
Scotland's Budget Documents:

The 2015-16 Autumn Budget Revision

to the Budget (Scotland) Act

for the year ending 31 March 2016

Laid before the Scottish Parliament by the Scottish Ministers November 2015

SG/2015/161

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Autumn Budget Revision

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Autumn Budget Revision

Introduction

1. This booklet provides information for the Parliament and others in support of the 'Budget (Scotland) Act 2015 (Amendment) Order 2015' – the Autumn Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in October 2015. The booklet itself has no statutory force – it is produced as an aid to understanding the Order.

2. The purpose of the Autumn Budget Revision is to amend the Budget (Scotland) Act 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, as set out in the supporting document to the Budget Bill, are explained below:

- i) funding changes to include those announced at Stage 3 of the 2015-16 Budget Bill on 4 February 2015 and in-year additions reflecting Ministerial decisions and to reflect some redirection of portfolios' funding (total net increase to the budget of £70.6 million);
- ii) technical changes in respect of the establishment of the new Historic Environment Scotland NDPB and an International Financial Reporting Standards adjustment (net decrease to the budget of -£2.2m);
- iii) Whitehall Transfers and HM Treasury allocations to the Scottish Government (£19.1 million); and
- iv) the transfer of resources between Scottish Government portfolios.

In total these changes will increase Scottish Government budget by £87.5 million from £37,322.1 million to £37,409.6 million.

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

Funding Changes

5. This budget revision includes changes to the Budget Bill 2015-16 announced by the Deputy First Minister at Stage 3 on Wednesday 4 February 2015. Accordingly, an additional £20 million has been deployed for educational attainment, £20 million for fuel poverty, £10 million for Teacher numbers, £3.9 million for cycling and £0.2 million for the Fair Work Convention. £11 million has been deployed for business rates measures in 2015-16, for which the additional funding is included in the Local Government General Revenue Grant budget line with a corresponding reduction in Non-domestic Rates Income. These changes are underpinned by Barnett consequentials accrued to the Scottish Government from the Chancellor's UK Autumn Statement on 3 December 2014.

6. 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 Autumn Budget Revision to ensure that we maximise the budget available in 2015-16 through some reprioritisation of spending. This proactive budget management strategy is reflected in the portfolio schedules.

Technical Changes

7. Due to the formation on 1 October 2015 of the new NDPB, Historic Environment Scotland, from the merger of the former Historic Scotland and Royal Commission for Ancient and Historical Monuments of Scotland, there is a technical change to the overall budget to reflect the classification of the body's depreciation (see paragraph 14 below). While there is no change to the overall funding position, the budget will appear to reduce in Scottish Budget terms by £3.5 million.

8. The ODEL non-cash budget for the Scottish Prison Service has been increased by £1.3 million to align the budget with accounting requirements.

Transfers

9. There are four Whitehall Transfers recognised as part of the Autumn Budget Revision. A budget transfer of £15.1 million from the Department for Energy and Climate Change for energy efficiency measures as part of the Green Deal, a payment of £3.6 million from LIBOR fines to Scotland's Charity Air Ambulance, £0.3 million from HM Revenue and Customs in respect of savings in costs for the devolved taxes and a £0.1 million Whitehall Transfer from the Home Office for the changes resulting from the Immigration Act 2014: Sham Marriage Provisions in relation to the costs of converting civil partnerships to marriages.

10. Internal transfers do not affect the Scottish Government's budget as a whole and net to zero. Internal transfers move budget provision within or between portfolios, often to reflect changes in responsibility between portfolios, changes in payment mechanisms and virement intended to maximise the use of available resources. The significant portfolio transfers are as follows:

- transfer from Health & Wellbeing to Education and Lifelong Learning in respect of nursing and midwifery education (£54.0 million);
- transfer from Health & Wellbeing to Education and Lifelong Learning in respect of clinical academics and senior clinical GPs (£6.5 million);
- transfer from Justice to Health & Wellbeing in respect of drug treatment and prevention (£30.4 million);
- transfer from Education and Lifelong Learning to Finance, Constitution and Economy for Strategic Forum savings (£11.7 million).
- transfer from Local Government to Finance, Constitution and Economy for Step Change Broadband project (£19.1 million);
- transfer from Finance, Constitution and Economy to Social Justice, Communities & Pensioners' Rights for Energy Saving Trust (£5.3 million); and
- transfer from Education and Lifelong Learning to Local Government for Developing the workforce Programme (£5.8 million).

Table A: Revisions by type

Change Type	Total £m
Funding Changes (paragraph 5-6)	70.6
Technical Changes (paragraphs 7-8)	-2.2
Whitehall Transfers (paragraph 9)	19.1
Scottish Block Transfers (paragraph 10)	0.0
Total Changes	87.5

Format of Supporting Document

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

12. The summary tables on pages 5 to 9 set out the changes sought in the Order at portfolio level, and the effect of the proposed changes on the overall cash authorisations. There is a clear read across from the numbers shown on the face of the Budget Act to those in these tables, and to the revised numbers shown in the Autumn Budget Revision Order itself. 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 ABR adjustments. It should be noted that for the remainder of the document, only spending that scores as capital in the Scottish Government's or Direct Funded Bodies' annual accounts is shown as capital.

13. 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.

14. 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)	Non Cash items	NDPB Budget (Resource)
	£m	£m	£m
Finance, Constitution & Economy	325.2	40.7	365.9
Health, Wellbeing and Sport	81.1	1.0	82.1
Education & Lifelong Learning	1,728.3	55.3	1,783.6
Fair Work, Skills and Training	205.1	0.0	205.1
Justice	1,513.3	74.9	1,588.2
Social Justice, Communities & Pensioners' Rights	1.7	0.0	1.7
Rural Affairs, Food & the Environment	112.7	10.7	123.4
Culture, Europe & External Affairs	151.1	12.1	163.2
Infrastructure, Investment & Cities	40.2	10.5	50.7
Total	4,158.7	205.2	4,363.9

Process for the Budget Revision

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

Summary Tables

Table 1.1 Changes sought in Autumn Revision (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in the Budget Act	Change Proposed	Revised Budget
	£m	£m	£m
Finance, Constitution & Economy	581.1	15.0	596.1
Health, Wellbeing & Sport	12,455.4	-26.8	12,428.6
Education & Lifelong Learning	2,936.1	58.0	2,994.1
Fair Work, Skills & Training	261.6	8.7	270.3
Justice	2,504.7	-32.3	2,472.4
Social Justice, Communities & Pensioners' Rights	11,514.8	52.9	11,567.7
Rural Affairs, Food & Environment	491.2	6.6	497.8
Culture, Europe & External Affairs	224.2	-4.7	219.5
Infrastructure, Investment & Cities	2,206.6	7.7	2,214.3
Administration	197.7	-0.3	197.4
Crown Office and Procurator Fiscal	112.1	0.0	112.1
Total Scottish Government (Consolidated)	33,485.5	84.8	33,570.3
National Records of Scotland	23.2	0.1	23.3
Office of the Scottish Charity Regulator	3.0	0.0	3.0
Scottish Courts and Tribunals Service	87.5	4.9	92.4
Revenue Scotland	4.3	0.3	4.6
Food Standards Scotland	15.7	0.0	15.7
Scottish Housing Regulator	4.0	0.1	4.1
NHS and Teachers' Pensions	3,537.0	0.0	3,537.0
Total Scottish Administration	37,160.2	90.2	37,250.4
Direct-Funded Bodies			
Forestry Commission (Scotland)	64.1	-2.7	61.4
Scottish Parliamentary Corporate Body	89.8	0.0	89.8
Audit Scotland	8.0	0.0	8.0
Total Scottish Budget	37,322.1	87.5	37,409.6

Table 1.2 Summary of Changes by Type (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in Budget Act	Changes Proposed				Revised Budget
		Funding Changes	Technical Adjustments	Net Whitehall transfers	Net Transfers within Scottish Block	
	£m	£m	£m	£m	£m	£m
Finance, Constitution & Economy	581.1				15.0	596.1
Health, Wellbeing & Sport	12,455.4	16.5		3.6	-46.9	12,428.6
Education & Lifelong Learning	2,936.1	20.0			38.0	2,994.1
Fair Work, Skills & Training	261.6	0.2			8.5	270.3
Justice	2,504.7	-1.8	1.3		-31.8	2,472.4
Social Justice, Communities & Pensioners' Rights	11,514.8	30.0		15.1	7.8	11,567.7
Rural Affairs, Food & Environment	491.2				6.6	497.8
Culture, Europe & External Affairs	224.2		-3.5		-1.2	219.5
Infrastructure, Investment & Cities	2,206.6	3.9			3.8	2,214.3
Administration	197.7				-0.3	197.4
Crown Office and Procurator Fiscal	112.1					112.1
Scottish Government	33,485.5	68.8	-2.2	18.7	-0.5	33,570.3
National Records of Scotland	23.2			0.1		23.3
Office of the Scottish Charity Regulator	3.0					3.0
Scottish Courts & Tribunals Service	87.5	1.8			3.1	92.4
Revenue Scotland	4.3			0.3		4.6
Food Standards Scotland	15.7					15.7
Scottish Housing Regulator	4.0				0.1	4.1
NHS and Teachers' Pensions	3,537.0					3,537.0
Scottish Administration	37,160.2	70.6	-2.2	19.1	2.7	37,250.4
Direct-Funded Bodies						
Forestry Commission (Scotland)	64.1				-2.7	61.4
Scottish Parliamentary Corporate Body	89.8					89.8
Audit Scotland	8.0					8.0
Total Scottish Budget	37,322.1	70.6	-2.2	19.1	0.0	37,409.6

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

Scottish Government - Portfolios	Expenditure Within DEL £m	Expenditure Within AME £m	Expenditure Outside DEL/AME £m	Total Budget £m
Finance, Constitution & Economy	596.1			596.1
Health, Wellbeing & Sport	12,232.4	100.0	96.2	12,428.6
Education and Lifelong Learning	2,646.3	347.8		2,994.1
Fair Work, Skills & Training	270.3			270.3
Justice	2,396.3		76.1	2,472.4
Social Justice, Communities & Pensioners' Rights	8,775.2	2,792.5		11,567.7
Rural Affairs, Food & the Environment	497.7		0.1	497.8
Culture, Europe & External Affairs	219.5			219.5
Infrastructure, Investment & Cities	2,135.5		78.8	2,214.3
Administration	197.4			197.4
Crown Office	112.1			112.1
Consolidated Accounts	30,078.8	3,240.3	251.2	33,570.3

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

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

Other Bodies	Expenditure Within DEL £m	Expenditure Within AME £m	Expenditure Outside DEL/AME £m	Total Budget £m
National Records of Scotland	23.3			23.3
Office of the Scottish Charity Regulator	3.0			3.0
Scottish Courts & Tribunals Service	92.4			92.4
Revenue Scotland	4.6			4.6
Food Standards Scotland	15.7			15.7
Scottish Housing Regulator	4.1			4.1
NHS and Teachers' Pensions		3,537.0		3,537.0
Forestry Commission (Scotland)	61.4			61.4
Scottish Parliamentary Corporate Body	88.8	1.0		89.8
Audit Scotland	8.0			8.0

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

	Budget Act	Change Proposed	Revised Cash authorisation
	£m	£m	£m
Scottish Administration	33,344.9	93.1	33,438.0
Forestry Commission (Scotland)	64.0	-2.7	61.3
Scottish Parliamentary Corporate Body	77.8	-0.2	77.6
Audit Scotland	7.7	0.0	7.7
Total Cash Authorisation	33,494.4	90.2	33,584.6

Table 1.6 Reconciliation of Revised Budget to Cash Authorisation

	Revised Budget	Adjustments for Non Cash Items		Cash Authorisation
		Depreciation	Other	
Scottish Government - Core	33,458.2	-736.4	96.0	32,817.8
Crown Office and Procurator Fiscal	112.1	-5.0		107.1
National Records of Scotland	23.3	-2.2		21.1
Office of the Scottish Charity Regulator	3.0			3.0
Scottish Courts & Tribunals Service	92.4	-14.3		78.1
Revenue Scotland	4.6			4.6
Food Standards Scotland	15.7	-0.4		15.3
Scottish Housing Regulator	4.1			4.1
Scottish Teachers' and NHS Pensions	3,537.0		-3,150.1	386.9
Scottish Administration	37,250.4	-758.3	-3,054.1	33,438.0
Forestry Commission (Scotland)	61.4	-0.1		61.3
Scottish Parliamentary Corporate Body	89.8	-12.2		77.6
Audit Scotland	8.0	-0.3		7.7
Total Cash Authorisation	37,409.6	-770.9	-3,054.1	33,584.6

Sources of Funding for Scottish Administration	
Cash Grants from the Consolidated Fund (includes EU funds)	28,327.0
Non Domestic Rate Income	2,729.5
Forecast Receipts from LBTT and Landfill Tax	498.0
Capital borrowing	306.0
National Insurance Contributions	1,724.1
Total Cash Authorisation	33,584.6

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	9.9	8.5	0.7	30.0	201.1
Health, Wellbeing & Sport	259.5	2.0	2.0		24.0
Education & Lifelong Learning	469.3	7.2	25.5		76.5
Fair Work, Skills & Training					
Justice	38.1		63.7		
Social Justice, Communities & Pensioners' Rights	0.7	340.0		816.4	374.6
Rural Affairs, Food & Environment	11.3	7.5	4.5		34.7
Culture, Europe & External Affairs		8.0	9.2		18.1
Infrastructure, Investment & Cities	570.6	5.0	13.0	29.9	575.2
Administration	8.1				
Crown Office and Procurator Fiscal	3.6				
Total Scottish Government (Consolidated)	1,371.1	378.2	118.6	876.3	1,304.2
Scottish Teachers' and NHS Pension Schemes					
National Records of Scotland	1.5				
Scottish Courts and Tribunals Service	9.3				
Revenue Scotland					
Food Standards Scotland	0.1				
Office of the Scottish Charity Regulator					
Scottish Housing Regulator					
Total Scottish Administration	1,382.0	378.2	118.6	876.3	1,304.2
Direct Funded Bodies					
Forestry Commission (Scotland)					1.6
Scottish Parliament Corporate Body	1.2				
Audit Scotland	1.5				
Total Scottish Budget	1,384.7	378.2	118.6	876.3	1,305.8

1. Approximately £468m of the ELL direct capital scores in AME.

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

3. Information on PPP unitary charges is set out in Annex H, Table 5 on page 182 of the Draft Budget 2015-16, which was published on 9 October 2014.

FINANCE, CONSTITUTION & ECONOMY

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	562.7	18.4	581.1
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Changes</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	15.0	0.0	15.0
Total changes proposed	15.0	0.0	15.0
Proposed Budget following Autumn Budget Revision	577.7	18.4	596.1

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Public Pensions Agency	15.2	9.4	24.6
Digital Public Services, Committees, Commissions and Other	66.3	0.0	66.3
Enterprise, Energy & Tourism	420.8	8.5	429.3
Accountant in Bankruptcy	1.3	0.5	1.8
Parliamentary Business & Government Strategy	74.1	0.0	74.1
Total DEL	577.7	18.4	596.1
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	577.7	18.4	596.1

Total Limit on Income (accruing resources)	186.0
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FINANCE, CONSTITUTION & ECONOMY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	13.8	9.4	23.2
Proposed changes	1.4	0.0	1.4
ABR Proposed Budget	15.2	9.4	24.6
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	1.4	0.0	1.4
	1.4	0.0	1.4

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	15.2	9.4	24.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	15.2	9.4	24.6
Budget Analysis			
Agency Administration	15.2	9.4	24.6
Net Expenditure	15.2	9.4	24.6

FINANCE, CONSTITUTION & ECONOMY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	52.0	0.0	52.0
Proposed changes	14.3	0.0	14.3
ABR Proposed Budget	66.3	0.0	66.3
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from SJCPD for Step Change 2015 Broadband	19.1	0.0	19.1
Transfer to SJCPD to support the Customer First programme	-1.9	0.0	-1.9
Transfer to FWST for Skills Investment Plan	-1.9	0.0	-1.9
Miscellaneous minor transfers	-1.0	0.0	-1.0
	14.3	0.0	14.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	66.3	0.0	66.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	66.3	0.0	66.3
Budget Analysis			
Fiscal Commission	0.2	0.0	0.2
Commissions	0.5	0.0	0.5
Council of Economic Advisers	0.1	0.0	0.1
Digital Public Services	5.9	0.0	5.9
Digital Economy and Infrastructure	1.0	0.0	1.0
Next Generation Digital Fund	57.8	0.0	57.8
Improving Public Services	0.8	0.0	0.8
Net Expenditure	66.3	0.0	66.3

FINANCE, CONSTITUTION & ECONOMY

Schedule 3.3 Enterprise, Energy and Tourism
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	419.8	8.5	428.3
Proposed changes	1.0	0.0	1.0
ABR Proposed Budget	420.8	8.5	429.3
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Scottish Funding Council for Strategic Forum Savings	11.7	0.0	11.7
Transfer from Skills Development Scotland for Strategic Forum Savings	2.4	0.0	2.4
Transfer to RAFE to co-fund Resource Efficient Scotland	-3.7	0.0	-3.7
Transfer to ELL for Scottish Funding Council	-4.5	0.0	-4.5
Transfer to SJ CPR for Energy Savings Trust	-5.3	0.0	-5.3
Miscellaneous minor transfers	0.4	0.0	0.4
	1.0	0.0	1.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	421.3	8.5	429.8
<i>Less:</i> Retained Income	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0
	420.8	8.5	429.3
Budget Analysis			
Energy	89.8	8.5	98.3
Enterprise	281.2	0.0	281.2
Innovation & Industries	3.9	0.0	3.9
Scottish Development International	1.6	0.0	1.6
Tourism	44.3	0.0	44.3
Strategic Forum	0.0	0.0	0.0
Net Expenditure	420.8	8.5	429.3

FINANCE, CONSTITUTION & ECONOMY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.3	0.5	1.8
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	1.3	0.5	1.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	13.5	0.5	14.0
<i>Less:</i> Retained Income	-12.2	0.0	-12.2
Capital Receipts Applied	0.0	0.0	0.0
	1.3	0.5	1.8
Budget Analysis			
AiB Agency Administration	1.3	0.5	1.8
Net Expenditure	1.3	0.5	1.8

FINANCE, CONSTITUTION & ECONOMY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	75.8	0.0	75.8
Proposed changes	-1.7	0.0	-1.7
ABR Proposed Budget	74.1	0.0	74.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	-1.7	0.0	-1.7
	-1.7	0.0	-1.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	74.1	0.0	74.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	74.1	0.0	74.1
Budget Analysis			
Cities Investment & Strategy	30.1	0.0	30.1
Office of the Chief Economic Adviser	0.5	0.0	0.5
Office of the Chief Statistician	0.9	0.0	0.9
Royal and Ceremonial	0.3	0.0	0.3
Scotland Act Implementation	25.4	0.0	25.4
Scottish Parliamentary Elections	11.1	0.0	11.1
Public information and engagement	4.9	0.0	4.9
Strategic Research & Analysis Fund	0.9	0.0	0.9
Net Expenditure	74.1	0.0	74.1

HEALTH, WELLBEING AND SPORT

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	12,193.9	261.5	12,455.4
Changes Proposed			
<i>Funding Changes</i>	16.5	0.0	16.5
<i>Technical Changes</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	3.6	0.0	3.6
<i>Net Transfers within Scottish Block</i>	-46.9	0.0	-46.9
Total changes proposed	-26.8	0.0	-26.8
Proposed Budget following Autumn Budget Revision	12,167.1	261.5	12,428.6

	Operating £m	Capital £m	Total £m
DEL:			
Health	11,960.8	202.5	12,163.3
Sport	69.1	0.0	69.1
Total DEL	12,029.9	202.5	12,232.4
AME:			
Health	100.0	0.0	100.0
Total AME	100.0	0.0	100.0
Other Expenditure Outside DEL:			
Health -Revenue financed infrastructure	37.2	59.0	96.2
Total Other Expenditure Outside DEL	37.2	59.0	96.2
Total Budget	12,167.1	261.5	12,428.6

Total Limit on Income (accruing resources)	2,050.0
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HEALTH, WELLBEING AND SPORT

**Schedule 3.1 Health
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	12,123.2	261.5	12,384.7
Proposed changes	-25.2	0.0	-25.2
ABR Proposed Budget	12,098.0	261.5	12,359.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Education and Lifelong Learning portfolio for nursing and midwifery education	-54.0	0.0	-54.0
Transfer from Justice portfolio to NHS Boards for drug treatment and prevention	30.4	0.0	30.4
Deployment of funding to support Scottish Independent Living Fund	16.5	0.0	16.5
Transfer to Education and Lifelong Learning portfolio to fund salary costs of Clinical Academics and Senior Academic GPs	-6.5	0.0	-6.5
Transfer to Local Government to support Empowering Communities Fund	-4.0	0.0	-4.0
LIBOR support for Scotland's Charity Air Ambulance	3.6	0.0	3.6
Transfer to Local Government to support the delivery of Self-Directed Support.	-3.5	0.0	-3.5
Transfer to Infrastructure Investment and Cities as contribution to eCommerce	-3.0	0.0	-3.0
Transfer to Education and Lifelong Learning for costs of additional medical student places	-2.5	0.0	-2.5
Transfer to Education and Lifelong Learning as contribution towards fee subsidy for registration fees for social care staff	-1.1	0.0	-1.1
Transfer to Education and Lifelong Learning for additional teaching places at Dental Schools.	-1.1	0.0	-1.1
	-25.2	0.0	-25.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	12,264.5	282.4	12,546.9
<i>Less:</i> Retained Income	-166.5	0.0	-166.5
Capital Receipts Applied	0.0	-20.9	-20.9
	12,098.0	261.5	12,359.5
Budget Analysis			
NHS & Special Health Boards	9,731.4	0.0	9,731.4
NHS & Special Health Boards Capital	0.0	221.4	221.4
Health PPP/PFI NPD (ODEL)	37.2	59.0	96.2
Workforce - Education and Training	12.4	0.0	12.4
Nursing, Midwifery & Allied Health Professionals	81.9	0.0	81.9
General Medical Services	712.2	0.0	712.2
Pharmaceutical Services Contractors Remuneration	177.7	0.0	177.7
General Dental Services	395.2	0.0	395.2
General Ophthalmic Services	94.0	0.0	94.0
Health Improvement & Health Inequalities	54.3	0.0	54.3
Immunisations	21.4	0.0	21.4
Pandemic Flu	5.9	0.0	5.9
Health Screening	2.6	0.0	2.6
Tobacco Control	11.9	0.0	11.9
Alcohol Misuse	40.7	0.0	40.7
Health Protection	30.9	0.0	30.9
Integration Fund	165.4	0.0	165.4
New Medicines Fund	40.0	0.0	40.0
Healthy Start	11.0	0.0	11.0
Mental Health Improvement & Service Delivery	23.5	0.0	23.5
Specialist Childrens Services	0.0	0.0	0.0
Early Detection of Cancer	3.0	0.0	3.0
Research	66.8	0.0	66.8
Distinction Awards	16.4	0.0	16.4
Access Support for the NHS	48.0	0.0	48.0
Quality Efficiency Support	8.8	0.0	8.8
Clean Hospitals/MRSA Screening Programme	16.6	0.0	16.6
Custody Health Care & Forensics Services	7.8	0.0	7.8
eHealth	86.4	0.0	86.4
Self Directed Support Programme	8.2	0.0	8.2
Miscellaneous Other Services	171.8	0.0	171.8
Care Inspectorate	21.6	0.0	21.6
Provision to Transfer to Health Capital	47.5	0.0	47.5
Health Financial Transactions	0.0	2.0	2.0
Revenue Consequences of NPD Schemes	12.0	0.0	12.0
NHS Impairments (AME)	100.0	0.0	100.0
<i>Less:</i>			
Health Retained Income	-166.5	0.0	-166.5
Capital Receipts	0.0	-20.9	-20.9
Net Expenditure	12,098.0	261.5	12,359.5

HEALTH, WELLBEING AND SPORT

**Schedule 3.2 Sport
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	70.7	0.0	70.7
Proposed changes	-1.6	0.0	-1.6
ABR Proposed Budget	69.1	0.0	69.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	-1.6	0.0	-1.6
	-1.6	0.0	-1.6

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	69.1	0.0	69.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	69.1	0.0	69.1
Budget Analysis			
Sport & Legacy	66.6	0.0	66.6
Physical Activity	2.5	0.0	2.5
Net Expenditure	69.1	0.0	69.1

EDUCATION AND LIFELONG LEARNING
Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	2,459.6	476.5	2,936.1
Changes Proposed			
<i>Funding Changes</i>	20.0	0.0	20.0
<i>Technical Changes</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	38.0	0.0	38.0
Total changes proposed	58.0	0.0	58.0
Proposed Budget following Autumn Budget Revision	2,517.6	476.5	2,994.1

	Operating £m	Capital £m	Total £m
DEL:			
Learning-Children and Families-	193.5	7.2	200.7
Higher Education Student Support	113.8	0.0	113.8
Scottish Further and Higher Education Funding Council (SFHEFC)	649.2	1.0	650.2
Advanced Learning and Science	1,671.5	0.0	1,671.5
E&LL Central Government Grants to LAs	5.6	0.0	5.6
	4.5	0.0	4.5
Total DEL	2,638.1	8.2	2,646.3
AME:			
Higher Education Student Support	-120.5	468.3	347.8
Total AME	-120.5	468.3	347.8
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	2,517.6	476.5	2,994.1

Total Limit on Income (accruing resources)	179.0
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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
Proposed changes	11.9	0.0	11.9
ABR Proposed Budget	193.5	7.2	200.7
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Additional funding in respect of the Scottish Attainment Challenge	20.0	0.0	20.0
Transfer to SF&HEFC in respect of recruitment of 1,130 student teachers	-5.2	0.0	-5.2
Transfer to SAAS to fund recruitment of PDGE students	-3.9	0.0	-3.9
Transfer to Local Government in relation to maintaining teacher numbers	-2.0	0.0	-2.0
Transfer to SQA in relation to Accreditation Services	1.0	0.0	1.0
Miscellaneous Minor Transfers	2.0	0.0	2.0
	11.9	0.0	11.9

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	194.4	7.2	201.6
<i>Less:</i> Retained Income	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0
	193.5	7.2	200.7
Budget Analysis			
Education Scotland	29.6	0.0	29.6
Education Scotland Income	-0.9	0.0	-0.9
Gaelic	23.7	0.0	23.7
Learning & Support	32.5	0.0	32.5
People & Infrastructure	58.0	7.2	65.2
Education Analytical Services	3.5	0.0	3.5
Strategy & Performance	47.1	0.0	47.1
Net Expenditure	193.5	7.2	200.7

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
Proposed changes	-4.1	0.0	-4.1
ABR Proposed Budget	113.8	0.0	113.8
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer to Local Government in relation to the implementation of 'Continuing Care' and 'Changed eligibility for Aftercare'	-4.9	0.0	-4.9
Transfer from Health in relation to registration fees for social care staff	1.1	0.0	1.1
Miscellaneous Minor Transfers	-0.3	0.0	-0.3
	-4.1	0.0	-4.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	144.9	0.0	144.9
<i>Less:</i> Retained Income	-31.1	0.0	-31.1
Capital Receipts Applied	0.0	0.0	0.0
	113.8	0.0	113.8
Budget Analysis			
Care & Justice	45.1	0.0	45.1
Childrens Rights and Wellbeing	5.5	0.0	5.5
Disclosure Scotland Expenditure	37.9	0.0	37.9
Disclosure Scotland Retained Income	-31.1	0.0	-31.1
Early Years	38.6	0.0	38.6
Office of the Chief Social Work Adviser	17.8	0.0	17.8
Net Expenditure	113.8	0.0	113.8

EDUCATION AND LIFELONG LEARNING

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	501.0	469.3	970.3
Proposed changes	27.7	0.0	27.7
ABR Proposed Budget	528.7	469.3	998.0
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer from SF&HEFC to fund additional student places for widening access	13.8	0.0	13.8
Transfer from SF&HEFC in respect of part-time tuition fees	5.5	0.0	5.5
Transfer from Fair Work, Skills & Training for ILA200 scheme.	4.5	0.0	4.5
Transfer from Learning to fund recruitment of PDGE students	3.9	0.0	3.9
	27.7	0.0	27.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	580.7	589.3	1,170.0
<i>Less:</i> Retained Income	-52.0	0.0	-52.0
Capital Receipts Applied	0.0	-120.0	-120.0
	528.7	469.3	998.0
Budget Analysis			
Capitalised Interest	-52.0	0.0	-52.0
Net Student Loans Advanced	0.0	468.3	468.3
Student Loan Fair Value Adjustment	-72.0	0.0	-72.0
Student Loan Sale Subsidy Impairment Adjustment	3.5	0.0	3.5
Student Support & Tuition Fee Payments	328.9	0.0	328.9
Student Awards Agency for Scotland Operating Costs	11.7	1.0	12.7
Student Loan Interest Subsidy to Bank	3.0	0.0	3.0
Student Loans Company Administration Costs	3.5	0.0	3.5
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	302.1	0.0	302.1
Net Expenditure	528.7	469.3	998.0

EDUCATION AND LIFELONG LEARNING
Schedule 3.4 Scottish Further and Higher Education Funding Council
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,646.9	0.0	1,646.9
Proposed changes	24.6	0.0	24.6
ABR Proposed Budget	1,671.5	0.0	1,671.5
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer from Health in respect of Nurse Education	54.0	0.0	54.0
Transfer to SAAS to fund additional student places for widening access	-13.8	0.0	-13.8
Transfer to Finance, Constitution & Economy portfolio in relation to Strategic Forum Savings	-11.7	0.0	-11.7
Transfer from Health in respect of funding for Clinical Academics and Senior Academic GPs	6.5	0.0	6.5
Transfer to Skills Development Scotland in respect of the Employability Fund Training Allowance	-6.3	0.0	-6.3
Transfer to Skills Development Scotland to fund Training Programmes	-6.2	0.0	-6.2
Transfer to Skills Development Scotland to fund Employability Fund College Provision	-6.0	0.0	-6.0
Transfer to SAAS in respect of part-time tuition fees	-5.5	0.0	-5.5
Transfer from Learning in respect of recruitment of 1,130 student teachers	5.2	0.0	5.2
Transfer from Finance, Constitution & Economy in relation to the SF&HEFC's Innovation Challenge and Innovate UK run KTP programme	4.5	0.0	4.5
Transfer from Health in relation to additional costs of extra medical students to implement Calman report	2.5	0.0	2.5
Transfer to Skills Development Scotland in relation to Digital Skills Academy	-1.6	0.0	-1.6
Transfer from Health in respect of Dental students	1.1	0.0	1.1
Transfer from Fair Work, Skills & Training in relation to Developing the Young Workforce	1.0	0.0	1.0
Miscellaneous Minor Transfers	0.9	0.0	0.9
	24.6	0.0	24.6

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,671.5	0.0	1,671.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1,671.5	0.0	1,671.5
Budget Analysis			
Scottish Funding Council Administration	7.6	0.0	7.6
College Capital	25.5	0.0	25.5
College Resource	525.4	0.0	525.4
Higher Education Capital	21.0	0.0	21.0
Higher Education Resource	1,092.0	0.0	1,092.0
Net Expenditure	1,671.5	0.0	1,671.5

EDUCATION AND LIFELONG LEARNING

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	7.7	0.0	7.7
Proposed changes	-2.1	0.0	-2.1
ABR Proposed Budget	5.6	0.0	5.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to SQA in relation to Accreditation Services	-1.0	0.0	-1.0
Miscellaneous Minor Transfers	-1.1	0.0	-1.1
	-2.1	0.0	-2.1

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

EDUCATION AND LIFELONG LEARNING

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

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

Proposed Budget following Autumn Budget Revision	£m	£m	£m
Gross Expenditure	4.5	0.0	4.5
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	4.5	0.0	4.5
Budget Analysis			
Gaelic	4.5	0.0	4.5
Net Expenditure	4.5	0.0	4.5

FAIR WORK, SKILLS AND TRAINING

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	261.6	0.0	261.6
Changes Proposed			
<i>Funding Changes</i>	0.2	0.0	0.2
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	8.5	0.0	8.5
Total changes proposed	8.7	0.0	8.7
Proposed Budget following Autumn Budget Revision	270.3	0.0	270.3

	Operating £m	Capital £m	Total £m
DEL:			
Training, Youth & Women's Employment	270.3	0.0	270.3
Total DEL	270.3	0.0	270.3
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	270.3	0.0	270.3

Total Limit on Income (accruing resources)	0.0
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FAIR WORK, SKILLS AND TRAINING

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	261.6	0.0	261.6
Proposed changes	8.7	0.0	8.7
ABR Proposed Budget	270.3	0.0	270.3
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Scottish Further & Higher Education Funding Council (SF&HEFC) in respect of the Employability Fund Training Allowance	6.3	0.0	6.3
Transfer from SF&HEFC in respect of training programmes	6.2	0.0	6.2
Transfer from SF&HEFC in respect of the Employability Fund College Provision	6.0	0.0	6.0
Transfer to Local Government in relation to Developing the Young Workforce programme	-5.8	0.0	-5.8
Transfer to SAAS for ILA 200 scheme.	-4.5	0.0	-4.5
Transfer to Finance Constitution & Economy (FCE) in respect of Strategic Forum Savings	-2.4	0.0	-2.4
Transfer from FCE in respect of Digital Skills	1.9	0.0	1.9
Transfer from SF&HEFC in respect of Digital Skills Academy	1.6	0.0	1.6
Transfer to SF&HEFC in relation to Developing the Young Workforce	-1.0	0.0	-1.0
Miscellaneous Minor Transfers	0.4	0.0	0.4
	8.7	0.0	8.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	270.3	0.0	270.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	270.3	0.0	270.3
Budget Analysis			
Developing the Young Workforce	1.2	0.0	1.2
Employability & Skills	54.0	0.0	54.0
Skills Development Scotland Ltd	205.1	0.0	205.1
Youth Employment Scotland	10.0	0.0	10.0
Net Expenditure	270.3	0.0	270.3

JUSTICE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	2,454.7	50.0	2,504.7
Changes Proposed			
<i>Funding Changes</i>	0.1	-1.9	-1.8
<i>Technical Changes</i>	1.3	0.0	1.3
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-21.8	-10.0	-31.8
Total changes proposed	-20.4	-11.9	-32.3
Proposed Budget following Autumn Budget Revision	2,434.3	38.1	2,472.4

	Operating £m	Capital £m	Total £m
DEL:			
Community Justice Services	30.8	0.0	30.8
Courts, Judiciary	10.0	0.0	10.0
Criminal Injuries Compensation	17.5	0.0	17.5
Legal Aid	149.2	0.0	149.2
Police Central Government	29.4	0.0	29.4
Safer and Stronger Communities	9.6	0.0	9.6
Police and Fire Pensions	350.6	0.0	350.6
Scottish Prison Service	282.1	38.1	320.2
Miscellaneous	30.6	0.0	30.6
Scottish Police Authority	1,081.7	0.0	1,081.7
Scottish Fire and Rescue Service	280.2	0.0	280.2
Justice Central Government Grants to Local Authorities	86.5	0.0	86.5
Total DEL	2,358.2	38.1	2,396.3
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Scottish Prison Service	70.7	0.0	70.7
Scottish Police Authority Loan Charges	5.4	0.0	5.4
Total Other Expenditure Outside DEL	76.1	0.0	76.1
Total Budget	2,434.3	38.1	2,472.4

Total Limit on Income (accruing resources)	39.7
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JUSTICE

Schedule 3.1 Community Justice Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	32.3	0.0	32.3
Proposed changes	-1.5	0.0	-1.5
ABR Proposed Budget	30.8	0.0	30.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Local Government relating to work associated with the Community Justice (Scotland) Bill	-1.6	0.0	-1.6
Transfer from Scottish Prison Service to support work in relation to women offenders	1.5	0.0	1.5
Transfer to Scottish Courts and Tribunals Service to support the work of the Scottish Sentencing Council	-0.8	0.0	-0.8
Transfer from Community Justice Services to Risk Management Authority for Moving Forward Making Changes	-0.3	0.0	-0.3
Miscellaneous minor transfers	-0.3	0.0	-0.3
	-1.5	0.0	-1.5

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	30.8	0.0	30.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	30.8	0.0	30.8
Budget Analysis			
Community Justice Services Miscellaneous	0.8	0.0	0.8
Offender Services	24.5	0.0	24.5
Victim/Witness Support	5.5	0.0	5.5
Net Expenditure	30.8	0.0	30.8

JUSTICE

Schedule 3.2 Courts, Judiciary
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10.4	0.0	10.4
Proposed changes	-0.4	0.0	-0.4
ABR Proposed Budget	10.0	0.0	10.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Scottish Courts and Tribunals Service	-0.5	0.0	-0.5
Miscellaneous minor transfers	0.1	0.0	0.1
	-0.4	0.0	-0.4

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	10.1	0.0	10.1
<i>Less:</i> Retained Income	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0
	10.0	0.0	10.0
Budget Analysis			
Courts, Judiciary Services	10.0	0.0	10.0
Net Expenditure	10.0	0.0	10.0

JUSTICE

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

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

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

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	146.5	0.0	146.5
Proposed changes	2.7	0.0	2.7
ABR Proposed Budget	149.2	0.0	149.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Social Justice Communities and Pensioners Rights for work on the Making Advice Work and Tackling Money Worries programmes	1.8	0.0	1.8
Miscellaneous minor transfers	0.9	0.0	0.9
	2.7	0.0	2.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	149.5	0.0	149.5
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	149.2	0.0	149.2
Budget Analysis			
Legal Aid Administration	11.6	0.0	11.6
Legal Aid Fund	137.9	0.0	137.9
Legal Aid Income from Superannuation Contributions	-0.3	0.0	-0.3
Net Expenditure	149.2	0.0	149.2

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	88.1	10.0	98.1
Proposed changes	-58.7	-10.0	-68.7
ABR Proposed Budget	29.4	0.0	29.4
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Scottish Police Authority in respect of Police Reform	-57.6	-10.0	-67.6
Transfer to the Scottish Public Pension Agency for the transition and set up costs of the Police pension scheme	-1.0	0.0	-1.0
Miscellaneous minor transfers	-0.1	0.0	-0.1
	-58.7	-10.0	-68.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	30.5	0.0	30.5
<i>Less:</i> Retained Income	-1.1	0.0	-1.1
Capital Receipts Applied	0.0	0.0	0.0
	29.4	0.0	29.4
Budget Analysis			
National Police Funding & Reform	26.6	0.0	26.6
Police Support Services	2.8	0.0	2.8
Net Expenditure	29.4	0.0	29.4

JUSTICE

Schedule 3.6 Safer and Stronger Communities

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	40.3	0.0	40.3
Proposed changes	-30.7	0.0	-30.7
ABR Proposed Budget	9.6	0.0	9.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Health, Wellbeing and Sport for drug treatment services and support	-30.4	0.0	-30.4
Miscellaneous minor transfers	-0.3	0.0	-0.3
	-30.7	0.0	-30.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	9.6	0.0	9.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	9.6	0.0	9.6
Budget Analysis			
Community Safety	7.5	0.0	7.5
Drug Misuse	2.1	0.0	2.1
Net Expenditure	9.6	0.0	9.6

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	350.6	0.0	350.6
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	350.6	0.0	350.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	350.6	0.0	350.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	350.6	0.0	350.6
Budget Analysis			
Fire Pensions	72.2	0.0	72.2
Police Pensions	278.4	0.0	278.4
Net Expenditure	350.6	0.0	350.6

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	353.1	40.0	393.1
Proposed changes	-0.3	-1.9	-2.2
ABR Proposed Budget	352.8	38.1	390.9
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Adjustment to the ODEL PPP/PFI budget for accounting purposes	1.3	0.0	1.3
Transfer to Community Justice Services to support work in relation to women offenders	-1.5	0.0	-1.5
Miscellaneous minor transfers	-0.1	0.0	-0.1
Release of funding for reprioritisation	0.0	-1.9	-1.9
	-0.3	-1.9	-2.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	360.0	40.8	400.8
<i>Less:</i> Retained Income	-7.2	0.0	-7.2
Capital Receipts Applied	0.0	-2.7	-2.7
	352.8	38.1	390.9
Budget Analysis			
Prisons Capital Expenditure	0.0	40.8	40.8
Income from Sale of Prison Goods	-5.8	0.0	-5.8
Scottish Prison Service Capital Receipts Applied	0.0	-2.7	-2.7
Scottish Prison Service Current Expenditure	287.9	0.0	287.9
Scottish Prison Service PPP/PFI	70.7	0.0	70.7
Net Expenditure	352.8	38.1	390.9

JUSTICE

**Schedule 3.9 Miscellaneous
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	25.6	0.0	25.6
Proposed changes	5.0	0.0	5.0
ABR Proposed Budget	30.6	0.0	30.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from SFRS in connection with payments for Firelink	4.0	0.0	4.0
Transfer to SCTS to fund increase in hearing days for the Mental Health Tribunal	-0.8	0.0	-0.8
Transfer from Social Justice, Communities and Pensioners Rights to provide funding for Citizens Advice Direct	0.6	0.0	0.6
Transfer of responsibility for the Scottish Land Court from Scottish Courts and Tribunals Service	0.4	0.0	0.4
Transfer of policy function from Scottish Courts and Tribunals Service	0.3	0.0	0.3
Transfer from Community Justice Services to Risk Management Authority for Moving Forward Making Changes	0.3	0.0	0.3
Miscellaneous minor transfers	0.2	0.0	0.2
	5.0	0.0	5.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	30.6	0.0	30.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	30.6	0.0	30.6
Budget Analysis			
Other Miscellaneous	15.8	0.0	15.8
Residential Accommodation for Children	2.3	0.0	2.3
Scottish Resilience	12.5	0.0	12.5
Net Expenditure	30.6	0.0	30.6

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,019.3	0.0	1,019.3
Proposed changes	67.8	0.0	67.8
ABR Proposed Budget	1,087.1	0.0	1,087.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Police CG for Police Reform	67.6	0.0	67.6
Transfer from Community Justice Services in respect of payment for VISOR	0.2	0.0	0.2
	67.8	0.0	67.8

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,087.1	0.0	1,087.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1,087.1	0.0	1,087.1
Budget Analysis			
Scottish Police Authority	1,081.7	0.0	1,081.7
Police Loan Charges	5.4	0.0	5.4
Net Expenditure	1,087.1	0.0	1,087.1

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	284.5	0.0	284.5
Proposed changes	-4.3	0.0	-4.3
ABR Proposed Budget	280.2	0.0	280.2
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer to Scottish Resilience in connection with payments for Firelink	-4.0	0.0	-4.0
Transfer to SPPA as payment for final project costs relating to Firefighters pension scheme	-0.3	0.0	-0.3
	-4.3	0.0	-4.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	280.2	0.0	280.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	280.2	0.0	280.2
Budget Analysis			
Scottish Fire and Rescue Service	280.2	0.0	280.2
Net Expenditure	280.2	0.0	280.2

JUSTICE

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

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

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

SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	11,166.6	348.2	11,514.8
Changes Proposed			
<i>Funding Changes</i>	30.0	0.0	30.0
<i>Technical Changes</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	15.1	0.0	15.1
<i>Net Transfers within Scottish Block</i>	15.3	-7.5	7.8
Total changes proposed	60.4	-7.5	52.9
Proposed Budget following Autumn Budget Revision	11,227.0	340.7	11,567.7

	Operating £m	Capital £m	Total £m
DEL:			
Local Government	7,743.1	0.0	7,743.1
Planning	4.0	0.7	4.7
Third Sector	22.3	0.0	22.3
Local Governance and Elections	1.7	0.0	1.7
Equalities	20.3	0.0	20.3
Housing and Regeneration	449.0	340.0	789.0
Welfare Reform Mitigation	78.9	0.0	78.9
Central Government Grants to Local Authorities	115.2	0.0	115.2
Total DEL	8,434.5	340.7	8,775.2
AME:			
Non-domestic Rates	2,788.5	0.0	2,788.5
National Housing Trust Provision	4.0	0.0	4.0
Total AME	2,792.5	0.0	2,792.5
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	11,227.0	340.7	11,567.7

Total Limit on Income (accruing resources)	30.0
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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
Proposed changes	11.9	0.0	11.9
ABR Proposed Budget	10,531.6	0.0	10,531.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from ELL for Children and Young People	4.9	0.0	4.9
Additional funding to maintain teacher numbers	10.0	0.0	10.0
Transfer from Health for delivery of Self-Directed Support	3.5	0.0	3.5
Additional funding for business rates measures	11.0	0.0	11.0
Offsetting adjustment to Non-domestic Rates Income	-11.0	0.0	-11.0
Transfer from ELL for Developing the Workforce programme	5.8	0.0	5.8
Transfer from FCE to support the Customer First programme	1.9	0.0	1.9
Transfer from ELL to maintain teacher numbers	2.0	0.0	2.0
Transfer from Housing for Hostels Deficit Grant	1.0	0.0	1.0
Transfer from Justice for Community Justice (Scotland) Bill	1.6	0.0	1.6
Transfer to FCE for Step Change 2015 Broadband Project	-19.1	0.0	-19.1
Miscellaneous minor transfers	0.3	0.0	0.3
	11.9	0.0	11.9

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	0.0	0.0	0.0
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	0.0	0.0	0.0
Budget			
General Revenue Grant	7,042.0	0.0	7,042.0
Non-domestic Rates	2,788.5	0.0	2,788.5
Support for Capital	701.1	0.0	701.1
Net Expenditure	10,531.6	0.0	10,531.6

Memorandum Item - Total Local Government Funding

Proposed Budget	Operating £m	Capital £m	Total £m
Net Expenditure	10,531.6	0.0	10,531.6
Plus Specific Grants included as follows;			
Education & Lifelong Learning (page 26)			
Gaelic	4.5	0.0	4.5
Justice (page 41)			
Criminal Justice Social Work	86.5	0.0	86.5
Infrastructure, Investment & Cities (page 74)			
Regional Transport Partnership	21.9	0.0	21.9
Cycling, Walking and Safer Routes	8.0	0.0	8.0
Social Justice, Communities & Pensioners' Rights (page 50)			
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
Net Expenditure	10,771.7	0.0	10,771.7

SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS

**Schedule 3.2 Planning
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	3.5	0.7	4.2
Proposed changes	0.5	0.0	0.5
ABR Proposed Budget	4.0	0.7	4.7
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	0.5	0.0	0.5
	0.5	0.0	0.5

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.0	0.7	4.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	4.0	0.7	4.7
Budget Analysis			
Architecture & Place	1.8	0.0	1.8
Building Standards	0.3	0.0	0.3
Planning	1.2	0.7	1.9
Planning & Environmental Appeals	0.7	0.0	0.7
Net Expenditure	4.0	0.7	4.7

SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	24.5	0.0	24.5
Proposed changes	-2.2	0.0	-2.2
ABR Proposed Budget	22.3	0.0	22.3
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer to Housing for the Empowering Communities Fund	-1.7	0.0	-1.7
Miscellaneous minor transfers	-0.5	0.0	-0.5
	-2.2	0.0	-2.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	22.3	0.0	22.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	22.3	0.0	22.3
Budget Analysis			
Third Sector	22.3	0.0	22.3
Net Expenditure	22.3	0.0	22.3

SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS

Schedule 3.4 Local Governance and Elections
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.4	0.0	1.4
Proposed changes	0.3	0.0	0.3
ABR Proposed Budget	1.7	0.0	1.7
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	0.3	0.0	0.3
	0.3	0.0	0.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1.7	0.0	1.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1.7	0.0	1.7
Budget Analysis			
Local Governance	0.5	0.0	0.5
Local Government Elections	1.2	0.0	1.2
Net Expenditure	1.7	0.0	1.7

SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS

**Schedule 3.5 Equalities
Details of Proposed Budget**

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

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	20.3	0.0	20.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	20.3	0.0	20.3
Budget Analysis			
Promoting Equality	20.3	0.0	20.3
Net Expenditure	20.3	0.0	20.3

SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	395.8	347.5	743.3
Proposed changes	53.2	-7.5	45.7
ABR Proposed Budget	449.0	340.0	789.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Re-classification from Direct Capital to Indirect Capital	7.5	-7.5	0.0
Additional funding for Fuel Poverty	20.0	0.0	20.0
Transfer from FCE for Energy Savings Trust	5.3	0.0	5.3
Transfer from Health for the Empowering Communities Fund	4.0	0.0	4.0
Transfer from Third Sector for the Empowering Communities Fund	1.7	0.0	1.7
Whitehall transfer in respect of energy efficiency policy	15.1	0.0	15.1
Miscellaneous minor transfers	-0.4	0.0	-0.4
	53.2	-7.5	45.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	449.0	345.0	794.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-5.0	-5.0
	449.0	340.0	789.0
Budget Analysis			
Supporting Economic Growth/Housing Supply	284.9	340.0	624.9
Supporting Sustainability	131.0	0.0	131.0
Supporting Transitions	33.1	0.0	33.1
Net Expenditure	449.0	340.0	789.0

SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	81.2	0.0	81.2
Proposed changes	-2.3	0.0	-2.3
ABR Proposed Budget	78.9	0.0	78.9
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer to Justice for <i>Making Advice Work</i> programme	-1.8	0.0	-1.8
Transfer to Justice for Citizens Advice Direct	-0.5	0.0	-0.5
	-2.3	0.0	-2.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	78.9	0.0	78.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	78.9	0.0	78.9
Budget Analysis			
Scottish Welfare Fund	38.0	0.0	38.0
Other Welfare Reform Mitigation	40.9	0.0	40.9
Net Expenditure	78.9	0.0	78.9

SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	120.2	0.0	120.2
Proposed changes	-1.0	0.0	-1.0
ABR Proposed Budget	119.2	0.0	119.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Local Government for Housing Support & Hostels Deficit Grants	-1.0	0.0	-1.0
	-1.0	0.0	-1.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	119.2	0.0	119.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	119.2	0.0	119.2
Budget Analysis			
National Housing Trust Provision (AME)-	4.0	0.0	4.0
Housing Support Grant & Hostels Grant	0.0	0.0	0.0
Transfer of Management of Development Funding-	104.5	0.0	104.5
Vacant & Derelict Land Grant-	10.7	0.0	10.7
Net Expenditure	119.2	0.0	119.2

RURAL AFFAIRS, FOOD AND THE ENVIRONMENT

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	472.4	18.8	491.2
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	6.6	0.0	6.6
Total changes proposed	6.6	0.0	6.6
Proposed Budget following Autumn Budget Revision	479.0	18.8	497.8

	Operating £m	Capital £m	Total £m
DEL:			
EU Support & Related Services	154.5	18.0	172.5
Research, Analysis & Other Services	69.7	0.0	69.7
Marine & Fisheries	54.5	0.8	55.3
Environmental & Rural Services	180.5	0.0	180.5
Climate Change	19.7	0.0	19.7
Total DEL	478.9	18.8	497.7
AME:	0.0	0.0	0.0
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Animal Licence Fees	0.1	0.0	0.1
Total Other Expenditure Outside DEL	0.1	0.0	0.1
Total Budget	479.0	18.8	497.8

Total Limit on Income (accruing resources)	602.1
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RURAL AFFAIRS, FOOD AND THE ENVIRONMENT

Schedule 3.1 EU Support & Related Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	154.5	18.0	172.5
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	154.5	18.0	172.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	719.6	19.2	738.8
<i>Less:</i> Retained Income	-565.1	0.0	-565.1
Capital Receipts Applied	0.0	-1.2	-1.2
	154.5	18.0	172.5
Budget Analysis			
Agri Environmental Measures	46.8	0.0	46.8
Business Development	23.7	7.5	31.2
CAP Compliance Improvements	3.8	10.4	14.2
CAP Pillar 1 Basic Payments	262.0	0.0	262.0
CAP Pillar 1 Greening Payments	131.5	0.0	131.5
CAP Pillar 1 Other Payments	44.5	0.0	44.5
Crofting Assistance	1.2	-0.9	0.3
EU Income	-488.2	0.0	-488.2
Forestry	1.9	0.0	1.9
Leader	9.0	0.0	9.0
Less Favoured Area Support Scheme	65.5	0.0	65.5
Payments & Inspections Costs	44.6	1.0	45.6
Rural Broadband	3.0	0.0	3.0
Rural Communities	0.1	0.0	0.1
Rural Enterprise	0.1	0.0	0.1
Technical Assistance	5.0	0.0	5.0
Net Expenditure	154.5	18.0	172.5

RURAL AFFAIRS, FOOD AND THE ENVIRONMENT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	69.8	0.0	69.8
Proposed Changes	-0.1	0.0	-0.1
ABR Proposed Budget	69.7	0.0	69.7
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfer	-0.1	0.0	-0.1
	-0.1	0.0	-0.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	70.0	0.0	70.0
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	69.7	0.0	69.7
Budget Analysis			
Contract Research Fund	5.0	0.0	5.0
Economic & Other Surveys	1.4	0.0	1.4
Programmes of Research	53.4	0.0	53.4
Royal Botanic Garden, Edinburgh	9.9	0.0	9.9
Net Expenditure	69.7	0.0	69.7

RURAL AFFAIRS, FOOD AND THE ENVIRONMENT

Schedule 3.3 Marine & Fisheries
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	54.5	0.8	55.3
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	54.5	0.8	55.3
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	67.5	0.8	68.3
<i>Less:</i> Retained Income	-13.0	0.0	-13.0
Capital Receipts Applied	0.0	0.0	0.0
	54.5	0.8	55.3
Budget Analysis			
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	47.1	0.8	47.9
Net Expenditure	54.5	0.8	55.3

RURAL AFFAIRS, FOOD AND THE ENVIRONMENT

Schedule 3.4 Environmental & Rural Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	174.1	0.0	174.1
Proposed changes	6.4	0.0	6.4
ABR Proposed Budget	180.5	0.0	180.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Enterprise. Energy & Tourism to Zero Waste to fund Resource Efficient Scotland Programme	3.7	0.0	3.7
Transfer from Forestry Commission (Scotland) to Rural Cohesion for the Scottish Land Fund	1.4	0.0	1.4
Transfer from Forestry Commission (Scotland) to Natural Resources for the Central Scotland Green Network	1.0	0.0	1.0
Miscellaneous minor transfers	0.3	0.0	0.3
	6.4	0.0	6.4

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	180.5	0.0	180.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	180.5	0.0	180.5
Budget Analysis			
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	3.4	0.0	3.4
National Park Authorities	12.0	0.0	12.0
Natural Assets & Flooding	8.1	0.0	8.1
Natural Resources	2.2	0.0	2.2
Private Water	2.8	0.0	2.8
Rural Cohesion	6.0	0.0	6.0
Scottish Environmental Protection Agency	36.9	0.0	36.9
Scottish Natural Heritage	51.3	0.0	51.3
Veterinary Surveillance	5.2	0.0	5.2
Zero Waste	26.7	0.0	26.7
Net Expenditure	180.5	0.0	180.5

RURAL AFFAIRS, FOOD AND THE ENVIRONMENT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	19.4	0.0	19.4
Proposed changes	0.3	0.0	0.3
ABR Proposed Budget	19.7	0.0	19.7
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Scottish Water to Climate Change - Policy Development & Implementation for the Climate Justice Fund	2.0	0.0	2.0
Miscellaneous minor transfers	-1.7	0.0	-1.7
	0.3	0.0	0.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	19.7	0.0	19.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	19.7	0.0	19.7
Budget Analysis			
Climate Change - Policy Development & Implementation	3.0	0.0	3.0
Land Managers Renewables Fund	3.0	0.0	3.0
Sustainable Action Fund	13.7	0.0	13.7
Net Expenditure	19.7	0.0	19.7

CULTURE, EUROPE AND EXTERNAL AFFAIRS

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Departmental Budget in the Budget Act	221.9	2.3	224.2
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	-3.2	-0.3	-3.5
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-1.2	0.0	-1.2
Total changes proposed	-4.4	-0.3	-4.7
Proposed Budget following Autumn Budget Revision	217.5	2.0	219.5

	Operating £m	Capital £m	Total £m
DEL:			
Europe and External Affairs	16.8	0.0	16.8
Culture	159.5	2.0	161.5
Historic Scotland	0.0	0.0	0.0
Historic Environment Scotland	41.2	0.0	41.2
Total DEL	217.5	2.0	219.5
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Departmental Budget	217.5	2.0	219.5

Total Limit on Income (accruing resources)	40.0
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CULTURE, EUROPE AND EXTERNAL AFFAIRS

Schedule 3.1 Europe and External Affairs
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	17.9	0.0	17.9
Proposed changes	-1.1	0.0	-1.1
ABR Proposed Budget	16.8	0.0	16.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	-1.1	0.0	-1.1
	-1.1	0.0	-1.1
Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	16.8	0.0	16.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	16.8	0.0	16.8
Budget Analysis			
International Relations	14.3	0.0	14.3
Major Events and Themed Years	2.5	0.0	2.5
Net Expenditure	16.8	0.0	16.8

CULTURE, EUROPE AND EXTERNAL AFFAIRS

Schedule 3.2 Culture
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	163.9	2.3	166.2
Proposed changes	-4.4	-0.3	-4.7
ABR Proposed Budget	159.5	2.0	161.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer of RCAHMS budget to Historic Environment Scotland	-4.2	-0.3	-4.5
Miscellaneous minor transfers	-0.2	0.0	-0.2
	-4.4	-0.3	-4.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	161.7	2.0	163.7
<i>Less:</i> Retained Income	-2.2	0.0	-2.2
Capital Receipts Applied	0.0	0.0	0.0
	159.5	2.0	161.5
Budget Analysis			
Creative Scotland & Other Arts	56.8	0.0	56.8
Cultural Collections	77.2	0.0	77.2
National Performing Companies	25.6	2.0	27.6
Net Expenditure	159.5	2.0	161.5

CULTURE, EUROPE AND EXTERNAL AFFAIRS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	40.1	0.0	40.1
Proposed changes	-40.1	0.0	-40.1
ABR Proposed Budget	0.0	0.0	0.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to new body Historic Environment Scotland	-40.1	0.0	-40.1
	-40.1	0.0	-40.1

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

CULTURE AND EXTERNAL AFFAIRS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	0.0	0.0	0.0
Proposed changes	41.2	0.0	41.2
ABR Proposed Budget	41.2	0.0	41.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer of RCAHMS Budget	4.2	0.3	4.5
Transfer of Historic Scotland Budget	40.1	0.0	40.1
Technical budget adjustments	-3.2	-0.3	-3.5
Miscellaneous minor transfers	0.1	0.0	0.1
	41.2	0.0	41.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	41.2	0.0	41.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	41.2	0.0	41.2
Budget Analysis			
Historic Environment Scotland*	41.2	0.0	41.2
Net Expenditure	41.2	0.0	41.2

* Merged from the former *Historic Scotland* and *Royal Commission for Ancient and Historic Monuments of Scotland*.

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	1,624.0	582.6	2,206.6
Changes Proposed			
<i>Funding Changes</i>	3.9	0.0	3.9
<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>	10.8	-7.0	3.8
Total changes proposed	14.7	-7.0	7.7
Proposed Budget following Autumn Budget Revisions	1,638.7	575.6	2,214.3

	Operating £m	Capital £m	Total £m
DEL:			
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	64.1	5.0	69.1
Motorways and Trunk Roads	260.7	396.1	656.8
Ferry Services	155.1	32.0	187.1
Air Services	42.9	10.0	52.9
European Social Fund - 2014-20 Programmes	0.0	0.0	0.0
ERDF 2014-20 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	29.2	0.0	29.2
IIC Central Government Grants to Local Authorities	29.9	0.0	29.9
Total DEL	1,559.9	575.6	2,135.5
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Motorways and Trunk Roads PPP/PFI	78.8	0.0	78.8
Total Other Expenditure Outside DEL	78.8	0.0	78.8
Total Budget	1,638.7	575.6	2,214.3

Total Limit on Income (accruing resources)	230.0
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INFRASTRUCTURE, INVESTMENT AND CITIES

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

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

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	794.2	0.0	794.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	794.2	0.0	794.2
Budget Analysis			
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
Net Expenditure	794.2	0.0	794.2

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.2 Concessionary Fares & Bus Services
Details of Proposed Budget

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

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	260.6	0.0	260.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	260.6	0.0	260.6
Budget Analysis			
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
Net Expenditure	260.6	0.0	260.6

INFRASTRUCTURE, INVESTMENT AND CITIES

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	60.9	5.0	65.9
Proposed changes	3.2	0.0	3.2
ABR Proposed Budget	64.1	5.0	69.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Additional funding for Cycling & Walking	3.9	0.0	3.9
Miscellaneous minor transfers	-0.7	0.0	-0.7
	3.2	0.0	3.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	64.1	5.0	69.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	64.1	5.0	69.1
Budget Analysis			
Agency Administration Costs	16.9	0.0	16.9
Road Safety	3.0	0.0	3.0
Scottish Canals	10.0	0.0	10.0
Strategic Transport Projects Review	2.7	0.0	2.7
Support for Sustainable & Active Travel	24.1	5.0	29.1
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
Net Expenditure	64.1	5.0	69.1

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.4 Motorways and Trunk Roads
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	338.3	396.1	734.4
Proposed changes	1.2	0.0	1.2
ABR Proposed Budget	339.5	396.1	735.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	1.2	0.0	1.2
	1.2	0.0	1.2
Proposed Budget following Autumn Budget Revision			
	Operating £m	Capital £m	Total £m
Gross Expenditure	339.5	396.1	735.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	339.5	396.1	735.6
Budget Analysis			
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	110.9	0.0	110.9
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	78.8	0.0	78.8
Net Expenditure	339.5	396.1	735.6

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.5 Ferry Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	155.1	32.0	187.1
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	155.1	32.0	187.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	155.1	35.9	191.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-3.9	-3.9
	155.1	32.0	187.1
Budget Analysis			
Road Equivalent Tariff	10.0	0.0	10.0
Support for Ferry Services	131.6	0.0	131.6
Vessels and Piers	13.5	32.0	45.5
Net Expenditure	155.1	32.0	187.1

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.6 Air Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	35.9	17.0	52.9
Proposed changes	7.0	-7.0	0.0
ABR Proposed Budget	42.9	10.0	52.9
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Re-classification of Twin Otter expenditure	7.0	-7.0	0.0
	7.0	-7.0	0.0
Proposed Budget following Autumn Budget Revision			
	Operating £m	Capital £m	Total £m
Gross Expenditure	42.9	10.0	52.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	42.9	10.0	52.9
Budget Analysis			
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
Net Expenditure	42.9	10.0	52.9

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.7 European Social Fund - 2014-20 Programmes
Details of Proposed Budget

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

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

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

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.8 European Regional Development Fund - 2014-20 Programmes
Details of Proposed Budget

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

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

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

INFRASTRUCTURE, INVESTMENT AND CITIES

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

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

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

INFRASTRUCTURE, INVESTMENT AND CITIES

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	-94.5	132.5	38.0
Proposed changes	-2.6	0.0	-2.6
ABR Proposed Budget	-97.1	132.5	35.4
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer to Climate Change - Policy Development & Implementation for the Climate Justice Fund	-2.0	0.0	-2.0
Miscellaneous minor transfers	-0.6	0.0	-0.6
	-2.6	0.0	-2.6

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	-97.1	199.5	102.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-67.0	-67.0
	-97.1	132.5	35.4
Budget Analysis			
Exemption Scheme	2.0	0.0	2.0
Hydro Nation	1.4	0.0	1.4
Interest on Voted Loans	-100.5	0.0	-100.5
Voted Loans	0.0	132.5	132.5
Net Expenditure	-97.1	132.5	35.4

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

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.11 Other Expenditure
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	23.3	0.0	23.3
Proposed changes	5.9	0.0	5.9
ABR Proposed Budget	29.2	0.0	29.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Infrastructure Investment and Cities as contribution to eCommerce	3.0	0.0	3.0
Transfer to Scottish Futures Trust for infrastructure investment in the digital workstream.	1.5	0.0	1.5
Miscellaneous minor transfers	1.4	0.0	1.4
	5.9	0.0	5.9

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	29.2	0.0	29.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	29.2	0.0	29.2
Budget Analysis			
ESF Programme Operation	1.5	0.0	1.5
Procurement Shared Services	19.4	0.0	19.4
Scottish Futures Trust	8.3	0.0	8.3
Net Expenditure	29.2	0.0	29.2

INFRASTRUCTURE, INVESTMENT AND CITIES

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

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

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

ADMINISTRATION

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	189.6	8.1	197.7
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-0.3	0.0	-0.3
Total changes proposed	-0.3	0.0	-0.3
Proposed Budget following Autumn Budget Revision	189.3	8.1	197.4

	Operating £m	Capital £m	Total £m
DEL:			
Administration	189.3	8.1	197.4
Total DEL	189.3	8.1	197.4
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	189.3	8.1	197.4

Total Limit on Income (accruing resources)	18.1
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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
ABR Proposed Budget	189.3	8.1	197.4
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	-0.3	0.0	-0.3
	-0.3	0.0	-0.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	205.8	8.1	213.9
<i>Less:</i> Retained Income	-16.5	0.0	-16.5
Capital Receipts Applied	0.0	0.0	0.0
	189.3	8.1	197.4
Budget Analysis			
Scottish Government Staff Costs-	138.2	0.0	138.2
Administration Retained Income-	-16.5	0.0	-16.5
Accommodation-	15.9	0.0	15.9
Other Office Overheads (includes ICT projects and minor non-pay items e.g. travel, transport, stationery, hospitality, etc.)-	28.5	0.0	28.5
Training-	3.8	0.0	3.8
Office of Queen's Printer for Scotland-	0.1	0.0	0.1
Depreciation-	19.3	0.0	19.3
Capital Projects	0.0	8.1	8.1
Net Expenditure-	189.3	8.1	197.4

THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	108.5	3.6	112.1
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Autumn Budget Revision	108.5	3.6	112.1

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

Total Limit on Income (accruing resources)

2.0

THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	108.5	3.6	112.1
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	108.5	3.6	112.1
Proposed changes			
SBR Proposed Budget			
Summary of Proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	108.8	3.6	112.4
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	108.5	3.6	112.1
Budget Analysis			
Staff Costs-	69.8	0.0	69.8
Office Costs-	4.3	0.0	4.3
Case Related-	15.4	0.0	15.4
Centrally Managed Costs-	19.0	0.0	19.0
Capital Expenditure-	0.0	3.6	3.6
Net Expenditure	108.5	3.6	112.1

Income to be surrendered	20.0
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NATIONAL RECORDS OF SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	21.7	1.5	23.2
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.1	0.0	0.1
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.1	0.0	0.1
Proposed Budget following Autumn Budget Revision	21.8	1.5	23.3

	Operating £m	Capital £m	Total £m
DEL:			
National Records of Scotland	21.8	1.5	23.3
Total DEL	21.8	1.5	23.3
AME:	0.0	0.0	0.0
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:	0.0	0.0	0.0
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	21.8	1.5	23.3

Total Limit on Income (accruing resources)	9.8
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NATIONAL RECORDS OF SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	21.7	1.5	23.2
Proposed changes	0.1	0.0	0.1
ABR Proposed Budget	21.8	1.5	23.3
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Home Office re Marriage/ Civil Partnership Changes	0.1	0.0	0.1
	0.1	0.0	0.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	29.3	1.5	30.8
<i>Less:</i> Retained Income	-7.5	0.0	-7.5
Capital Receipts Applied	0.0	0.0	0.0
	21.8	1.5	23.3
Budget Analysis			
Administration Costs-	27.1	0.0	27.1
Depreciation Charge-	2.2	0.0	2.2
Capital Expenditure-	0.0	1.5	1.5
Less: income-	-7.5	0.0	-7.5
Net Expenditure	21.8	1.5	23.3

OFFICE OF THE SCOTTISH CHARITY REGULATOR

Schedule 2.1 Total Changes for the Autumn Budget Revision

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

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

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

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

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

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

SCOTTISH COURTS AND TRIBUNALS SERVICE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	80.0	7.5	87.5
Changes Proposed			
<i>Funding Changes</i>	0.0	1.8	1.8
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	3.1	0.0	3.1
Total changes proposed	3.1	1.8	4.9
Proposed Budget following Autumn Budget Revision	83.1	9.3	92.4

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Courts and Tribunals Service	83.1	9.3	92.4
Total DEL	83.1	9.3	92.4
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	83.1	9.3	92.4

Total Limit on Income (accruing resources)	35.0
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SCOTTISH COURTS AND TRIBUNALS SERVICE
Schedule 3.1 Scottish Courts and Tribunals Service
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	80.0	7.5	87.5
Proposed changes	3.1	1.8	4.9
ABR Proposed Budget	83.1	9.3	92.4
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Justice Miscellaneous programme to fund increase in hearing days for the Mental Health Tribunal	0.8	0.0	0.8
Transfer from Administration to cover leases previously covered by the SG	0.6	0.0	0.6
To refund SCTS with the costs associated with unfilled judicial vacancies	0.5	0.0	0.5
Transfer of responsibility for the Scottish Land Court moved to the Justice Miscellaneous programme	-0.4	0.0	-0.4
Transfer of policy function to Justice Miscellanerous programme	-0.3	0.0	-0.3
Transfer from Health Wellbeing and Sport to cover costs associated with the Mental Health Tribunal	0.4	0.0	0.4
Transfer to Scottish Courts and Tribunals Service to support the work of the Scottish Sentencing Council	0.8	0.0	0.8
Transfer from Infrastructure Investment and Cities in connection with the Private Rented Housing Panel	0.7	0.0	0.7
Transfer from Social Justice Communities and Pensioners Rights in connection with the Homeowners Housing Panel	0.3	0.0	0.3
Redeployment of funding to meet initial costs for purchase of Inverness Justice Centre	0.0	1.5	1.5
Miscellaneous minor transfers	-0.3	0.3	0.0
	3.1	1.8	4.9

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	116.2	9.3	125.5
Less: Retained Income	-33.1	0.0	-33.1
Capital Receipts Applied	0.0	0.0	0.0
	83.1	9.3	92.4
Budget Analysis			
Less Civil Fees-	-23.9	0.0	-23.9
Less Other Income (SCS)-	-9.1	0.0	-9.1
Operating Expenditure-	102.9	0.0	102.9
Scottish Tribunal Service	13.2	0.0	13.2
Scottish Court Service Capital-	0.0	9.3	9.3
Net Expenditure	83.1	9.3	92.4

REVENUE SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	4.3	0.0	4.3
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.3	0.0	0.3
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.3	0.0	0.3
Proposed Budget following Autumn Budget Revision	4.6	0.0	4.6

	Operating £m	Capital £m	Total £m
DEL:			
Revenue Scotland	4.6	0.0	4.6
Total DEL	4.6	0.0	4.6
AME:	0.0	0.0	0.0
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:	0.0	0.0	0.0
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	4.6	0.0	4.6

Total Limit on Income (accruing resources)	0.0
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REVENUE SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.3	0.0	4.3
Proposed changes	0.3	0.0	0.3
ABR Proposed Budget	4.6	0.0	4.6
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer from HMRC iro cost savings for devolved taxes	0.3	0.0	0.3
	0.3	0.0	0.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.6	0.0	4.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	4.6	0.0	4.6
Budget Analysis			
Administration Costs	3.5	0.0	3.5
Set-up Costs	1.1	0.0	1.1
Net Expenditure	4.6	0.0	4.6

FOOD STANDARDS SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

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

	Operating £m	Capital £m	Total £m
DEL:			
Food Standards Agency	15.6	0.1	15.7
Total DEL	15.6	0.1	15.7
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	15.6	0.1	15.7

Total Limit on Income (accruing resources)	0.0
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FOOD STANDARDS SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.6	0.1	15.7
Proposed Changes	0.0	0.0	0.0
ABR Proposed Budget	15.6	0.1	15.7
Proposed changes SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	15.6	0.1	15.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	15.6	0.1	15.7
Budget Analysis			
Administration-	15.6	0.0	15.6
Capital Expenditure-	0.0	0.1	0.1
Net Expenditure	15.6	0.1	15.7

SCOTTISH HOUSING REGULATOR

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	4.0	0.0	4.0
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.1	0.0	0.1
Total changes proposed	0.1	0.0	0.1
Proposed Budget following Autumn Budget Revision	4.1	0.0	4.1

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

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

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.0	0.0	4.0
Proposed changes	0.1	0.0	0.1
ABR Proposed Budget	4.1	0.0	4.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	0.1	0.0	0.1
	0.1	0.0	0.1

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

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 2.1 Total Changes for the Autumn Budget Revision

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

	Operating £m	Capital £m	Total £m
DEL:			
Total DEL	0.0	0.0	0.0
AME:			
NHS Pensions	2,210.7	0.0	2,210.7
Teachers' Pensions	1,326.3	0.0	1,326.3
Total AME	3,537.0	0.0	3,537.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	3,537.0	0.0	3,537.0

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

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2,210.7	0.0	2,210.7
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	2,210.7	0.0	2,210.7
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3,500.7	0.0	3,500.7
<i>Less:</i> Retained Income	-1,290.0	0.0	-1,290.0
Capital Receipts Applied	0.0	0.0	0.0
	2,210.7	0.0	2,210.7
Budget Analysis			
NHS Pension Scheme Expenditure	3,500.7	0.0	3,500.7
Retained Income from employee and employer contributions and transfers received (NHS)	-1,290.0	0.0	-1,290.0
Net Expenditure	2,210.7	0.0	2,210.7

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 3.2 Teachers' Pensions
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,326.3	0.0	1,326.3
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	1,326.3	0.0	1,326.3
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,961.5	0.0	1,961.5
<i>Less:</i> Retained Income	-635.2	0.0	-635.2
Capital Receipts Applied	0.0	0.0	0.0
	1,326.3	0.0	1,326.3
Budget Analysis			
Teachers' Pension Scheme Expenditure	1,961.5	0.0	1,961.5
Teachers' Retained Income from employee and employer contributions and transfers received	-635.2	0.0	-635.2
Net Expenditure	1,326.3	0.0	1,326.3

FORESTRY COMMISSION (SCOTLAND)

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	64.1	0.0	64.1
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-2.7	0.0	-2.7
Total changes proposed	-2.7	0.0	-2.7
Proposed Budget following Autumn Budget Revision	61.4	0.0	61.4

	Operating £m	Capital £m	Total £m
DEL:			
Forestry Commission (Scotland)	61.4	0.0	61.4
Total DEL	61.4	0.0	61.4
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	61.4	0.0	61.4

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

Schedule 3.1 Forestry Commission (Scotland)
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	64.1	0.0	64.1
Proposed changes	-2.7	0.0	-2.7
ABR Proposed Budget	61.4	0.0	61.4
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Environment & Rural Services for the Scottish Land Fund	-1.4	0.0	-1.4
Transfer to Environment & Rural Services for the Central Scotland Green Network	-1.0	0.0	-1.0
Miscellaneous minor transfers	-0.3	0.0	-0.3
	-2.7	0.0	-2.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	81.2	0.0	81.2
<i>Less:</i> Retained Income	-19.8	0.0	-19.8
Capital Receipts Applied	0.0	0.0	0.0
	61.4	0.0	61.4
Budget Analysis			
Programme costs	18.3	0.0	18.3
Subsidy to Forest Enterprise	21.7	0.0	21.7
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
Net Expenditure	61.4	0.0	61.4

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

SCOTTISH PARLIAMENT CORPORATE BODY

Schedule 2.1 Total Changes for the Autumn Budget Revision

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

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Parliament Corporate Body	87.6	1.2	88.8
Total DEL	87.6	1.2	88.8
AME:	1.0	0.0	1.0
Total AME	1.0	0.0	1.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	88.6	1.2	89.8

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

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	88.6	1.2	89.8
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	88.6	1.2	89.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	89.6	1.2	90.8
<i>Less:</i> Retained Income	-1.0	0.0	-1.0
Capital Receipts Applied	0.0	0.0	0.0
	88.6	1.2	89.8
Budget Analysis			
Administration Costs-	88.6	0.0	88.6
Capital Expenditure-	0.0	1.2	1.2
Net Expenditure	88.6	1.2	89.8

AUDIT SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	6.5	1.5	8.0
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Autumn Budget Revision	6.5	1.5	8.0

	Operating £m	Capital £m	Total £m
DEL:			
Audit Scotland	6.5	1.5	8.0
Total DEL	6.5	1.5	8.0
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	6.5	1.5	8.0

Total Limit on Income (accruing resources)	22.0
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AUDIT SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	6.5	1.5	8.0
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	6.5	1.5	8.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	24.5	1.5	26.0
<i>Less:</i> Retained Income	-18.0	0.0	-18.0
Capital Receipts Applied	0.0	0.0	0.0
	6.5	1.5	8.0
Budget Analysis			
Capital-	0.0	1.5	1.5
Support to Parliament & the Auditor General:			
Current expenditure-	13.0	0.0	13.0
<i>Less:</i> income from fees and charges-	-6.5	0.0	-6.5
Support to the Accounts Commission:			
Current expenditure-	11.5	0.0	11.5
<i>Less:</i> income from fees and charges-	-11.5	0.0	-11.5
Net Expenditure	6.5	1.5	8.0



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