Justice Services	30.6	0.0	30.6
Courts, Judiciary	11.4	0.0	11.4
Criminal Injuries Compensation	17.5	0.0	17.5
Legal Aid	150.0	0.0	150.0
Police Central Government	29.2	0.0	29.2
Safer and Stronger Communities	7.4	0.0	7.4
Police and Fire Pensions	410.6	0.0	410.6
Scottish Prison Service	270.0	37.5	307.5
Miscellaneous	32.5	0.0	32.5
Scottish Police Authority	1,083.4	0.0	1,083.4
Scottish Fire and Rescue Service	288.5	0.0	288.5
Justice Central Government Grants to Local Authorities	86.5	0.0	86.5
<b>Total DEL</b>	<b>2,417.6</b>	<b>37.5</b>	<b>2,455.1</b>
<b>AME:</b>			
Courts, Judiciary	0.5	0.0	0.5
Scottish Prison Service	-10.0	0.0	-10.0
Police and Fire Pensions	-115.0	0.0	-115.0
<b>Total AME</b>	<b>-124.5</b>	<b>0.0</b>	<b>-124.5</b>
<b>Other Expenditure Outside DEL:</b>			
Scottish Prison Service	63.3	0.0	63.3
Scottish Police Authority Loan Charges	5.4	0.0	5.4
<b>Total Other Expenditure Outside DEL</b>	<b>68.7</b>	<b>0.0</b>	<b>68.7</b>
<b>Total Budget</b>	<b>2,361.8</b>	<b>37.5</b>	<b>2,399.3</b>

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

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	32.3	0.0	32.3
Proposed changes	-1.5	0.0	-1.5
<b>ABR Proposed Budget</b>	<b>30.8</b>	<b>0.0</b>	<b>30.8</b>
Proposed changes	-0.2	0.0	-0.2
<b>SBR Proposed Budget</b>	<b>30.6</b>	<b>0.0</b>	<b>30.6</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.2	0.0	-0.2
	<b>-0.2</b>	<b>0.0</b>	<b>-0.2</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>30.6</b>	<b>0.0</b>	<b>30.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>30.6</b>	<b>0.0</b>	<b>30.6</b>
<b>Budget Analysis</b>			
Community Justice Services Miscellaneous	0.8	0.0	0.8
Offender Services	24.3	0.0	24.3
Victim/Witness Support	5.5	0.0	5.5
<b>Net Expenditure</b>	<b>30.6</b>	<b>0.0</b>	<b>30.6</b>

**JUSTICE**

**Schedule 3.2 Courts, Judiciary  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	10.4	0.0	10.4
Proposed changes	-0.4	0.0	-0.4
<b>ABR Proposed Budget</b>	<b>10.0</b>	<b>0.0</b>	<b>10.0</b>
Proposed changes	1.9	0.0	1.9
<b>SBR Proposed Budget</b>	<b>11.9</b>	<b>0.0</b>	<b>11.9</b>
<b>Summary of proposed changes</b>			
Deployment of emerging/planned underspends to support Judicial pensions	1.7	0.0	1.7
Transfer of Judicial costs to Scottish Courts and Tribunal Service	-0.3	0.0	-0.3
Additional AME non cash budget cover relating to the Scottish Conveyancing and Executory Practitioners	0.5	0.0	0.5
	<b>1.9</b>	<b>0.0</b>	<b>1.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>12.0</b>	<b>0.0</b>	<b>12.0</b>
<i>Less:</i> Retained Income	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>11.9</b>	<b>0.0</b>	<b>11.9</b>
<b>Budget Analysis</b>			
Courts, Judiciary Services	11.9	0.0	11.9
<b>Net Expenditure</b>	<b>11.9</b>	<b>0.0</b>	<b>11.9</b>

**JUSTICE**

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

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

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

**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	146.5	0.0	146.5
Proposed changes	2.7	0.0	2.7
<b>ABR Proposed Budget</b>	<b>149.2</b>	<b>0.0</b>	<b>149.2</b>
Proposed changes	0.8	0.0	0.8
<b>SBR Proposed Budget</b>	<b>150.0</b>	<b>0.0</b>	<b>150.0</b>
<b>Summary of proposed changes</b>			
Deployment of emerging/planned underspends to support Dilapidations costs and further increases to ASLC's	0.8	0.0	0.8
	<b>0.8</b>	<b>0.0</b>	<b>0.8</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>150.3</b>	<b>0.0</b>	<b>150.3</b>
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	<b>150.0</b>	<b>0.0</b>	<b>150.0</b>
<b>Budget Analysis</b>			
Legal Aid Administration	12.4	0.0	12.4
Legal Aid Fund	137.9	0.0	137.9
Legal Aid Income from Superannuation Contributions	-0.3	0.0	-0.3
<b>Net Expenditure</b>	<b>150.0</b>	<b>0.0</b>	<b>150.0</b>



**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	88.1	10.0	98.1
Proposed changes	-58.7	-10.0	-68.7
<b>ABR Proposed Budget</b>	<b>29.4</b>	<b>0.0</b>	<b>29.4</b>
Proposed changes	-0.2	0.0	-0.2
<b>SBR Proposed Budget</b>	<b>29.2</b>	<b>0.0</b>	<b>29.2</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.2	0.0	-0.2
	<b>-0.2</b>	<b>0.0</b>	<b>-0.2</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>30.3</b>	<b>0.0</b>	<b>30.3</b>
<i>Less:</i> Retained Income	-1.1	0.0	-1.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>29.2</b>	<b>0.0</b>	<b>29.2</b>
<b>Budget Analysis</b>			
National Police Funding & Reform	26.4	0.0	26.4
Police Support Services	2.8	0.0	2.8
<b>Net Expenditure</b>	<b>29.2</b>	<b>0.0</b>	<b>29.2</b>

**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	40.3	0.0	40.3
Proposed changes	-30.7	0.0	-30.7
<b>ABR Proposed Budget</b>	<b>9.6</b>	<b>0.0</b>	<b>9.6</b>
Proposed changes	-2.2	0.0	-2.2
<b>SBR Proposed Budget</b>	<b>7.4</b>	<b>0.0</b>	<b>7.4</b>
<b>Summary of proposed changes</b>			
Proceeds of Crime receipts transferred from the Scottish Consolidated Fund	-7.9	0.0	-7.9
Proceeds of Crime payments covering funding for the Cashback for Communities Scheme	5.5	0.0	5.5
Miscellaneous minor transfers	0.2	0.0	0.2
	<b>-2.2</b>	<b>0.0</b>	<b>-2.2</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>7.4</b>	<b>0.0</b>	<b>7.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>7.4</b>	<b>0.0</b>	<b>7.4</b>
<b>Budget Analysis</b>			
Community Safety	7.6	0.0	7.6
Drug Misuse	2.2	0.0	2.2
Proceeds of Crime	5.5	0.0	5.5
Proceeds of Crime Income	-7.9	0.0	-7.9
<b>Net Expenditure</b>	<b>7.4</b>	<b>0.0</b>	<b>7.4</b>

**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	350.6	0.0	350.6
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>350.6</b>	<b>0.0</b>	<b>350.6</b>
Proposed changes	-55.0	0.0	-55.0
<b>SBR Proposed Budget</b>	<b>295.6</b>	<b>0.0</b>	<b>295.6</b>
<b>Summary of proposed changes</b>			
Additional funding from HM Treasury for pension payments	60.0	0.0	60.0
Reduction in AME funding due to an unwinding of provision	-115.0	0.0	-115.0
	<b>-55.0</b>	<b>0.0</b>	<b>-55.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>295.6</b>	<b>0.0</b>	<b>295.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>295.6</b>	<b>0.0</b>	<b>295.6</b>
<b>Budget Analysis</b>			
Fire Pensions	86.2	0.0	86.2
Police Pensions	209.4	0.0	209.4
<b>Net Expenditure</b>	<b>295.6</b>	<b>0.0</b>	<b>295.6</b>

**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	353.1	40.0	393.1
Proposed changes	-0.3	-1.9	-2.2
<b>ABR Proposed Budget</b>	<b>352.8</b>	<b>38.1</b>	<b>390.9</b>
Proposed changes	-29.5	-0.6	-30.1
<b>SBR Proposed Budget</b>	<b>323.3</b>	<b>37.5</b>	<b>360.8</b>
<b>Summary of proposed changes</b>			
Release of emerging/planned underspend to support priorities	-12.1	-0.6	-12.7
Adjustment to the ODEL PPP/PFI budget for accounting purposes	-7.4	0.0	-7.4
AME impairment reversal	-10.0	0.0	-10.0
	<b>-29.5</b>	<b>-0.6</b>	<b>-30.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>330.5</b>	<b>40.2</b>	<b>370.7</b>
<i>Less:</i> Retained Income	-7.2	0.0	-7.2
Capital Receipts Applied	0.0	-2.7	-2.7
	<b>323.3</b>	<b>37.5</b>	<b>360.8</b>
<b>Budget Analysis</b>			
Prisons Capital Expenditure	0.0	38.9	38.9
Income from Sale of Prison Goods	-5.7	0.0	-5.7
Scottish Prison Service Capital Receipts Applied	0.0	-1.4	-1.4
Scottish Prison Service Current Expenditure	265.7	0.0	265.7
Scottish Prison Service PPP/PFI	63.3	0.0	63.3
<b>Net Expenditure</b>	<b>323.3</b>	<b>37.5</b>	<b>360.8</b>

**JUSTICE**

**Schedule 3.9 Miscellaneous  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	25.6	0.0	25.6
Proposed changes	5.0	0.0	5.0
<b>ABR Proposed Budget</b>	<b>30.6</b>	<b>0.0</b>	<b>30.6</b>
Proposed changes	1.9	0.0	1.9
<b>SBR Proposed Budget</b>	<b>32.5</b>	<b>0.0</b>	<b>32.5</b>
<b>Summary of proposed changes</b>			
Deployment of emerging/planned underspends to support the costs of Domestic Abuse	2.6	0.0	2.6
Transfer to Equalities to contribute to the Edinburgh Domestic Abuse Court Service	-0.1	0.0	-0.1
Transfer to Equalities to contribute to the ASSIST programme	-1.0	0.0	-1.0
Transfer to Equalities relating to funding for Rape Crisis Scotland	-0.5	0.0	-0.5
Transfer to Community Safety Unit in connection with the Violence Reduction Unit	-0.2	0.0	-0.2
Transfer in connection with the cost of the roll out of the National Disclosure Scheme for Domestic Abuse	-0.1	0.0	-0.1
Deployment of emerging/planned underspends to support the costs of the Mobile Communications system	1.8	0.0	1.8
Transfer to SFRS	-0.3	0.0	-0.3
Miscellaneous minor transfers	-0.3	0.0	-0.3
	<b>1.9</b>	<b>0.0</b>	<b>1.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>32.5</b>	<b>0.0</b>	<b>32.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>32.5</b>	<b>0.0</b>	<b>32.5</b>
<b>Budget Analysis</b>			
Other Miscellaneous	15.5	0.0	15.5
Residential Accommodation for Children	3.3	0.0	3.3
Scottish Resilience	13.7	0.0	13.7
<b>Net Expenditure</b>	<b>32.5</b>	<b>0.0</b>	<b>32.5</b>

**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	1,019.3	0.0	1,019.3
Proposed changes	67.8	0.0	67.8
<b>ABR Proposed Budget</b>	<b>1,087.1</b>	<b>0.0</b>	<b>1,087.1</b>
Proposed changes	1.7	0.0	1.7
<b>SBR Proposed Budget</b>	<b>1,088.8</b>	<b>0.0</b>	<b>1,088.8</b>
<b>Summary of proposed changes</b>			
Deployment of emerging/planned underspends to support Control Centres	1.4	0.0	1.4
Miscellaneous minor transfers	0.3	0.0	0.3
	<b>1.7</b>	<b>0.0</b>	<b>1.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>1,088.8</b>	<b>0.0</b>	<b>1,088.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>1,088.8</b>	<b>0.0</b>	<b>1,088.8</b>
<b>Budget Analysis</b>			
Scottish Police Authority	1,083.4	0.0	1,083.4
Police Loan Charges	5.4	0.0	5.4
<b>Net Expenditure</b>	<b>1,088.8</b>	<b>0.0</b>	<b>1,088.8</b>

**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	284.5	0.0	284.5
Proposed changes	-4.3	0.0	-4.3
<b>ABR Proposed Budget</b>	<b>280.2</b>	<b>0.0</b>	<b>280.2</b>
Proposed changes	8.3	0.0	8.3
<b>SBR Proposed Budget</b>	<b>288.5</b>	<b>0.0</b>	<b>288.5</b>
<b>Summary of proposed changes</b>			
Transfer from Scottish Resilience	0.3	0.0	0.3
Provision of grant in aid to support working capital requirements	8.0	0.0	8.0
	<b>8.3</b>	<b>0.0</b>	<b>8.3</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>288.5</b>	<b>0.0</b>	<b>288.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>288.5</b>	<b>0.0</b>	<b>288.5</b>
<b>Budget Analysis</b>			
Scottish Fire and Rescue Service	288.5	0.0	288.5
<b>Net Expenditure</b>	<b>288.5</b>	<b>0.0</b>	<b>288.5</b>

**JUSTICE**

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

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

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



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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>11,227.0</b>	<b>340.7</b>	<b>11,567.7</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	15.0	0.0	15.0
<i>Technical Changes</i>	5.8	0.0	5.8
<i>Net Whitehall Transfers</i>	1.6	0.0	1.6
<i>Net Transfers within Scottish Block</i>	27.1	0.0	27.1
<b>Total changes proposed</b>	<b>49.5</b>	<b>0.0</b>	<b>49.5</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>11,276.5</b>	<b>340.7</b>	<b>11,617.2</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Local Government	7,850.0	0.0	7,850.0
Planning	4.4	0.7	5.1
Third Sector	22.1	0.0	22.1
Local Governance and Elections	2.1	0.0	2.1
Equalities	21.7	0.0	21.7
Housing and Regeneration	447.9	340.0	787.9
Welfare Reform Mitigation	14.8	0.0	14.8
Central Government Grants to Local Authorities	115.2	0.0	115.2
<b>Total DEL</b>	<b>8,478.2</b>	<b>340.7</b>	<b>8,818.9</b>
<b>AME:</b>			
Non-domestic Rates	2,788.5	0.0	2,788.5
Third Sector Fair Value	0.8	0.0	0.8
Housing Fair Value	5.0	0.0	5.0
Financial Guarantee Contract Provision	4.0	0.0	4.0
<b>Total AME</b>	<b>2,798.3</b>	<b>0.0</b>	<b>2,798.3</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>11,276.5</b>	<b>340.7</b>	<b>11,617.2</b>

<b>Total Limit on Income (accruing resources)</b>	<b>30.0</b>
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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**
**Schedule 3.1 Local Government  
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10,519.7	0.0	10,519.7
ABR changes	11.9	0.0	11.9
<b>ABR Budget</b>	<b>10,531.6</b>	<b>0.0</b>	<b>10,531.6</b>
Proposed changes	106.9	0.0	106.9
<b>SBR Proposed Budget</b>	<b>10,638.5</b>	<b>0.0</b>	<b>10,638.5</b>
<b>Summary of proposed changes</b>			
Transfer from ELL to support additional Curriculum of Excellence funding	1.0	0.0	1.0
Transfer from Whitehall for Dundee - London Public Service Obligation	1.6	0.0	1.6
Transfer from ELL for Kinship care allowance	5.1	0.0	5.1
Additional funding to support Moray Funding Commitment	2.1	0.0	2.1
Transfer from ELL to provide free lunches to eligible 2, 3 and 4 year olds	0.7	0.0	0.7
Transfer from Welfare for Discretionary Housing Payments	26.0	0.0	26.0
Transfer from Welfare for Scottish Welfare fund	37.9	0.0	37.9
Transfer from ELL to support 1+2 Languages policy implementation in schools	7.2	0.0	7.2
Additional funding to support Community Charge Bill	0.9	0.0	0.9
Transfer from FCE for Enterprise Zones funding	12.0	0.0	12.0
Additional funding for Flooding support to Local Authorities	9.7	0.0	9.7
Reallocation of Police funding (following formation of the SPA)	2.2	0.0	2.2
Miscellaneous minor transfers	0.5	0.0	0.5
	<b>106.9</b>	<b>0.0</b>	<b>106.9</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>10,638.5</b>	<b>0.0</b>	<b>10,638.5</b>
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>10,638.5</b>	<b>0.0</b>	<b>10,638.5</b>
<b>Budget</b>			
General Revenue Grant	7,146.8	0.0	7,146.8
Non-domestic Rates	2,788.5	0.0	2,788.5
Support for Capital	703.2	0.0	703.2
<b>Net Expenditure</b>	<b>10,638.5</b>	<b>0.0</b>	<b>10,638.5</b>

**Memorandum Item - Total Local Government Funding**

Proposed Budget	Operating £m	Capital £m	Total £m
<b>Net Expenditure</b>	<b>10,638.5</b>	<b>0.0</b>	<b>10,638.5</b>
<b>Plus Specific Grants included as follows:</b>			
<b>Education &amp; Lifelong Learning (page 27)</b>			
Gaelic	4.5	0.0	4.5
<b>Justice (page 42)</b>			
Criminal Justice Social Work	86.5	0.0	86.5
<b>Infrastructure, Investment &amp; Cities (page 75)</b>			
Regional Transport Partnership	21.9	0.0	21.9
Cycling, Walking and Safer Routes	8.0	0.0	8.0
<b>Social Justice, Communities &amp; Pensioners' Rights (page 51)</b>			
National Housing Trust Provision (AME)	4.0	0.0	4.0
Vacant Derelict Land Grant	10.7	0.0	10.7
Transfer of the Management of Development Funding	104.5	0.0	104.5
Housing Support Grant & Hostels Grant	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>10,878.6</b>	<b>0.0</b>	<b>10,878.6</b>

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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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**Schedule 3.2 Planning  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	3.5	0.7	4.2
ABR changes	0.5	0.0	0.5
<b>ABR Budget</b>	<b>4.0</b>	<b>0.7</b>	<b>4.7</b>
Proposed changes	0.4	0.0	0.4
<b>SBR Proposed Budget</b>	<b>4.4</b>	<b>0.7</b>	<b>5.1</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	0.4	0.0	0.4
	<b>0.4</b>	<b>0.0</b>	<b>0.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>4.4</b>	<b>0.7</b>	<b>5.1</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>4.4</b>	<b>0.7</b>	<b>5.1</b>
<b>Budget Analysis</b>			
Architecture & Place	1.8	0.0	1.8
Building Standards	0.3	0.0	0.3
Planning	1.6	0.7	2.3
Planning & Environmental Appeals	0.7	0.0	0.7
<b>Net Expenditure</b>	<b>4.4</b>	<b>0.7</b>	<b>5.1</b>

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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	24.5	0.0	24.5
ABR changes	-2.2	0.0	-2.2
<b>ABR Budget</b>	<b>22.3</b>	<b>0.0</b>	<b>22.3</b>
Proposed changes	0.6	0.0	0.6
<b>SBR Proposed Budget</b>	<b>22.9</b>	<b>0.0</b>	<b>22.9</b>
<b>Summary of proposed changes</b>			
Additional AME funding for Fair Value adjustments	0.8	0.0	0.8
Miscellaneous minor transfers	-0.2	0.0	-0.2
	<b>0.6</b>	<b>0.0</b>	<b>0.6</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>22.9</b>	<b>0.0</b>	<b>22.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>22.9</b>	<b>0.0</b>	<b>22.9</b>
<b>Budget Analysis</b>			
Third Sector	22.1	0.0	22.1
Third Sector Fair Value (AME)	0.8	0.0	0.8
<b>Net Expenditure</b>	<b>22.9</b>	<b>0.0</b>	<b>22.9</b>

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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	1.4	0.0	1.4
ABR changes	0.3	0.0	0.3
<b>ABR Budget</b>	<b>1.7</b>	<b>0.0</b>	<b>1.7</b>
Proposed changes	0.4	0.0	0.4
<b>SBR Proposed Budget</b>	<b>2.1</b>	<b>0.0</b>	<b>2.1</b>
<b>Summary of proposed changes</b>			
Transfer from FCE for Local Government Boundary Commission	0.4	0.0	0.4
	<b>0.4</b>	<b>0.0</b>	<b>0.4</b>
<b>Proposed Budget following Spring Budget Revision</b>			
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>2.1</b>	<b>0.0</b>	<b>2.1</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>2.1</b>	<b>0.0</b>	<b>2.1</b>
<b>Budget Analysis</b>			
Local Governance	0.9	0.0	0.9
Local Government Elections	1.2	0.0	1.2
Local Government Boundary Commission	0.4	0.0	0.4
<b>Net Expenditure</b>	<b>2.1</b>	<b>0.0</b>	<b>2.1</b>

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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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**Schedule 3.5 Equalities  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	20.3	0.0	20.3
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>20.3</b>	<b>0.0</b>	<b>20.3</b>
Proposed changes	1.4	0.0	1.4
<b>SBR Proposed Budget</b>	<b>21.7</b>	<b>0.0</b>	<b>21.7</b>
<b>Summary of proposed changes</b>			
Transfer from Justice to maintain the current ASSIST programme	1.0	0.0	1.0
Miscellaneous minor transfers	0.4	0.0	0.4
	<b>1.4</b>	<b>0.0</b>	<b>1.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>21.7</b>	<b>0.0</b>	<b>21.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>21.7</b>	<b>0.0</b>	<b>21.7</b>
<b>Budget Analysis</b>			
Promoting Equality	21.7	0.0	21.7
<b>Net Expenditure</b>	<b>21.7</b>	<b>0.0</b>	<b>21.7</b>

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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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**Schedule 3.6 Housing and Regeneration  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	395.8	347.5	743.3
ABR changes	53.2	-7.5	45.7
<b>ABR Budget</b>	<b>449.0</b>	<b>340.0</b>	<b>789.0</b>
Proposed changes	7.9	0.0	7.9
<b>SBR Proposed Budget</b>	<b>456.9</b>	<b>340.0</b>	<b>796.9</b>
<b>Summary of proposed changes</b>			
Additional AME funding for Fair Value adjustments	5.0	0.0	5.0
Transfer of Financial Guarantee Contract Provision (AME) from Local Government Grants	4.0	0.0	4.0
Miscellaneous minor transfers	-1.1	0.0	-1.1
	<b>7.9</b>	<b>0.0</b>	<b>7.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>456.9</b>	<b>345.0</b>	<b>801.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-5.0	-5.0
	<b>456.9</b>	<b>340.0</b>	<b>796.9</b>
<b>Budget Analysis</b>			
Supporting Economic Growth/Housing Supply	283.5	340.0	623.5
Supporting Sustainability	130.6	0.0	130.6
Supporting Transitions	33.8	0.0	33.8
Financial Guarantee Contract Provision (AME)	4.0	0.0	4.0
Housing Fair Value (AME)	5.0	0.0	5.0
<b>Net Expenditure</b>	<b>456.9</b>	<b>340.0</b>	<b>796.9</b>

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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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**Schedule 3.7 Welfare Reform Mitigation  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	81.2	0.0	81.2
ABR changes	-2.3	0.0	-2.3
<b>ABR Budget</b>	<b>78.9</b>	<b>0.0</b>	<b>78.9</b>
Proposed changes	-64.1	0.0	-64.1
<b>SBR Proposed Budget</b>	<b>14.8</b>	<b>0.0</b>	<b>14.8</b>
<b>Summary of proposed changes</b>			
Transfer to Local Government for Scottish Welfare Fund	-37.9	0.0	-37.9
Transfer to Local Government for Discretionary Housing Payments	-26.0	0.0	-26.0
Miscellaneous minor transfers	-0.2	0.0	-0.2
	<b>-64.1</b>	<b>0.0</b>	<b>-64.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>14.8</b>	<b>0.0</b>	<b>14.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>14.8</b>	<b>0.0</b>	<b>14.8</b>
<b>Budget Analysis</b>			
Scottish Welfare Fund	0.1	0.0	0.1
Other Welfare Reform Mitigation	14.7	0.0	14.7
<b>Net Expenditure</b>	<b>14.8</b>	<b>0.0</b>	<b>14.8</b>



**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**

**Schedule 3.8 SJC&PR Central Government Grants to Local Authorities  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	120.2	0.0	120.2
ABR changes	-1.0	0.0	-1.0
<b>ABR Budget</b>	<b>119.2</b>	<b>0.0</b>	<b>119.2</b>
Proposed changes	-4.0	0.0	-4.0
<b>SBR Proposed Budget</b>	<b>115.2</b>	<b>0.0</b>	<b>115.2</b>
<b>Summary of proposed changes</b>			
Transfer of Financial Guarantee Contract Provision (AME) to Housing and Regeneration	-4.0	0.0	-4.0
	<b>-4.0</b>	<b>0.0</b>	<b>-4.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>115.2</b>	<b>0.0</b>	<b>115.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>115.2</b>	<b>0.0</b>	<b>115.2</b>
<b>Budget Analysis</b>			
Housing Support Grant & Hostels Grant	0.0	0.0	0.0
Transfer of Management of Development Funding- Vacant & Derelict Land Grant-	104.5	0.0	104.5
	10.7	0.0	10.7
<b>Net Expenditure</b>	<b>115.2</b>	<b>0.0</b>	<b>115.2</b>

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**RURAL AFFAIRS, FOOD AND THE ENVIRONMENT**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>479.0</b>	<b>18.8</b>	<b>497.8</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	7.6	0.0	7.6
<i>Net Whitehall Transfers</i>	9.1	0.0	9.1
<i>Net Transfers within Scottish Block</i>	-25.2	22.0	-3.2
<b>Total changes proposed</b>	<b>-8.5</b>	<b>22.0</b>	<b>13.5</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>470.5</b>	<b>40.8</b>	<b>511.3</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
EU Support & Related Services	137.9	40.0	177.9
Research, Analysis & Other Services	69.3	0.0	69.3
Marine & Fisheries	64.0	0.8	64.8
Environmental & Rural Services	179.9	0.0	179.9
Climate Change	18.2	0.0	18.2
<b>Total DEL</b>	<b>469.3</b>	<b>40.8</b>	<b>510.1</b>
<b>AME:</b>			
Marine & Fisheries	0.3	0.0	0.3
Climate Change	0.8	0.0	0.8
<b>Total AME</b>	<b>1.1</b>	<b>0.0</b>	<b>1.1</b>
<b>Other Expenditure Outside DEL:</b>			
Animal Licence Fees	0.1	0.0	0.1
<b>Total Other Expenditure Outside DEL</b>	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>
<b>Total Budget</b>	<b>470.5</b>	<b>40.8</b>	<b>511.3</b>

<b>Total Limit on Income (accruing resources)</b>	<b>602.1</b>
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**RURAL AFFAIRS, FOOD AND THE ENVIRONMENT**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	154.5	18.0	172.5
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>154.5</b>	<b>18.0</b>	<b>172.5</b>
Proposed changes	-16.6	22.0	5.4
<b>SBR Proposed Budget</b>	<b>137.9</b>	<b>40.0</b>	<b>177.9</b>
<b>Summary of proposed changes</b>			
Additional Ringfenced DEL budget for Futures Depreciation	6.5	0.0	6.5
Transfer from Environment & Rural Services to Agri	1.5	0.0	1.5
Environmental Measures for SRDP Scheme			
Transfer to align Futures budget with expected profile	-18.0	18.0	0.0
Reclassification of budgets	-4.0	4.0	0.0
Transfer to Environment & Rural Services to fund projects for the Peatlands Action Fund	-1.4	0.0	-1.4
Transfer to Forestry Commission to fund projects for the Peatlands Action Fund	-1.2	0.0	-1.2
	<b>-16.6</b>	<b>22.0</b>	<b>5.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>703.0</b>	<b>41.2</b>	<b>744.2</b>
<i>Less:</i> Retained Income	-565.1	0.0	-565.1
Capital Receipts Applied	0.0	-1.2	-1.2
	<b>137.9</b>	<b>40.0</b>	<b>177.9</b>
<b>Budget Analysis</b>			
Agri Environmental Measures	24.1	0.0	24.1
Business Development	17.0	7.5	24.5
CAP Compliance Improvements	14.0	28.4	42.4
CAP Pillar 1 Basic Payments	262.0	0.0	262.0
CAP Pillar 1 Greening Payments	131.5	0.0	131.5
CAP Pillar 1 Other Payments	44.5	0.0	44.5
Crofting Assistance	1.2	-0.9	0.3
EU Income	-483.6	0.0	-483.6
Forestry	1.9	0.0	1.9
Leader	4.1	0.0	4.1
Less Favoured Area Support Scheme	65.5	0.0	65.5
Payments & Inspections Costs	51.1	1.0	52.1
Rural Broadband	0.0	0.0	0.0
Rural Communities	0.1	0.0	0.1
Rural Enterprise	0.1	0.0	0.1
Scottish Beef Scheme	0.6	0.0	0.6
Single Farm Payment Scheme	2.8	0.0	2.8
Technical Assistance	1.0	4.0	5.0
<b>Net Expenditure</b>	<b>137.9</b>	<b>40.0</b>	<b>177.9</b>

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**RURAL AFFAIRS, FOOD AND THE ENVIRONMENT**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	69.8	0.0	69.8
ABR changes	-0.1	0.0	-0.1
<b>ABR Budget</b>	<b>69.7</b>	<b>0.0</b>	<b>69.7</b>
Proposed changes	-0.4	0.0	-0.4
<b>SBR Proposed Budget</b>	<b>69.3</b>	<b>0.0</b>	<b>69.3</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.4	0.0	-0.4
	<b>-0.4</b>	<b>0.0</b>	<b>-0.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>69.6</b>	<b>0.0</b>	<b>69.6</b>
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	<b>69.3</b>	<b>0.0</b>	<b>69.3</b>
<b>Budget Analysis</b>			
Contract Research Fund	4.5	0.0	4.5
Economic & Other Surveys	1.5	0.0	1.5
Programmes of Research	53.4	0.0	53.4
Royal Botanic Garden, Edinburgh	9.9	0.0	9.9
<b>Net Expenditure</b>	<b>69.3</b>	<b>0.0</b>	<b>69.3</b>

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**RURAL AFFAIRS, FOOD AND THE ENVIRONMENT**


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**Schedule 3.3 Marine & Fisheries**
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	54.5	0.8	55.3
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>54.5</b>	<b>0.8</b>	<b>55.3</b>
Proposed changes	9.8	0.0	9.8
<b>SBR Proposed Budget</b>	<b>64.3</b>	<b>0.8</b>	<b>65.1</b>
<b>Summary of proposed changes</b>			
Additional funding in respect of Coastal Communities	9.1	0.0	9.1
Miscellaneous minor transfers	0.4	0.0	0.4
Additional AME funding for non-cash depreciation of Donated Assets	0.3	0.0	0.3
	<b>9.8</b>	<b>0.0</b>	<b>9.8</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>77.3</b>	<b>0.8</b>	<b>78.1</b>
<i>Less:</i> Retained Income	-13.0	0.0	-13.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>64.3</b>	<b>0.8</b>	<b>65.1</b>
<b>Budget Analysis</b>			
EU Fisheries Grants	15.2	0.0	15.2
Fisheries Harbour Grants	0.4	0.0	0.4
Marine EU Income	-8.2	0.0	-8.2
Marine Scotland	56.6	0.8	57.4
Donated Assets Depreciation (AME)	0.3	0.0	0.3
<b>Net Expenditure</b>	<b>64.3</b>	<b>0.8</b>	<b>65.1</b>

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**RURAL AFFAIRS, FOOD AND THE ENVIRONMENT**


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**Schedule 3.4 Environmental & Rural Services**
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	174.1	0.0	174.1
ABR changes	6.4	0.0	6.4
<b>ABR Budget</b>	<b>180.5</b>	<b>0.0</b>	<b>180.5</b>
Proposed changes	-0.6	0.0	-0.6
<b>SBR Proposed Budget</b>	<b>179.9</b>	<b>0.0</b>	<b>179.9</b>
<b>Summary of proposed changes</b>			
Transfer from EU Support & Related Services to Scottish Natural Heritage to fund projects for the Peatlands Action Fund	1.4	0.0	1.4
Transfer to EU Support & Related Services for SRDP Scheme	-1.5	0.0	-1.5
Miscellaneous minor transfers	-0.5	0.0	-0.5
	<b>-0.6</b>	<b>0.0</b>	<b>-0.6</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>179.9</b>	<b>0.0</b>	<b>179.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>179.9</b>	<b>0.0</b>	<b>179.9</b>
<b>Budget Analysis</b>			
Agricultural & Horticultural Advice & Support	4.6	0.0	4.6
Animal Health	18.2	0.0	18.2
Crofting Commission	2.5	0.0	2.5
Drinking Water Quality Regulator	0.6	0.0	0.6
Food Industry Support	3.0	0.0	3.0
National Park Authorities	12.2	0.0	12.2
Natural Assets & Flooding	8.0	0.0	8.0
Natural Resources	1.7	0.0	1.7
Private Water	2.8	0.0	2.8
Rural Cohesion	6.0	0.0	6.0
Scottish Environmental Protection Agency	37.0	0.0	37.0
Scottish Natural Heritage	51.3	0.0	51.3
Veterinary Surveillance	5.2	0.0	5.2
Zero Waste	26.8	0.0	26.8
<b>Net Expenditure</b>	<b>179.9</b>	<b>0.0</b>	<b>179.9</b>

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**RURAL AFFAIRS, FOOD AND THE ENVIRONMENT**


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**Schedule 3.5 Climate Change  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	19.4	0.0	19.4
ABR changes	0.3	0.0	0.3
<b>ABR Budget</b>	<b>19.7</b>	<b>0.0</b>	<b>19.7</b>
Proposed changes	-0.7	0.0	-0.7
<b>SBR Proposed Budget</b>	<b>19.0</b>	<b>0.0</b>	<b>19.0</b>
<b>Summary of proposed changes</b>			
Additional AME non-cash budget for impairments	0.8	0.0	0.8
Transfer to FCE for Communities and Renewable Energy Schemes	-0.8	0.0	-0.8
Miscellaneous minor transfers	-0.7	0.0	-0.7
	<b>-0.7</b>	<b>0.0</b>	<b>-0.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>19.0</b>	<b>0.0</b>	<b>19.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>19.0</b>	<b>0.0</b>	<b>19.0</b>
<b>Budget Analysis</b>			
Climate Change - Policy Development & Implementation	3.0	0.0	3.0
Land Managers Renewables Fund	2.2	0.0	2.2
Sustainable Action Fund	13.0	0.0	13.0
AME non-cash budget for impairments	0.8	0.0	0.8
<b>Net Expenditure</b>	<b>19.0</b>	<b>0.0</b>	<b>19.0</b>

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**CULTURE, EUROPE AND EXTERNAL AFFAIRS**


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

	Operating £m	Capital £m	Total £m
<b>Total Departmental Budget in the Autumn Budget Revision</b>	<b>217.5</b>	<b>2.0</b>	<b>219.5</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	1.0	0.0	1.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-3.3	3.0	-0.3
<b>Total changes proposed</b>	<b>-2.3</b>	<b>3.0</b>	<b>0.7</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>215.2</b>	<b>5.0</b>	<b>220.2</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Europe and External Affairs	14.7	0.0	14.7
Culture	156.0	5.0	161.0
Historic Scotland	0.0	0.0	0.0
Historic Environment Scotland	44.5	0.0	44.5
<b>Total DEL</b>	<b>215.2</b>	<b>5.0</b>	<b>220.2</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Departmental Budget</b>	<b>215.2</b>	<b>5.0</b>	<b>220.2</b>

<b>Total Limit on Income (accruing resources)</b>	<b>50.0</b>
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**CULTURE, EUROPE AND EXTERNAL AFFAIRS**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	17.9	0.0	17.9
ABR changes	-1.1	0.0	-1.1
<b>ABR Budget</b>	<b>16.8</b>	<b>0.0</b>	<b>16.8</b>
Proposed changes	-2.1	0.0	-2.1
<b>SBR Proposed Budget</b>	<b>14.7</b>	<b>0.0</b>	<b>14.7</b>
<b>Summary of proposed changes</b>			
Transfer from International Relations to FCE for international engagement work	-0.7	0.0	-0.7
Transfer from Major Events & Themed Years to FCE for 2015 Scottish Open	-0.9	0.0	-0.9
Transfer from Major Events & Themed Years to FCE for 2016 Festival of Architecture	-0.5	0.0	-0.5
	<b>-2.1</b>	<b>0.0</b>	<b>-2.1</b>
<b>Proposed Budget following Spring Budget Revision</b>			
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>14.7</b>	<b>0.0</b>	<b>14.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>14.7</b>	<b>0.0</b>	<b>14.7</b>
<b>Budget Analysis</b>			
International Relations	13.6	0.0	13.6
Major Events and Themed Years	1.1	0.0	1.1
<b>Net Expenditure</b>	<b>14.7</b>	<b>0.0</b>	<b>14.7</b>

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**CULTURE, EUROPE AND EXTERNAL AFFAIRS**


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**Schedule 3.2 Culture  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	163.9	2.3	166.2
ABR changes	-4.4	-0.3	-4.7
<b>ABR Budget</b>	<b>159.5</b>	<b>2.0</b>	<b>161.5</b>
Proposed changes	-3.5	3.0	-0.5
<b>SBR Proposed Budget</b>	<b>156.0</b>	<b>5.0</b>	<b>161.0</b>
<b>Summary of proposed changes</b>			
Transfer from Justice to Creative Scotland for Cashback	1.2	0.0	1.2
Transfer to Historic Environment Scotland to fund Engine Shed project, Edinburgh Castle rock works & IT additions	-2.0	0.0	-2.0
Transfer from FCE Digital to Non National Libraries for digital funding for public libraries	0.4	0.0	0.4
Transfer from Other Arts to Historic Environment Scotland for spend on war memorials	-0.2	0.0	-0.2
Transfer from Creative Scotland to National Performing Companies	-3.0	3.0	0.0
Transfer from Culture for critical repair work at St Peter's Seminary	-0.2	0.0	-0.2
Transfer from ELL for Sistema Programme	0.2	0.0	0.2
Miscellaneous minor transfers	0.1	0.0	0.1
	<b>-3.5</b>	<b>3.0</b>	<b>-0.5</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>156.0</b>	<b>5.0</b>	<b>161.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>156.0</b>	<b>5.0</b>	<b>161.0</b>
<b>Budget Analysis</b>			
Creative Scotland & Other Arts	56.5	0.0	56.5
Cultural Collections	73.9	0.0	73.9
National Performing Companies	25.6	5.0	30.6
<b>Net Expenditure</b>	<b>156.0</b>	<b>5.0</b>	<b>161.0</b>

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**CULTURE, EUROPE AND EXTERNAL AFFAIRS**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	40.1	0.0	40.1
ABR changes	-40.1	0.0	-40.1
<b>ABR Budget</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Budget Analysis</b>			
Historic Scotland Capital Expenditure-	0.0	0.0	0.0
Historic Scotland Operational Costs-	0.0	0.0	0.0
Less Income (Historic Scotland)-	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

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**CULTURE, EUROPE AND EXTERNAL AFFAIRS**


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**Schedule 3.4 Historic Environment Scotland  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	0.0	0.0	0.0
ABR changes	41.2	0.0	41.2
<b>ABR Budget</b>	<b>41.2</b>	<b>0.0</b>	<b>41.2</b>
Proposed changes	3.3	0.0	3.3
<b>SBR Proposed Budget</b>	<b>44.5</b>	<b>0.0</b>	<b>44.5</b>
<b>Summary of proposed changes</b>			
Transfer from Culture to fund Engine Shed project, Edinburgh Castle rock works & IT additions	2.0	0.0	2.0
Transfer from Other Arts for spend on war memorials	0.2	0.0	0.2
Transfer from Culture for critical repair work at St Peter's Seminary	0.2	0.0	0.2
Technical change for Historic Scotland Depreciation	1.0	0.0	1.0
Miscellaneous minor transfers	-0.1	0.0	-0.1
	<b>3.3</b>	<b>0.0</b>	<b>3.3</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>44.5</b>	<b>0.0</b>	<b>44.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>44.5</b>	<b>0.0</b>	<b>44.5</b>
<b>Budget Analysis</b>			
Historic Environment Scotland*	44.5	0.0	44.5
<b>Net Expenditure</b>	<b>44.5</b>	<b>0.0</b>	<b>44.5</b>

\* Merged from the former *Historic Scotland* and *Royal Commission for Ancient and Historic Monuments of Scotland* (includes £1m of Historic Scotland Depreciation).

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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>1,638.7</b>	<b>575.6</b>	<b>2,214.3</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	2.5	99.2	101.7
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	5.4	5.4
<b>Total changes proposed</b>	<b>2.5</b>	<b>104.6</b>	<b>107.1</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>1,641.2</b>	<b>680.2</b>	<b>2,321.4</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Rail Services	794.2	0.0	794.2
Concessionary Fares and Bus Services	260.6	0.0	260.6
Other Transport Policy, Projects and Agency Admin	63.3	5.0	68.3
Motorways and Trunk Roads	260.7	396.1	656.8
Ferry Services	149.7	37.4	187.1
Air Services	42.9	10.0	52.9
European Social Fund Programmes	0.0	0.0	0.0
European Regional Development Fund Programmes	0.0	0.0	0.0
Scottish Futures Fund	20.3	0.0	20.3
Scottish Water	-97.1	132.5	35.4
IIC Other Expenditure	35.4	0.0	35.4
IIC Central Government Grants to Local Authorities	29.9	0.0	29.9
<b>Total DEL</b>	<b>1,559.9</b>	<b>581.0</b>	<b>2,140.9</b>
<b>AME:</b>			
Motorway and trunk roads	1.0	0.0	1.0
<b>Total AME</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b>Other Expenditure Outside DEL:</b>			
Motorways and Trunk Roads PPP/PFI	80.3	99.2	179.5
<b>Total Other Expenditure Outside DEL</b>	<b>80.3</b>	<b>99.2</b>	<b>179.5</b>
<b>Total Budget</b>	<b>1,641.2</b>	<b>680.2</b>	<b>2,321.4</b>

<b>Total Limit on Income (accruing resources)</b>	<b>230.0</b>
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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	794.2	0.0	794.2
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>794.2</b>	<b>0.0</b>	<b>794.2</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>794.2</b>	<b>0.0</b>	<b>794.2</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>794.2</b>	<b>0.0</b>	<b>794.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>794.2</b>	<b>0.0</b>	<b>794.2</b>
<b>Budget Analysis</b>			
Major Public Transport Projects	10.3	0.0	10.3
Rail Development	6.0	0.0	6.0
Rail Franchise	325.4	0.0	325.4
Rail Infrastructure	452.5	0.0	452.5
<b>Net Expenditure</b>	<b>794.2</b>	<b>0.0</b>	<b>794.2</b>

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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	260.6	0.0	260.6
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>260.6</b>	<b>0.0</b>	<b>260.6</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>260.6</b>	<b>0.0</b>	<b>260.6</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>260.6</b>	<b>0.0</b>	<b>260.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>260.6</b>	<b>0.0</b>	<b>260.6</b>
<b>Budget Analysis</b>			
Concessionary Fares	204.0	0.0	204.0
Smartcard Programme	2.8	0.0	2.8
Support for Bus Services	53.8	0.0	53.8
<b>Net Expenditure</b>	<b>260.6</b>	<b>0.0</b>	<b>260.6</b>

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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	60.9	5.0	65.9
Proposed changes	3.2	0.0	3.2
<b>ABR Proposed Budget</b>	<b>64.1</b>	<b>5.0</b>	<b>69.1</b>
Proposed changes	-0.8	0.0	-0.8
<b>SBR Proposed Budget</b>	<b>63.3</b>	<b>5.0</b>	<b>68.3</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.8	0.0	-0.8
	<b>-0.8</b>	<b>0.0</b>	<b>-0.8</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>63.3</b>	<b>5.0</b>	<b>68.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>63.3</b>	<b>5.0</b>	<b>68.3</b>
<b>Budget Analysis</b>			
Agency Administration Costs	16.9	0.0	16.9
Road Safety	2.1	0.0	2.1
Scottish Canals	10.0	0.0	10.0
Strategic Transport Projects Review	2.7	0.0	2.7
Support for Sustainable & Active Travel	24.2	5.0	29.2
Support for Freight Industry	1.1	0.0	1.1
Transport Information	1.2	0.0	1.2
Travel Strategy & Innovation	5.1	0.0	5.1
<b>Net Expenditure</b>	<b>63.3</b>	<b>5.0</b>	<b>68.3</b>



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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	338.3	396.1	734.4
Proposed changes	1.2	0.0	1.2
<b>ABR Proposed Budget</b>	<b>339.5</b>	<b>396.1</b>	<b>735.6</b>
Proposed changes	2.5	99.2	101.7
<b>SBR Proposed Budget</b>	<b>342.0</b>	<b>495.3</b>	<b>837.3</b>
<b>Summary of proposed changes</b>			
Additional AME funding for land and roads provisions	1.0	0.0	1.0
Additional funding for M&T Roads PPP/PFI (ODEL)	1.5	0.0	1.5
Technical budget adjustment in respect of Transport revenue financed infrastructure projects	0.0	99.2	99.2
	<b>2.5</b>	<b>99.2</b>	<b>101.7</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>342.0</b>	<b>495.3</b>	<b>837.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>342.0</b>	<b>495.3</b>	<b>837.3</b>
<b>Budget Analysis</b>			
Capital Land & Works	0.0	102.1	102.1
Forth & Tay Bridge Authorities	12.3	0.0	12.3
Queensferry Crossing	0.0	269.0	269.0
M&T Other Current Expenditure	8.9	0.0	8.9
Network Strengthening	36.0	0.0	36.0
Roads Depreciation	111.9	0.0	111.9
Roads Improvements	14.2	0.0	14.2
Routine & Winter Maintenance	78.4	0.0	78.4
Structural Repairs	0.0	25.0	25.0
Motorway & Trunk Roads PPP/PFI	80.3	99.2	179.5
<b>Net Expenditure</b>	<b>342.0</b>	<b>495.3</b>	<b>837.3</b>

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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	155.1	32.0	187.1
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>155.1</b>	<b>32.0</b>	<b>187.1</b>
Proposed changes	-5.4	5.4	0.0
<b>SBR Proposed Budget</b>	<b>149.7</b>	<b>37.4</b>	<b>187.1</b>
<b>Summary of proposed changes</b>			
Reclassification from indirect to direct capital	-5.4	5.4	0.0
	<b>-5.4</b>	<b>5.4</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>149.7</b>	<b>41.3</b>	<b>191.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-3.9	-3.9
	<b>149.7</b>	<b>37.4</b>	<b>187.1</b>
<b>Budget Analysis</b>			
Road Equivalent Tariff	10.0	0.0	10.0
Support for Ferry Services	131.6	0.0	131.6
Vessels and Piers	8.1	37.4	45.5
<b>Net Expenditure</b>	<b>149.7</b>	<b>37.4</b>	<b>187.1</b>

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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	35.9	17.0	52.9
Proposed changes	7.0	-7.0	0.0
<b>ABR Proposed Budget</b>	<b>42.9</b>	<b>10.0</b>	<b>52.9</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>42.9</b>	<b>10.0</b>	<b>52.9</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Proposed Budget following Spring Budget Revision</b>			
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>42.9</b>	<b>10.0</b>	<b>52.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>42.9</b>	<b>10.0</b>	<b>52.9</b>
<b>Budget Analysis</b>			
Highlands & Islands Airports Limited	31.9	0.0	31.9
Support for Air Services	11.0	0.0	11.0
Support for Prestwick Airport	0.0	10.0	10.0
<b>Net Expenditure</b>	<b>42.9</b>	<b>10.0</b>	<b>52.9</b>

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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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**Schedule 3.7 European Social Fund Programmes**  
**Details of Proposed Budget**

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

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Budget Analysis</b>			
ESF 2000-06 programme - EC Income	0.0	0.0	0.0
ESF 2000-06 programme	0.0	0.0	0.0
ESF 2007-13 programme - EC Income	-32.1	0.0	-32.1
ESF 2007-13 programme	32.1	0.0	32.1
ESF 2014-20 programme - EC Income	0.0	0.0	0.0
ESF 2014-20 programme	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

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

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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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**Schedule 3.8 European Regional Development Fund Programmes**  
**Details of Proposed Budget**

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

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Budget Analysis</b>			
European Regional Development Fund 2000-06 - EC Income	0.0	0.0	0.0
European Regional Development Fund 2000-06	0.0	0.0	0.0
European Regional Development Fund 2007-13 - EC Income	-94.5	0.0	-94.5
European Regional Development Fund 2007-13	94.5	0.0	94.5
European Regional Development Fund 2014-20 - EC Income	0.0	0.0	0.0
European Regional Development Fund 2014-20	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

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

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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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**Schedule 3.9 Scottish Futures Fund  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	20.3	0.0	20.3
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>20.3</b>	<b>0.0</b>	<b>20.3</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>20.3</b>	<b>0.0</b>	<b>20.3</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>20.3</b>	<b>0.0</b>	<b>20.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>20.3</b>	<b>0.0</b>	<b>20.3</b>
<b>Budget Analysis</b>			
Future Transport Fund	20.3	0.0	20.3
<b>Net Expenditure</b>	<b>20.3</b>	<b>0.0</b>	<b>20.3</b>

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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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**Schedule 3.10 Scottish Water  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	-94.5	132.5	38.0
Proposed changes	-2.6	0.0	-2.6
<b>ABR Proposed Budget</b>	<b>-97.1</b>	<b>132.5</b>	<b>35.4</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>-97.1</b>	<b>132.5</b>	<b>35.4</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>-97.1</b>	<b>199.5</b>	<b>102.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-67.0	-67.0
	<b>-97.1</b>	<b>132.5</b>	<b>35.4</b>
<b>Budget Analysis</b>			
Exemption Scheme	2.0	0.0	2.0
Hydro Nation	0.8	0.0	0.8
Interest on Voted Loans	-99.9	0.0	-99.9
Voted Loans	0.0	132.5	132.5
<b>Net Expenditure</b>	<b>-97.1</b>	<b>132.5</b>	<b>35.4</b>

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

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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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**Schedule 3.11 Other Expenditure**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	23.3	0.0	23.3
Proposed changes	5.9	0.0	5.9
<b>ABR Proposed Budget</b>	<b>29.2</b>	<b>0.0</b>	<b>29.2</b>
Proposed changes	6.2	0.0	6.2
<b>SBR Proposed Budget</b>	<b>35.4</b>	<b>0.0</b>	<b>35.4</b>
<b>Summary of proposed changes</b>			
Transfer from Health for SFT Hub Enabling Fund	1.5	0.0	1.5
Transfer from ELL for Schools for the Future Programme	3.5	0.0	3.5
Miscellaneous Minor Transfers	1.2	0.0	1.2
	<b>6.2</b>	<b>0.0</b>	<b>6.2</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>35.4</b>	<b>0.0</b>	<b>35.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>35.4</b>	<b>0.0</b>	<b>35.4</b>
<b>Budget Analysis</b>			
ESF Programme Operation	1.5	0.0	1.5
Procurement Shared Services	19.4	0.0	19.4
Scottish Futures Trust	14.5	0.0	14.5
<b>Net Expenditure</b>	<b>35.4</b>	<b>0.0</b>	<b>35.4</b>



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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	29.9	0.0	29.9
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>29.9</b>	<b>0.0</b>	<b>29.9</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>29.9</b>	<b>0.0</b>	<b>29.9</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>29.9</b>	<b>0.0</b>	<b>29.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>29.9</b>	<b>0.0</b>	<b>29.9</b>
<b>Budget Analysis</b>			
Cycling, Walking & Safer Routes	8.0	0.0	8.0
Regional Transport Partnership	21.9	0.0	21.9
<b>Net Expenditure</b>	<b>29.9</b>	<b>0.0</b>	<b>29.9</b>

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**ADMINISTRATION**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>189.3</b>	<b>8.1</b>	<b>197.4</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	-5.7	0.0	-5.7
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.1	0.0	0.1
<b>Total changes proposed</b>	<b>-5.6</b>	<b>0.0</b>	<b>-5.6</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>183.7</b>	<b>8.1</b>	<b>191.8</b>

	Operating £m	Capital £m	Total £m
DEL:			
Administration	183.6	8.1	191.7
<b>Total DEL</b>	<b>183.6</b>	<b>8.1</b>	<b>191.7</b>
AME:	0.1	0.0	0.1
<b>Total AME</b>	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>183.7</b>	<b>8.1</b>	<b>191.8</b>

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

### Schedule 3.1 Administration Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	189.6	8.1	197.7
Proposed changes	-0.3	0.0	-0.3
<b>ABR Proposed Budget</b>	<b>189.3</b>	<b>8.1</b>	<b>197.4</b>
Proposed changes	-5.6	0.0	-5.6
<b>SBR Proposed Budget</b>	<b>183.7</b>	<b>8.1</b>	<b>191.8</b>
<b>Summary of proposed changes</b>			
Reduced budget requirement for depreciation	-5.8	0.0	-5.8
Miscellaneous minor transfers	0.1	0.0	0.1
Additional funding for impairments (AME)	0.1	0.0	0.1
	<b>-5.6</b>	<b>0.0</b>	<b>-5.6</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>204.8</b>	<b>8.1</b>	<b>212.9</b>
<i>Less:</i> Retained Income	-21.1	0.0	-21.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>183.7</b>	<b>8.1</b>	<b>191.8</b>
<b>Budget Analysis</b>			
Scottish Government Staff Costs	147.4	0.0	147.4
Administration Retained Income	-21.1	0.0	-21.1
Accommodation	20.2	0.0	20.2
Other Office Overheads (includes ICT projects and minor non-pay items e.g. travel, transport, stationery, hospitality, etc.)	21.2	0.0	21.2
Training	2.3	0.0	2.3
Office of Queen's Printer for Scotland	0.1	0.0	0.1
Depreciation	13.5	0.0	13.5
Capital Projects	0.0	8.1	8.1
Impairments (AME)	0.1	0.0	0.1
<b>Net Expenditure-</b>	<b>183.7</b>	<b>8.1</b>	<b>191.8</b>

**THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE**

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>108.5</b>	<b>3.6</b>	<b>112.1</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical changes</i>	0.8	0.0	0.8
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	1.0	0.0	1.0
<b>Total changes proposed</b>	<b>1.8</b>	<b>0.0</b>	<b>1.8</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>110.3</b>	<b>3.6</b>	<b>113.9</b>

	Operating £m	Capital £m	Total £m
DEL:			
The Crown Office and Procurator Fiscal Service	109.5	3.6	113.1
<b>Total DEL</b>	<b>109.5</b>	<b>3.6</b>	<b>113.1</b>
AME:	0.8	0.0	0.0
<b>Total AME</b>	<b>0.8</b>	<b>0.0</b>	<b>0.8</b>
Other Expenditure Outside DEL:	0.0	0.0	0.0
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>110.3</b>	<b>3.6</b>	<b>113.9</b>

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

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	108.5	3.6	112.1
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>108.5</b>	<b>3.6</b>	<b>112.1</b>
Proposed changes	1.8	0.0	1.8
<b>SBR Proposed Budget</b>	<b>110.3</b>	<b>3.6</b>	<b>113.9</b>
<b>Summary of Proposed changes</b>			
Additional AME funding for non-cash costs	0.8	0.0	0.8
Miscellaneous minor transfers	1.0	0.0	1.0
	<b>1.8</b>	<b>0.0</b>	<b>1.8</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>110.6</b>	<b>3.6</b>	<b>114.2</b>
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	<b>110.3</b>	<b>3.6</b>	<b>113.9</b>
<b>Budget Analysis</b>			
Staff Costs	70.8	0.0	70.8
Office Costs	4.3	0.0	4.3
Case Related	16.2	0.0	16.2
Centrally Managed Costs	19.0	0.0	19.0
Capital Expenditure	0.0	3.6	3.6
<b>Net Expenditure</b>	<b>110.3</b>	<b>3.6</b>	<b>113.9</b>

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


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>21.8</b>	<b>1.5</b>	<b>23.3</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-0.7	0.0	-0.7
<b>Total changes proposed</b>	<b>-0.7</b>	<b>0.0</b>	<b>-0.7</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>21.1</b>	<b>1.5</b>	<b>22.6</b>

	Operating £m	Capital £m	Total £m
DEL:			
National Records of Scotland	21.1	1.5	22.6
<b>Total DEL</b>	<b>21.1</b>	<b>1.5</b>	<b>22.6</b>
AME:	0.0	0.0	0.0
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:	0.0	0.0	0.0
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>21.1</b>	<b>1.5</b>	<b>22.6</b>

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


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	21.7	1.5	23.2
ABR changes	0.1	0.0	0.1
<b>ABR Budget</b>	<b>21.8</b>	<b>1.5</b>	<b>23.3</b>
Proposed changes	-0.7	0.0	-0.7
<b>SBR Proposed Budget</b>	<b>21.1</b>	<b>1.5</b>	<b>22.6</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.7	0.0	-0.7
	<b>-0.7</b>	<b>0.0</b>	<b>-0.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>28.6</b>	<b>1.5</b>	<b>30.1</b>
<i>Less:</i> Retained Income	-7.5	0.0	-7.5
Capital Receipts Applied	0.0	0.0	0.0
	<b>21.1</b>	<b>1.5</b>	<b>22.6</b>
<b>Budget Analysis</b>			
Administration Costs	26.4	0.0	26.4
Depreciation Charge	2.2	0.0	2.2
Capital Expenditure	0.0	1.5	1.5
Less: income	-7.5	0.0	-7.5
<b>Net Expenditure</b>	<b>21.1</b>	<b>1.5</b>	<b>22.6</b>

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**OFFICE OF THE SCOTTISH CHARITY REGULATOR**


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

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

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

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


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

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

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

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**SCOTTISH COURTS AND TRIBUNALS SERVICE**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>83.1</b>	<b>9.3</b>	<b>92.4</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical 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>	1.9	0.0	1.9
<b>Total changes proposed</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>85.1</b>	<b>9.3</b>	<b>94.4</b>

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Courts and Tribunals Service	85.0	9.3	94.3
<b>Total DEL</b>	<b>85.0</b>	<b>9.3</b>	<b>94.3</b>
AME:	0.1	0.0	0.1
<b>Total AME</b>	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>85.1</b>	<b>9.3</b>	<b>94.4</b>

<b>Total Limit on Income (accruing resources)</b>	<b>40.0</b>
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**SCOTTISH COURTS AND TRIBUNALS SERVICE**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	80.0	7.5	87.5
ABR changes	3.1	1.8	2.0
<b>ABR Budget</b>	<b>83.1</b>	<b>9.3</b>	<b>92.4</b>
Proposed changes	2.0	0.0	2.0
<b>SBR Proposed Budget</b>	<b>85.1</b>	<b>9.3</b>	<b>94.4</b>
<b>Summary of proposed changes</b>			
Release of emerging/planned underspends to support priorities	-2.3	0.0	-2.3
Transfer of Judicial costs to SCTS	0.3	0.0	0.3
Transfer from IIC in respect of the Private Rented Housing Panel	0.1	0.0	0.1
Additional AME funding for provisions	0.1	0.0	0.1
Miscellaneous minor transfers	3.8	0.0	3.8
	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>118.2</b>	<b>9.3</b>	<b>127.5</b>
<i>Less:</i> Retained Income	-33.1	0.0	-33.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>85.1</b>	<b>9.3</b>	<b>94.4</b>
<b>Budget Analysis</b>			
Less Civil Fees	-26.3	0.0	-26.3
Less Other Income (SCS)	-9.1	0.0	-9.1
Operating Expenditure	107.1	0.0	107.1
Scottish Tribunal Service	13.4	0.0	13.4
Scottish Court Service Capital	0.0	9.3	9.3
<b>Net Expenditure</b>	<b>85.1</b>	<b>9.3</b>	<b>94.4</b>

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**REVENUE SCOTLAND**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>4.6</b>	<b>0.0</b>	<b>4.6</b>
<b>Changes Proposed</b>			
<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>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>0.2</b>	<b>0.0</b>	<b>0.2</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>4.8</b>	<b>0.0</b>	<b>4.8</b>

	Operating £m	Capital £m	Total £m
DEL:	<b>0.0</b>		
Revenue Scotland	4.8	0.0	4.8
<b>Total DEL</b>	<b>4.8</b>	<b>0.0</b>	<b>4.8</b>
AME:	0.0	0.0	0.0
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:	0.0	0.0	0.0
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>4.8</b>	<b>0.0</b>	<b>4.8</b>

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


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	4.3	0.0	4.3
ABR changes	0.3	0.0	0.3
<b>ABR Budget</b>	<b>4.6</b>	<b>0.0</b>	<b>4.6</b>
Proposed changes	0.2	0.0	0.2
<b>SBR Proposed Budget</b>	<b>4.8</b>	<b>0.0</b>	<b>4.8</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	0.2	0.0	0.2
	<b>0.2</b>	<b>0.0</b>	<b>0.2</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>4.8</b>	<b>0.0</b>	<b>4.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>4.8</b>	<b>0.0</b>	<b>4.8</b>
<b>Budget Analysis</b>			
Administration Costs	3.7	0.0	3.7
Set-up Costs	1.1	0.0	1.1
<b>Net Expenditure</b>	<b>4.8</b>	<b>0.0</b>	<b>4.8</b>

**FOOD STANDARDS SCOTLAND**
**Schedule 2.1 Total Changes for the Spring Budget Revision**

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>15.6</b>	<b>0.1</b>	<b>15.7</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-0.1	0.1	0.0
<b>Total changes proposed</b>	<b>-0.1</b>	<b>0.1</b>	<b>0.0</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>15.5</b>	<b>0.2</b>	<b>15.7</b>

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

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


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	15.6	0.1	15.7
ABR Changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>15.6</b>	<b>0.1</b>	<b>15.7</b>
Proposed changes	-0.1	0.1	0.0
<b>SBR Proposed Budget</b>	<b>15.5</b>	<b>0.2</b>	<b>15.7</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.1	0.1	0.0
	<b>-0.1</b>	<b>0.1</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>15.5</b>	<b>0.2</b>	<b>15.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>15.5</b>	<b>0.2</b>	<b>15.7</b>
<b>Budget Analysis</b>			
Administration	15.5	0.0	15.5
Capital Expenditure	0.0	0.2	0.2
<b>Net Expenditure</b>	<b>15.5</b>	<b>0.2</b>	<b>15.7</b>

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**SCOTTISH HOUSING REGULATOR**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>4.1</b>	<b>0.0</b>	<b>4.1</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>4.1</b>	<b>0.0</b>	<b>4.1</b>

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Housing Regulator	4.1	0.0	4.1
<b>Total DEL</b>	<b>4.1</b>	<b>0.0</b>	<b>4.1</b>
AME:	0.0	0.0	0.0
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:	0.0	0.0	0.0
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>4.1</b>	<b>0.0</b>	<b>4.1</b>

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


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

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

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>4.1</b>	<b>0.0</b>	<b>4.1</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>4.1</b>	<b>0.0</b>	<b>4.1</b>
<b>Budget Analysis</b>			
Scottish Housing Regulator	4.1	0.0	4.1
<b>Net Expenditure</b>	<b>4.1</b>	<b>0.0</b>	<b>4.1</b>

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**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>3,537.0</b>	<b>0.0</b>	<b>3,537.0</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	-138.6	0.0	-138.6
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>-138.6</b>	<b>0.0</b>	<b>-138.6</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>3,398.4</b>	<b>0.0</b>	<b>3,398.4</b>

	Operating £m	Capital £m	Total £m
DEL:			
<b>Total DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
AME:			
NHS Pensions	2,122.5	0.0	2,122.5
Teachers' Pensions	1,275.9	0.0	1,275.9
<b>Total AME</b>	<b>3,398.4</b>	<b>0.0</b>	<b>3,398.4</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>3,398.4</b>	<b>0.0</b>	<b>3,398.4</b>

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


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	2,210.7	0.0	2,210.7
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>2,210.7</b>	<b>0.0</b>	<b>2,210.7</b>
Proposed changes	-88.2	0.0	-88.2
<b>SBR Proposed Budget</b>	<b>2,122.5</b>	<b>0.0</b>	<b>2,122.5</b>
<b>Summary of proposed changes</b>			
Revised estimate of pension costs	-88.2	0.0	-88.2
	<b>-88.2</b>	<b>0.0</b>	<b>-88.2</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>3,374.4</b>	<b>0.0</b>	<b>3,374.4</b>
<i>Less:</i> Retained Income	-1,251.9	0.0	-1,251.9
Capital Receipts Applied	0.0	0.0	0.0
	<b>2,122.5</b>	<b>0.0</b>	<b>2,122.5</b>
<b>Budget Analysis</b>			
NHS Pension Scheme Expenditure	3,374.4	0.0	3,374.4
Retained Income from employee and employer contributions and transfers received (NHS)	-1,251.9	0.0	-1,251.9
<b>Net Expenditure</b>	<b>2,122.5</b>	<b>0.0</b>	<b>2,122.5</b>

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**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	1,326.3	0.0	1,326.3
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>1,326.3</b>	<b>0.0</b>	<b>1,326.3</b>
Proposed changes	-50.4	0.0	-50.4
<b>SBR Proposed Budget</b>	<b>1,275.9</b>	<b>0.0</b>	<b>1,275.9</b>
<b>Summary of proposed changes</b>			
Revised estimate of pension costs	-50.4	0.0	-50.4
	<b>-50.4</b>	<b>0.0</b>	<b>-50.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>1,885.0</b>	<b>0.0</b>	<b>1,885.0</b>
<i>Less:</i> Retained Income	-609.1	0.0	-609.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>1,275.9</b>	<b>0.0</b>	<b>1,275.9</b>
<b>Budget Analysis</b>			
Teachers' Pension Scheme Expenditure	1,885.0	0.0	1,885.0
Teachers' Retained Income from employee and employer contributions and transfers received	-609.1	0.0	-609.1
<b>Net Expenditure</b>	<b>1,275.9</b>	<b>0.0</b>	<b>1,275.9</b>

**FORESTRY COMMISSION (SCOTLAND)**

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>61.4</b>	<b>0.0</b>	<b>61.4</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	1.2	0.0	1.2
<b>Total changes proposed</b>	<b>1.2</b>	<b>0.0</b>	<b>1.2</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>62.6</b>	<b>0.0</b>	<b>62.6</b>

	Operating £m	Capital £m	Total £m
DEL:			
Forestry Commission (Scotland)	62.6	0.0	62.6
<b>Total DEL</b>	<b>62.6</b>	<b>0.0</b>	<b>62.6</b>
AME:			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>62.6</b>	<b>0.0</b>	<b>62.6</b>

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


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	64.1	0.0	64.1
ABR changes	-2.7	0.0	-2.7
<b>ABR Budget</b>	<b>61.4</b>	<b>0.0</b>	<b>61.4</b>
Proposed changes	1.2	0.0	1.2
<b>SBR Proposed Budget</b>	<b>62.6</b>	<b>0.0</b>	<b>62.6</b>
<b>Summary of proposed changes</b>			
Transfer from EU Support & Related Services to fund projects for the Peatlands Action Fund	1.2	0.0	1.2
	<b>1.2</b>	<b>0.0</b>	<b>1.2</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>82.4</b>	<b>0.0</b>	<b>82.4</b>
<i>Less:</i> Retained Income	-19.8	0.0	-19.8
Capital Receipts Applied	0.0	0.0	0.0
	<b>62.6</b>	<b>0.0</b>	<b>62.6</b>
<b>Budget Analysis</b>			
Programme costs	18.3	0.0	18.3
Subsidy to Forest Enterprise	22.9	0.0	22.9
Depreciation	0.1	0.0	0.1
Policy Regulation & Administration	5.1	0.0	5.1
Woodland Grants	36.0	0.0	36.0
EC Receipts	-19.8	0.0	-19.8
<b>Net Expenditure</b>	<b>62.6</b>	<b>0.0</b>	<b>62.6</b>

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

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**SCOTTISH PARLIAMENT CORPORATE BODY**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>88.6</b>	<b>1.2</b>	<b>89.8</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical changes</i>	2.6	0.0	2.6
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>2.6</b>	<b>0.0</b>	<b>2.6</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>91.2</b>	<b>1.2</b>	<b>92.4</b>

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Parliament Corporate Body	87.6	1.2	88.8
<b>Total DEL</b>	<b>87.6</b>	<b>1.2</b>	<b>88.8</b>
AME:	3.6	0.0	3.6
<b>Total AME</b>	<b>3.6</b>	<b>0.0</b>	<b>3.6</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>91.2</b>	<b>1.2</b>	<b>92.4</b>

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


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	88.6	1.2	89.8
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>88.6</b>	<b>1.2</b>	<b>89.8</b>
Proposed changes	2.6	0.0	2.6
<b>SBR Proposed Budget</b>	<b>91.2</b>	<b>1.2</b>	<b>92.4</b>
<b>Summary of proposed changes</b>			
Additional AME funding for non-cash pension charges	2.6	0.0	2.6
	<b>2.6</b>	<b>0.0</b>	<b>2.6</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>92.2</b>	<b>1.2</b>	<b>93.4</b>
<i>Less:</i> Retained Income	-1.0	0.0	-1.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>91.2</b>	<b>1.2</b>	<b>92.4</b>
<b>Budget Analysis</b>			
Administration Costs	91.2	0.0	91.2
Capital Expenditure	0.0	1.2	1.2
<b>Net Expenditure</b>	<b>91.2</b>	<b>1.2</b>	<b>92.4</b>



**AUDIT SCOTLAND**

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Spring Budget Revision</b>	<b>6.5</b>	<b>1.5</b>	<b>8.0</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical changes</i>	1.9	0.0	1.9
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>1.9</b>	<b>0.0</b>	<b>1.9</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>8.4</b>	<b>1.5</b>	<b>9.9</b>

	Operating £m	Capital £m	Total £m
DEL:			
Audit Scotland	6.5	1.5	8.0
<b>Total DEL</b>	<b>6.5</b>	<b>1.5</b>	<b>8.0</b>
AME:	1.9	0.0	1.9
<b>Total AME</b>	<b>1.9</b>	<b>0.0</b>	<b>1.9</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>8.4</b>	<b>1.5</b>	<b>9.9</b>

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

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	6.5	1.5	8.0
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>6.5</b>	<b>1.5</b>	<b>8.0</b>
Proposed changes	1.9	0.0	1.9
<b>SBR Proposed Budget</b>	<b>8.4</b>	<b>1.5</b>	<b>9.9</b>
<b>Summary of proposed changes</b>			
Additional AME funding for non-cash pension charges	1.9	0.0	1.9
	<b>1.9</b>	<b>0.0</b>	<b>1.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>26.4</b>	<b>1.5</b>	<b>27.9</b>
<i>Less:</i> Retained Income	-18.0	0.0	-18.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>8.4</b>	<b>1.5</b>	<b>9.9</b>
<b>Budget Analysis</b>			
Capital	0.0	1.5	1.5
Support to Parliament & the Auditor General:			
Current expenditure	14.0	0.0	14.0
<i>Less:</i> income from fees and charges	-6.5	0.0	-6.5
Support to the Accounts Commission:			
Current expenditure	12.4	0.0	12.4
<i>Less:</i> income from fees and charges	-11.5	0.0	-11.5
<b>Net Expenditure</b>	<b>8.4</b>	<b>1.5</b>	<b>9.9</b>



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