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**Scotland's Budget Documents 2016-17:**

**Budget (Scotland) Bill**

**Supporting Document**

**for the year ending 31 March 2017**

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

SG/2016/1

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# Budget (Scotland) Bill Supporting Document

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# Budget (Scotland) Bill Supporting Document

## Introduction

1. This booklet provides supporting information for the Parliament and others in support of the “Budget (Scotland) Bill”. The Bill was laid before the Parliament by the Scottish Government in January 2016. The booklet itself has no statutory force – it is produced as an aid to understanding the Bill.

2. The purpose of the Bill is to seek Parliamentary approval to the Scottish Government’s spending plans for the financial year 2016-17. These plans were set out in *Scotland’s Spending Plans and Draft Budget 2016-17* published in December 2015. The Parliamentary Committees have already scrutinised the draft plans, culminating in the Finance Committee’s Report on the Budget Process in January 2016.

3. There are a few changes between the figures given in *Draft Budget 2016-17* and those set out in the rest of this document and the Bill. The major changes largely reflect statutory requirements. These are explained below:

i) While spending proposals are in the main expressed in resource terms the ‘Public Finance and Accountability (Scotland) Act 2000’ requires authority for the budgets of non-departmental public bodies (NDPBs) to be given in cash. In order to allow comparison with NDPB budgets presented in other publications – including *Draft Budget 2016-17* – table 1.1 compares cash and resource budgets at portfolio level;

ii) The Draft Budget included Judicial Salaries of £30.6 million. The Judicial Salaries in respect of full-time appointed Sheriffs are excluded from the Budget Bill as they do not require Parliamentary approval. Police loan charges of £5.4 million are included as they require Parliamentary approval. Loan repayments by Scottish Water to the NLF, the PWLB and the EIB of £38.9 million are included within the Draft Budget figures, but excluded from the Budget Bill.

iii) There are a number of directly funded external bodies which require separate parliamentary approval from the portfolio total, and consequently the budgets are detailed separately in the Budget Bill in respect of financial year 2016-17.

v) To ensure that budgets align with the latest available information, there is an adjustment of £141.3 million to the Annually Managed Expenditure (AME) budget provision for the Teachers and NHS Pension Schemes. This reduction to the Draft Budget 2016-17 number, reflects the HM Treasury update to the discount rate applied for post-employment benefits announced in December 2015.

4. It is the aim of the Scottish Government to present a budget to the Scottish Parliament with a clear read across to the Scottish Government’s Consolidated Annual Accounts. In order to maintain this clear link, the IFRS based budget presented to the Scottish Parliament reflects Public Private Partnership and Private Finance Initiative schemes – and any revenue-financed infrastructure investment scheme – on the basis that such schemes are classified as on-balance sheet for IFRS based accounts purposes in accordance with the Government Financial Reporting Manual (the FReM). The budget consequences of the recognition of the change in treatment of PPP/PFI/NPD schemes in the Scottish Parliament’s budget are therefore reflected in the budget presented to the Scottish Parliament.

6. Table 1.2 shows a full reconciliation between the portfolio budgets shown in the *Draft Budget 2015-16*, as restructured in Table 1.2, and the portfolio budgets as presented for parliamentary approval.

**Table 1.1 - NDPB Cash and Resource Budgets by Portfolio, 2016-17**

<b>Portfolio</b>	<b>NDPB Budget (Cash)</b>	<b>NDPB Budget (Non-Cash)</b>	<b>NDPB Budget (Resource)</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
Finance, Constitution and Economy	333.0	38.4	371.4
Health, Wellbeing and Sport	61.2	1.0	62.2
Education & Lifelong Learning	1,697.0	5.3	1,702.3
Fair Work, Skills and Training	176.1	0.0	176.1
Justice	1,428.3	75.0	1,503.3
Social Justice, Communities and Pensioners Rights	1.4	0.0	1.4
Rural Affairs, Food and Environment	104.0	7.3	111.3
Culture, Europe & External Affairs	136.1	11.6	147.7
Infrastructure, Investment & Cities	34.2	9.5	43.7
<b>Total</b>	<b>3,971.3</b>	<b>148.1</b>	<b>4,119.4</b>

**Table 1.2 Draft Budget restated for Parliamentary approval**

	<b>A</b> <b>Draft</b> <b>Budget</b> <b>Restated</b> <b>£m</b>	<b>B</b> <b>NDPB</b> <b>Non-</b> <b>cash</b> <b>£m</b>	<b>C</b> <b>Adjusted</b> <b>Budget</b> <b>£m</b>	<b>D</b> <b>Tech</b> <b>Adjust</b> <b>£m</b>	<b>E</b> <b>Other</b> <b>bodies &amp;</b> <b>transfers</b> <b>£m</b>	<b>F</b> <b>LA</b> <b>grants</b> <b>£m</b>	<b>G</b> <b>Minor</b> <b>Rounding</b> <b>£m</b>	<b>H</b> <b>Budget for</b> <b>Approval</b> <b>£m</b>
Finance, Constitution and Economy	4,076.8	-38.4			-3,446.8			591.6
Health, Wellbeing and Sport	13,038.3	-1.0		96.2	-15.3		-0.1	13,118.1
Education and Lifelong Learning	2,853.8	-5.3				4.5		2,853.0
Fair Work, Skills and Training	252.5	0.0						252.5
Justice	2,512.3	-75.0	-25.2	-3.1	-88.9	86.5		2,406.6
Social Justice, Communities and Pensioners' Rights	11,048.0	0.0			-6.6	-112.9	-0.1	10,928.4
Rural Affairs, Food and Environment	560.4	-7.3		0.1	-61.3		-0.1	491.8
Culture, Europe & External Affairs	243.7	-11.6			-28.4		0.1	203.8
Infrastructure, Investment & Cities	2,139.9	-9.5		36.3		21.9	0.1	2,188.7
Administration	193.0							193.0
Crown Office and Procurator Fiscal	112.5							112.5
National Records of Scotland					28.4			28.4
Teachers and NHS Pensions			-141.3		3,441.6			3,300.3
Office of Scottish Charity Regulator					2.9		0.1	3.0
Scottish Courts and Tribunals Service					88.9			88.9
Scottish Housing Regulator					3.7			3.7
Revenue Scotland					5.2			5.2
Food Standards Scotland					15.3			15.3
Forestry Commission					61.3			61.3
<b>The Scottish Government</b>	<b>37,031.2</b>	<b>-148.1</b>	<b>-166.5</b>	<b>129.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>36,846.1</b>
Scottish Parliament and Audit Scotland	102.3		1.0					103.3
<b>Total Managed Expenditure</b>	<b>37,133.5</b>	<b>-148.1</b>	<b>-165.5</b>	<b>129.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>36,949.4</b>

A - Draft budget as restated and presented at Table 1.2.

B - To meet the requirements of the Public Finance Accountability (Scotland) Act 2000 NDPBs are approved on a cash funding basis..

C - In accordance with requirements - police loan charges (£5.4 million) require parliamentary approval. Judicial salaries (£30.6 million) and Scottish Water loan repayments to NLF, PWLB and EIB (£38.9 million) are excluded from parliamentary approval. AME budget adjustments in respect of NHS and Teachers pensions.

D - Technical adjustments to budget to reflect accounting requirements in accordance with the Government Financial Reporting Manual (the FReM).

E - Direct funded and other external bodies requiring separate parliamentary approval.

F - Restatement of remaining specific grants under appropriate Cabinet Secretary responsibility.

G - Transfers between portfolios following Draft Budget.

H- Draft Budget restated on basis of budget requiring parliamentary approval.

7. Since the introduction of resource accounting and budgeting, there has been a difference between the spending that scores as capital in the Scottish Government's accounts and that which scores as capital within DEL (the Departmental Expenditure Limit).

8. *Draft Budget 2016-17* reported capital spending which scores against HM Treasury capital DEL, but as the consolidated accounts are based on the aggregates set in the Budget Bill, this supporting document uses the "accounts definition" of capital. Accordingly, only expenditure that scores as capital in the consolidated or Direct Funded Bodies' annual accounts is shown as capital (see the first column in table 1.3).

**Table 1.3 Capital Spending 2016-17**

<i>Accounts Definition</i>	Direct Capital £m	NDPB Capital £m	Financial Transactions £m	Capital Grants to Local Authorities £m	Capital Grants to Private Sector £m
<i>Capital DEL</i>					
Finance, Constitution and Economy	4.2	0.7	35.5	30.0	185.9
Health, Wellbeing and Sport	548.5	-	5.0	-	-
Education & Lifelong Learning	496.4	28.0	14.0	-	52.4
Fair Work, Skills and Training	-	-	-	-	-
Justice	35.3	27.1	-	-	-
Social Justice, Communities and Pensioners' Rights	-9.9	-	255.5	635.0	417.0
Rural Affairs, Food and Environment	21.3	4.5	5.0	-	30.0
Culture, Europe & External Affairs	-	14.2	5.0	-	9.6
Infrastructure & Capital investment	549.0	10.6	7.0	21.9	607.4
<b>Total Programme</b>	<b>1,644.8</b>	<b>85.1</b>	<b>327.0</b>	<b>686.9</b>	<b>1,302.3</b>
Administration	13.1	-	-	-	-
Crown Office and Procurator Fiscal	3.6	-	-	-	-
<b>Total Scottish Government (Consolidated)</b>	<b>1,661.5</b>	<b>85.1</b>	<b>327.0</b>	<b>686.9</b>	<b>1,302.3</b>
National Records of Scotland	2.9	-	-	-	-
Scottish Housing Regulator	-	-	-	-	-
Office of the Scottish Charity Regulator	-	-	-	-	-
Scottish Courts and Tribunals Service	12.4	-	-	-	-
Revenue Scotland	-	-	-	-	-
Food Standards Scotland	-	-	-	-	-
<b>Total Scottish Administration</b>	<b>1,676.8</b>	<b>85.1</b>	<b>327.0</b>	<b>686.9</b>	<b>1,302.3</b>
<b>Direct Funded Bodies</b>					
Forestry Commission (Scotland)	-	-	-	-	1.6
Scottish Parliament Corporate Body	1.5	-	-	-	-
Audit Scotland	0.2	-	-	-	-
<b>Total Scottish Estimates</b>	<b>1,678.5</b>	<b>85.1</b>	<b>327.0</b>	<b>686.9</b>	<b>1,303.9</b>

1. Approximately £491 million of the ELL direct capital scores in AME
2. Approximately £59 million of the Health direct capital scores outside DEL (ODEL).
3. Information on PPP unitary charges is set out in Annex H, Table 5 on page 169 of the Draft Budget 2016-17 which was published on 16 December 2015.

## The form of this supporting document

9. The Scottish Government continues to discuss with the Finance Committee and others how it can improve the presentation of supporting information, and which material is found to be most useful.

10. The following summary tables set out the overall resource authorisations sought in the Budget Bill at portfolio level, and the cash equivalents. The numbers shown in these summary tables will in general read directly across to the numbers shown on the face of the Bill. The main body of the document then provides a more detailed analysis of the proposed plans on a portfolio by portfolio basis. For each portfolio and direct funded body, it shows:

- the proposed portfolio budget split in terms of operating and capital resources, divided into the main spending aggregates: DEL (Departmental Expenditure Limit), AME (Annually Managed Expenditure) and spending outside TME (Total Managed Expenditure); and
- details of the proposed budget for each individual Level 2.

11. The Administration budget includes the costs of central services and directly allocated administration costs for the core Scottish Government which are managed by the Directors General (DG).



Summary Tables

**Table 1.4 The Components of the Scottish Budget 2016-17**

	Expenditure Within DEL £m	Expenditure Within AME £m	Expenditure Outside DEL/AME £m	Total Budget £m
Scottish Executive - Portfolios				
Finance, Constitution and Economy	591.6			591.6
Health, Wellbeing and Sport	12,921.9	100.0	96.2	13,118.1
Education & Lifelong Learning	2,473.7	379.3		2,853.0
Fair Work, Skills and Training	252.5			252.5
Justice	2,351.0		55.6	2,406.6
Social Justice, Communities and Pensioners' Rights	8,159.9	2,768.5		10,928.4
Rural Affairs, Food and Environment	491.7		0.1	491.8
Culture, Europe & External Affairs	203.8			203.8
Infrastructure & Capital Investment	2,101.1		87.6	2,188.7
<b>Total Programme</b>	<b>29,547.2</b>	<b>3,247.8</b>	<b>239.5</b>	<b>33,034.5</b>
Administration	193.0			193.0
Crown Office and Procurator Fiscal	112.5			112.5
<b>Total Scottish Government (Consolidated)</b>	<b>29,852.7</b>	<b>3,247.8</b>	<b>239.5</b>	<b>33,340.0</b>
Scottish Housing Regulator	3.7			3.7
National Records of Scotland	28.4			28.4
Office of the Scottish Charity Regulator	3.0			3.0
Scottish Courts and Tribunals Service	88.9			88.9
Revenue Scotland	5.2			5.2
Food Standards Scotland	15.3			15.3
Scottish Teachers' and NHS Pension Schemes		3,300.3		3,300.3
<b>Total Scottish Administration</b>	<b>29,997.2</b>	<b>6,548.1</b>	<b>239.5</b>	<b>36,784.8</b>
<b>Direct Funded Bodies</b>				
Forestry Commission (Scotland)	61.3			61.3
Scottish Parliament Corporate Body	95.7	1.0		96.7
Audit Scotland	6.6			6.6
<b>Total Scottish Budget</b>	<b>30,160.8</b>	<b>6,549.1</b>	<b>239.5</b>	<b>36,949.4</b>

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

	Budget	Adjustments		Cash Authorisation
		Depreciation	Other	
	£m	£m	£m	£m
<b>Scottish Administration</b>	36,784.8	-646.0	-2,951.8	<b>33,187.0</b>
Forestry Commission (Scotland)	61.3	-0.1	0.0	<b>61.2</b>
Scottish Parliamentary Corporate Body	96.7	-12.2	0.0	<b>84.5</b>
Audit Scotland	6.6	-0.4	0.0	<b>6.2</b>
<b>Total</b>	<b>36,949.4</b>	<b>-658.7</b>	<b>-2,951.8</b>	<b>33,338.9</b>

<b>Sources of Funding for Scottish Administration:</b>	
Cash grant from the Scottish Consolidated Fund	22,941.5
Non Domestic Rate Income	2,786.5
Forecast receipts from Scottish Rate of Income Tax	4,900.0
Forecast receipts from LBTT and Landfill Tax	671.0
Capital borrowing	315.8
National Insurance Contributions	1,724.1
<b>Total Cash Authorisation</b>	<b>33,338.9</b>

**Table 1.6 Budget position for Consolidated Accounts**

The Consolidated Accounts of the Scottish Government for 2016-17 will report the annual outturn against the position as analysed over the following expenditure aggregates:

	Expenditure	Expenditure	Expenditure	Total
	Within	Within	Outside	Budget
	DEL	AME	DEL/AME	
	£m	£m	£m	£m
<b>Scottish Government - Portfolios</b>				
Finance, Constitution and Economy	591.6	0.0	0.0	591.6
Health, Wellbeing and Sport	12,921.9	100.0	96.2	13,118.1
Education and Lifelong Learning	2,473.7	379.3	0.0	2,853.0
Fair Work, Skills and Training	252.5	0.0	0.0	252.5
Justice	2,351.0	0.0	55.6	2,406.6
Social Justice, Communities and Pensioners' Rights	8,159.9	2,768.5	0.0	10,928.4
Rural Affairs, Food and Environment	491.7	0.0	0.1	491.8
Culture, Europe & External Affairs	203.8	0.0	0.0	203.8
Infrastructure & Capital Investment	2,101.1	0.0	87.6	2,188.7
Administration	193.0	0.0	0.0	193.0
Crown Office & Procurator Fiscal	112.5	0.0	0.0	112.5
<b>Consolidated Accounts</b>	<b>29,852.7</b>	<b>3,247.8</b>	<b>239.5</b>	<b>33,340.0</b>

**Table 1.7 Budget position for other bodies not included in the consolidated accounts**

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

	Expenditure	Expenditure	Expenditure	Total
	Within	Within	Outside	Budget
	DEL	AME	DEL/AME	
	£m	£m	£m	£m
National Records of Scotland	28.4	0.0	0.0	28.4
Office of the Scottish Charity Regulator	3.0	0.0	0.0	3.0
Scottish Housing Regulator	3.7	0.0	0.0	3.7
Scottish Courts and Tribunals Service	88.9	0.0	0.0	88.9
Revenue Scotland	5.2	0.0	0.0	5.2
Food Standards Scotland	15.3	0.0	0.0	15.3
Scottish Teachers and NHS Pension Schemes	0.0	3,300.3	0.0	3,300.3
Forestry Commission (Scotland)	61.3	0.0	0.0	61.3
Scottish Parliament Corporate Body	95.7	1.0	0.0	96.7
Audit Scotland	6.6	0.0	0.0	6.6
<b>Total</b>	<b>308.1</b>	<b>3,301.3</b>	<b>0.0</b>	<b>3,609.4</b>

**Schedule 2 - Summary Proposed Portfolio Budget**

<b>Total Proposed Budget</b>	<b>2016-17</b>		
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>DEL:</b>			
Scottish Public Pensions Agency	16.8	3.5	20.3
Digital Strategy	116.0	0.0	116.0
Enterprise, Energy & Tourism	376.3	14.0	390.3
Accountant in Bankruptcy	0.5	0.7	1.2
Parliamentary Business & Government Strategy	63.8	0.0	63.8
<b>Total DEL</b>	<b>573.4</b>	<b>18.2</b>	<b>591.6</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Portfolio Budget</b>	<b>573.4</b>	<b>18.2</b>	<b>591.6</b>
<b>Total Limit on Income (accruing resources)</b>			<b>186.0</b>

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>23.2</b>	<b>16.8</b>	<b>3.5</b>	<b>20.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>23.2</b>	<b>16.8</b>	<b>3.5</b>	<b>20.3</b>
<b>Budget Analysis</b>				
Agency Administration	23.2	16.8	3.5	20.3
<b>Net Expenditure</b>	<b>23.2</b>	<b>16.8</b>	<b>3.5</b>	<b>20.3</b>

**Schedule 3.2 Digital Strategy  
Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>50.8</b>	<b>116.0</b>	<b>0.0</b>	<b>116.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>50.8</b>	<b>116.0</b>	<b>0.0</b>	<b>116.0</b>
<b>Budget Analysis</b>				
Digital Strategy	50.8	116.0	0.0	116.0
<b>Net Expenditure</b>	<b>50.8</b>	<b>116.0</b>	<b>0.0</b>	<b>116.0</b>

Note - level 2 was previously 'Digital Public Services, Committees, Commissions and Other'.

Note - the Digital Strategy Budget previously consisted of three budget lines; 'Digital Public Services', 'Digital Economy and Infrastructure', 'Next Generation Digital Fund'.

Note - the budget line for 'Council of Economic Advisers' is now included in the level 2 'Parliamentary Business & Government Strategy'.

Note - the budget lines for 'Commissions' and 'Improving Public Services' are now within the Social Justice, Communities and Pensioners' Rights portfolio.

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>428.8</b>	<b>376.8</b>	<b>14.0</b>	<b>390.8</b>
<i>Less:</i> Retained Income	-0.5	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>428.3</b>	<b>376.3</b>	<b>14.0</b>	<b>390.3</b>
<b>Budget Analysis</b>				
Energy	108.4	57.2	14.0	71.2
Enterprise Bodies	300.4	303.4	0.0	303.4
Innovation & Industries	8.8	8.8	0.0	8.8
Scottish Development International	1.6	0.0	0.0	0.0
Strategic Forum	-40.0	-40.0	0.0	-40.0
Tourism	49.1	46.9	0.0	46.9
<b>Net Expenditure</b>	<b>428.3</b>	<b>376.3</b>	<b>14.0</b>	<b>390.3</b>

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>14.0</b>	<b>13.3</b>	<b>0.7</b>	<b>14.0</b>
<i>Less:</i> Retained Income	-12.2	-12.8	0.0	-12.8
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>1.8</b>	<b>0.5</b>	<b>0.7</b>	<b>1.2</b>
<b>Budget Analysis</b>				
AiB Agency Administration	1.8	0.5	0.7	1.2
<b>Net Expenditure</b>	<b>1.8</b>	<b>0.5</b>	<b>0.7</b>	<b>1.2</b>



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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	<b>75.8</b>	<b>63.8</b>	<b>0.0</b>	<b>63.8</b>
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>75.8</b>	<b>63.8</b>	<b>0.0</b>	<b>63.8</b>
<b>Budget Analysis</b>				
Cities Investment & Strategy	30.1	30.3	0.0	30.3
Citizens Advice Direct	0.0	0.6	0.0	0.6
Council of Economic Advisers	0.1	0.1	0.0	0.1
Fiscal Commission	0.0	1.0	0.0	1.0
Office of the Chief Economic Adviser	0.5	0.5	0.0	0.5
Office of the Chief Statistician	1.4	1.6	0.0	1.6
Public Information and Engagement	4.9	2.8	0.0	2.8
Royal and Ceremonial	0.3	0.3	0.0	0.3
Scotland Act -Tax Provision Implementation and Management	25.7	16.2	0.0	16.2
Scottish Parliamentary Elections	12.0	9.6	0.0	9.6
Strategic Research & Analysis Fund	0.9	0.8	0.0	0.8
<b>Net Expenditure</b>	<b>75.9</b>	<b>63.8</b>	<b>0.0</b>	<b>63.8</b>

Note - 'Council of Economic Advisers' was previously included in the level 2 'Digital Public Services, Committees, Commissions and Other'.

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**HEALTH, WELLBEING AND SPORT**


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**Schedule 2 - Summary Proposed Portfolio Budget**

Total Proposed Budget	2016-17		
	Operating £m	Capital £m	Total £m
DEL:			
Health	12,382.7	494.5	12,877.2
Sport	44.7	0.0	44.7
<b>Total DEL</b>	<b>12,427.4</b>	<b>494.5</b>	<b>12,921.9</b>
AME:			
Health	100.0	0.0	100.0
<b>Total AME</b>	<b>100.0</b>	<b>0.0</b>	<b>100.0</b>
Other Expenditure Outside DEL:			
Health	37.2	59.0	96.2
<b>Total Other Expenditure Outside DEL</b>	<b>37.2</b>	<b>59.0</b>	<b>96.2</b>
<b>Total Portfolio Budget</b>	<b>12,564.6</b>	<b>553.5</b>	<b>13,118.1</b>
<b>Total Limit on Income (accruing resources)</b>			<b>2,050.0</b>

**HEALTH, WELLBEING AND SPORT**
**Schedule 3.1 Health  
Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>12,572.2</b>	<b>12,749.0</b>	<b>574.4</b>	<b>13,323.4</b>
Less: Retained Income	-166.6	-229.1	0.0	-229.1
Capital Receipts Applied	-20.9	0.0	-20.9	-20.9
	<b>12,384.7</b>	<b>12,519.9</b>	<b>553.5</b>	<b>13,073.4</b>
<b>Budget Analysis</b>				
NHS Special Boards	0.0	1,099.7	0.0	1,099.7
NHS Territorial Boards	9,690.7	9,102.3	0.0	9,102.3
Health PPP/PFI NPD (ODEL)	96.2	37.2	59.0	96.2
NHS Impairments (AME)	100.0	100.0	0.0	100.0
Access Quality and Improvement	32.4	58.7	0.0	58.7
Alcohol Misuse	40.9	0.0	0.0	0.0
Capital Income	-20.9	0.0	-20.9	-20.9
Capital Investment	221.4	0.0	510.4	510.4
Care and Caring	0.0	72.7	0.0	72.7
Care Inspectorate	21.7	21.7	0.0	21.7
Clean Hospitals/MRSA Screening Programme	21.0	0.0	0.0	0.0
Custody Healthcare & Forensics Services	7.6	0.0	0.0	0.0
Distinction Awards	19.4	14.4	0.0	14.4
Early Detection of Cancer	9.3	0.0	0.0	0.0
eHealth	90.7	13.7	0.0	13.7
General Dental Services	398.7	401.3	0.0	401.3
General Medical Services	709.6	735.1	0.0	735.1
General Ophthalmic Services	93.0	101.0	0.0	101.0
Health Financial Transactions	2.0	0.0	5.0	5.0
Health Improvement & Health Inequalities	55.6	89.9	0.0	89.9
Health Protection	31.7	0.0	0.0	0.0
Health Retained Income	-166.5	-139.1	0.0	-139.1
Health Screening	2.6	0.0	0.0	0.0
Healthy Start	13.9	0.0	0.0	0.0
Immunisations	20.9	31.0	0.0	31.0
Integration Fund	113.5	0.0	0.0	0.0
Mental Health Improvement & Service Delivery	23.7	38.2	0.0	38.2
Miscellaneous Other Services	162.9	68.1	0.0	68.1
New Medicines Fund	40.0	90.0	0.0	90.0
Outcomes Framework	0.0	216.5	0.0	216.5
Pandemic Flu	8.1	0.0	0.0	0.0
Pharmaceutical Services Contractors Remuneration	177.7	180.9	0.0	180.9
PPRS Rebate Income	0.0	-90.0	0.0	-90.0
Primary Care Fund	0.0	45.0	0.0	45.0
Provision for Transfer to Health Capital	47.5	0.0	0.0	0.0
Quality Efficiency Support	18.9	0.0	0.0	0.0
Research	68.5	30.0	0.0	30.0
Revenue Consequences of NPD Schemes	14.0	18.0	0.0	18.0
Self Directed Support Programme	12.0	0.0	0.0	0.0
Specialist Children's Services	21.2	0.0	0.0	0.0
Tobacco Control	12.2	0.0	0.0	0.0
Transformational Change Fund	0.0	30.0	0.0	30.0
Workforce	33.0	0.0	0.0	0.0
Workforce & Nursing	139.6	153.6	0.0	153.6
<b>Net Expenditure</b>	<b>12,384.7</b>	<b>12,519.9</b>	<b>553.5</b>	<b>13,073.4</b>

**Schedule 3.2 Sport  
 Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>70.7</b>	<b>44.7</b>	<b>0.0</b>	<b>44.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>70.7</b>	<b>44.7</b>	<b>0.0</b>	<b>44.7</b>
<b>Budget Analysis</b>				
Physical Activity	3.3	3.3	0.0	3.3
Sport & Legacy	67.4	41.4	0.0	41.4
<b>Net Expenditure</b>	<b>70.7</b>	<b>44.7</b>	<b>0.0</b>	<b>44.7</b>

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**EDUCATION AND LIFELONG LEARNING**


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**Schedule 2 - Summary Proposed Portfolio Budget**

Total Proposed Budget	2016-17		
	Operating £m	Capital £m	Total £m
DEL:			
Learning	195.0	4.0	199.0
Children & Families	111.6	3.1	114.7
Higher Education Student Support	495.0	2.0	497.0
Scottish Funding Council	1,651.8	0.0	1,651.8
Advanced Learning and Science	6.7	0.0	6.7
E&LL Central Gov. Grants to Local Authorities	4.5	0.0	4.5
<b>Total DEL</b>	<b>2,464.6</b>	<b>9.1</b>	<b>2,473.7</b>
AME:			
Higher Education Student Support	-112.0	491.3	379.3
<b>Total AME</b>	<b>-112.0</b>	<b>491.3</b>	<b>379.3</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Portfolio Budget</b>	<b>2,352.6</b>	<b>500.4</b>	<b>2,853.0</b>
<b>Total Limit on Income (accruing resources)</b>			<b>179.0</b>

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**EDUCATION AND LIFELONG LEARNING**


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**Schedule 3.1 Learning  
 Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>189.7</b>	<b>195.9</b>	<b>4.0</b>	<b>199.9</b>
<i>Less:</i> Retained Income	-0.9	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>188.8</b>	<b>195.0</b>	<b>4.0</b>	<b>199.0</b>
<b>Budget Analysis</b>				
Education Scotland	25.7	24.3	0.0	24.3
Education Scotland Income	-0.9	-0.9	0.0	-0.9
Gaelic	23.2	23.2	0.0	23.2
Learning & Support	31.2	34.2	0.0	34.2
People & Infrastructure	76.9	56.6	4.0	60.6
Education Analytical Services	2.9	2.7	0.0	2.7
Strategy & Performance	29.8	54.9	0.0	54.9
<b>Net Expenditure</b>	<b>188.8</b>	<b>195.0</b>	<b>4.0</b>	<b>199.0</b>

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**EDUCATION AND LIFELONG LEARNING**


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**Schedule 3.2 Children & Families  
 Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>149.0</b>	<b>146.5</b>	<b>3.1</b>	<b>149.6</b>
<i>Less: Retained Income</i>	-31.1	-34.9	0.0	-34.9
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>117.9</b>	<b>111.6</b>	<b>3.1</b>	<b>114.7</b>
<b>Budget Analysis</b>				
Care & Justice	50.1	52.2	0.0	52.2
Childrens Rights and Wellbeing	5.5	6.0	0.0	6.0
Disclosure Scotland Expenditure	37.9	36.2	3.1	39.3
Disclosure Scotland Retained Income	-31.1	-38.4	0.0	-38.4
Early Years	38.8	38.8	0.0	38.8
Office of the Chief Social Work Adviser	16.7	16.8	0.0	16.8
<b>Net Expenditure</b>	<b>117.9</b>	<b>111.6</b>	<b>3.1</b>	<b>114.7</b>

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**EDUCATION AND LIFELONG LEARNING**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>1,142.3</b>	<b>438.0</b>	<b>623.3</b>	<b>1,061.3</b>
<i>Less:</i> Retained Income	-52.0	-55.0	0.0	-55.0
Capital Receipts Applied	-120.0	0.0	-130.0	-130.0
	<b>970.3</b>	<b>383.0</b>	<b>493.3</b>	<b>876.3</b>
<b>Budget Analysis</b>				
Capitalised Interest	-52.0	-55.0	0.0	-55.0
Net Student Loans Advanced	468.3	0.0	491.3	491.3
Student Loan Fair Value Adjustment	-72.0	-60.5	0.0	-60.5
Student Loan Sale Subsidy Impairment Adjustm	3.5	3.5	0.0	3.5
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	302.1	175.6	0.0	175.6
Student Awards Agency for Scotland	11.3	10.3	2.0	12.3
<b>Operating Costs</b>				
Student Loan Interest Subsidy to Bank	3.0	3.0	0.0	3.0
Student Loans Company Administration Costs	4.5	4.5	0.0	4.5
Student Support & Tuition Fee Payments	301.6	301.6	0.0	301.6
<b>Net Expenditure</b>	<b>970.3</b>	<b>383.0</b>	<b>493.3</b>	<b>876.3</b>



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**EDUCATION AND LIFELONG LEARNING**


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**Schedule 3.4 Scottish Funding Council  
Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>1,646.9</b>	<b>1,651.8</b>	<b>0.0</b>	<b>1,651.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>1,646.9</b>	<b>1,651.8</b>	<b>0.0</b>	<b>1,651.8</b>
<b>Budget Analysis</b>				
College Capital	25.5	27.0	0.0	27.0
College Resource	530.3	554.7	0.0	554.7
Higher Education Capital	21.0	35.7	0.0	35.7
Higher Education Resource	1,062.5	1,027.2	0.0	1,027.2
SFC Admin	7.6	7.2	0.0	7.2
<b>Net Expenditure</b>	<b>1,646.9</b>	<b>1,651.8</b>	<b>0.0</b>	<b>1,651.8</b>

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**EDUCATION AND LIFELONG LEARNING**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	7.7	6.7	0.0	6.7
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	7.7	6.7	0.0	6.7
<b>Budget Analysis</b>				
Qualifications and Accreditation	2.3	2.2	0.0	2.2
Higher Education	2.0	1.5	0.0	1.5
Office of the Chief Scientific Adviser	3.4	3.0	0.0	3.0
<b>Net Expenditure</b>	7.7	6.7	0.0	6.7

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**EDUCATION AND LIFELONG LEARNING**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	4.5	4.5	0.0	4.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	4.5	4.5	0.0	4.5
<b>Budget Analysis</b>				
Gaelic	4.5	4.5	0.0	4.5
<b>Net Expenditure</b>	4.5	4.5	0.0	4.5

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**FAIR WORK, SKILLS AND TRAINING**

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**Schedule 2 - Summary Proposed Budget**

<b>Total Proposed Budget</b>	<b>2016-17</b>		
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
DEL: Fair Work, Skills and Training	252.5	0.0	252.5
<b>Total DEL</b>	<b>252.5</b>	<b>0.0</b>	<b>252.5</b>
AME: <b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL: <b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>252.5</b>	<b>0.0</b>	<b>252.5</b>
<b>Total Limit on Income (accruing resources)</b>			<b>0.0</b>

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**FAIR WORK, SKILLS AND TRAINING**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>261.6</b>	<b>252.5</b>	<b>0.0</b>	<b>252.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>261.6</b>	<b>252.5</b>	<b>0.0</b>	<b>252.5</b>
<b>Budget Analysis</b>				
Developing the Young Workforce	16.6	0.0	0.0	0.0
Employability & Skills	48.8	63.6	0.0	63.6
Skills Development Scotland	183.5	176.1	0.0	176.1
Youth Employment Support Initiatives	12.7	12.8	0.0	12.8
<b>Net Expenditure</b>	<b>261.6</b>	<b>252.5</b>	<b>0.0</b>	<b>252.5</b>

**JUSTICE**

**Schedule 2 - Summary Proposed Portfolio Budget**

<b>Total Proposed Budget</b>	<b>2016-17</b>		
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>DEL:</b>			
Community Justice Services	30.7	0.0	30.7
Judiciary	9.9	0.0	9.9
Criminal Injuries Compensation	17.5	0.0	17.5
Legal Aid	136.6	0.0	136.6
Police Central Government	62.6	17.8	80.4
Safer & Stronger Communities	7.1	0.0	7.1
Police & Fire Pensions	350.6	0.0	350.6
Scottish Prison Service	293.9	10.0	303.9
Miscellaneous	30.7	7.5	38.2
Scottish Police Authority	1,019.6	0.0	1,019.6
Scottish Fire and Rescue Service	270.0	0.0	270.0
Justice Central Gov. Grants to Local Authorities	86.5	0.0	86.5
<b>Total DEL</b>	<b>2,315.7</b>	<b>35.3</b>	<b>2,351.0</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
Scottish Prison Service	50.2	0.0	50.2
Scottish Police Authority	5.4	0.0	5.4
<b>Total Other Expenditure Outside DEL</b>	<b>55.6</b>	<b>0.0</b>	<b>55.6</b>
<b>Total Portfolio Budget</b>	<b>2,371.3</b>	<b>35.3</b>	<b>2,406.6</b>
<b>Total Limit on Income (accruing resources)</b>			<b>39.7</b>

Schedule 3.1 Community Justice Services  
 Details of Proposed Budget

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>32.3</b>	<b>30.7</b>	<b>0.0</b>	<b>30.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>32.3</b>	<b>30.7</b>	<b>0.0</b>	<b>30.7</b>
<b>Budget Analysis</b>				
Miscellaneous	0.9	0.9	0.0	0.9
Offender Services	25.8	29.8	0.0	29.8
Victim/Witness Support	5.6	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>32.3</b>	<b>30.7</b>	<b>0.0</b>	<b>30.7</b>

Schedule 3.2 Judiciary  
 Details of Proposed Budget

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>10.5</b>	<b>10.0</b>	<b>0.0</b>	<b>10.0</b>
<i>Less: Retained Income</i>	-0.1	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>10.4</b>	<b>9.9</b>	<b>0.0</b>	<b>9.9</b>
<b>Budget Analysis</b>				
Judiciary	10.4	9.9	0.0	9.9
<b>Net Expenditure</b>	<b>10.4</b>	<b>9.9</b>	<b>0.0</b>	<b>9.9</b>

\* Transferred to Scottish Courts and Tribunals Service



Schedule 3.3 Criminal Injuries Compensation  
 Details of Proposed Budget

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>17.5</b>	<b>17.5</b>	<b>0.0</b>	<b>17.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>17.5</b>	<b>17.5</b>	<b>0.0</b>	<b>17.5</b>
<b>Budget Analysis</b>				
CIC Scheme	14.8	14.8	0.0	14.8
Criminal Injuries Administration Costs	2.7	2.7	0.0	2.7
<b>Net Expenditure</b>	<b>17.5</b>	<b>17.5</b>	<b>0.0</b>	<b>17.5</b>

Schedule 3.4 Legal Aid  
 Details of Proposed Budget

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>146.8</b>	<b>136.9</b>	<b>0.0</b>	<b>136.9</b>
<i>Less:</i> Retained Income	-0.3	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>146.5</b>	<b>136.6</b>	<b>0.0</b>	<b>136.6</b>
<b>Budget Analysis</b>				
Legal Aid Administration	10.7	10.8	0.0	10.8
Legal Aid Fund	136.1	126.1	0.0	126.1
Legal Aid Income from Superannuation Contributions	-0.3	-0.3	0.0	-0.3
<b>Net Expenditure</b>	<b>146.5</b>	<b>136.6</b>	<b>0.0</b>	<b>136.6</b>

Schedule 3.5 Police Central Government  
Details of Proposed Budget

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>99.2</b>	<b>64.7</b>	<b>17.8</b>	<b>82.5</b>
<i>Less: Retained Income</i>	-1.1	-2.1	0.0	-2.1
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>98.1</b>	<b>62.6</b>	<b>17.8</b>	<b>80.4</b>
<b>Budget Analysis</b>				
National Police Funding & Police Change Fund	95.3	62.5	17.8	80.3
Police Support Services	2.8	0.1	0.0	0.1
<b>Net Expenditure</b>	<b>98.1</b>	<b>62.6</b>	<b>17.8</b>	<b>80.4</b>

Schedule 3.6 Safer & Stronger Communities  
 Details of Proposed Budget

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>40.3</b>	<b>7.1</b>	<b>0.0</b>	<b>7.1</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>40.3</b>	<b>7.1</b>	<b>0.0</b>	<b>7.1</b>
<b>Budget Analysis</b>				
Safer Communities	7.6	5.1	0.0	5.1
Drug Misuse	32.7	2.0	0.0	2.0
<b>Net Expenditure</b>	<b>40.3</b>	<b>7.1</b>	<b>0.0</b>	<b>7.1</b>

Schedule 3.7 Police & Fire Pensions  
 Details of Proposed Budget

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>350.6</b>	<b>350.6</b>	<b>0.0</b>	<b>350.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>350.6</b>	<b>350.6</b>	<b>0.0</b>	<b>350.6</b>
<b>Budget Analysis</b>				
Fire Pensions	72.2	72.2	0.0	72.2
Police Pensions	278.4	278.4	0.0	278.4
<b>Net Expenditure</b>	<b>350.6</b>	<b>350.6</b>	<b>0.0</b>	<b>350.6</b>

Schedule 3.8 Scottish Prison Service  
Details of Proposed Budget

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>403.0</b>	<b>351.3</b>	<b>12.7</b>	<b>364.0</b>
<i>Less:</i> Retained Income	-7.2	-7.2	0.0	-7.2
Capital Receipts Applied	-2.7	0.0	-2.7	-2.7
	<b>393.1</b>	<b>344.1</b>	<b>10.0</b>	<b>354.1</b>
<b>Budget Analysis</b>				
Income from Sale of Prison Goods	-5.8	-5.8	0.0	-5.8
Prisons Capital Expenditure	42.7	0.0	12.7	12.7
Scottish Prison Service Capital Receipts Applied	-2.7	0.0	-2.7	-2.7
Scottish Prison Service Current Expenditure	308.7	299.7	0.0	299.7
Scottish Prison Service PPP/PFI	50.2	50.2	0.0	50.2
<b>Net Expenditure</b>	<b>393.1</b>	<b>344.1</b>	<b>10.0</b>	<b>354.1</b>

Schedule 3.9 Miscellaneous  
Details of Proposed Budget

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>25.6</b>	<b>30.7</b>	<b>7.5</b>	<b>38.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>25.6</b>	<b>30.7</b>	<b>7.5</b>	<b>38.2</b>
<b>Budget Analysis</b>				
Other Miscellaneous	12.2	12.6	0.0	12.6
Residential Accommodation for Children	5.0	4.0	0.0	4.0
Victim/ Witness Support	0.0	5.4	0.0	5.4
Scottish Resilience:	8.4	8.7	7.5	16.2
<b>Net Expenditure</b>	<b>25.6</b>	<b>30.7</b>	<b>7.5</b>	<b>38.2</b>

Schedule 3.10 Scottish Police Authority  
 Details of Proposed Budget

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>1,019.3</b>	<b>1,025.0</b>	<b>0.0</b>	<b>1,025.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>1,019.3</b>	<b>1,025.0</b>	<b>0.0</b>	<b>1,025.0</b>
<b>Budget Analysis</b>				
Scottish Police Authority	1,013.9	1,019.6	0.0	1,019.6
Police Loan Charges	5.4	5.4	0.0	5.4
<b>Net Expenditure</b>	<b>1,019.3</b>	<b>1,025.0</b>	<b>0.0</b>	<b>1,025.0</b>



Schedule 3.11 Scottish Fire and Rescue Service  
 Details of Proposed Budget

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>284.5</b>	<b>270.0</b>	<b>0.0</b>	<b>270.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>284.5</b>	<b>270.0</b>	<b>0.0</b>	<b>270.0</b>
<b>Budget Analysis</b>				
Scottish Fire and Rescue Service.	284.5	270.0	0.0	270.0
<b>Net Expenditure</b>	<b>284.5</b>	<b>270.0</b>	<b>0.0</b>	<b>270.0</b>

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>86.5</b>	<b>86.5</b>	<b>0.0</b>	<b>86.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>86.5</b>	<b>86.5</b>	<b>0.0</b>	<b>86.5</b>
<b>Budget Analysis</b>				
Criminal Justice Social Work	86.5	86.5	0.0	86.5
<b>Net Expenditure</b>	<b>86.5</b>	<b>86.5</b>	<b>0.0</b>	<b>86.5</b>

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**SOCIAL JUSTICE, COMMUNITIES AND PENSIONERS' RIGHTS**


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**Schedule 2 - Summary Proposed Portfolio Budget**

<b>Total Proposed Budget</b>	<b>2016-17</b>		
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>DEL:</b>			
Local Government	7,166.5	0.0	7,166.5
Planning	4.0	0.1	4.1
Housing	466.8	240.5	707.3
Social Security	74.3	0.0	74.3
Social Justice and Regeneration	51.5	5.0	56.5
Equalities	20.3	0.0	20.3
Third Sector	24.5	0.0	24.5
Governance, Elections and Reform	2.1	0.0	2.1
Central Government Grants to Local Authorities	104.3	0.0	104.3
<b>Total DEL</b>	<b>7,914.3</b>	<b>245.6</b>	<b>8,159.9</b>
<b>AME:</b>			
Non Domestic Rates	2,768.5	0.0	2,768.5
<b>Total AME</b>	<b>2,768.5</b>	<b>0.0</b>	<b>2,768.5</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Portfolio Budget</b>	<b>10,682.8</b>	<b>245.6</b>	<b>10,928.4</b>
<b>Total Limit on Income (accruing resources)</b>			<b>30.0</b>

**SOCIAL JUSTICE, COMMUNITIES AND PENSIONERS' RIGHTS**
**Schedule 3.1 Local Government  
Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>10,519.7</b>	<b>9,935.0</b>	<b>0.0</b>	<b>9,935.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>10,519.7</b>	<b>9,935.0</b>	<b>0.0</b>	<b>9,935.0</b>
<b>Budget Analysis</b>				
Non-Domestic Rates (NDR)	2,799.5	2,768.5	0.0	2,768.5
General Revenue Grant	7,004.0	6,685.9	0.0	6,685.9
Support for Capital	716.2	480.6	0.0	480.6
<b>Net Expenditure</b>	<b>10,519.7</b>	<b>9,935.0</b>	<b>0.0</b>	<b>9,935.0</b>

**Memorandum Item - Total Local Government Funding**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Net Expenditure</b>	<b>10,519.7</b>	<b>9,935.0</b>	<b>0.0</b>	<b>9,935.0</b>
Plus Specific Grants included as follows:				
<b>Education and Lifelong Learning (page 24)</b>				
Gaelic	4.5	4.5	0.0	4.5
<b>Justice (page 39)</b>				
Criminal Justice Social Work	86.5	86.5	0.0	86.5
<b>Infrastructure, Investment &amp; Cities (page 72)</b>				
Cycling, Walking & Safer Routes	8.0	5.9	0.0	5.9
Regional Transport Partnership	21.9	16.0	0.0	16.0
<b>Social Justice, Communities &amp; Pensioners' Rights (page 49)</b>				
Housing Support Grant & Hostels Grant	1.0	0.0	0.0	0.0
Transfer of Management of Dev Funding	104.5	96.5	0.0	96.5
Vacant & Derelict Land Grant	10.7	7.8	0.0	7.8
<b>Net Expenditure</b>	<b>10,756.8</b>	<b>10,152.2</b>	<b>0.0</b>	<b>10,152.2</b>

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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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**Schedule 3.2 Planning  
 Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>4.2</b>	<b>10.0</b>	<b>0.0</b>	<b>10.0</b>
<i>Less:</i> Retained Income	0.0	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>4.2</b>	<b>9.9</b>	<b>0.0</b>	<b>9.9</b>
<b>Budget Analysis</b>				
Architecture & Place	1.4	1.4	0.0	1.4
Building Standards	0.2	0.2	0.0	0.2
Planning	1.9	1.7	0.1	1.8
Planning & Environmental Appeals	0.7	0.7	0.0	0.7
<b>Net Expenditure</b>	<b>4.2</b>	<b>4.0</b>	<b>0.1</b>	<b>4.1</b>

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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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**Schedule 3.3 Housing  
 Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>699.4</b>	<b>466.8</b>	<b>250.5</b>	<b>717.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	-5.0	0.0	-10.0	-10.0
	<b>694.4</b>	<b>466.8</b>	<b>240.5</b>	<b>707.3</b>
<b>Budget Analysis</b>				
Communities Analysis	3.0	3.2	0.0	3.2
Fuel Poverty/Energy Efficiency	89.0	79.3	24.0	103.3
Housing Supply	584.2	369.1	214.0	583.1
Housing Support	18.2	15.2	2.5	17.7
<b>Net Expenditure</b>	<b>694.4</b>	<b>466.8</b>	<b>240.5</b>	<b>707.3</b>

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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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**Schedule 3.4 Social Security  
Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	0.0	74.3	0.0	74.3
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>0.0</b>	<b>74.3</b>	<b>0.0</b>	<b>74.3</b>
<b>Budget Analysis</b>				
Discretionary Housing Payments	35.0	35.0	0.0	35.0
Scottish Welfare Fund	38.0	38.4	0.0	38.4
Social Security Programme Costs	0.2	0.9	0.0	0.9
<b>Net Expenditure</b>	<b>73.2</b>	<b>74.3</b>	<b>0.0</b>	<b>74.3</b>

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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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**Schedule 3.5 Social Justice and Regeneration  
 Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	0.0	51.5	5.0	56.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>0.0</b>	<b>51.5</b>	<b>5.0</b>	<b>56.5</b>
<b>Budget Analysis</b>				
Fairer Scotland	8.0	8.0	0.0	8.0
Regeneration	48.9	43.5	5.0	48.5
<b>Net Expenditure</b>	<b>56.9</b>	<b>51.5</b>	<b>5.0</b>	<b>56.5</b>



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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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**Schedule 3.6 Equalities  
 Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>20.3</b>	<b>20.3</b>	<b>0.0</b>	<b>20.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>20.3</b>	<b>20.3</b>	<b>0.0</b>	<b>20.3</b>
<b>Budget Analysis</b>				
Promoting Equality	20.3	20.3	0.0	20.3
<b>Net Expenditure</b>	<b>20.3</b>	<b>20.3</b>	<b>0.0</b>	<b>20.3</b>

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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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**Schedule 3.7 Third Sector  
 Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	24.5	24.5	0.0	24.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>24.5</b>	<b>24.5</b>	<b>0.0</b>	<b>24.5</b>
<b>Budget Analysis</b>				
Third Sector	24.5	24.5	0.0	24.5
<b>Net Expenditure</b>	<b>24.5</b>	<b>24.5</b>	<b>0.0</b>	<b>24.5</b>

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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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**Schedule 3.8 Governance, Elections and Reform  
 Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>1.4</b>	<b>2.1</b>	<b>0.0</b>	<b>2.1</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>1.4</b>	<b>2.1</b>	<b>0.0</b>	<b>2.1</b>
<b>Budget Analysis</b>				
Local Governance	1.1	0.6	0.0	0.6
Local Government Boundary Commission	0.5	0.2	0.0	0.2
Local Government Elections	0.3	0.4	0.0	0.4
Public Services Reform and Community Empowerment	0.6	0.9	0.0	0.9
<b>Net Expenditure</b>	<b>2.5</b>	<b>2.1</b>	<b>0.0</b>	<b>2.1</b>

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**SOCIAL JUSTICE COMMUNITIES AND PENSIONERS' RIGHTS**


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**Schedule 3.9 SJC&PR Central Government Grants to Local Authorities  
 Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>120.2</b>	<b>104.4</b>	<b>0.0</b>	<b>104.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>120.2</b>	<b>104.4</b>	<b>0.0</b>	<b>104.4</b>
<b>Budget Analysis</b>				
National Housing Trust Provision (AME)-	4.0	0.0	0.0	0.0
Housing Support Grant & Hostels Grant	1.0	0.0	0.0	0.0
Transfer of Management of Development Funding-	104.5	96.5	0.0	96.5
Vacant & Derelict Land Grant-	10.7	7.8	0.0	7.8
<b>Net Expenditure</b>	<b>120.2</b>	<b>104.3</b>	<b>0.0</b>	<b>104.3</b>

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**RURAL AFFAIRS, FOOD AND ENVIRONMENT**


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**Schedule 2 - Summary Proposed Portfolio Budget**

<b>Total Proposed Budget</b>	<b>2016-17</b>		
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>DEL:</b>			
EU Support & Related Services	153.3	25.5	178.8
Research Analysis & Other Services	65.2	0.0	65.2
Marine & Fisheries	52.4	0.8	53.2
Environmental & Rural Services	174.6	0.0	174.6
Climate Change & Land Managers Renewable Fund	19.9	0.0	19.9
<b>Total DEL</b>	<b>465.4</b>	<b>26.3</b>	<b>491.7</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
Animal Licence Fees	0.1	0.0	0.1
<b>Total Other Expenditure Outside DEL</b>	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>
<b>Total Portfolio Budget</b>	<b>465.5</b>	<b>26.3</b>	<b>491.8</b>
<b>Total Limit on Income (accruing resources)</b>			<b>602.1</b>

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**RURAL AFFAIRS, FOOD AND ENVIRONMENT**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>665.6</b>	<b>656.7</b>	<b>26.7</b>	<b>683.4</b>
<i>Less: Retained Income</i>	-491.9	-503.4	0.0	-503.4
Capital Receipts Applied	-1.2	0.0	-1.2	-1.2
	<b>172.5</b>	<b>153.3</b>	<b>25.5</b>	<b>178.8</b>
<b>Budget Analysis</b>				
Agri Environmental Measures	46.8	46.8	0.0	46.8
Business Development	31.2	26.2	5.0	31.2
CAP Compliance Improvements	14.2	5.8	20.4	26.2
CAP Pillar 1 Basic Payments	262.0	262.0	0.0	262.0
CAP Pillar 1 Greening Payments	131.5	131.5	0.0	131.5
CAP Pillar 1 Other Payments	44.5	44.5	0.0	44.5
Crofting Assistance	0.3	1.2	-0.9	0.3
EU Income	-488.2	-499.7	0.0	-499.7
Forestry	1.9	1.6	0.0	1.6
Leader	9.0	4.5	0.0	4.5
Less Favoured Area Support Scheme	65.5	65.5	0.0	65.5
Payments & Inspections Admin Costs	45.6	54.6	1.0	55.6
Broadband	3.0	3.6	0.0	3.6
Rural Communities	0.1	0.1	0.0	0.1
Rural Enterprise	0.1	0.1	0.0	0.1
Technical Assistance	5.0	5.0	0.0	5.0
<b>Net Expenditure</b>	<b>172.5</b>	<b>153.3</b>	<b>25.5</b>	<b>178.8</b>

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	70.1	65.5	0.0	65.5
<i>Less:</i> Retained Income	-0.3	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>69.8</b>	<b>65.2</b>	<b>0.0</b>	<b>65.2</b>
<b>Budget Analysis</b>				
Contract Research Fund	5.0	4.5	0.0	4.5
Economic and Other Surveys	1.4	1.4	0.0	1.4
Programmes of Research	53.5	49.8	0.0	49.8
Royal Botanic Garden, Edinburgh	9.9	9.5	0.0	9.5
<b>Net Expenditure</b>	<b>69.8</b>	<b>65.2</b>	<b>0.0</b>	<b>65.2</b>

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>68.3</b>	<b>67.2</b>	<b>0.8</b>	<b>68.0</b>
<i>Less: Retained Income</i>	-13.0	-14.8	0.0	-14.8
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>55.3</b>	<b>52.4</b>	<b>0.8</b>	<b>53.2</b>
<b>Budget Analysis</b>				
EU Fisheries Grants	15.2	15.2	0.0	15.2
Fisheries Harbour Grants	0.4	0.4	0.0	0.4
Marine EU Income	-8.2	-8.2	0.0	-8.2
Marine Scotland	47.9	45.0	0.8	45.8
<b>Net Expenditure</b>	<b>55.3</b>	<b>52.4</b>	<b>0.8</b>	<b>53.2</b>



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**RURAL AFFAIRS, FOOD AND ENVIRONMENT**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>174.1</b>	<b>174.6</b>	<b>0.0</b>	<b>174.6</b>
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>174.1</b>	<b>174.6</b>	<b>0.0</b>	<b>174.6</b>
<b>Budget Analysis</b>				
Agricultural & Horticultural Advice & Support	3.9	3.6	0.0	3.6
Animal Health	18.2	18.2	0.0	18.2
Crofting Commission	2.5	2.5	0.0	2.5
Drinking Water Quality Regulator	0.6	0.6	0.0	0.6
Food Industry Support	5.0	5.0	0.0	5.0
Land Reform	0.0	10.0	0.0	10.0
Natural Assets & Flooding	9.1	9.1	0.0	9.1
National Park Authorities	12.0	11.8	0.0	11.8
Natural Resources	1.3	4.2	0.0	4.2
Private Water	2.8	2.2	0.0	2.2
Rural Cohesion	4.6	1.6	0.0	1.6
Scottish Environmental Protection Agency	35.9	33.5	0.0	33.5
Scottish Natural Heritage	50.0	46.6	0.0	46.6
Veterinary Surveillance	5.2	5.2	0.0	5.2
Zero Waste	23.0	20.5	0.0	20.5
<b>Net Expenditure</b>	<b>174.1</b>	<b>174.6</b>	<b>0.0</b>	<b>174.6</b>

**Schedule 3.5 Climate Change and Land Managers Renewables Fund  
Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>19.4</b>	<b>19.9</b>	<b>0.0</b>	<b>19.9</b>
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>19.4</b>	<b>19.9</b>	<b>0.0</b>	<b>19.9</b>
<b>Budget Analysis</b>				
Climate Change - Policy Dev & Imp	1.1	1.1	0.0	1.1
Land Managers Renewables Fund	3.0	3.0	0.0	3.0
Sustainable Action Fund	15.3	15.8	0.0	15.8
<b>Net Expenditure</b>	<b>19.4</b>	<b>19.9</b>	<b>0.0</b>	<b>19.9</b>

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**CULTURE, EUROPE AND EXTERNAL AFFAIRS**


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**Schedule 2 - Summary Proposed Portfolio Budget**

<b>Total Proposed Budget</b>	<b>2016-17</b>		
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>DEL:</b>			
Europe and External Affairs	16.2	0.0	16.2
Culture	145.9	0.0	145.9
Historic Environment Scotland	41.7	0.0	41.7
<b>Total DEL</b>	<b>203.8</b>	<b>0.0</b>	<b>203.8</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Portfolio Budget</b>	<b>203.8</b>	<b>0.0</b>	<b>203.8</b>
<b>Total Limit on Income (accruing resources)</b>			<b>40.0</b>

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>17.9</b>	<b>16.2</b>	<b>0.0</b>	<b>16.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>17.9</b>	<b>16.2</b>	<b>0.0</b>	<b>16.2</b>
<b>Budget Analysis</b>				
International Relations	14.7	13.8	0.0	13.8
Major Events and Themed Years	3.2	2.4	0.0	2.4
<b>Net Expenditure</b>	<b>17.9</b>	<b>16.2</b>	<b>0.0</b>	<b>16.2</b>

**Schedule 3.2 Culture  
Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>168.4</b>	<b>145.9</b>	<b>0.0</b>	<b>145.9</b>
<i>Less:</i> Retained Income	-2.2	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>166.2</b>	<b>145.9</b>	<b>0.0</b>	<b>145.9</b>
<b>Budget Analysis</b>				
Creative Scotland & Other Arts	56.4	52.3	0.0	52.3
Cultural Collections	82.2	70.7	0.0	70.7
National Performing Companies	27.6	22.9	0.0	22.9
<b>Net Expenditure</b>	<b>166.2</b>	<b>145.9</b>	<b>0.0</b>	<b>145.9</b>

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>78.0</b>	<b>41.7</b>	<b>0.0</b>	<b>41.7</b>
<i>Less:</i> Retained Income	-37.9	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>40.1</b>	<b>41.7</b>	<b>0.0</b>	<b>41.7</b>
<b>Budget Analysis</b>				
Operational Costs	78.0	41.7	0.0	41.7
Less Income	-37.9	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>40.1</b>	<b>41.7</b>	<b>0.0</b>	<b>41.7</b>

\*formerly Historic Scotland and Royal Commission for Ancient and Historic Monuments

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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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**Schedule 2 - Summary Proposed Portfolio Budget**

Total Proposed Budget	2016-17		
	Operating £m	Capital £m	Total £m
DEL:			
Rail Services	737.2	0.0	737.2
Concessionary Fares & Bus Services.	261.3	0.0	261.3
Other Transport Policy, Projects & Agency Administration	110.8	7.0	117.8
Motorways and Trunk Roads	275.3	468.9	744.2
Ferry Services	166.7	31.9	198.6
Air Services	41.5	9.3	50.8
European Social Funds 2014-20 Programmes	0.0	0.0	0.0
European Regional Development Fund 2014-20 Programmes	0.0	0.0	0.0
Scottish Futures Fund	0.0	0.0	0.0
Scottish Water	-94.5	38.9	-55.6
IIC Other Expenditure	24.9	0.0	24.9
IIC Central Gov. Grants to Local Authorities	21.9	0.0	21.9
<b>Total DEL</b>	<b>1,545.1</b>	<b>556.0</b>	<b>2,101.1</b>
AME:			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
Motorways and Trunk Roads	87.6	0.0	87.6
<b>Total Other Expenditure Outside DEL</b>	<b>87.6</b>	<b>0.0</b>	<b>87.6</b>
<b>Total Portfolio Budget</b>	<b>1,632.7</b>	<b>556.0</b>	<b>2,188.7</b>
<b>Total Limit on Income (accruing resources)</b>			<b>230.0</b>

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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	794.2	737.2	0.0	737.2
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	794.2	737.2	0.0	737.2
<b>Budget Analysis</b>				
Major Public Transport Projects	10.3	6.0	0.0	6.0
Rail Development	6.0	2.0	0.0	2.0
Rail Franchise	325.4	265.9	0.0	265.9
Rail Infrastructure	452.5	463.3	0.0	463.3
<b>Net Expenditure</b>	<b>794.2</b>	<b>737.2</b>	<b>0.0</b>	<b>737.2</b>



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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	260.6	261.3	0.0	261.3
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>260.6</b>	<b>261.3</b>	<b>0.0</b>	<b>261.3</b>
<b>Budget Analysis</b>				
Concessionary Fares	204.0	207.8	0.0	207.8
Smartcard Programme	2.8	2.8	0.0	2.8
Support for Bus Services	53.8	50.7	0.0	50.7
<b>Net Expenditure</b>	<b>260.6</b>	<b>261.3</b>	<b>0.0</b>	<b>261.3</b>

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	<b>65.9</b>	<b>110.8</b>	<b>7.0</b>	<b>117.8</b>
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>65.9</b>	<b>110.8</b>	<b>7.0</b>	<b>117.8</b>
<b>Budget Analysis</b>				
Agency Administration Costs	16.9	17.8	0.0	17.8
Edinburgh Tram Enquiry	0.0	2.5	0.0	2.5
Future Transport Fund	0.0	20.3	0.0	20.3
Road Safety	3.0	3.0	0.0	3.0
Scottish Canals	10.0	10.0	0.0	10.0
Strategic Transport Projects Review	3.6	1.0	0.0	1.0
Support for Sustainable & Active Travel	25.0	28.9	7.0	35.9
Support for Freight Industry	1.1	0.8	0.0	0.8
Transport Information	1.2	1.2	0.0	1.2
Travel Strategy & Innovation	5.1	25.3	0.0	25.3
<b>Net Expenditure</b>	<b>65.9</b>	<b>110.8</b>	<b>7.0</b>	<b>117.8</b>

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	734.4	338.3	396.1	734.4
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>734.4</b>	<b>338.3</b>	<b>396.1</b>	<b>734.4</b>
<b>Budget Analysis</b>				
Capital Land & Works	102.1	0.0	285.5	285.5
Forth & Tay Bridge Authorities	12.3	16.3	0.0	16.3
M&T Other Current Expenditure	9.0	10.0	0.0	10.0
Network Strengthening	36.0	40.8	0.0	40.8
Queensferry Crossing	269.0	0.0	156.0	156.0
Roads Depreciation	110.8	111.3	0.0	111.3
Roads Improvements	14.2	16.3	0.0	16.3
Routine & Winter Maintenance	77.2	80.6	0.0	80.6
Structural Repairs	25.0	0.0	27.4	27.4
Motorway & Trunk Roads PPP/PFI	78.8	87.6	0.0	87.6
<b>Net Expenditure</b>	<b>734.4</b>	<b>362.9</b>	<b>468.9</b>	<b>831.8</b>

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	191.0	166.7	36.0	202.7
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	-3.9	0.0	-4.1	-4.1
	<b>187.1</b>	<b>166.7</b>	<b>31.9</b>	<b>198.6</b>
<b>Budget Analysis</b>				
Road Equivalent Tariff	10.0	0.0	0.0	0.0
Support for Ferry Services	131.6	153.4	0.0	153.4
Vessels and Piers	45.5	13.3	31.9	45.2
<b>Net Expenditure</b>	<b>187.1</b>	<b>166.7</b>	<b>31.9</b>	<b>198.6</b>

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	52.9	41.5	9.3	50.8
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>52.9</b>	<b>41.5</b>	<b>9.3</b>	<b>50.8</b>
<b>Budget Analysis</b>				
Highlands & Islands Airports Limited	24.9	29.5	0.0	29.5
Support for Air Services	18.0	12.0	0.0	12.0
Prestwick Airport	10.0	0.0	9.3	9.3
<b>Net Expenditure</b>	<b>52.9</b>	<b>41.5</b>	<b>9.3</b>	<b>50.8</b>

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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	0.0	0.0	0.0	0.0
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Budget Analysis</b>				
ESF Central Government Spend- EC Income	0.0	0.0	0.0	0.0
ESF Central Government Spend	0.0	0.0	0.0	0.0
ESF Grants to Local Authorities	0.0	0.0	0.0	0.0
ESF Grants to Local Authorities - EC Income	0.0	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

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**INFRASTRUCTURE, INVESTMENT AND CITIES**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	0.0	0.0	0.0	0.0
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Budget Analysis</b>				
ERDF Central Government Spend - EC Income	0.0	0.0	0.0	0.0
ERDF Central Government Spend	0.0	0.0	0.0	0.0
ERDF Grants to Local Authorities	0.0	0.0	0.0	0.0
ERDF Grants to Local Authorities - EC Income	0.0	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	20.3	0.0	0.0	0.0
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>20.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Budget Analysis</b>				
Future Transport Fund	20.3	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>20.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>



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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	105.0	-94.5	118.9	24.4
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	-67.0	0.0	-80.0	-80.0
	<b>38.0</b>	<b>-94.5</b>	<b>38.9</b>	<b>-55.6</b>
<b>Budget Analysis</b>				
Exemption Scheme	2.0	2.0	0.0	2.0
Hydro Nation	4.0	4.0	0.0	4.0
Interest on Voted Loans	-100.5	-100.5	0.0	-100.5
Voted Loans	132.5	0.0	38.9	38.9
<b>Net Expenditure</b>	<b>38.0</b>	<b>-94.5</b>	<b>38.9</b>	<b>-55.6</b>

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

	£m
Voted Loan net Borrowing	38.9
NLF repayments	-24.0
PWLB and EIB repayments	-14.9
Scottish Water net new borrowing	0.0 as included in the Draft Budget

In 2016-17, Scottish Water will continue to deliver the improvements required by Ministers. This will be financed through customer charges and new loans from the Scottish Government as set out above. The budget also recognises the receipt of interest from the loans issued to Scottish Water.

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	23.3	24.9	0.0	24.9
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>23.3</b>	<b>24.9</b>	<b>0.0</b>	<b>24.9</b>
<b>Budget Analysis</b>				
ESF Programme Operation	1.5	1.8	0.0	1.8
Procurement Shared Services	17.1	18.4	0.0	18.4
Scottish Futures Trust	4.7	4.7	0.0	4.7
<b>Net Expenditure</b>	<b>23.3</b>	<b>24.9</b>	<b>0.0</b>	<b>24.9</b>

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**INFRASTRUCTURE, INVESTMENT AND CITIES**

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	29.9	21.9	0.0	21.9
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	29.9	21.9	0.0	21.9
<b>Budget Analysis</b>				
Cycling, Walking & Safer Routes	8.0	5.9	0.0	5.9
Regional Transport Partnership	21.9	16.0	0.0	16.0
<b>Net Expenditure</b>	29.9	21.9	0.0	21.9

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**ADMINISTRATION**

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**Schedule 2 - Summary Proposed Portfolio Budget**

<b>Total Proposed Budget</b>	<b>2016-17</b>		
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>DEL:</b>			
Administration Programme	179.9	13.1	193.0
<b>Total DEL</b>	<b>179.9</b>	<b>13.1</b>	<b>193.0</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Portfolio Budget</b>	<b>179.9</b>	<b>13.1</b>	<b>193.0</b>
<b>Total Limit on Income (accruing resources)</b>			<b>18.1</b>

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**ADMINISTRATION**


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**Schedule 3.1 Administration  
Details of Proposed Budget**

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>214.2</b>	<b>196.4</b>	<b>13.1</b>	<b>209.5</b>
<i>Less:</i> Retained Income	-16.5	-16.5	0.0	-16.5
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>197.7</b>	<b>179.9</b>	<b>13.1</b>	<b>193.0</b>
<b>Budget Analysis</b>				
Scottish Government Staff Costs	137.9	132.9	0.0	132.9
Retained Income	-16.5	-16.5	0.0	-16.5
Accommodation	16.5	16.5	0.0	16.5
Other Office Overheads (includes ICT projects and minor non-pay items e.g. travel, transport, stationery, hospitality etc.)	28.5	28.5	0.0	28.5
Training	3.8	3.8	0.0	3.8
Office of Queen's Printer for Scotland	0.1	0.1	0.0	0.1
Depreciation	19.3	14.6	0.0	14.6
Capital Projects	8.1	0.0	13.1	13.1
<b>Net Expenditure</b>	<b>197.7</b>	<b>179.9</b>	<b>13.1</b>	<b>193.0</b>

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**CROWN OFFICE AND PROCURATOR FISCAL SERVICE**


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**Schedule 2 - Summary Proposed Budget**

Total Proposed Budget	2016-17		
	Operating £m	Capital £m	Total £m
DEL: Crown Office and Procurator Fiscal Service	108.9	3.6	112.5
<b>Total DEL</b>	<b>108.9</b>	<b>3.6</b>	<b>112.5</b>
AME: <b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL: <b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>108.9</b>	<b>3.6</b>	<b>112.5</b>
<b>Total Limit on Income (accruing resources)</b>			<b>2.0</b>

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**CROWN OFFICE AND PROCURATOR FISCAL SERVICE**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>112.4</b>	<b>109.2</b>	<b>3.6</b>	<b>112.8</b>
<i>Less:</i> Retained Income	-0.3	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>112.1</b>	<b>108.9</b>	<b>3.6</b>	<b>112.5</b>
<b>Budget Analysis</b>				
Staff Costs	69.1	72.4	0.0	72.4
Office Costs	4.3	3.9	0.0	3.9
Case Related	15.7	13.4	0.0	13.4
Centrally Managed Costs	19.4	19.2	0.0	19.2
Capital Expenditure	3.6	0.0	3.6	3.6
<b>Net Expenditure</b>	<b>112.1</b>	<b>108.9</b>	<b>3.6</b>	<b>112.5</b>
Income to be surrendered				20.0

**Schedule 2 - Summary Proposed Portfolio Budget**

<b>Total Proposed Budget</b>	<b>2016-17</b>		
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>DEL:</b>			
National Records of Scotland	25.5	2.9	28.4
<b>Total DEL</b>	<b>25.5</b>	<b>2.9</b>	<b>28.4</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Portfolio Budget</b>	<b>25.5</b>	<b>2.9</b>	<b>28.4</b>
<b>Total Limit on Income (accruing resources)</b>			<b>9.8</b>



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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>30.7</b>	<b>31.3</b>	<b>2.9</b>	<b>34.2</b>
<i>Less: Retained Income</i>	-7.5	-5.8	0.0	-5.8
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>23.2</b>	<b>25.5</b>	<b>2.9</b>	<b>28.4</b>
<b>Budget Analysis</b>				
Administration Costs	27.0	29.1	0.0	29.1
Depreciation Charge	2.2	2.2	0.0	2.2
Capital Expenditure	1.5	0.0	2.9	2.9
<i>Less: income</i>	-7.5	-5.8	0.0	-5.8
<b>Net Expenditure</b>	<b>23.2</b>	<b>25.5</b>	<b>2.9</b>	<b>28.4</b>

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget DEL:	2016-17		
	Operating £m	Capital £m	Total £m
Office of the Scottish Charity Regulator.	3.0	0.0	3.0
<b>Total DEL</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
AME:			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Portfolio Budget</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b>Total Limit on Income (accruing resources)</b>			<b>0.0</b>

Schedule 3.1 Office of the Scottish Charity Regulator.

Details of Proposed Budget

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	3.0	3.0	0.0	3.0
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
<b>Budget Analysis</b>				
OSCR Administration Costs-	3.0	3.0	0.0	3.0
<b>Net Expenditure</b>	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>

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**SCOTTISH COURTS AND TRIBUNALS SERVICE**


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**Schedule 2 - Summary Proposed Portfolio Budget**

Total Proposed Budget DEL:	2016-17		
	Operating £m	Capital £m	Total £m
Scottish Courts and Tribunals Service	76.5	12.4	88.9
<b>Total DEL</b>	<b>76.5</b>	<b>12.4</b>	<b>88.9</b>
AME:			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Portfolio Budget</b>	<b>76.5</b>	<b>12.4</b>	<b>88.9</b>
<b>Total Limit on Income (accruing resources)</b>			<b>35.0</b>

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**SCOTTISH COURTS AND TRIBUNALS SERVICE**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	120.6	114.9	12.4	127.3
Less Retained Income	-33.1	-38.4	0.0	-38.4
Capital Receipts Applied	0.0	0.0	0.0	0.0
	87.5	76.5	12.4	88.9
<b>Budget Analysis</b>				
Less Civil Fees-	-23.9	-28.5	0.0	-28.5
Less Other Income (SCS)-	-9.1	-9.9	0.0	-9.9
Operating Expenditure-	101.9	114.9	0.0	114.9
Scottish Tribunal Service	11.1	0.0	0.0	0.0
Scottish Court Service Capital-	7.5	0.0	12.4	12.4
<b>Net Expenditure</b>	<b>87.5</b>	<b>76.5</b>	<b>12.4</b>	<b>88.9</b>

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**REVENUE SCOTLAND**

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**Schedule 2 - Summary Proposed Portfolio Budget**

	2016-17		
	Operating £m	Capital £m	Total £m
<b>Total Proposed Budget</b>			
<b>DEL:</b>			
Revenue Scotland.	5.2	0.0	5.2
<b>Total DEL</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Portfolio Budget</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>
<b>Total Limit on Income (accruing resources)</b>			<b>0.0</b>

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**REVENUE SCOTLAND**

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>4.3</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>4.3</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>
<b>Budget Analysis</b>				
Administration Costs	3.5	5.2	0.0	5.2
Set-up Costs	0.8	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>4.3</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>

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**FOOD STANDARDS SCOTLAND**


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**Schedule 2 - Summary Proposed Budget**

Total Proposed Budget	2016-17		
	Operating £m	Capital £m	Total £m
DEL:			
Food Standards Scotland	15.3	0.0	15.3
<b>Total DEL</b>	<b>15.3</b>	<b>0.0</b>	<b>15.3</b>
AME:			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>15.3</b>	<b>0.0</b>	<b>15.3</b>
<b>Total Limit on Income (accruing resources)</b>			<b>0.0</b>



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**FOOD STANDARDS SCOTLAND**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>15.7</b>	<b>15.3</b>	<b>0.0</b>	<b>15.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>15.7</b>	<b>15.3</b>	<b>0.0</b>	<b>15.3</b>
<b>Budget Analysis</b>				
Administration	15.6	15.3	0.0	15.3
Capital Expenditure	0.1	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>15.7</b>	<b>15.3</b>	<b>0.0</b>	<b>15.3</b>

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**SCOTTISH HOUSING REGULATOR**

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**Schedule 2 - Summary Proposed Portfolio Budget**

	2016-17		
	Operating £m	Capital £m	Total £m
<b>Total Proposed Budget</b>			
<b>DEL:</b>			
Scottish Housing Regulator.	3.7	0.0	3.7
<b>Total DEL</b>	<b>3.7</b>	<b>0.0</b>	<b>3.7</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Portfolio Budget</b>	<b>3.7</b>	<b>0.0</b>	<b>3.7</b>
<b>Total Limit on Income (accruing resources)</b>			<b>0.0</b>

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**SCOTTISH HOUSING REGULATOR**

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	4.0	3.7	0.0	3.7
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	4.0	3.7	0.0	3.7
<b>Budget Analysis</b>				
Scottish Housing Regulator-	4.0	3.7	0.0	3.7
<b>Net Expenditure</b>	4.0	3.7	0.0	3.7

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**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


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**Schedule 2 - Summary Proposed Budget**

Total Proposed Budget	2016-17		
	Operating £m	Capital £m	Total £m
DEL:	0.0	0.0	0.0
<b>Total DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
AME:			
NHS Pensions	2,092.0	0.0	2,092.0
Teachers' Pensions	1,208.3	0.0	1,208.3
<b>Total AME</b>	<b>3,300.3</b>	<b>0.0</b>	<b>3,300.3</b>
Other Expenditure Outside DEL:	0.0	0.0	0.0
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>3,300.3</b>	<b>0.0</b>	<b>3,300.3</b>
<b>Total Limit on Income (accruing resources)</b>			<b>2,200.0</b>

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**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>3,500.7</b>	<b>3,390.8</b>	<b>0.0</b>	<b>3,390.8</b>
<i>Less: Retained Income</i>	-1,290.0	-1,298.8	0.0	-1,298.8
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>2,210.7</b>	<b>2,092.0</b>	<b>0.0</b>	<b>2,092.0</b>
<b>Budget</b>				
NHS Pension Scheme Expenditure	3,500.7	3,390.8	0.0	3,390.8
<i>Less: Income from employee and employer contributions and transfers received</i>	-1,290.0	-1,298.8	0.0	-1,298.8
<b>Net Expenditure</b>	<b>2,210.7</b>	<b>2,092.0</b>	<b>0.0</b>	<b>2,092.0</b>

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**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>1,961.5</b>	<b>1,855.9</b>	<b>0.0</b>	<b>1,855.9</b>
<i>Less:</i> Retained Income	-635.2	-647.6	0.0	-647.6
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>1,326.3</b>	<b>1,208.3</b>	<b>0.0</b>	<b>1,208.3</b>
<b>Budget Analysis</b>				
Teachers' Pension Scheme Expenditure	1,961.5	1,855.9	0.0	1,855.9
<i>Less:</i> Income from employee and employer contributions and transfers received	-635.2	-647.6	0.0	-647.6
<b>Net Expenditure</b>	<b>1,326.3</b>	<b>1,208.3</b>	<b>0.0</b>	<b>1,208.3</b>

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**FORESTRY COMMISSION (SCOTLAND)**

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**Schedule 2 - Summary Proposed Budget**

<b>Total Proposed Budget</b>	<b>2016-17</b>		
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
DEL: Forestry Commission (Scotland)	61.3	0.0	61.3
<b>Total DEL</b>	<b>61.3</b>	<b>0.0</b>	<b>61.3</b>
AME: <b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL: <b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>61.3</b>	<b>0.0</b>	<b>61.3</b>
<b>Total Limit on Income (accruing resources)</b>			<b>30.0</b>

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**FORESTRY COMMISSION (SCOTLAND)**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>83.9</b>	<b>81.1</b>	<b>0.0</b>	<b>81.1</b>
<i>Less:</i> Retained Income	-19.8	-19.8	0.0	-19.8
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>64.1</b>	<b>61.3</b>	<b>0.0</b>	<b>61.3</b>
<b>Budget Analysis</b>				
Programme costs	21.0	18.5	0.0	18.5
Subsidy to Forest Enterprise	21.7	21.7	0.0	21.7
Depreciation	0.1	0.1	0.0	0.1
Policy Regulation & Administration	5.1	4.8	0.0	4.8
Woodland Grants	36.0	36.0	0.0	36.0
EC Receipts	-19.8	-19.8	0.0	-19.8
<b>Net Expenditure</b>	<b>64.1</b>	<b>61.3</b>	<b>0.0</b>	<b>61.3</b>

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



**SCOTTISH PARLIAMENT CORPORATE BODY**

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**Schedule 2 - Summary Proposed Portfolio Budget**

<b>Total Proposed Budget</b>	<b>2016-17</b>		
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>DEL:</b>			
Scottish Parliament Corporate Body.	94.2	1.5	95.7
<b>Total DEL</b>	<b>94.2</b>	<b>1.5</b>	<b>95.7</b>
<b>AME:</b>	1.0	0.0	1.0
<b>Total AME</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Portfolio Budget</b>	<b>95.2</b>	<b>1.5</b>	<b>96.7</b>
<b>Total Limit on Income (accruing resources)</b>			<b>1.0</b>

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**SCOTTISH PARLIAMENT CORPORATE BODY**


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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	<b>90.8</b>	<b>96.2</b>	<b>1.5</b>	<b>97.7</b>
Less Retained Income	-1.0	-1.0	0.0	-1.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>89.8</b>	<b>95.2</b>	<b>1.5</b>	<b>96.7</b>
<b>Budget Analysis</b>				
Scottish Parliament Administration Costs	88.6	95.2	0.0	95.2
Scottish Parliament Capital Expenditure	1.2	0.0	1.5	1.5
<b>Net Expenditure</b>	<b>89.8</b>	<b>95.2</b>	<b>1.5</b>	<b>96.7</b>

**AUDIT SCOTLAND**

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**Schedule 2 - Summary Proposed Portfolio Budget**

<b>Total Proposed Budget</b>	<b>2016-17</b>		
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>DEL:</b>			
Audit Scotland.	6.4	0.2	6.6
<b>Total DEL</b>	<b>6.4</b>	<b>0.2</b>	<b>6.6</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Portfolio Budget</b>	<b>6.4</b>	<b>0.2</b>	<b>6.6</b>
<b>Total Limit on Income (accruing resources)</b>			<b>22.0</b>

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

Proposed Budget	2015-16	2016-17		
	Total £m	Operating £m	Capital £m	Total £m
	26.0	24.6	0.2	24.8
Less Retained Income	-18.0	-18.2	0.0	-18.2
Capital Receipts Applied	0.0	0.0	0.0	0.0
	<b>8.0</b>	<b>6.4</b>	<b>0.2</b>	<b>6.6</b>
<b>Budget Analysis</b>				
Audit Scotland Capital	1.5	0.0	0.2	0.2
Less: income from fees & charges (Accounts Commission)	-11.5	-11.5	0.0	-11.5
Less: income from fees & charges (Parliament & the Auditor General)	-6.5	-6.7	0.0	-6.7
Support to Parliament & the Auditor General: Current expenditure	13.0	13.1	0.0	13.1
Support to the Accounts Commission: Current expenditure	11.5	11.5	0.0	11.5
<b>Net Expenditure</b>	<b>8.0</b>	<b>6.4</b>	<b>0.2</b>	<b>6.6</b>



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