
**Scotland's Budget Documents 2018-19:
Budget (Scotland) Bill
Supporting Document**

for the year ending 31 March 2019

Laid before the Scottish Parliament by the Scottish Ministers January 2018

SG 2018/7

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Contents	Page
Introduction	1
Tables:	
1.1 NDPB Cash and Resource Budgets by Portfolio	2
1.2 Draft Budget Restated for Parliamentary Approval	3
1.3 Capital Spending	4
1.4 The Components of the Scottish Budget	6
1.5 Revised Overall Cash Authorisation (Total Funding Requirement)	7
1.6 Budget Position for Consolidated Accounts	7
1.7 Budget Position for Other Bodies Not Included in the Consolidated Accounts	8
Supporting information:	
Health and Sport	9
Finance and the Constitution	11
Education and Skills	14
Justice	22
Economy, Jobs and Fair Work	35
Communities, Social Security and Equalities	42
Environment, Climate Change and Land Reform	52
Rural Economy and Connectivity	58
Culture, Tourism and External Affairs	71
Administration	75
Crown Office and Procurator Fiscal Service	77
National Records of Scotland	79
Office of Scottish Charity Regulator	81
Scottish Courts and Tribunals Service	83
Scottish Fiscal Commission	85
Revenue Scotland	87
Food Standards Scotland	89
Scottish Housing Regulator	91
Scottish Teachers and NHS Pensions	93
Forestry Commission (Scotland)	96
Scottish Parliamentary Corporate Body	98
Audit Scotland	100

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 2018. 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 2018-19. These plans were set out in *Scottish Budget: Draft Budget 2018-19* published in December 2017. The Parliamentary Committees have already scrutinised the draft plans, culminating in the Finance Committee’s Report on the Budget Process in January 2018.

3. It should be noted that the Bill does not seek approval of tax rates resulting from the devolved powers to the Scottish Government in the Scotland Act 2016 as these are subject to separate legislation. A breakdown of the sources of funding for the Scottish Administration are provided at table 1.5.

4. There are a few changes between the figures given in *Draft Budget 2018-19* 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 2018-19* table 1.1 compares cash and resource budgets at portfolio level;

ii) The Draft Budget included Judicial Salaries of £33.0 million. The Judicial Salaries in respect of full-time appointed Sheriffs are excluded from the Budget Bill as they do not require Parliamentary approval. Likewise, loan repayments by Scottish Water to the NLF, the PWLB and the EIB of £46.7 million are included within the Draft Budget figures, but excluded from the Budget Bill as they do not require Parliamentary approval. Police loan charges of £5.4 million are included in the Bill as they require Parliamentary approval.

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 2018-19.

iv) To ensure that budgets align with the latest available information, there is an adjustment of -£222.4 million to the UK Funded Annually Managed Expenditure (AME) budget provision for the Teachers and NHS Pension Schemes. This reduction to the Draft Budget 2018-19 number, reflects the HM Treasury update to the discount rate applied for post-employment benefits announced in December 2017.

5. 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 International Financial Reporting Standards (IFRS) based budget presented to the Scottish Parliament in the Bill 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 FRM). 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 2018-19*, 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, 2018-19

Portfolio	NDPB Budget (Cash)	NDPB Budget (Non-Cash)	NDPB Budget (Resource)
	£m	£m	£m
Health and Sport	52.7	1.3	54.0
Finance and the Constitution	4.5	0.0	4.5
Education and Skills	2,061.9	34.3	2,096.2
Justice	1,528.2	75.3	1,603.5
Economy, Jobs and Fair Work	247.8	8.3	256.1
Communities, Social Security & Equalities	1.4	0.0	1.4
Environment, Climate Change and Land Reform	100.7	6.9	107.6
Rural Economy and Connectivity	86.4	24.6	111.0
Culture, Tourism & External Affairs	169.2	14.9	184.1
Total	4,252.8	165.6	4,418.4

Table 1.2 Draft Budget restated for Parliamentary Approval

	A Draft Budget Restated £m	B NDPB Non- cash £m	C Adjusted Budget £m	D Tech Adjust £m	E Other bodies & transfers £m	F LA grants £m	G Minor Rounding £m	H Budget for Approval £m
Health and Sport	13,599.0	-1.3		88.0	-15.3			13,670.4
Finance and the Constitution	4,795.6				-4,635.8			159.8
Education and Skills	3,412.6	-34.3				326.7		3,705.0
Justice	2,652.9	-75.3	-27.6	1.7	-117.7	86.5		2,520.5
Economy, Jobs and Fair Work	689.8	-8.3						681.5
Communities, Social Security & Equalities	11,515.7				-7.7	-439.6	0.1	11,068.5
Environment, Climate Change and Land Reform	404.9	-6.9	47.1				-0.1	445.0
Rural Economy and Connectivity	2,806.4	-24.6	0.1		-63.7	26.4	0.1	2,744.7
Culture, Tourism & External Affairs	344.3	-14.9			-37.2			292.2
Administration	192.6							192.6
Crown Office and Procurator Fiscal	116.0							116.0
National Records of Scotland					37.2			37.2
Teachers and NHS Pensions			-222.4		4,624.0			4,401.6
Office of Scottish Charity Regulator					3.0			3.0
Scottish Courts and Tribunals Service					117.7			117.7
Scottish Housing Regulator					4.7			4.7
Scottish Fiscal Commission					1.6			1.6
Revenue Scotland					10.2			10.2
Food Standards Scotland					15.3			15.3
Forestry Commission					63.7			63.7
The Scottish Government	40,529.8	-165.6	-202.8	89.7	0.0	0.0	0.1	40,251.2
Scottish Parliament and Audit Scotland	109.6							109.6
Total Managed Expenditure	40,639.4	-165.6	-202.8	89.7	0.0	0.0	0.1	40,360.8

A - As detailed in Table 1.05 of Draft Budget 2018-19.

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 (£33 million) and Scottish Water loan repayments to NLF, PWLB and EIB (£46.7 million) are excluded from parliamentary approval. Additional £0.4m of non cash for ECCLR. AME budget adjustments in respect of NHS and Teachers pensions (see paragraph 4.iv).

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

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

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

G - Minor rounding adjustments.

H- Final 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 the Expenditure Limit.

8. *Draft Budget 2018-19* reported capital spending which scores against HM Treasury capital expenditure limit, 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 2018-19

<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	Total £m
<i>Capital Expenditure Limit</i>						
Health and Sport	331.2		10.0		30.0	371.2
Finance and the Constitution	2.4					2.4
Education and Skills	556.6	80.8	40.0	150.0	43.6	871.0
Justice	34.3	55.6				89.9
Economy, Jobs and Fair Work	20.0		180.0	121.9	101.9	423.8
Communities, Social Security & Equalities			256.3	749.2	551.0	1,556.5
Environment, Climate Change and Land Reform	258.9	6.3			21.3	286.5
Rural Economy and Connectivity	370.4	13.3	37.0	26.4	937.1	1,384.2
Culture, Tourism & External Affairs		16.7	4.8		5.3	26.8
Total Programme	1,573.8	172.7	528.1	1,047.5	1,690.2	5,012.3
Administration	13.1					13.1
Crown Office and Procurator Fiscal Service	3.6					3.6
Total Scottish Government (Consolidated)	1,590.5	172.7	528.1	1,047.5	1,690.2	5,029.0
National Records of Scotland	2.9					2.9
Scottish Housing Regulator	0.6					
Office of the Scottish Charity Regulator						
Scottish Courts and Tribunals Service	22.9					22.9
Scottish Fiscal Commission						
Revenue Scotland	4.3					
Food Standards Scotland						
Total Scottish Administration	1,621.2	172.7	528.1	1,047.5	1,690.2	5,059.7
Direct Funded Bodies						
Forestry Commission (Scotland)					1.6	1.6
Scottish Parliament Corporate Body	1.3					1.3
Audit Scotland	0.2					0.2
Total Scottish Estimates	1,622.7	172.7	528.1	1,047.5	1,691.8	5,062.8

1. Approximately £550m of the ELL direct capital scores in UK funded AME

2. Approximately £20m of the Health direct capital scores as Other.

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: Expenditure Limit, UK Funded 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 2018-19

	Expenditure Within Expenditure Limit £m	Expenditure Within UK Funded AME £m	Other Expenditure £m	Total Budget £m
Scottish Executive - Portfolios				
Health and Sport	13,482.4	100.0	88.0	13,670.4
Finance and the Constitution	159.8			159.8
Education and Skills	3,277.0	428.0		3,705.0
Justice	2,465.4		55.1	2,520.5
Economy, Jobs and Fair Work	681.5			681.5
Communities, Social Security & Equalities	8,432.5	2,636.0		11,068.5
Environment, Climate Change and Land Reform	445.0			445.0
Rural Economy and Connectivity	2,572.3		172.4	2,744.7
Culture, Tourism & External Affairs	292.2			292.2
Total Programme	31,808.1	3,164.0	315.5	35,287.6
Administration	192.6			192.6
Crown Office and Procurator Fiscal	116.0			116.0
Total Scottish Government (Consolidated)	32,116.7	3,164.0	315.5	35,596.2
Scottish Housing Regulator	4.7			4.7
National Records of Scotland	37.2			37.2
Office of the Scottish Charity Regulator	3.0			3.0
Scottish Courts and Tribunals Service	117.7			117.7
Scottish Fiscal Commission	1.6			1.6
Revenue Scotland	10.2			10.2
Food Standards Scotland	15.3			15.3
Scottish Teachers' and NHS Pension Schemes		4,401.6		4,401.6
Total Scottish Administration	32,306.4	7,565.6	315.5	40,187.5
Direct Funded Bodies				
Forestry Commission (Scotland)	63.7			63.7
Scottish Parliament Corporate Body	100.4	2.0		102.4
Audit Scotland	7.2			7.2
Total Scottish Budget	32,477.7	7,567.6	315.5	40,360.8

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

	Budget	Adjustments		Cash Authorisation
		Depreciation	Other	
	£m	£m	£m	£m
Scottish Administration	40,187.5	-679.9	-3,776.6	35,731.0
Forestry Commission (Scotland)	63.7	-0.1	0.0	63.6
Scottish Parliamentary Corporate Body	102.4	-12.6	0.0	89.8
Audit Scotland	7.2	-0.4	0.0	6.8
Total	40,360.8	-693.0	-3,776.6	35,891.2

Sources of Funding for Scottish Administration:	
Cash grant from the Scottish Consolidated Fund	17,902.9
Non Domestic Rate Income	2,636.0
Forecast receipts from Scottish Rate of Income Tax	12,115.0
Forecast receipts from LBTT and Landfill Tax	694.0
Capital borrowing	450.0
National Insurance Contributions	2,093.3
Total Cash Authorisation	35,891.2

Table 1.6 Budget Position for Consolidated Accounts

The Consolidated Accounts of the Scottish Government for 2018-19 will report the annual outturn against the position as analysed over the following expenditure aggregates:

	Expenditure	Expenditure	Other	Total
	Within	Within	Expenditure	Budget
	Expenditure Limit	UK Funded AME		
	£m	£m	£m	£m
Scottish Government - Portfolios				
Health and Sport	13,482.4	100.0	88.0	13,670.4
Finance and the Constitution	159.8	0.0	0.0	159.8
Education and Skills	3,277.0	428.0	0.0	3,705.0
Justice	2,465.4	0.0	55.1	2,520.5
Economy, Jobs and Fair Work	681.5	0.0	0.0	681.5
Communities, Social Security & Equalities	8,432.5	2,636.0	0.0	11,068.5
Environment, Climate Change and Land Reform	445.0	0.0	0.0	445.0
Rural Economy and Connectivity	2,572.3	0.0	172.4	2,744.7
Culture, Tourism & External Affairs	292.2	0.0	0.0	292.2
Administration	192.6	0.0	0.0	192.6
Crown Office & Procurator Fiscal Service	116.0	0.0	0.0	116.0
Consolidated Accounts	32,116.7	3,164.0	315.5	35,596.2

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	Other	Total
	Within	Within	Expenditure	Budget
	Expenditure Limit	UK Funded AME		
	£m	£m	£m	£m
National Records of Scotland	37.2	0.0	0.0	37.2
Office of the Scottish Charity Regulator	3.0	0.0	0.0	3.0
Scottish Housing Regulator	4.7	0.0	0.0	4.7
Scottish Courts and Tribunals Service	117.7	0.0	0.0	117.7
Scottish Fiscal Commission	1.6	0.0	0.0	1.6
Revenue Scotland	10.2	0.0	0.0	10.2
Food Standards Scotland	15.3	0.0	0.0	15.3
Scottish Teachers and NHS Pension Schemes	0.0	4,401.6	0.0	4,401.6
Forestry Commission (Scotland)	63.7	0.0	0.0	63.7
Scottish Parliament Corporate Body	100.4	2.0	0.0	102.4
Audit Scotland	7.2	0.0	0.0	7.2
Total	361.0	4,403.6	0.0	4,764.6

HEALTH AND SPORT

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget Expenditure Limit:	2018-19		
	Operating £m	Capital £m	Total £m
Health and Sport	13,161.2	321.2	13,482.4
Total Expenditure Limit	13,161.2	321.2	13,482.4
UK AME:			
Health	100.0	0.0	100.0
Total UK Funded AME	100.0	0.0	100.0
Other Expenditure :			
Health	68.0	20.0	88.0
Total Other Expenditure	68.0	20.0	88.0
Total Portfolio Budget	13,329.2	341.2	13,670.4

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	13,449.8	13,453.5	361.2	13,814.7
Less: Retained Income	-124.3	-124.3	0.0	-124.3
Capital Receipts Applied	-20.0	0.0	-20.0	-20.0
	13,305.5	13,329.2	341.2	13,670.4
Budget Analysis				
NHS Territorial Boards	9,392.6	9,667.2	0.0	9,667.2
NHS Special Boards	1,168.6	1,184.3	0.0	1,184.3
General Medical Services	821.4	870.5	0.0	870.5
	184.5	184.8	0.0	184.8
Pharmaceutical Services Contractors' Remuneration				
General Dental Services	414.0	414.8	0.0	414.8
General Ophthalmic Services	102.0	107.4	0.0	107.4
eHealth	90.4	92.9	0.0	92.9
Mental Health Services	53.2	70.2	0.0	70.2
Outcomes Framework	68.0	66.2	0.0	66.2
Workforce and Nursing	176.4	193.1	0.0	193.1
Health Improvement and Protection	46.1	62.7	0.0	62.7
Care, Support and Rights	116.7	111.9	0.0	111.9
Early Years	56.6	67.7	0.0	67.7
Performance and Delivery	65.9	69.9	0.0	69.9
Quality and Improvement	15.1	13.2	0.0	13.2
Miscellaneous Other Services and resource income	-141.2	-133.6	0.0	-133.6
Active Healthy Lives	12.7	12.7	0.0	12.7
SportScotland	28.6	30.6	0.0	30.6
Revenue Consequences of NPD Schemes	29.8	44.7	0.0	44.7
Investment	428.1	30.0	331.2	361.2
Financial Transactions	0.0	0.0	10.0	10.0
Income	-20.0	0.0	-20.0	-20.0
Health PPP/PFI NPD (Other)	96.2	68.0	20.0	88.0
NHS Impairments (UK AME)	100.0	100.0	0.0	100.0
Net Expenditure	13,305.5	13,329.2	341.2	13,670.4

FINANCE AND THE CONSTITUTION

Schedule 2 - Summary Proposed Portfolio Budget

	2018-19		
	Operating £m	Capital £m	Total £m
Total Proposed Budget			
Expenditure Limit:			
Scottish Public Pensions Agency	17.1	2.4	19.5
Finance and Constitution	140.3	0.0	140.3
Total Expenditure Limit	157.4	2.4	159.8
UK AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure :			
Total Other Expenditure	0.0	0.0	0.0
Total Portfolio Budget	157.4	2.4	159.8

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

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	18.3	17.1	2.4	19.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	18.3	17.1	2.4	19.5
Budget Analysis				
Agency Administration	18.3	17.1	2.4	19.5
Net Expenditure	18.3	17.1	2.4	19.5

FINANCE AND THE CONSTITUTION

**Schedule 3.2 Finance and Constitution
Details of Proposed Budget**

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
	142.4	140.3	0.0	140.3
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	142.4	140.3	0.0	140.3
Budget Analysis				
Capital Borrowing Repayments	24.0	31.0	0.0	31.0
Public Information and Engagement	2.8	2.8	0.0	2.8
Royal and Ceremonial	0.3	0.6	0.0	0.6
Scotland Act -Tax Provision Implementation and Management	12.0	8.6	0.0	8.6
Scotland Act - Non-Tax Implementation	80.0	75.0	0.0	75.0
Local Government Elections	1.0	0.4	0.0	0.4
Scottish Parliamentary Elections	0.6	0.2	0.0	0.2
Local Government Boundary Commission	0.2	0.4	0.0	0.4
Scottish Futures Trust	4.7	4.5	0.0	4.5
Procurement Shared Services	16.8	16.8	0.0	16.8
Net Expenditure	142.4	140.3	0.0	140.3

EDUCATION AND SKILLS

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget Expenditure Limit:	2018-19		
	Operating £m	Capital £m	Total £m
Learning	236.5	0.0	236.5
Children & Families	144.4	5.0	149.4
Higher Education Student Support	516.8	1.6	518.4
Scottish Funding Council	1,807.5	0.0	1,807.5
Advanced Learning and Science	6.2	0.0	6.2
Skills and Training	232.3	0.0	232.3
E&S Central Gov. Grants to Local Authorities	326.7	0.0	326.7
Total Expenditure Limit	3,270.4	6.6	3,277.0
UK AME:			
Higher Education Student Support	-122.0	550.0	428.0
Total UK Funded AME	-122.0	550.0	428.0
Other Expenditure :			
Total Other Expenditure	0.0	0.0	0.0
Total Portfolio Budget	3,148.4	556.6	3,705.0
Total Limit on Income (accruing resources)			250.0

EDUCATION AND SKILLS

**Schedule 3.1 Learning
 Details of Proposed Budget**

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	216.0	237.4	0.0	237.4
<i>Less: Retained Income</i>	-0.9	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0	0.0
	215.1	236.5	0.0	236.5
Budget Analysis				
Education Scotland	22.4	21.4	0.0	21.4
Education Scotland Income	-0.9	-0.9	0.0	-0.9
Gaelic	23.2	23.2	0.0	23.2
Learning & Support	25.2	34.6	0.0	34.6
People & Infrastructure	76.8	81.2	0.0	81.2
Education Analytical Services	2.7	2.2	0.0	2.2
Strategy & Performance	65.7	74.8	0.0	74.8
Net Expenditure	215.1	236.5	0.0	236.5

EDUCATION AND SKILLS

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	203.4	169.7	5.0	174.7
<i>Less:</i> Retained Income	-38.1	-25.3	0.0	-25.3
Capital Receipts Applied	0.0	0.0	0.0	0.0
	165.3	144.4	5.0	149.4
Budget Analysis*				
Care & Justice	35.4	36.4	0.0	36.4
Care & Protection	12.6	14.1	0.0	14.1
Disclosure Scotland Expenditure	43.4	35.1	5.0	40.1
Disclosure Scotland Retained Income	-38.1	-25.3	0.0	-25.3
Creating Positive Futures	92.8	64.9	0.0	64.9
Office of the Chief Social Work Adviser	19.2	19.2	0.0	19.2
Net Expenditure	165.3	144.4	5.0	149.4

EDUCATION AND SKILLS

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1,057.5	517.3	551.6	1,068.9
<i>Less:</i> Retained Income	-117.5	-122.5	0.0	-122.5
Capital Receipts Applied	0.0	0.0	0.0	0.0
	940.0	394.8	551.6	946.4
Budget Analysis				
Capitalised Interest	-60.0	-65.0	0.0	-65.0
Net Student Loans Advanced	560.0	0.0	550.0	550.0
Student Loan Fair Value Adjustment	-57.5	-57.5	0.0	-57.5
Student Loan Sale Subsidy Impairment Adjustments	0.5	0.5	0.0	0.5
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	175.6	196.9	0.0	196.9
Student Awards Agency for Scotland Operating Costs	13.6	12.1	1.6	13.7
Student Loan Interest Subsidy to Bank	2.0	2.0	0.0	2.0
Student Loans Company Administration Costs	4.2	4.2	0.0	4.2
Student Support & Tuition Fee Payments	301.6	301.6	0.0	301.6
Net Expenditure	940.0	394.8	551.6	946.4

EDUCATION AND SKILLS

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1,704.4	1,807.5	0.0	1,807.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1,704.4	1,807.5	0.0	1,807.5
Budget Analysis				
College Capital	47.4	76.7	0.0	76.7
College Resource	580.4	617.5	0.0	617.5
Higher Education Capital	55.5	81.2	0.0	81.2
Higher Education Resource	1,013.9	1,024.9	0.0	1,024.9
SFC Admin	7.2	7.2	0.0	7.2
Net Expenditure	1,704.4	1,807.5	0.0	1,807.5

EDUCATION AND SKILLS

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	6.2	6.2	0.0	6.2
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	6.2	6.2	0.0	6.2
Budget Analysis				
Qualifications and Accreditation	1.7	1.7	0.0	1.7
Higher Education	1.5	1.5	0.0	1.5
Science Engagement and Advice	3.0	3.0	0.0	3.0
Net Expenditure	6.2	6.2	0.0	6.2

EDUCATION AND SKILLS

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	223.2	232.3	0.0	232.3
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	223.2	232.3	0.0	232.3
Budget Analysis				
Skills Development Scotland (SDS)	179.1	192.8	0.0	192.8
Employment and Training Interventions	44.1	39.5	0.0	39.5
Net Expenditure	223.2	232.3	0.0	232.3

EDUCATION AND SKILLS

Schedule 3.7 Education & Skills Central Gov. Grants to Local Authorities
Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	124.5	326.7	0.0	326.7
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	124.5	326.7	0.0	326.7
Budget Analysis				
Gaelic	4.5	4.5	0.0	4.5
Early Learning and Childcare Expansion	0.0	202.2	0.0	202.2
Local Government Attainment Fund	120.0	120.0	0.0	120.0
Net Expenditure	124.5	326.7	0.0	326.7

JUSTICE

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget	2018-19		
	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Community Justice Services	35.4	0.0	35.4
Judiciary	1.0	0.0	1.0
Criminal Injuries Compensation	17.5	0.0	17.5
Legal Aid	136.9	0.0	136.9
Police Central Government	78.2	12.1	90.3
Safer & Stronger Communities	5.6	0.0	5.6
Police & Fire Pensions	350.6	0.0	350.6
Scottish Prison Service	297.2	16.2	313.4
Miscellaneous	37.5	6.0	43.5
Scottish Police Authority	1,087.8	0.0	1,087.8
Scottish Fire and Rescue Service	296.9	0.0	296.9
Justice Central Gov. Grants to Local Authorities	86.5	0.0	86.5
Total Expenditure Limit	2,431.1	34.3	2,465.4
UK AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure :			
Scottish Prison Service	49.7	0.0	49.7
Scottish Police Authority	5.4	0.0	5.4
Total Other Expenditure	55.1	0.0	55.1
Total Portfolio Budget	2,486.2	34.3	2,520.5
Total Limit on Income (accruing resources)			39.7

Schedule 3.1 Community Justice Services
 Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	33.6	35.4	0.0	35.4
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	33.6	35.4	0.0	35.4
Budget Analysis				
Miscellaneous	3.2	3.2	0.0	3.2
Offender Services	30.4	32.2	0.0	32.2
Net Expenditure	33.6	35.4	0.0	35.4

Schedule 3.2 Judiciary
 Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1.0	1.1	0.0	1.1
<i>Less:</i> Retained Income	0.0	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1.0	1.0	0.0	1.0
Budget Analysis				
Judiciary	1.0	1.0	0.0	1.0
Net Expenditure	1.0	1.0	0.0	1.0

Schedule 3.3 Criminal Injuries Compensation
 Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	17.5	17.5	0.0	17.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	17.5	17.5	0.0	17.5
Budget Analysis				
CIC Scheme	14.8	14.8	0.0	14.8
Criminal Injuries Administration Costs	2.7	2.7	0.0	2.7
Net Expenditure	17.5	17.5	0.0	17.5

Schedule 3.4 Legal Aid
Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	137.1	137.1	0.0	137.1
<i>Less:</i> Retained Income	0.0	-0.2	0.0	-0.2
Capital Receipts Applied	0.0	0.0	0.0	0.0
	136.8	136.9	0.0	136.9
Budget Analysis				
Legal Aid Administration	11.0	11.0	0.0	11.0
Legal Aid Fund	126.1	126.1	0.0	126.1
Legal Aid Income from Superannuation Contributions	-0.3	-0.2	0.0	-0.2
Net Expenditure	136.8	136.9	0.0	136.9

Schedule 3.5 Police Central Government
 Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	120.0	80.3	12.1	92.4
<i>Less: Retained Income</i>	0.0	-2.1	0.0	-2.1
Capital Receipts Applied	0.0	0.0	0.0	0.0
	117.9	78.2	12.1	90.3
Budget Analysis				
National Police Funding & Police Change Fund	117.8	78.1	12.1	90.2
Police Support Services	0.1	0.1	0.0	0.1
Net Expenditure	117.9	78.2	12.1	90.3

Schedule 3.6 Safer & Stronger Communities
 Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	4.1	5.6	0.0	5.6
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	4.1	5.6	0.0	5.6
Budget Analysis				
Safer Communities	4.1	5.6	0.0	5.6
Net Expenditure	4.1	5.6	0.0	5.6

Schedule 3.7 Police & Fire Pensions
 Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	350.6	350.6	0.0	350.6
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	350.6	350.6	0.0	350.6
Budget Analysis				
Fire Pensions	72.2	72.2	0.0	72.2
Police Pensions	278.4	278.4	0.0	278.4
Net Expenditure	350.6	350.6	0.0	350.6

Schedule 3.8 Scottish Prison Service
Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	367.8	354.1	18.9	373.0
<i>Less:</i> Retained Income	-7.2	-7.2	0.0	-7.2
Capital Receipts Applied	-2.7	0.0	-2.7	-2.7
	357.9	346.9	16.2	363.1
Budget Analysis				
Income from Sale of Prison Goods	-7.2	-7.2	0.0	-7.2
Prisons Capital Expenditure	18.5	0.0	18.9	18.9
Scottish Prison Service Capital Receipts Applied	-2.7	0.0	-2.7	-2.7
Scottish Prison Service Current Expenditure	299.1	304.4	0.0	304.4
Scottish Prison Service PPP/PFI	50.2	49.7	0.0	49.7
Net Expenditure	357.9	346.9	16.2	363.1

Schedule 3.9 Miscellaneous
Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	37.4	37.5	6.0	43.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	37.4	37.5	6.0	43.5
Budget Analysis				
Other Miscellaneous	12.8	13.3	4.0	17.3
Victim/ Witness Support	15.8	15.9	2.0	17.9
Scottish Resilience	8.8	8.3	0.0	8.3
Net Expenditure	37.4	37.5	6.0	43.5

Schedule 3.10 Scottish Police Authority
 Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1,047.8	1,093.2	0.0	1,093.2
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1,047.8	1,093.2	0.0	1,093.2
Budget Analysis				
Scottish Police Authority	1,042.4	1,087.8	0.0	1,087.8
Police Loan Charges	5.4	5.4	0.0	5.4
Net Expenditure	1,047.8	1,093.2	0.0	1,093.2

Schedule 3.11 Scottish Fire and Rescue Service
 Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	291.7	296.9	0.0	296.9
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	291.7	296.9	0.0	296.9
Budget Analysis				
Scottish Fire and Rescue Service.	291.7	296.9	0.0	296.9
Net Expenditure	291.7	296.9	0.0	296.9

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	86.5	86.5	0.0	86.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	86.5	86.5	0.0	86.5
Budget Analysis				
Criminal Justice Social Work	86.5	86.5	0.0	86.5
Net Expenditure	86.5	86.5	0.0	86.5

ECONOMY, JOBS AND FAIR WORK

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2018-19		
	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Parliamentary Business & Government Strategy	124.7	0.0	124.7
Enterprise and Energy	370.8	129.5	500.3
Accountant in Bankruptcy	2.6	1.0	3.6
Employability and Training	51.9	1.0	52.9
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
Total Expenditure Limit	550.0	131.5	681.5
UK AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure :			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	550.0	131.5	681.5
Total Limit on Income (accruing resources)			40.0

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
	60.8	124.7	0.0	124.7
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	60.8	124.7	0.0	124.7
Budget Analysis				
Cities Investment & Strategy	56.9	122.2	0.0	122.2
Citizens Advice Direct	0.6	0.6	0.0	0.6
Council of Economic Advisers	0.1	0.1	0.0	0.1
Office of the Chief Economic Adviser	0.5	1.0	0.0	1.0
Office of the Chief Statistician	1.9	0.0	0.0	0.0
Strategic Research & Analysis Fund	0.8	0.8	0.0	0.8
Net Expenditure	60.8	124.7	0.0	124.7

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	304.5	371.3	129.5	500.8
<i>Less:</i> Retained Income	-0.5	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0	0.0
	304.0	370.8	129.5	500.3
Budget Analysis				
Energy	80.2	67.1	26.5	93.6
Enterprise	213.2	273.0	18.0	291.0
Innovation & Industries	10.6	30.7	85.0	115.7
Net Expenditure	304.0	370.8	129.5	500.3

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	13.7	12.8	1.0	13.8
<i>Less:</i> Retained Income	-12.5	-10.2	0.0	-10.2
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1.2	2.6	1.0	3.6
Budget Analysis				
AiB Agency Administration	1.2	2.6	1.0	3.6
Net Expenditure	1.2	2.6	1.0	3.6

ECONOMY, JOBS AND FAIR WORK

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	43.0	51.9	1.0	52.9
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	43.0	51.9	1.0	52.9
Budget Analysis				
Employability and Training	43.0	51.9	1.0	52.9
Net Expenditure	43.0	51.9	1.0	52.9

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

Proposed Budget	2017-18	2018-19		
	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
	0.0	0.0	0.0	0.0
Budget Analysis				
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
Net Expenditure	0.0	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.

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

Proposed Budget	2017-18	2018-19		
	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
	0.0	0.0	0.0	0.0
Budget Analysis				
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
Net Expenditure	0.0	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.

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget Expenditure Limit:	2018-19		
	Operating £m	Capital £m	Total £m
Local Government	7,206.9	0.0	7,206.9
Planning	7.1	0.5	7.6
Housing	670.3	221.3	891.6
Social Security	100.2	0.0	100.2
Social Justice and Regeneration	71.1	5.0	76.1
Equalities	22.7	0.0	22.7
Third Sector	24.5	0.0	24.5
Governance, Elections and Reform	1.3	0.0	1.3
Central Government Grants to Local Authorities	101.6	0.0	101.6
Total Expenditure Limit	8,205.7	226.8	8,432.5
UK AME:			
Non Domestic Rates	2,636.0	0.0	2,636.0
Total UK Funded AME	2,636.0	0.0	2,636.0
Other Expenditure :			
Total Other Expenditure	0.0	0.0	0.0
Total Portfolio Budget	10,841.7	226.8	11,068.5
Total Limit on Income (accruing resources)			80.0

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES
**Schedule 3.1 Local Government
Details of Proposed Budget**

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	9,946.7	9,842.9	0.0	9,842.9
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	9,946.7	9,842.9	0.0	9,842.9
Budget Analysis				
Non-Domestic Rates (NDR)	2,665.8	2,636.0	0.0	2,636.0
General Revenue Grant	6,627.8	6,608.5	0.0	6,608.5
Support for Capital	653.1	598.4	0.0	598.4
Net Expenditure	9,946.7	9,842.9	0.0	9,842.9

Memorandum Item - Total Local Government Funding

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Net Expenditure	9,946.7	9,842.9	0.0	9,842.9
Plus Specific Grants included as follows:				
Education and Skills (page 21)				
Educational Attainment Fund	120.0	120.0	0.0	120.0
Early Learning and Childcare Expansion	0.0	202.2	0.0	202.2
Gaelic	4.5	4.5	0.0	4.5
Justice (page 34)				
Criminal Justice Social Work	86.5	86.5	0.0	86.5
Communities, Social Security & Equalities (page 51)				
Transfer of Management of Dev Funding	96.1	92.2	0.0	92.2
Vacant & Derelict Land Grant	9.8	9.4	0.0	9.4
Rural Economy and Connectivity (page 70)				
Cycling, Walking & Safer Routes	7.4	7.4	0.0	7.4
Regional Transport Partnership	20.1	19.0	0.0	19.0
Net Expenditure	10,291.1	10,384.1	0.0	10,384.1

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.2 Planning
 Details of Proposed Budget**

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	4.2	7.2	0.5	7.7
<i>Less:</i> Retained Income	-0.1	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0	0.0
	4.1	7.1	0.5	7.6
Budget Analysis				
Architecture & Place	1.3	1.4	0.0	1.4
Building Standards	0.3	0.3	0.0	0.3
Planning	1.8	4.7	0.5	5.2
Planning & Environmental Appeals	0.7	0.7	0.0	0.7
Net Expenditure	4.1	7.1	0.5	7.6

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.3 Housing
 Details of Proposed Budget**

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	759.0	670.3	251.3	921.6
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	-20.0	0.0	-30.0	-30.0
	739.0	670.3	221.3	891.6
Budget Analysis				
Communities Analysis	3.3	3.6	0.0	3.6
Fuel Poverty/Energy Efficiency	114.1	84.3	30.0	114.3
More Homes	583.6	531.2	191.3	722.5
Housing Support	38.0	51.2	0.0	51.2
Net Expenditure	739.0	670.3	221.3	891.6

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	95.9	100.2	0.0	100.2
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	95.9	100.2	0.0	100.2
Budget Analysis				
Discretionary Housing Payments - Admin	0.0	1.2	0.0	1.2
Discretionary Housing Payments - BTM	47.0	50.1	0.0	50.1
Discretionary Housing Payments - Other	10.9	10.9	0.0	10.9
Scottish Welfare Fund	38.0	33.0	0.0	33.0
Scottish Welfare Fund - Admin	0.0	5.0	0.0	5.0
Net Expenditure	95.9	100.2	0.0	100.2

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	59.2	71.1	5.0	76.1
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	59.2	71.1	5.0	76.1
Budget Analysis				
Fairer Scotland	6.9	27.8	0.0	27.8
Regeneration	52.3	43.3	5.0	48.3
Net Expenditure	59.2	71.1	5.0	76.1

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

**Schedule 3.6 Equalities
 Details of Proposed Budget**

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	20.3	22.7	0.0	22.7
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	20.3	22.7	0.0	22.7
Budget Analysis				
Promoting Equality	20.3	22.7	0.0	22.7
Net Expenditure	20.3	22.7	0.0	22.7

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	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
	24.5	24.5	0.0	24.5
Budget Analysis				
Third Sector	24.5	24.5	0.0	24.5
Net Expenditure	24.5	24.5	0.0	24.5

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1.2	1.3	0.0	1.3
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1.2	1.3	0.0	1.3
Budget Analysis				
Local Governance	0.5	0.5	0.0	0.5
Public Services Reform and Community Empowerment	0.7	0.8	0.0	0.8
Net Expenditure	1.2	1.3	0.0	1.3

COMMUNITIES, SOCIAL SECURITY AND EQUALITIES

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	105.9	101.6	0.0	101.6
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	105.9	101.6	0.0	101.6
Budget Analysis				
Transfer of Management of Development Funding-	96.1	92.2	0.0	92.2
Vacant & Derelict Land Grant-	9.8	9.4	0.0	9.4
Net Expenditure	105.9	101.6	0.0	101.6

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

Schedule 2 - Summary Proposed Portfolio Budget

	2018-19		
	Operating £m	Capital £m	Total £m
Total Proposed Budget			
Expenditure Limit:			
Research Analysis & Other Services	63.2	0.0	63.2
Marine	49.7	2.2	51.9
Environmental Services	147.9	0.0	147.9
Climate Change & Land Managers Renewable Fund	21.8	0.0	21.8
Scottish Water	-96.5	256.7	160.2
Total Expenditure Limit	186.1	258.9	445.0
UK AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure :			
Total Other Expenditure	0.0	0.0	0.0
Total Portfolio Budget	186.1	258.9	445.0
Total Limit on Income (accruing resources)			500.0

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

**Schedule 3.1 Research Analysis & Other Services
 Details of Proposed Budget**

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	62.8	63.5	0.0	63.5
<i>Less: Retained Income</i>	-0.3	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0	0.0
	62.5	63.2	0.0	63.2
Budget Analysis				
Contract Research Fund	3.5	3.0	0.0	3.0
Economic and Other Surveys	1.4	1.4	0.0	1.4
Programmes of Research	48.1	47.7	0.0	47.7
Royal Botanic Garden, Edinburgh	9.5	11.1	0.0	11.1
Net Expenditure	62.5	63.2	0.0	63.2

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

**Schedule 3.2 Marine
Details of Proposed Budget**

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	58.9	56.3	2.2	58.5
<i>Less: Retained Income</i>	-6.6	-6.6	0.0	-6.6
Capital Receipts Applied	0.0	0.0	0.0	0.0
	52.3	49.7	2.2	51.9
Budget Analysis				
Marine Scotland	52.3	49.7	2.2	51.9
Net Expenditure	52.3	49.7	2.2	51.9

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	140.5	147.9	0.0	147.9
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	140.5	147.9	0.0	147.9
Budget Analysis				
Drinking Water Quality Regulator	0.3	0.3	0.0	0.3
Land Reform	13.4	17.1	0.0	17.1
Natural Assets & Flooding	11.1	14.5	0.0	14.5
National Park Authorities	11.7	12.2	0.0	12.2
Natural Resources	4.0	4.1	0.0	4.1
Private Water	2.1	1.7	0.0	1.7
Scottish Environmental Protection Agency	32.8	32.9	0.0	32.9
Scottish Natural Heritage	44.6	44.6	0.0	44.6
Zero Waste	20.5	20.5	0.0	20.5
Net Expenditure	140.5	147.9	0.0	147.9

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	19.8	21.8	0.0	21.8
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	19.8	21.8	0.0	21.8
Budget Analysis				
Climate Change - Policy Dev & Imp	1.1	1.1	0.0	1.1
Land Managers Renewables Fund	2.0	2.0	0.0	2.0
Sustainable Action Fund	16.7	18.7	0.0	18.7
Net Expenditure	19.8	21.8	0.0	21.8

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
	147.2	4.0	332.7	336.7
Less Retained Income	0.0	-100.5	0.0	-100.5
Capital Receipts Applied	-76.0	0.0	-76.0	-76.0
	71.2	-96.5	256.7	160.2
Budget Analysis				
Exemption Scheme	1.0	0.0	0.0	0.0
Hydro Nation	4.0	4.0	0.0	4.0
Interest on Voted Loans	-100.5	-100.5	0.0	-100.5
Voted Loans	166.7	0.0	256.7	256.7
Net Expenditure	71.2	-96.5	256.7	160.2

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	256.7
NLF repayments	-30.0
PWLB and EIB repayments	-16.7
Scottish Water net new borrowing	<u>210.0</u> as included in the Draft Budget

In 2018-19, 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.

RURAL ECONOMY AND CONNECTIVITY

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget Expenditure Limit:	2018-19		
	Operating £m	Capital £m	Total £m
Rail Services	808.8	0.0	808.8
Concessionary Fares & Bus Services.	259.1	10.0	269.1
Other Transport Policy, Projects & Agency Administration	175.3	10.0	185.3
Motorways and Trunk Roads	369.0	290.2	659.2
Ferry Services	186.3	54.2	240.5
Air Services	42.4	7.9	50.3
EU Support & Related Services	155.3	23.1	178.4
Fisheries & Aquaculture Grants	5.9	0.0	5.9
Rural Services	32.3	0.0	32.3
Highlands and Island Enterprise	56.7	0.0	56.7
Digital Connectivity	47.4	12.0	59.4
REC Central Government Grants to Local Authorities	26.4	0.0	26.4
Total Expenditure Limit	2,164.9	407.4	2,572.3
UK AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure :			
Animal License Fees	0.1	0.0	0.1
Motorways and Trunk Roads	172.3	0.0	172.3
Total Other Expenditure	172.4	0.0	172.4
Total Portfolio Budget	2,337.3	407.4	2,744.7
Total Limit on Income (accruing resources)			800.0

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
	747.9	808.8	0.0	808.8
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	747.9	808.8	0.0	808.8
Budget Analysis				
Major Public Transport Projects	7.7	31.6	0.0	31.6
Rail Development	3.0	6.2	0.0	6.2
Rail Franchise	310.7	183.4	0.0	183.4
Rail Infrastructure	426.5	587.6	0.0	587.6
Net Expenditure	747.9	808.8	0.0	808.8

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
	254.4	259.1	10.0	269.1
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	254.4	259.1	10.0	269.1
Budget Analysis				
Concessionary Fares	198.3	201.6	0.0	201.6
Smartcard Programme	1.9	3.3	0.0	3.3
Support for Bus Services	54.2	54.2	10.0	64.2
Net Expenditure	254.4	259.1	10.0	269.1

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
	138.4	175.3	10.0	185.3
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	138.4	175.3	10.0	185.3
Budget Analysis				
Agency Administration Costs	17.4	17.4	0.0	17.4
Edinburgh Tram Enquiry	1.5	1.5	0.0	1.5
Future Transport Fund	25.3	60.2	0.0	60.2
Road Safety	3.0	2.9	0.0	2.9
Scottish Canals	11.1	11.6	0.0	11.6
Strategic Transport Projects Review	3.6	5.2	0.0	5.2
Support for Sustainable & Active Travel	33.9	69.0	10.0	79.0
Support for Freight Industry	1.3	1.0	0.0	1.0
Transport Information	1.2	1.2	0.0	1.2
Travel Strategy & Innovation	40.1	5.3	0.0	5.3
Net Expenditure	138.4	175.3	10.0	185.3

RURAL ECONOMY AND CONNECTIVITY

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
	966.7	541.3	290.2	831.5
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	966.7	541.3	290.2	831.5
Budget Analysis				
Capital Land & Works	425.7	0.0	249.0	249.0
Forth & Tay Bridge Maintenance	30.5	26.0	0.0	26.0
M&T Other Current Expenditure	10.0	13.6	0.0	13.6
Network Strengthening	56.0	57.8	0.0	57.8
Queensferry Crossing	87.1	0.0	7.2	7.2
Roads Depreciation	96.9	142.5	0.0	142.5
Roads Improvements	16.3	39.2	0.0	39.2
Routine & Winter Maintenance	85.1	89.9	0.0	89.9
Structural Repairs	27.9	0.0	34.0	34.0
Private Finance Initiative (PFI) Payments	131.2	172.3	0.0	172.3
Net Expenditure	966.7	541.3	290.2	831.5

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
	181.0	186.3	59.2	245.5
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	-5.0	-5.0
	181.0	186.3	54.2	240.5
Budget Analysis				
Support for Ferry Services	165.8	173.7	0.0	173.7
Vessels and Piers	15.2	12.6	54.2	66.8
Net Expenditure	181.0	186.3	54.2	240.5

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
	49.8	43.8	7.9	51.7
Less Retained Income	0.0	-1.4	0.0	-1.4
Capital Receipts Applied	0.0	0.0	0.0	0.0
	49.8	42.4	7.9	50.3
Budget Analysis				
Highlands & Islands Airports Limited	25.6	27.0	0.0	27.0
Support for Air Services	14.8	16.8	0.0	16.8
Prestwick Airport	9.4	-1.4	7.9	6.5
Net Expenditure	49.8	42.4	7.9	50.3

**Schedule 3.7 EU Support & Related Services
Details of Proposed Budget**

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	713.5	702.6	24.0	726.6
<i>Less: Retained Income</i>	-535.2	-530.9	0.0	-530.9
Capital Receipts Applied	-0.6	-16.4	-0.9	-17.3
	177.7	155.3	23.1	178.4
Budget Analysis				
Agri Environmental Measures	55.1	46.4	0.0	46.4
Business Development	30.2	22.8	5.0	27.8
CAP Compliance Improvements	42.2	12.0	19.0	31.0
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	0.7	-0.9	-0.2
EU Income	-535.2	-543.6	0.0	-543.6
Forestry	1.4	1.0	0.0	1.0
Leader	10.1	22.9	0.0	22.9
Less Favoured Area Support Scheme	65.5	65.5	0.0	65.5
Payments & Inspections Admin Costs	63.0	82.0	0.0	82.0
Broadband	6.4	7.0	0.0	7.0
Technical Assistance	0.7	0.6	0.0	0.6
Net Expenditure	177.7	155.3	23.1	178.4

**Schedule 3.8 Fisheries & Aquaculture Grants
Details of Proposed Budget**

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	14.6	14.5	0.0	14.5
<i>Less: Retained Income</i>	-8.2	-3.0	0.0	-3.0
Capital Receipts Applied	0.0	-5.6	0.0	-5.6
	6.4	5.9	0.0	5.9
Budget Analysis				
EU Fisheries Grants	14.2	14.1	0.0	14.1
Fisheries Harbour Grants	0.4	0.4	0.0	0.4
Less Retained Income/Capital receipts	-8.2	-8.6	0.0	-8.6
Net Expenditure	6.4	5.9	0.0	5.9

RURAL ECONOMY AND CONNECTIVITY

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	42.4	32.3	0.0	32.3
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	42.4	32.3	0.0	32.3
Budget Analysis				
Agricultural & Horticultural Advice & Support	9.5	4.5	0.0	4.5
Animal Health	18.2	15.2	0.0	15.2
Crofting Commission	2.5	2.8	0.0	2.8
Food Industry Support	6.0	5.0	0.0	5.0
Rural Cohesion	1.0	0.6	0.0	0.6
Veterinary Surveillance	5.2	4.2	0.0	4.2
Net Expenditure	42.4	32.3	0.0	32.3

**Schedule 3.10 Highlands and Island Enterprise
 Details of Proposed Budget**

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
	56.0	56.7	0.0	56.7
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	56.0	56.7	0.0	56.7
Budget Analysis				
Highlands and Island Enterprise	56.0	56.7	0.0	56.7
Net Expenditure	56.0	56.7	0.0	56.7

**Schedule 3.11 Digital Connectivity
 Details of Proposed Budget**

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	136.0	47.4	12.0	59.4
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	136.0	47.4	12.0	59.4
Budget Analysis				
Digital Strategy	136.0	47.4	12.0	59.4
Net Expenditure	136.0	47.4	12.0	59.4

RURAL ECONOMY AND CONNECTIVITY

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	27.5	26.4	0.0	26.4
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	27.5	26.4	0.0	26.4
Budget Analysis				
Cycling, Walking & Safer Routes	7.4	7.4	0.0	7.4
Regional Transport Partnership	20.1	19.0	0.0	19.0
Net Expenditure	27.5	26.4	0.0	26.4

CULTURE, TOURISM AND EXTERNAL AFFAIRS

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget Expenditure Limit:	2018-19		
	Operating £m	Capital £m	Total £m
External Affairs	17.3	0.0	17.3
Culture, Tourism and Major Events	231.5	4.8	236.3
Historic Environment Scotland	38.6	0.0	38.6
Total Expenditure Limit	287.4	4.8	292.2
UK AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure : Total Other Expenditure	0.0	0.0	0.0
Total Portfolio Budget	287.4	4.8	292.2
Total Limit on Income (accruing resources)			45.0

CULTURE, TOURISM AND EXTERNAL AFFAIRS

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	15.8	17.3	0.0	17.3
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	15.8	17.3	0.0	17.3
Budget Analysis				
International Relations	15.7	17.2	0.0	17.2
British Irish Council	0.1	0.1	0.0	0.1
Net Expenditure	15.8	17.3	0.0	17.3

CULTURE, TOURISM AND EXTERNAL AFFAIRS

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	214.5	231.5	4.8	236.3
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	214.5	231.5	4.8	236.3
Budget Analysis				
Creative Scotland & Other Arts	51.9	65.5	4.8	70.3
Cultural Collections	67.8	63.9	0.0	63.9
Major Events	30.3	36.8	0.0	36.8
Tourism	41.6	42.4	0.0	42.4
National Performing Companies	22.9	22.9	0.0	22.9
Net Expenditure	214.5	231.5	4.8	236.3

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	87.1	95.7	0.0	95.7
<i>Less:</i> Retained Income	-44.9	-57.1	0.0	-57.1
Capital Receipts Applied	0.0	0.0	0.0	0.0
	42.2	38.6	0.0	38.6
Budget Analysis				
Operational Costs	87.1	95.7	0.0	95.7
Less Income	-44.9	-57.1	0.0	-57.1
Net Expenditure	42.2	38.6	0.0	38.6

ADMINISTRATION

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget Expenditure Limit:	2018-19		
	Operating £m	Capital £m	Total £m
Administration Programme	179.5	13.1	192.6
Total Expenditure Limit	179.5	13.1	192.6
UK AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure :			
Total Other Expenditure	0.0	0.0	0.0
Total Portfolio Budget	179.5	13.1	192.6
Total Limit on Income (accruing resources)			18.1

ADMINISTRATION

**Schedule 3.1 Administration
Details of Proposed Budget**

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	209.1	196.0	13.1	209.1
<i>Less:</i> Retained Income	-16.5	-16.5	0.0	-16.5
Capital Receipts Applied	0.0	0.0	0.0	0.0
	192.6	179.5	13.1	192.6
Budget Analysis				
Scottish Government Staff Costs	133.1	133.1	0.0	133.1
Retained Income	-16.5	-16.5	0.0	-16.5
Accommodation	15.9	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	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	14.6	14.6	0.0	14.6
Capital Projects	13.1	0.0	13.1	13.1
Net Expenditure	192.6	179.5	13.1	192.6

CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2018-19		
	Operating £m	Capital £m	Total £m
Expenditure Limit: Crown Office and Procurator Fiscal Service	112.4	3.6	116.0
Total Expenditure Limit	112.4	3.6	116.0
UK AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure : Total Other Expenditure	0.0	0.0	0.0
Total Budget	112.4	3.6	116.0
Total Limit on Income (accruing resources)			2.0

CROWN OFFICE AND PROCURATOR FISCAL SERVICE

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	111.4	112.7	3.6	116.3
<i>Less:</i> Retained Income	-0.3	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0	0.0
	111.1	112.4	3.6	116.0
Budget Analysis				
Staff Costs	72.3	78.3	0.0	78.3
Office Costs	3.9	3.8	0.0	3.8
Case Related	13.4	13.3	0.0	13.3
Centrally Managed Costs	17.9	17.0	0.0	17.0
Capital Expenditure	3.6	0.0	3.6	3.6
Net Expenditure	111.1	112.4	3.6	116.0

Income to be surrendered	2.0
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NATIONAL RECORDS OF SCOTLAND

Schedule 2 - Summary Proposed Portfolio Budget

	2018-19		
	Operating £m	Capital £m	Total £m
Total Proposed Budget Expenditure Limit:			
National Records of Scotland	34.3	2.9	37.2
Total Expenditure Limit	34.3	2.9	37.2
UK AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure :			
Total Other Expenditure	0.0	0.0	0.0
Total Portfolio Budget	34.3	2.9	37.2
Total Limit on Income (accruing resources)			9.8

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	43.1	40.1	2.9	43.0
<i>Less: Retained Income</i>	-5.8	-5.8	0.0	-5.8
Capital Receipts Applied	0.0	0.0	0.0	0.0
	37.3	34.3	2.9	37.2
Budget Analysis				
Administration Costs	35.3	37.3	0.0	37.3
Depreciation Charge	4.5	2.8	0.0	2.8
Capital Expenditure	3.3	0.0	2.9	2.9
<i>Less: income</i>	-5.8	-5.8	0.0	-5.8
Net Expenditure	37.3	34.3	2.9	37.2

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget Expenditure Limit:	2018-19		
	Operating £m	Capital £m	Total £m
Office of the Scottish Charity Regulator.	3.0	0.0	3.0
Total Expenditure Limit	3.0	0.0	3.0
UK AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure :			
Total Other Expenditure	0.0	0.0	0.0
Total Portfolio Budget	3.0	0.0	3.0
Total Limit on Income (accruing resources)			0.0

Schedule 3.1 Office of the Scottish Charity Regulator.

Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	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
	3.0	3.0	0.0	3.0
Budget Analysis				
OSCR Administration Costs-	3.0	3.0	0.0	3.0
Net Expenditure	3.0	3.0	0.0	3.0

SCOTTISH COURTS AND TRIBUNALS SERVICE

Schedule 2 - Summary Proposed Portfolio Budget

	2018-19		
	Operating £m	Capital £m	Total £m
Total Proposed Budget			
Expenditure Limit:			
Scottish Courts and Tribunals Service	94.8	22.9	117.7
Total Expenditure Limit	94.8	22.9	117.7
UK AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure :			
Total Other Expenditure	0.0	0.0	0.0
Total Portfolio Budget	94.8	22.9	117.7
Total Limit on Income (accruing resources)			45.0

SCOTTISH COURTS AND TRIBUNALS SERVICE

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
	144.0	138.1	22.9	161.0
Less Retained Income	-38.4	-43.3	0.0	-43.3
Capital Receipts Applied	0.0	0.0	0.0	0.0
	105.6	94.8	22.9	117.7
Budget Analysis				
Less Civil Fees-	-28.5	-34.3	0.0	-34.3
Less Other Income (SCS)-	-9.9	-9.0	0.0	-9.0
Operating Expenditure-	129.5	138.1	0.0	138.1
Scottish Court Service Capital-	14.5	0.0	22.9	22.9
Net Expenditure	105.6	94.8	22.9	117.7

Schedule 2 - Summary Proposed Portfolio Budget

	2018-19		
	Operating £m	Capital £m	Total £m
Total Proposed Budget			
Expenditure Limit:			
Scottish Fiscal Commission	1.6	0.0	1.6
Total Expenditure Limit	1.6	0.0	1.6
UK AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure :			
Total Other Expenditure	0.0	0.0	0.0
Total Portfolio Budget	1.6	0.0	1.6
Total Limit on Income (accruing resources)			0.0

Schedule 3.1 Scottish Fiscal Commission.

Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1.7	1.6	0.0	1.6
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1.7	1.6	0.0	1.6
Budget Analysis				
Scottish Fiscal Commission	1.7	1.6	0.0	1.6
Net Expenditure	1.7	1.6	0.0	1.6

REVENUE SCOTLAND

Schedule 2 - Summary Proposed Portfolio Budget

	2018-19		
	Operating £m	Capital £m	Total £m
Total Proposed Budget			
Expenditure Limit:			
Revenue Scotland.	5.9	4.3	10.2
Total Expenditure Limit	5.9	4.3	10.2
UK AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Portfolio Budget	5.9	4.3	10.2
Total Limit on Income (accruing resources)			0.0

REVENUE SCOTLAND

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	6.1	5.9	4.3	10.2
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	6.1	5.9	4.3	10.2
Budget Analysis				
Administration Costs	6.1	5.9	4.3	10.2
Net Expenditure	6.1	5.9	4.3	10.2

FOOD STANDARDS SCOTLAND

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2018-19		
	Operating £m	Capital £m	Total £m
Expenditure Limit: Food Standards Scotland	15.3	0.0	15.3
Total Expenditure Limit	15.3	0.0	15.3
UK AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	15.3	0.0	15.3
Total Limit on Income (accruing resources)			4.0

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	18.8	18.5	0.0	18.5
<i>Less: Retained Income</i>	-3.5	-3.2	0.0	-3.2
Capital Receipts Applied	0.0	0.0	0.0	0.0
	15.3	15.3	0.0	15.3
Budget Analysis				
Administration	15.3	15.3	0.0	15.3
Capital Expenditure	0.0	0.0	0.0	0.0
Net Expenditure	15.3	15.3	0.0	15.3

SCOTTISH HOUSING REGULATOR

Schedule 2 - Summary Proposed Portfolio Budget

	2018-19		
	Operating £m	Capital £m	Total £m
Total Proposed Budget			
Expenditure Limit:			
Scottish Housing Regulator.	4.1	0.6	4.7
Total Expenditure Limit	4.1	0.6	4.7
UK AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure :			
Total Other Expenditure	0.0	0.0	0.0
Total Portfolio Budget	4.1	0.6	4.7
Total Limit on Income (accruing resources)			0.0

SCOTTISH HOUSING REGULATOR

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
	4.0	4.1	0.6	4.7
Less Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	4.0	4.1	0.6	4.7
Budget Analysis				
Scottish Housing Regulator-	4.0	4.1	0.6	4.7
Net Expenditure	4.0	4.1	0.6	4.7

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2018-19		
	Operating £m	Capital £m	Total £m
Expenditure Limit:	0.0	0.0	0.0
Total Expenditure Limit	0.0	0.0	0.0
UK AME:			
NHS Pensions	2,905.3	0.0	2,905.3
Teachers' Pensions	1,496.3	0.0	1,496.3
Total UK Funded AME	4,401.6	0.0	4,401.6
Other Expenditure:	0.0	0.0	0.0
Total Other Expenditure	0.0	0.0	0.0
Total Budget	4,401.6	0.0	4,401.6
Total Limit on Income (accruing resources)			2,200.0

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	4,266.9	4,224.6	0.0	4,224.6
<i>Less:</i> Retained Income	-1,300.0	-1,319.3	0.0	-1,319.3
Capital Receipts Applied	0.0	0.0	0.0	0.0
	2,966.9	2,905.3	0.0	2,905.3
Budget				
NHS Pension Scheme Expenditure	4,266.9	4,224.6	0.0	4,224.6
<i>Less:</i> Income from employee and employer contributions and transfers received	-1,300.0	-1,319.3	0.0	-1,319.3
Net Expenditure	2,966.9	2,905.3	0.0	2,905.3

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 3.2 Teachers' Pensions
Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	2,216.6	2,167.4	0.0	2,167.4
<i>Less: Retained Income</i>	-662.0	-671.1	0.0	-671.1
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1,554.6	1,496.3	0.0	1,496.3
Budget Analysis				
Teachers' Pension Scheme Expenditure	2,216.6	2,167.4	0.0	2,167.4
<i>Less: Income from employee and employer contributions and transfers received</i>	-662.0	-671.1	0.0	-671.1
Net Expenditure	1,554.6	1,496.3	0.0	1,496.3

FORESTRY COMMISSION (SCOTLAND)

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2018-19		
	Operating £m	Capital £m	Total £m
Expenditure Limit: Forestry Commission (Scotland)	63.7	0.0	63.7
Total Expenditure Limit	63.7	0.0	63.7
UK AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	63.7	0.0	63.7
Total Limit on Income (accruing resources)			30.0

FORESTRY COMMISSION (SCOTLAND)

Schedule 3.1 Forestry Commission (Scotland)
Details of Proposed Budget

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	81.1	84.5	0.0	84.5
<i>Less:</i> Retained Income	-19.8	-20.8	0.0	-20.8
Capital Receipts Applied	0.0	0.0	0.0	0.0
	61.3	63.7	0.0	63.7
Budget Analysis				
Programme costs	16.0	14.8	0.0	14.8
Subsidy to Forest Enterprise	20.7	19.7	0.0	19.7
Depreciation	0.1	0.1	0.0	0.1
Policy Regulation & Administration	4.3	3.9	0.0	3.9
Woodland Grants	40.0	46.0	0.0	46.0
EC Receipts	-19.8	-20.8	0.0	-20.8
Net Expenditure	61.3	63.7	0.0	63.7

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

Schedule 2 - Summary Proposed Portfolio Budget

	2018-19		
	Operating £m	Capital £m	Total £m
Total Proposed Budget			
Expenditure Limit:			
Scottish Parliament Corporate Body.	99.1	1.3	100.4
Total Expenditure Limit	99.1	1.3	100.4
UK AME:	2.0	0.0	2.0
Total UK Funded AME	2.0	0.0	2.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Portfolio Budget	101.1	1.3	102.4
Total Limit on Income (accruing resources)			1.0

SCOTTISH PARLIAMENT CORPORATE BODY

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
	98.6	102.1	1.3	103.4
Less Retained Income	-1.0	-1.0	0.0	-1.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	97.6	101.1	1.3	102.4
Budget Analysis				
Scottish Parliament Administration Costs	96.6	101.1	0.0	101.1
Scottish Parliament Capital Expenditure	1.0	0.0	1.3	1.3
Net Expenditure	97.6	101.1	1.3	102.4

AUDIT SCOTLAND

Schedule 2 - Summary Proposed Portfolio Budget

Total Proposed Budget Expenditure Limit:	2018-19		
	Operating £m	Capital £m	Total £m
Audit Scotland.	7.0	0.2	7.2
Total Expenditure Limit	7.0	0.2	7.2
UK AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure :			
Total Other Expenditure	0.0	0.0	0.0
Total Portfolio Budget	7.0	0.2	7.2
Total Limit on Income (accruing resources)			22.0

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

Proposed Budget	2017-18	2018-19		
	Total £m	Operating £m	Capital £m	Total £m
	23.7	24.3	0.2	24.5
Less Retained Income	-17.2	-17.3	0.0	-17.3
Capital Receipts Applied	0.0	0.0	0.0	0.0
	6.5	7.0	0.2	7.2
Budget Analysis				
Audit Scotland Capital	0.2	0.0	0.2	0.2
Less: income from fees & charges (Accounts Commission)	-11.1	-11.1	0.0	-11.1
Less: income from fees & charges (Parliament & the Auditor General)	-6.1	-6.2	0.0	-6.2
Support to Parliament & the Auditor General: Current expenditure	12.4	12.5	0.0	12.5
Support to the Accounts Commission: Current expenditure	11.1	11.8	0.0	11.8
Net Expenditure	6.5	7.0	0.2	7.2



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