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**Scotland's Budget Documents:**

**The 2018-19 Spring Budget Revision**

to the Budget (Scotland) Act

for the year ending 31 March 2019

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*Laid before the Scottish Parliament by the Scottish Ministers February 2019*

SG/2019/7

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# Spring Budget Revision

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# Spring Budget Revision

## Introduction

1. This booklet provides information for the Parliament and others in support of the 'Budget (Scotland) Act 2018 (Amendment) Regulations 2019' – the Spring Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in February 2019. The booklet itself has no statutory force – it is produced as an aid to understanding the Order.
2. The purpose of the Spring Budget Revision is to amend the Budget (Scotland) Act 2018, which authorises the Scottish Government's spending plans for the financial year 2018-19.
3. The main changes to the Scottish Government's spending plans are:
  - i) Funding changes to reflect deployment of available resources to portfolios offset by increased income from the repayment of Farmers' Loans (a net decrease of -£3.3 million to portfolio budgets);
  - ii) A net increase of £275.7 million in respect of Whitehall Transfers and HM Treasury allocations to/from the Scottish Government;
  - iii) Net technical adjustments of £3,303.8 million the vast majority of which are additional non-cash and Annually Managed Expenditure (UK Funded AME) budget cover from HM Treasury for pension and other provisions, impairments and adjustments to align the budget with accounting requirements;
  - iv) The transfer of resources between Scottish Government portfolios (net zero).

In total these changes will increase the Scottish Government budget by £3,576.2 million from £40,505.9 million to £44,082.1 million.

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

### **Funding Changes (-£3.3 million)**

5. The funding changes are allocated over a number of lines. As in past years, as part of the internal robust monitoring process and in line with good practice, we have taken the opportunity at the Spring Budget Revision to ensure that we maximise the budget available in 2018-19 through the redeployment of emerging/planned underspend alongside the remaining unallocated resources held centrally. This strategy is reflected in the portfolio schedules. Key areas where additional funding has been applied include; £95m for Police and Fire Pension pressures, £40m for acceleration of the Waiting Times Improvement Plan, £34m to fund Carers Allowance Supplement, £6.9m additional Educational Attainment funding. The main reason for the net reduction is due to the net repayment of £175m of farmers' loans financial transactions in the Rural Economy portfolio.

### **Whitehall Transfers / Allocations from HM Treasury (£275.7 million)**

6. There are 13 Whitehall transfers recognised at the Spring Budget Revision together with seven allocations from HM Treasury. The net positive impact on the Scottish Budget is £275.7 million.

7. In respect of Whitehall transfers totalling , there are transfers of responsibility from the Department for Work and Pensions for Carers Allowance £157.3m and Sure Start Maternity Grant £0.6m, along with a £0.5m transfer for Single Gateway Project funding, £0.2m for the Fit for Work programme and £0.1m for a GP IT project. There are three transfers of £1.4m, £1.1m and £0.5m from the Cabinet Office for Cyber Security, two transfers from the Department for Business, Energy and Industrial Strategy for public sector energy efficiency £3.6m and research & development £1.6m, and transfers of £1.5m from the UK Money Advice Service, £0.5m from the Home Office for Migrant Surcharge and £0.8m from the Department for Health and Social Care in respect of HIV funding.

8. From HM Treasury there is £78.0m in respect of Agenda for Change staff Health Pay Award, £22.0m for funding the impact of changes to the Discount Rate applied in calculating Personal Injury claims, £3.2m to fund the costs of the US Presidential visit, a £1.0 million allocation to provide grants to women's organisations (from the Tampon Tax), an allocation of £1.0 million in respect of the Air Ambulance, £0.7 million in respect of LIBOR funding for Scottish Mountain Rescue and £0.1 million in respect of funding for free pregnancy terminations for women from N. Ireland.

### **Technical Changes (£3,303.8 million)**

9. The Spring Budget Revision records net technical changes of £3,303.8 million. The largest technical change is the increase to the AME provision for future NHS and Teachers pension costs. This arises from the outcome of the appeal court rulings on the Judicial Pension Scheme and Firefighters Pension Scheme discrimination claims on the age related protections afforded to certain members on transition from final salary to the career average revalued earnings (CARE) scheme arrangements. This ruling has significant implications for the future costs of unfunded schemes and we have had to adjust the budget to reflect the level of resource that may be required by the NHS Pension Scheme (Scotland) and the Scottish Teachers' Pension Scheme to meet the potential future costs of remedy. This is a £2,329.5 million adjustment to non-cash AME budgets. The change is consistent with adjustments that will be made to all UK departments following discussion with HMT on the implications of the decision. The UK Government is expected to seek to appeal this case further and the final position is not likely to be resolved for some time. The adjustment is made on the basis of legal opinion on the probability of a successful appeal.

10. There are significant adjustments to the non-cash budget of the Education and Skills portfolio of £668.8 million, principally as a result of the impact on the carrying value of loan book following the change to the loan repayment threshold. In addition, the Health and Sport portfolio has increased its non-cash budget by £63 million to cover non-cash costs to NHS Boards of write downs and accelerated depreciation. There has also been: an increase of £53.9 million to the NHS and teachers pensions budget due to indexation and equalisation; an increase in Grant-in-Aid for the Scottish Police Association (£15 million) which has been allocated to support working capital requirements; an adjustment to budgets in respect of repayment of a pre-paid funding for the sleeper service -£27.9 million; an adjustment to Scottish Water net loans -£3.7 million; and a number of other small miscellaneous technical adjustments.

11. There are also additional allocations of AME budget, as agreed and funded by HM Treasury, to cover provisions, impairments, fair value adjustments and pension liabilities (£178.6 million) as well as a small number of changes (£24.8 million) to align budgets with accounting requirements under the Government Financial Reporting Manual (the FReM).

## Internal Transfers

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

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

- Transfer of £71.0 million from Finance, Economy and Fair Work portfolio to Social Security and Older People portfolio for Social Security Implementation and Administration.
- Transfer of £25.0 million from Finance, Economy and Fair Work portfolio to Communities and Local Government portfolio for the Building Scotland Fund.
- Transfer of £7.0 million from Transport, Infrastructure & Connectivity portfolio to Rural, Economy portfolio for Wave Energy.
- Transfer of £6.7 million from Health and Sport portfolio to Education and Skills portfolio in relation to clinical academics and senior academic GPs.
- Transfer of £5.3 million from Rural Economy portfolio to Education & Skills portfolio in relation to the South of Scotland Enterprise Project.

## **Capital**

14. Table 1.8 on page 12 of the supporting document provides a complete picture of capital spending. As the Finance and Constitution Committee is aware, in respect of the Scottish Budget, the definition of capital applies to only spending that scores as capital in the Scottish Government's consolidated accounts or the accounts of Directly Funded Bodies.

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

<b>Change Type</b>	<b>Total £m</b>
Funding Changes	-3.3
Technical Adjustments	3,303.8
Whitehall Transfers	275.7
Scottish Block Transfers	0.0
<b>Total Changes</b>	<b>3,576.2</b>

## Format of Supporting Document

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

16. Following this introduction, the summary tables on pages 5 to 12 set out the changes sought in the Order at portfolio level, and the effect of the proposed changes on the overall cash authorisations. There is a clear read across from the numbers shown on the face of the Budget Act to those in these tables, and to the revised numbers shown in the Spring Budget Revision Order itself. A third set of summary tables provides a

reconciliation between the resource budgets and the cash authorisations. A final table shows the voted Capital Spending and Net Investment for each portfolio following the Spring Budget Revision adjustments. It should be noted that for the remainder of the document, only spending that scores as capital in the Scottish Government's or Direct Funded Bodies' annual accounts is shown as capital.

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

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

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

**Table B – Revised NDPB Cash and Resource Budgets by Portfolio, 2018-19**

Portfolios (with at least one Executive NDPB)	NDPB Budget (Cash) £m	Non Cash items £m	NDPB Budget (Resource) £m
Health and Sport	106.7	1.3	108.0
Communities and Local Government	1.7	0.0	1.7
Finance Economy and Fair Work	251.1	46.1	297.2
Education and Skills	2,168.7	74.7	2,243.4
Justice	1,586.8	119.8	1,706.6
Transport, Infrastructure & Connectivity	27.0	19.5	46.5
Environment, Climate Change and Land Reform	112.4	16.9	129.3
Rural Economy	66.8	22.5	89.3
Culture, Tourism & External Affairs	207.5	23.0	230.5
<b>Total</b>	<b>4,528.7</b>	<b>323.8</b>	<b>4,852.5</b>

### Process for the Budget Revision

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

## Summary Tables

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

Scottish Government Portfolios	Resources other than Accruing Resources as shown in the Autumn Budget Revision	Change Proposed	Revised Budget
	£m	£m	£m
Health and Sport	13,600.7	294.5	13,895.2
Communities & Local Government	11,186.7	-39.5	11,147.2
Finance, Economy & Fair Work	620.9	-95.6	525.3
Education and Skills	3,778.3	692.0	4,470.3
Justice	2,515.7	122.2	2,637.9
Transport, Infrastructure & Connectivity	2,652.9	83.5	2,736.4
Environment, Climate Change and Land Reform	451.7	-0.1	451.6
Rural Economy	292.5	-158.0	134.5
Culture, Tourism & External Affairs	291.9	5.4	297.3
Social Security & Older People	23.9	264.8	288.7
Government Business & Constitutional Relations	4.4	7.1	11.5
Administration	197.4	-0.1	197.3
Crown Office and Procurator Fiscal	117.0	4.6	121.6
<b>Total Scottish Government (Consolidated)</b>	<b>35,734.0</b>	<b>1,180.8</b>	<b>36,914.8</b>
National Records of Scotland	37.3	-1.6	35.7
Office of the Scottish Charity Regulator	3.0	0.0	3.0
Scottish Courts and Tribunals Service	119.2	9.1	128.3
Scottish Fiscal Commission	1.6	0.0	1.6
Revenue Scotland	10.2	-2.4	7.8
Food Standards Scotland	16.2	0.6	16.8
Scottish Housing Regulator	4.7	0.0	4.7
NHS and Teachers' Pensions	4,401.6	2,383.4	6,785.0
<b>Total Scottish Administration</b>	<b>40,327.8</b>	<b>3,569.9</b>	<b>43,897.7</b>
<b>Direct-Funded Bodies</b>			
Forestry Commission (Scotland)	68.5	0.7	69.2
Scottish Parliamentary Corporate Body	102.4	2.7	105.1
Audit Scotland	7.2	2.9	10.1
<b>Total Scottish Budget</b>	<b>40,505.9</b>	<b>3,576.2</b>	<b>44,082.1</b>



Table 1.2 Summary of Changes by Type (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in Budget Act	Changes Proposed				Revised Budget
		Funding Changes	Technical Adjustments	Net Whitehall transfers	Net Transfers within Scottish Block*	
	£m	£m	£m	£m	£m	£m
Health and Sport	13,600.7	74.7	128.4	102.6	-11.2	13,895.2
Communities & Local Government	11,186.7	-75.5	10.8	0.5	24.7	11,147.2
Finance, Economy & Fair Work	620.9	-59.8	40.4	3.2	-79.4	525.3
Education and Skills	3,778.3	40.9	638.4	1.7	11.0	4,470.3
Justice	2,515.7	105.7	20.4	5.2	-9.1	2,637.9
Transport, Infrastructure & Connectivity	2,652.9	15.8	72.1	3.6	-8.0	2,736.4
Environment, Climate Change and Land Reform	451.7	4.4	-1.9		-2.6	451.6
Rural Economy	292.5	-164.4	3.8		2.6	134.5
Culture, Tourism & External Affairs	291.9	6.0			-0.6	297.3
Social Security & Older People	23.9	49.5		158.9	56.4	288.7
Government Business & Constitutional Relations	4.4	0.5			6.6	11.5
Administration	197.4				-0.1	197.3
Crown Office and Procurator Fiscal	117.0	2.3	1.2		1.1	121.6
<b>Scottish Government</b>	<b>35,734.0</b>	<b>0.1</b>	<b>913.6</b>	<b>275.7</b>	<b>-8.6</b>	<b>36,914.8</b>
National Records of Scotland	37.3	-1.0			-0.6	35.7
Office of the Scottish Charity Regulator	3.0					3.0
Scottish Courts & Tribunals Service	119.2		0.3		8.8	128.3
Scottish Fiscal Commission	1.6					1.6
Revenue Scotland	10.2	-2.4				7.8
Food Standards Scotland	16.2		0.6			16.8
Scottish Housing Regulator	4.7					4.7
NHS and Teachers' Pensions	4,401.6		2,383.4			6,785.0
<b>Scottish Administration</b>	<b>40,327.8</b>	<b>-3.3</b>	<b>3,297.9</b>	<b>275.7</b>	<b>-0.4</b>	<b>43,897.7</b>
<b>Direct-Funded Bodies</b>						
Forestry Commission (Scotland)	68.5		0.4		0.3	69.2
Scottish Parliamentary Corporate Body	102.4		2.6		0.1	105.1
Audit Scotland	7.2		2.9			10.1
<b>Total Scottish Budget</b>	<b>40,505.9</b>	<b>-3.3</b>	<b>3,303.8</b>	<b>275.7</b>	<b>0.0</b>	<b>44,082.1</b>

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

**Table 1.3 Revised Budgets - Consolidated Accounts**

<b>Scottish Government - Portfolios</b>	<b>Within Expenditure Limit £m</b>	<b>Within UK Funded AME £m</b>	<b>Other Expenditure £m</b>	<b>Total Budget £m</b>
Health and Sport	13,641.8	146.0	107.4	13,895.2
Communities & Local Government	8,500.4	2,646.8		11,147.2
Finance, Economy & Fair Work	485.3	40.0		525.3
Education and Skills	4,072.7	397.6		4,470.3
Justice	2,553.1	-1.4	86.2	2,637.9
Transport, Infrastructure & Connectivity	2,464.1	100.0	172.3	2,736.4
Environment, Climate Change and Land Reform	449.8	1.8		451.6
Rural Economy	130.6	3.8	0.1	134.5
Culture, Tourism & External Affairs	297.3			297.3
Social Security & Older People	288.7			288.7
Government Business & Constitutional Relations	11.5			11.5
Administration	197.3			197.3
Crown Office and Procurator Fiscal	120.4	1.2		121.6
<b>Consolidated Accounts</b>	<b>33,213.0</b>	<b>3,335.8</b>	<b>366.0</b>	<b>36,914.8</b>

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

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

<b>Other Bodies</b>	<b>Expenditure Within DEL £m</b>	<b>Expenditure Within AME £m</b>	<b>Other Expenditure £m</b>	<b>Total Budget £m</b>
National Records of Scotland	35.7			35.7
Office of the Scottish Charity Regulator	3.0			3.0
Scottish Courts & Tribunals Service	128.0	0.3		128.3
Scottish Fiscal Commission	1.6			1.6
Revenue Scotland	7.8			7.8
Food Standards Scotland	16.2	0.6		16.8
Scottish Housing Regulator	4.7			4.7
NHS and Teachers' Pensions		6,785.0		6,785.0
Forestry Commission (Scotland)	68.9	0.3		69.2
Scottish Parliamentary Corporate Body	100.5	4.6		105.1
Audit Scotland	7.2	2.9		10.1
<b>Total Other bodies</b>	<b>373.6</b>	<b>6,793.7</b>	<b>0.0</b>	<b>7,167.3</b>

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

	Autumn Budget Revision	Change Proposed	Revised Cash Authorisation
	£m	£m	£m
<b>Scottish Administration</b>	<b>35,797.6</b>	<b>263.1</b>	<b>36,060.7</b>
Forestry Commission (Scotland)	63.6	5.2	68.8
Scottish Parliamentary Corporate Body	89.8	0.1	89.9
Audit Scotland	6.8	0.0	6.8
<b>Total Cash Authorisation</b>	<b>35,957.8</b>	<b>268.4</b>	<b>36,226.2</b>

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

	Revised Budget	Adjustments for Non Cash Items		Cash Authorisation
		Depreciation	Other	
Scottish Government - Core	36,793.2	-1,397.1	-101.6	35,294.5
Crown Office and Procurator Fiscal	121.6	-4.0		117.6
National Records of Scotland	35.7	-2.8		32.9
Office of the Scottish Charity Regulator	3.0	-0.1		2.9
Scottish Courts & Tribunals Service	128.3	-19.6	-0.4	108.3
Scottish Fiscal Commission	1.6			1.6
Revenue Scotland	7.8			7.8
Food Standards Scotland	16.8	-0.5	-0.6	15.7
Scottish Housing Regulator	4.7	-0.2		4.5
Scottish Teachers' and NHS Pensions	6,785.0		-6,310.1	474.9
<b>Scottish Administration</b>	<b>43,897.7</b>	<b>-1,424.3</b>	<b>-6,412.7</b>	<b>36,060.7</b>
Forestry Commission (Scotland)	69.2	-0.1	-0.3	68.8
Scottish Parliamentary Corporate Body	105.1	-10.5	-4.7	89.9
Audit Scotland	10.1	-0.4	-2.9	6.8
<b>Total Cash Authorisation</b>	<b>44,082.1</b>	<b>-1,435.3</b>	<b>-6,420.6</b>	<b>36,226.2</b>

<b>Sources of Funding for Scottish Administration</b>	
Cash Grants from the Consolidated Fund (includes EU funds)	18,048.5
Non Domestic Rate Income	2,636.0
Forecast Receipts from LBTT and Landfill Tax	694.0
Forecast Receipts from Scottish Income Tax	12,177.0
Queen's and Lord Treasurer's Remembrancer	58.5
Forecast Receipts from Fines and Forfeitures and Fixed Penalties	18.9
Capital borrowing	450.0
National Insurance Contributions	2,143.3
<b>Total Cash Authorisation</b>	<b>36,226.2</b>

**Table 1.7 a: Funding Reconciliation (reserve)**

Forecast Reserve balance brought forward from 2017-18 @ SBR	430.3
Barnett consequentials for Brexit (March 2018 Spring Statement)	37.4
Additional carry forward from 2017-18 Provisional Outturn	96.7
Additional carry forward from 2017-18 Final Outturn	10.9
Autumn Budget Consequentials/Supplementary	<u>242.3</u>
Total funding available for deployment	817.6
Already deployed in 2018-19 budgets	334.6
Deployed at Autumn Budget Revision	-32.1
Deployed at Spring Budget Revision	<u>3.3</u>
<b>Available for future deployment</b>	<b>454.2</b>

**Table 1.7 b: Funding Reconciliation (budget changes)**

	<b>£m</b>
Budget as approved in Budget Bill 2018-19	40,498.6
Proposed changes at Autumn Budget Revision	7.3
Revised Budget following Autumn Revision	40,505.9
Proposed changes at Spring Budget Revision	3,576.2
Revised Budget following Spring Revision	44,082.1
<b>Sources of funding for proposed changes at Spring Budget Revision</b>	
Deployment from unallocated funds	-3.3
Transfers from Whitehall Departments/HM Treasury	275.7
Additional Non-cash funding	732.6
Additional AME cover for impairments	178.5
Additional AME cover for pensions	2,383.4
Repayment of advance on sleeper service	-27.9
Adjustment to Scottish Water net loans	-3.7
Working Capital change for SPA	15.0
Technical Accounting Changes	24.8
Minor miscellaneous technical changes	1.1
<b>Total Changes</b>	<b>3,576.2</b>

**Table 1.8 Capital Spending and Net Investment**

	Direct Capital	Financial Transaction	NDPB Capital	Capital Grants to Local Authorities	Capital Grants to Private Sector
	£m	£m	£m	£m	£m
<i>Accounts Definition</i>					
	<i>Net Investment</i>				
Health and Sport	348.9	30.0			182.1
Communities & Local Government	-28.3	217.6		750.1	581.9
Finance, Economy & Fair Work	15.7	101.9	-12.7		71.2
Education and Skills	562.6	40.0	81.7	150.0	52.0
Justice	27.1		61.5		
Transport, Infrastructure & Connectivity	352.3	64.9	8.4	148.3	899.5
Environment, Climate Change and Land Reform	255.7		6.3		22.3
Rural Economy	29.6	-170.0	4.9		52.1
Culture, Tourism & External Affairs		4.8	19.0	0.8	4.0
Social Security & Older People	15.0				
Government Business & Constitutional Relations					
Administration	13.1				
Crown Office and Procurator Fiscal	4.7				
<b>Total Scottish Government (Consolidated)</b>	<b>1,596.4</b>	<b>289.2</b>	<b>169.1</b>	<b>1,049.2</b>	<b>1,865.1</b>
National Records of Scotland	3.8				
Scottish Courts and Tribunals Service	26.3				
Scottish Fiscal Commission					
Revenue Scotland	1.6				
Food Standards Scotland	0.5				
Office of the Scottish Charity Regulator					
Scottish Housing Regulator	0.6				
Scottish Teachers' and NHS Pension Schemes					
<b>Total Scottish Administration</b>	<b>1,629.2</b>	<b>289.2</b>	<b>169.1</b>	<b>1,049.2</b>	<b>1,865.1</b>
<b>Direct Funded Bodies</b>					
Forestry Commission (Scotland)				5.0	1.9
Scottish Parliament Corporate Body	1.3				
Audit Scotland	0.2				
<b>Total Scottish Budget</b>	<b>1,630.7</b>	<b>289.2</b>	<b>169.1</b>	<b>1,054.2</b>	<b>1,867.0</b>

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

2. Approximately £66m of Health direct capital scores in "Other" Expenditure

3. Financial Transactions £40m in Education and Skills and £40.5m in Finance, Economy & Fair Work are within NDPB budgets and therefore score as Indirect capital in Scottish Budgets.

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**HEALTH AND SPORT**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>13,259.5</b>	<b>341.2</b>	<b>13,600.7</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	86.6	-11.9	74.7
<i>Technical Adjustments</i>	82.5	45.9	128.4
<i>Net Whitehall Transfers</i>	101.6	1.0	102.6
<i>Net Transfers within Scottish Block</i>	-13.9	2.7	-11.2
<b>Total changes proposed</b>	<b>256.8</b>	<b>37.7</b>	<b>294.5</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>13,516.3</b>	<b>378.9</b>	<b>13,895.2</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Health and Sport	13,328.8	313.0	13,641.8
<b>Total Expenditure Limit</b>	<b>13,328.8</b>	<b>313.0</b>	<b>13,641.8</b>
UK Funded AME:			
Health	146.0	0.0	146.0
<b>Total UK Funded AME</b>	<b>146.0</b>	<b>0.0</b>	<b>146.0</b>
Other Expenditure:			
Health	41.5	65.9	107.4
<b>Total Other Expenditure</b>	<b>41.5</b>	<b>65.9</b>	<b>107.4</b>
<b>Total Budget</b>	<b>13,516.3</b>	<b>378.9</b>	<b>13,895.2</b>

<b>Total Limit on Income (accruing resources)</b>	<b>2,050.0</b>
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## HEALTH AND SPORT

### Schedule 3.1 Health and Sport Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	13,329.3	341.2	13,670.5
ABR changes	-69.8	0.0	-69.8
<b>ABR Budget</b>	<b>13,259.5</b>	<b>341.2</b>	<b>13,600.7</b>
Proposed changes	256.8	37.7	294.5
<b>SBR Proposed Budget</b>	<b>13,516.3</b>	<b>378.9</b>	<b>13,895.2</b>
<b>Summary of proposed changes</b>			
Additional UK Government funding for Agenda for Change pay uplift	78.0	0.0	78.0
Additional budget cover for NHS provisions (UK AME)	70.0	0.0	70.0
Additional non-cash budget cover for actions including write downs and accelerated depreciation	63.0	0.0	63.0
Acceleration of funding from 2019-20 Budget for Waiting Times Improvement Plan	40.0	0.0	40.0
Net IFRS adjustments for NHS Scotland Health Boards (ODEL)	-21.5	40.9	19.4
Reduction in budget cover for Health Board impairments (UK AME)	-30.0	0.0	-30.0
HMT Reserve Transfer - review of discount rate	22.0	0.0	22.0
Direct to indirect capital transfers for health research	22.0	-22.0	0.0
Support for the GP Premises loan scheme	0.0	20.0	20.0
Additional indirect capital for health research	14.3	0.0	14.3
Net capital to indirect capital transfers for NHS Scotland Health Boards	9.9	-9.9	0.0
Transfer to Education and Skills portfolio to fund salary costs of Clinical Academics and Senior Academic GPs	-6.7	0.0	-6.7
Additional budget cover for NHS donated assets depreciation (UK AME)	6.0	0.0	6.0
Net adjustment for donated assets additions (ODEL)	-5.0	5.0	0.0
Transfer to Finance, Economy and Fair Work portfolio as contribution to eCommerce	-2.5	0.0	-2.5
Immigration Health Surcharge adjustment	0.5	0.0	0.5
Transfer to support the establishment of new forensic medical examination and healthcare services for those who have experienced rape and sexual assault	0.0	2.0	2.0
Transfer to Social Security and Older People to facilitate the Best Start Foods scheme	-1.4	0.0	-1.4
Transfer to Education and Skills portfolio for costs of additional medical student places	-1.2	0.0	-1.2
Miscellaneous minor transfers	-0.6	1.7	1.1
	<b>256.8</b>	<b>37.7</b>	<b>294.5</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>13,640.6</b>	<b>398.9</b>	<b>14,039.5</b>
<i>Less:</i> Retained Income	-124.3	0.0	-124.3
Capital Receipts Applied	0.0	-20.0	-20.0
	<b>13,516.3</b>	<b>378.9</b>	<b>13,895.2</b>
<b>Budget Analysis</b>			
NHS Territorial Boards	9,667.2	0.0	9,667.2
NHS Special Boards	1,184.3	0.0	1,184.3
General Medical Services	876.5	0.0	876.5
Pharmaceutical Services Contractors Remuneration	186.1	0.0	186.1
General Dental Services	413.8	0.0	413.8
General Ophthalmic Services	108.9	0.0	108.9
eHealth	92.9	0.0	92.9
Mental Health Services	63.6	0.3	63.9
Outcomes Framework	66.2	0.0	66.2
Workforce and Nursing	123.9	0.0	123.9
Health Improvement & Protection	62.3	0.0	62.3
Care, Support and Rights	106.4	0.0	106.4
Early Years	63.2	0.0	63.2
Performance and Delivery	124.4	0.0	124.4
Quality and Improvement	10.9	0.0	10.9
Miscellaneous Other Services and resource income	-85.6	0.0	-85.6
Active Healthy Lives	2.8	0.0	2.8
SportScotland	34.9	0.0	34.9
Revenue Consequences of NPD Schemes	43.9	0.0	43.9
Investment	172.3	302.7	475.0
Financial Transactions	0.0	30.0	30.0
Income	0.0	-20.0	-20.0
Health PPP/PFI NPD (Other)	41.5	65.9	107.4
NHS Impairments (UK AME)	70.0	0.0	70.0
NHS Provisions (UK AME)	70.0	0.0	70.0
NHS Donated Assets Depreciation (UK AME)	6.0	0.0	6.0
Indirect Capital	9.9	0.0	9.9
<b>Net Expenditure</b>	<b>13,516.3</b>	<b>378.9</b>	<b>13,895.2</b>

**COMMUNITIES AND LOCAL GOVERNMENT**

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>10,959.9</b>	<b>226.8</b>	<b>11,186.7</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	-11.0	-64.5	-75.5
<i>Technical Adjustments</i>	10.8	0.0	10.8
<i>Net Whitehall Transfers</i>	0.5	0.0	0.5
<i>Net Transfers within Scottish Block</i>	-2.3	27.0	24.7
<b>Total changes proposed</b>	<b>-2.0</b>	<b>-37.5</b>	<b>-39.5</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>10,957.9</b>	<b>189.3</b>	<b>11,147.2</b>

	Operating £m	Capital £m	Total £m
<b>Expenditure Limit:</b>			
Local Government	7,473.7	0.0	7,473.7
Planning	8.0	1.7	9.7
Housing	647.2	164.3	811.5
Social Justice and Regeneration	57.5	23.3	80.8
Third Sector	21.8	0.0	21.8
Governance and Reform	1.3	0.0	1.3
Central Government Grants to Local Authorities	101.6	0.0	101.6
<b>Total Expenditure Limit</b>	<b>8,311.1</b>	<b>189.3</b>	<b>8,500.4</b>
<b>UK Funded AME:</b>			
Non-domestic Rates	2,636.0	0.0	2,636.0
Housing	10.0	0.0	10.0
Third Sector	0.8	0.0	0.8
<b>Total UK Funded AME</b>	<b>2,646.8</b>	<b>0.0</b>	<b>2,646.8</b>
<b>Other Expenditure:</b>			
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>10,957.9</b>	<b>189.3</b>	<b>11,147.2</b>

<b>Total Limit on Income (accruing resources)</b>	<b>80.0</b>
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**COMMUNITIES AND LOCAL GOVERNMENT**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	9,967.9	0.0	9,967.9
ABR Changes	128.1	0.0	128.1
<b>ABR Budget</b>	<b>10,096.0</b>	<b>0.0</b>	<b>10,096.0</b>
Proposed changes	13.7	0.0	13.7
<b>SBR Proposed Budget</b>	<b>10,109.7</b>	<b>0.0</b>	<b>10,109.7</b>
<b>Summary of proposed changes</b>			
Deployment of emerging/planned underspend to fund School Clothing Grants	4.8	0.0	4.8
Transfer from Social Justice and Regeneration to fund access to free sanitary products	3.1	0.0	3.1
Transfer from Housing to support Rapid Rehousing transition plan development	2.0	0.0	2.0
Deployment of emerging/planned underspend to fund Dundee Growth Accelerator	1.5	0.0	1.5
Transfer from Education and Skills portfolio to fund School Clothing Grants	1.2	0.0	1.2
Miscellaneous minor transfers	1.1	0.0	1.1
	<b>13.7</b>	<b>0.0</b>	<b>13.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>10,109.7</b>	<b>0.0</b>	<b>10,109.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>10,109.7</b>	<b>0.0</b>	<b>10,109.7</b>
<b>Budget</b>			
Non-domestic Rates (NDR)	2,636.0	0.0	2,636.0
General Revenue Grant	6,874.8	0.0	6,874.8
Support for Capital	598.9	0.0	598.9
<b>Net Expenditure</b>	<b>10,109.7</b>	<b>0.0</b>	<b>10,109.7</b>

**Memorandum Item - Total Local Government Funding**

<b>Proposed Budget</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Net Expenditure</b>	<b>10,109.7</b>	<b>0.0</b>	<b>10,109.7</b>
<b>Plus Specific Grants included as follows;</b>			
<b>Communities &amp; Local Government (page 23)</b>			
Transfer of the Management of Development Funding	92.2	0.0	92.2
Vacant Derelict Land Grant	9.4	0.0	9.4
<b>Education &amp; Skills (page 41)</b>			
Educational Attainment Fund	120.0	0.0	120.0
Early Learning and Childcare Expansion	226.3	0.0	226.3
Gaelic	4.5	0.0	4.5
<b>Justice (page 54)</b>			
Criminal Justice Social Work	87.0	0.0	87.0
<b>Transport, Infrastructure &amp; Connectivity (page 65)</b>			
Cycling, Walking and Safer Routes	7.4	0.0	7.4
Regional Transport Partnership	19.0	0.0	19.0
Support for Inter-Island Ferries	10.5	0.0	10.5
<b>Net Expenditure</b>	<b>10,686.0</b>	<b>0.0</b>	<b>10,686.0</b>

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**COMMUNITIES AND LOCAL GOVERNMENT**


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**Schedule 3.2 Planning  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	7.1	0.5	7.6
ABR Changes	1.8	0.0	1.8
<b>ABR Budget</b>	<b>8.9</b>	<b>0.5</b>	<b>9.4</b>
Proposed changes	-0.9	1.2	0.3
<b>SBR Proposed Budget</b>	<b>8.0</b>	<b>1.7</b>	<b>9.7</b>
<b>Summary of proposed changes</b>			
Reclassification of expenditure	-1.2	1.2	0.0
Miscellaneous minor transfers	0.3	0.0	0.3
	<b>-0.9</b>	<b>1.2</b>	<b>0.3</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>8.1</b>	<b>1.7</b>	<b>9.8</b>
<i>Less:</i> Retained Income	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>8.0</b>	<b>1.7</b>	<b>9.7</b>
<b>Budget Analysis</b>			
Architecture & Place	1.8	0.0	1.8
Building Standards	1.8	0.0	1.8
Planning	3.7	1.7	5.4
Planning & Environmental Appeals	0.7	0.0	0.7
<b>Net Expenditure</b>	<b>8.0</b>	<b>1.7</b>	<b>9.7</b>

**COMMUNITIES AND LOCAL GOVERNMENT**

**Schedule 3.3 Housing  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	672.3	221.3	893.6
ABR Changes	-15.0	-1.0	-16.0
<b>ABR Budget</b>	<b>657.3</b>	<b>220.3</b>	<b>877.6</b>
Proposed changes	-0.1	-56.0	-56.1
<b>SBR Proposed Budget</b>	<b>657.2</b>	<b>164.3</b>	<b>821.5</b>
<b>Summary of proposed changes</b>			
Projected Housing Supply Receipts	0.0	-43.0	-43.0
Release of emerging/planned underspend to support priorities	-6.2	-15.0	-21.2
Technical adjustment to the fair value of financial instruments arising from the introduction of IFRS9	10.0	0.0	10.0
Transfer to Scottish Courts and Tribunals Service to fund Private Rented Sector and Private Tenancies cases	-2.2	0.0	-2.2
Transfer to Local Government to support Rapid Rehousing transition plan development	-2.0	0.0	-2.0
Transfer from Finance, Economy and Fair Work to fund Winchburgh project	0.0	2.0	2.0
Miscellaneous minor transfers	0.3	0.0	0.3
	<b>-0.1</b>	<b>-56.0</b>	<b>-56.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>657.2</b>	<b>207.3</b>	<b>864.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-43.0	-43.0
	<b>657.2</b>	<b>164.3</b>	<b>821.5</b>
<b>Budget Analysis</b>			
Communities Analysis	3.9	0.0	3.9
Fuel Poverty/Energy Efficiency	91.3	15.0	106.3
More Homes	534.7	192.3	727.0
Housing Support	27.3	0.0	27.3
Housing Supply Receipts	0.0	-43.0	-43.0
<b>Net Expenditure</b>	<b>657.2</b>	<b>164.3</b>	<b>821.5</b>

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**COMMUNITIES AND LOCAL GOVERNMENT**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	71.1	5.0	76.1
ABR Changes	1.6	1.0	2.6
<b>ABR Budget</b>	<b>72.7</b>	<b>6.0</b>	<b>78.7</b>
Proposed changes	-15.2	17.3	2.1
<b>SBR Proposed Budget</b>	<b>57.5</b>	<b>23.3</b>	<b>80.8</b>
<b>Summary of proposed changes</b>			
Transfer from Finance, Economy and Fair Work in relation to investment into Scottish Partnership for Regeneration in Urban Centres (SPRUCE)	0.0	25.0	25.0
Release of emerging/planned underspend to support priorities	-9.7	0.0	-9.7
Repayments in relation to SPRUCE	-0.3	-7.7	-8.0
Transfer to Local Government to fund access to free sanitary products	-3.1	0.0	-3.1
Miscellaneous minor transfers	-2.1	0.0	-2.1
	<b>-15.2</b>	<b>17.3</b>	<b>2.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>57.5</b>	<b>23.3</b>	<b>80.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>57.5</b>	<b>23.3</b>	<b>80.8</b>
<b>Budget Analysis</b>			
Fairer Scotland	9.5	1.0	10.5
Regeneration	48.0	22.3	70.3
<b>Net Expenditure</b>	<b>57.5</b>	<b>23.3</b>	<b>80.8</b>

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**COMMUNITIES AND LOCAL GOVERNMENT**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	24.5	0.0	24.5
ABR Changes	-2.5	0.0	-2.5
<b>ABR Budget</b>	<b>22.0</b>	<b>0.0</b>	<b>22.0</b>
Proposed changes	0.6	0.0	0.6
<b>SBR Proposed Budget</b>	<b>22.6</b>	<b>0.0</b>	<b>22.6</b>
<b>Summary of proposed changes</b>			
Technical budget adjustment in relation to provisions	0.8	0.0	0.8
Miscellaneous minor transfers	-0.2	0.0	-0.2
	<b>0.6</b>	<b>0.0</b>	<b>0.6</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>22.6</b>	<b>0.0</b>	<b>22.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>22.6</b>	<b>0.0</b>	<b>22.6</b>
<b>Budget Analysis</b>			
Third Sector	22.6	0.0	22.6
<b>Net Expenditure</b>	<b>22.6</b>	<b>0.0</b>	<b>22.6</b>



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**COMMUNITIES AND LOCAL GOVERNMENT**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	1.3	0.0	1.3
ABR Changes	0.1	0.0	0.1
<b>ABR Budget</b>	<b>1.4</b>	<b>0.0</b>	<b>1.4</b>
Proposed changes	-0.1	0.0	-0.1
<b>SBR Proposed Budget</b>	<b>1.3</b>	<b>0.0</b>	<b>1.3</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.1	0.0	-0.1
	<b>-0.1</b>	<b>0.0</b>	<b>-0.1</b>

  

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>1.3</b>	<b>0.0</b>	<b>1.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>1.3</b>	<b>0.0</b>	<b>1.3</b>
<b>Budget Analysis</b>			
Governance and Local Taxation	0.4	0.0	0.4
Public Service Reform and Community Empowerment	0.9	0.0	0.9
<b>Net Expenditure</b>	<b>1.3</b>	<b>0.0</b>	<b>1.3</b>

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**COMMUNITIES AND LOCAL GOVERNMENT**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	101.6	0.0	101.6
ABR Changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>101.6</b>	<b>0.0</b>	<b>101.6</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>101.6</b>	<b>0.0</b>	<b>101.6</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>101.6</b>	<b>0.0</b>	<b>101.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>101.6</b>	<b>0.0</b>	<b>101.6</b>
<b>Budget Analysis</b>			
Transfer of Management of Development Funding	92.2	0.0	92.2
Vacant & Derelict Land Grant	9.4	0.0	9.4
<b>Net Expenditure</b>	<b>101.6</b>	<b>0.0</b>	<b>101.6</b>

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**FINANCE, ECONOMY AND FAIR WORK**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>507.4</b>	<b>113.5</b>	<b>620.9</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	-22.1	-37.7	-59.8
<i>Technical Adjustments</i>	40.4	0.0	40.4
<i>Net Whitehall Transfers</i>	3.2	0.0	3.2
<i>Net Transfers within Scottish Block</i>	-80.7	1.3	-79.4
<b>Total changes proposed</b>	<b>-59.2</b>	<b>-36.4</b>	<b>-95.6</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>448.2</b>	<b>77.1</b>	<b>525.3</b>

	Operating £m	Capital £m	Total £m
<b>Expenditure Limit:</b>			
Scottish Public Pensions Agency	17.1	3.4	20.5
Other Finance	56.0	3.4	59.4
Economic Advice	8.8	0.0	8.8
Enterprise	270.0	68.3	338.3
Accountant in Bankruptcy	2.6	1.0	3.6
Employability and Training	53.7	1.0	54.7
European Social Fund	0.0	0.0	0.0
European Regional Development Fund	0.0	0.0	0.0
<b>Total Expenditure Limit</b>	<b>408.2</b>	<b>77.1</b>	<b>485.3</b>
<b>UK Funded AME:</b>			
Enterprise	40.0	0.0	40.0
<b>Total UK Funded AME</b>	<b>40.0</b>	<b>0.0</b>	<b>40.0</b>
<b>Other Expenditure:</b>			
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>448.2</b>	<b>77.1</b>	<b>525.3</b>

<b>Total Limit on Income (accruing resources)</b>	<b>300.0</b>
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**FINANCE, ECONOMY AND FAIR WORK**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	17.1	2.4	19.5
ABR changes	1.0	0.0	1.0
<b>ABR Budget</b>	<b>18.1</b>	<b>2.4</b>	<b>20.5</b>
Proposed changes	-1.0	1.0	0.0
<b>SBR Proposed Budget</b>	<b>17.1</b>	<b>3.4</b>	<b>20.5</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-1.0	1.0	0.0
	<b>-1.0</b>	<b>1.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>17.1</b>	<b>3.4</b>	<b>20.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>17.1</b>	<b>3.4</b>	<b>20.5</b>
<b>Budget Analysis</b>			
Agency Administration	17.1	3.4	20.5
<b>Net Expenditure</b>	<b>17.1</b>	<b>3.4</b>	<b>20.5</b>

**FINANCE, ECONOMY AND FAIR WORK**

**Schedule 3.2 Other Finance  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	135.9	0.0	135.9
ABR changes	-6.2	13.1	6.9
<b>ABR Budget</b>	<b>129.7</b>	<b>13.1</b>	<b>142.8</b>
Proposed changes	-73.7	-9.7	-83.4
<b>SBR Proposed Budget</b>	<b>56.0</b>	<b>3.4</b>	<b>59.4</b>
<b>Summary of proposed changes</b>			
Transfer to Social Security and Older People portfolio for Social Security policy and programme costs	-71.0	0.0	-71.0
Release of emerging/planned underspend to support priorities	-6.0	-10.0	-16.0
Transfer from Health and Sport as contribution to e-commerce	2.5	0.0	2.5
Miscellaneous minor transfers	0.8	0.3	1.1
	<b>-73.7</b>	<b>-9.7</b>	<b>-83.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>56.0</b>	<b>3.4</b>	<b>59.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>56.0</b>	<b>3.4</b>	<b>59.4</b>
<b>Budget Analysis</b>			
Capital Borrowing Repayments	0.0	0.0	0.0
Scotland Act - Tax Provision Implementation and Management	6.5	0.0	6.5
Scotland Act - Non-Tax Implementation	0.0	0.0	0.0
Digital Strategy	21.0	2.0	23.0
Scottish Futures Trust	9.1	1.4	10.5
Procurement Shared Services	19.4	0.0	19.4
<b>Net Expenditure</b>	<b>56.0</b>	<b>3.4</b>	<b>59.4</b>

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**FINANCE, ECONOMY AND FAIR WORK**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	2.5	0.0	2.5
ABR changes	4.4	0.0	4.4
<b>ABR Budget</b>	<b>6.9</b>	<b>0.0</b>	<b>6.9</b>
Proposed changes	1.9	0.0	1.9
<b>SBR Proposed Budget</b>	<b>8.8</b>	<b>0.0</b>	<b>8.8</b>
<b>Summary of proposed changes</b>			
Transfer from Whitehall in relation to Bad Debt Advice	1.5	0.0	1.5
Miscellaneous minor transfers	0.4	0.0	0.4
	<b>1.9</b>	<b>0.0</b>	<b>1.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>8.8</b>	<b>0.0</b>	<b>8.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>8.8</b>	<b>0.0</b>	<b>8.8</b>
<b>Budget Analysis</b>			
Citizens Advice Direct	5.8	0.0	5.8
Council of Economic Advisers	0.1	0.0	0.1
Office of the Chief Economic Adviser	2.1	0.0	2.1
Strategic Research & Analysis Fund	0.8	0.0	0.8
<b>Net Expenditure</b>	<b>8.8</b>	<b>0.0</b>	<b>8.8</b>

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**FINANCE, ECONOMY AND FAIR WORK**


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**Schedule 3.4 Enterprise  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	300.7	96.0	396.7
ABR changes	-3.8	0.0	-3.8
<b>ABR Budget</b>	<b>296.9</b>	<b>96.0</b>	<b>392.9</b>
Proposed changes	13.1	-27.7	-14.6
<b>SBR Proposed Budget</b>	<b>310.0</b>	<b>68.3</b>	<b>378.3</b>
<b>Summary of proposed changes</b>			
Technical adjustment to the fair value of financial instruments arising from the introduction of IFRS9	40.0	0.0	40.0
Release of emerging/planned underspend to support priorities	-29.0	-27.0	-56.0
Transfer from Whitehall in relation to National Cyber Security Programme	1.1	0.0	1.1
Reclassification of Enterprise expenditure	0.7	-0.7	0.0
Miscellaneous minor transfers	0.3	0.0	0.3
	<b>13.1</b>	<b>-27.7</b>	<b>-14.6</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>310.5</b>	<b>68.3</b>	<b>378.8</b>
<i>Less:</i> Retained Income	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0
	<b>310.0</b>	<b>68.3</b>	<b>378.3</b>
<b>Budget Analysis</b>			
Enterprise	253.3	10.3	263.6
Innovation & Industries	56.7	58.0	114.7
<b>Net Expenditure</b>	<b>310.0</b>	<b>68.3</b>	<b>378.3</b>

**FINANCE, ECONOMY AND FAIR WORK**

**Schedule 3.5 Accountant in Bankruptcy  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	2.6	1.0	3.6
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>2.6</b>	<b>1.0</b>	<b>3.6</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>2.6</b>	<b>1.0</b>	<b>3.6</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>12.8</b>	<b>1.0</b>	<b>13.8</b>
<i>Less:</i> Retained Income	-10.2	0.0	-10.2
Capital Receipts Applied	0.0	0.0	0.0
	<b>2.6</b>	<b>1.0</b>	<b>3.6</b>
<b>Budget Analysis</b>			
AiB Agency Administration	2.6	1.0	3.6
<b>Net Expenditure</b>	<b>2.6</b>	<b>1.0</b>	<b>3.6</b>



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**FINANCE, ECONOMY AND FAIR WORK**


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**Schedule 3.6 Employability and Training  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	51.9	1.0	52.9
ABR changes	1.3	0.0	1.3
<b>ABR Budget</b>	<b>53.2</b>	<b>1.0</b>	<b>54.2</b>
Proposed changes	0.5	0.0	0.5
<b>SBR Proposed Budget</b>	<b>53.7</b>	<b>1.0</b>	<b>54.7</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	0.5	0.0	0.5
	<b>0.5</b>	<b>0.0</b>	<b>0.5</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>53.7</b>	<b>1.0</b>	<b>54.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>53.7</b>	<b>1.0</b>	<b>54.7</b>
<b>Budget Analysis</b>			
Employability and Training	53.4	1.0	54.4
Developing the Young Workforce	0.3	0.0	0.3
<b>Net Expenditure</b>	<b>53.7</b>	<b>1.0</b>	<b>54.7</b>

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**FINANCE, ECONOMY AND FAIR WORK**


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

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

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

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

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**FINANCE, ECONOMY AND FAIR WORK**


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

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

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

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

**EDUCATION AND SKILLS**

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>3,221.7</b>	<b>556.6</b>	<b>3,778.3</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	40.9	0.0	40.9
<i>Technical Adjustments</i>	632.4	6.0	638.4
<i>Net Whitehall Transfers</i>	1.7	0.0	1.7
<i>Net Transfers within Scottish Block</i>	11.0	0.0	11.0
<b>Total changes proposed</b>	<b>686.0</b>	<b>6.0</b>	<b>692.0</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>3,907.7</b>	<b>562.6</b>	<b>4,470.3</b>

	Operating £m	Capital £m	Total £m
<b>Expenditure Limit:</b>			
Learning	244.1	0.1	244.2
Children and Families	116.6	11.0	127.6
Early Learning and Childcare Programme	9.6	0.0	9.6
Higher Education Student Support	1,221.0	1.5	1,222.5
Scottish Funding Council	1,873.7	0.0	1,873.7
Advanced Learning and Science	6.1	0.0	6.1
Skills and Training	238.2	0.0	238.2
E&S Central Government Grants to LAs	350.8	0.0	350.8
<b>Total Expenditure Limit</b>	<b>4,060.1</b>	<b>12.6</b>	<b>4,072.7</b>
<b>UK Funded AME:</b>			
Learning	0.1	0.0	0.1
Higher Education Student Support	-152.5	550.0	397.5
<b>Total UK Funded AME</b>	<b>-152.4</b>	<b>550.0</b>	<b>397.6</b>
<b>Other Expenditure:</b>			
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>3,907.7</b>	<b>562.6</b>	<b>4,470.3</b>

<b>Total Limit on Income (accruing resources)</b>	<b>350.0</b>
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## EDUCATION AND SKILLS

### Schedule 3.1 Learning Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	236.5	0.0	236.5
ABR changes	-4.1	0.0	-4.1
<b>ABR Budget</b>	<b>232.4</b>	<b>0.0</b>	<b>232.4</b>
Proposed changes	11.8	0.1	11.9
<b>SBR Proposed Budget</b>	<b>244.2</b>	<b>0.1</b>	<b>244.3</b>
<b>Summary of proposed changes</b>			
Transfer to Scottish Funding Council for initial teacher education (ITE) students recruited in 2018-19 above baseline numbers	-7.7	0.0	-7.7
Transfer to Skills Development Scotland to support Science, Technology, Engineering & Maths (STEM) Teacher bursaries	-1.1	0.0	-1.1
Release of emerging/planned underspend to Scottish Qualifications Authority (SQA) to align Portfolio budget priorities	10.7	0.0	10.7
Release of emerging/planned underspend to Raising Attainment.	6.9	0.0	6.9
Release of emerging/planned underspend to SQA	2.7	0.0	2.7
Release of emerging/planned underspend to Education Scotland to align Portfolio budget priorities	1.6	0.0	1.6
Transfer to Local Government for School Clothing Grant	-1.2	0.0	-1.2
Release of emerging/planned underspend to Gaelic	1.0	0.0	1.0
Miscellaneous minor transfer	-1.1	0.1	-1.0
	<b>11.8</b>	<b>0.1</b>	<b>11.9</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>245.1</b>	<b>0.1</b>	<b>245.2</b>
Less: Retained Income	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0
	<b>244.2</b>	<b>0.1</b>	<b>244.3</b>
<b>Budget Analysis</b>			
Education Scotland	33.8	0.1	33.9
Education Scotland Income	-0.9	0.0	-0.9
Gaelic	24.7	0.0	24.7
Learning & Support	41.5	0.0	41.5
Workforce, Infrastructure and Reform	62.5	0.0	62.5
Education Analytical Services	2.5	0.0	2.5
Strategy & Performance	80.1	0.0	80.1
<b>Net Expenditure</b>	<b>244.2</b>	<b>0.1</b>	<b>244.3</b>

## EDUCATION AND SKILLS

### Schedule 3.2 Children and Families

#### Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	144.4	5.0	149.4
ABR changes	-40.1	0.0	-40.1
<b>ABR Budget</b>	<b>104.3</b>	<b>5.0</b>	<b>109.3</b>
Proposed changes	12.3	6.0	18.3
<b>SBR Proposed Budget</b>	<b>116.6</b>	<b>11.0</b>	<b>127.6</b>
<b>Summary of proposed changes</b>			
Transfer from Early Learning and Childcare to fund the Scottish Child Abuse Inquiry	1.3	0.0	1.3
Release of emerging/planned underspend to fund the Scottish Child Abuse Inquiry	2.3	0.0	2.3
Release of emerging/planned underspend to fund Disclosure Scotland to align Portfolio budget priorities	9.2	0.0	9.2
Release of emerging/planned underspend to fund Disclosure Scotland to align Portfolio budget priorities	0.0	6.0	6.0
Miscellaneous minor transfers	-0.5	0.0	-0.5
	<b>12.3</b>	<b>6.0</b>	<b>18.3</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>141.9</b>	<b>11.0</b>	<b>152.9</b>
<i>Less:</i> Retained Income	-25.3	0.0	-25.3
Capital Receipts Applied	0.0	0.0	0.0
	<b>116.6</b>	<b>11.0</b>	<b>127.6</b>
<b>Budget Analysis</b>			
Care & Justice	36.1	0.0	36.1
Care and Protection	17.6	0.0	17.6
Disclosure Scotland Expenditure	44.5	11.0	55.5
Disclosure Scotland Retained Income	-25.2	0.0	-25.2
Creating Positive Futures	24.4	0.0	24.4
Office of the Chief Social Work Adviser	19.2	0.0	19.2
<b>Net Expenditure</b>	<b>116.6</b>	<b>11.0</b>	<b>127.6</b>

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**EDUCATION AND SKILLS**


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**Schedule 3.3 Early Learning and Childcare Programme  
 Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	0.0	0.0	0.0
ABR changes	12.0	0.0	12.0
<b>ABR Budget</b>	<b>12.0</b>	<b>0.0</b>	<b>12.0</b>
Proposed changes	-2.4	0.0	-2.4
<b>SBR Proposed Budget</b>	<b>9.6</b>	<b>0.0</b>	<b>9.6</b>
<b>Summary of proposed changes</b>			
Transfer to Care & Protection to fund the Scottish Child Abuse Inquiry	-1.3	0.0	-1.3
Miscellaneous minor transfers	-1.1	0.0	-1.1
	<b>-2.4</b>	<b>0.0</b>	<b>-2.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>9.6</b>	<b>0.0</b>	<b>9.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>9.6</b>	<b>0.0</b>	<b>9.6</b>
<b>Budget Analysis</b>			
Early Learning and Childcare	9.6	0.0	9.6
<b>Net Expenditure</b>	<b>9.6</b>	<b>0.0</b>	<b>9.6</b>

## EDUCATION AND SKILLS

### Schedule 3.4 Higher Education Student Support Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	394.8	551.6	946.4
ABR changes	28.3	0.0	28.3
<b>ABR Budget</b>	<b>423.1</b>	<b>551.6</b>	<b>974.7</b>
Proposed changes	645.4	-0.1	645.3
<b>SBR Proposed Budget</b>	<b>1,068.5</b>	<b>551.5</b>	<b>1,620.0</b>
<b>Summary of proposed changes</b>			
Transfer from Scottish Funding Council in relation to Young Students Bursaries	2.1	0.0	2.1
Release of emerging/planned underspend to fund Student Support Review	3.5	0.0	3.5
Increase in budget requirement to cover impairment costs on Student Loans RAB charge	669.5	0.0	669.5
Adjustment to Student Loans AME forecast	-30.5	0.0	-30.5
Miscellaneous minor transfers	0.8	-0.1	0.7
	<b>645.4</b>	<b>-0.1</b>	<b>645.3</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>1191.0</b>	<b>551.5</b>	<b>1,742.5</b>
<i>Less:</i> Retained Income	-122.5	0.0	-122.5
Capital Receipts Applied	0.0	0.0	0.0
	<b>1,068.5</b>	<b>551.5</b>	<b>1,620.0</b>
<b>Budget Analysis</b>			
Capitalised Interest	-65.0	0.0	-65.0
Net Student Loans Advanced	0.0	550.0	550.0
Student Loan Fair Value Adjustment	-89.1	0.0	-89.1
Student Loan Sale Subsidy Impairment Adjustment	1.6	0.0	1.6
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	866.4	0.0	866.4
Student Awards Agency for Scotland Operating Costs	11.9	1.5	13.4
Student Loan Interest Subsidy to Bank	2.0	0.0	2.0
Student Loans Company Administration Costs	4.2	0.0	4.2
Student Support & Tuition Fee Payments	336.5	0.0	336.5
<b>Net Expenditure</b>	<b>1,068.5</b>	<b>551.5</b>	<b>1,620.0</b>



## EDUCATION AND SKILLS

### Schedule 3.5 Scottish Funding Council (SFC)

#### Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,807.5	0.0	1,807.5
ABR changes	52.5	0.0	52.5
<b>ABR Budget</b>	<b>1,860.0</b>	<b>0.0</b>	<b>1,860.0</b>
Proposed changes	13.7	0.0	13.7
<b>SBR Proposed Budget</b>	<b>1,873.7</b>	<b>0.0</b>	<b>1,873.7</b>
<b>Summary of proposed changes</b>			
Transfer to Higher Education and Student Support in relation to Young Students Bursaries	-2.1	0.0	-2.1
Return of funds to Scottish Government in relation to reprofile of Capital project	-7.1	0.0	-7.1
Transfer from Learning for initial teacher education (ITE) students recruited in 2018-19 above baseline numbers	7.7	0.0	7.7
Release of emerging/planned underspend for initial teacher education (ITE) students recruited in 2018-19 above baseline numbers	1.0	0.0	1.0
Funding from Health to cover the costs of additional medical students (Calman Report)	1.2	0.0	1.2
Transfer from Health in relation to Clinical Academics and Senior Academic GP's	6.7	0.0	6.7
Transfer from Economy to support the delivery of the South of Scotland Enterprise Partnership (SOSEP) project.	5.3	0.0	5.3
Transfer from HM Treasury to SFC in relation to research and innovation	1.7	0.0	1.7
Miscellaneous minor transfers	-0.7	0.0	-0.7
	<b>13.7</b>	<b>0.0</b>	<b>13.7</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>1,873.7</b>	<b>0.0</b>	<b>1,873.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>1,873.7</b>	<b>0.0</b>	<b>1,873.7</b>
<b>Budget Analysis</b>			
Scottish Funding Council Administration	7.5	0.0	7.5
College Capital	74.9	0.0	74.9
College Resource	618.2	0.0	618.2
Higher Education Capital	87.6	0.0	87.6
Higher Education Resource	1,085.5	0.0	1,085.5
<b>Net Expenditure</b>	<b>1,873.7</b>	<b>0.0</b>	<b>1,873.7</b>

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**EDUCATION AND SKILLS**


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**Schedule 3.6 Advanced Learning & Science  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	6.2	0.0	6.2
ABR changes	-1.0	0.0	-1.0
<b>ABR Budget</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>
Proposed changes	0.9	0.0	0.9
<b>SBR Proposed Budget</b>	<b>6.1</b>	<b>0.0</b>	<b>6.1</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	0.9	0.0	0.9
	<b>0.9</b>	<b>0.0</b>	<b>0.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>6.1</b>	<b>0.0</b>	<b>6.1</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>6.1</b>	<b>0.0</b>	<b>6.1</b>
<b>Budget Analysis</b>			
Qualification and Accreditation	1.0	0.0	1.0
Higher Education	2.0	0.0	2.0
Science Engagement and Advice	3.0	0.0	3.0
<b>Net Expenditure</b>	<b>6.1</b>	<b>0.0</b>	<b>6.1</b>

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**EDUCATION AND SKILLS**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	232.3	0.0	232.3
ABR changes	1.6	0.0	1.6
<b>ABR Budget</b>	<b>233.9</b>	<b>0.0</b>	<b>233.9</b>
Proposed changes	4.3	0.0	4.3
<b>SBR Proposed Budget</b>	<b>238.2</b>	<b>0.0</b>	<b>238.2</b>
<b>Summary of proposed changes</b>			
Transfer from Learning in relation to STEM teacher bursaries	1.1	0.0	1.1
Release of emerging/planned underspend to Skills Development Scotland to align Portfolio budget priorities	2.5	0.0	2.5
Miscellaneous minor transfers	0.7	0.0	0.7
	<b>4.3</b>	<b>0.0</b>	<b>4.3</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>238.2</b>	<b>0.0</b>	<b>238.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>238.2</b>	<b>0.0</b>	<b>238.2</b>
<b>Budget Analysis</b>			
Skills Development Scotland	210.3	0.0	210.3
Employment and Training Interventions	27.9	0.0	27.9
<b>Net Expenditure</b>	<b>238.2</b>	<b>0.0</b>	<b>238.2</b>

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**EDUCATION AND SKILLS**


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**Schedule 3.8 E&S Central Government Grants to Local Authorities**
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	326.7	0.0	326.7
ABR changes	24.1	0.0	24.1
<b>ABR Budget</b>	<b>350.8</b>	<b>0.0</b>	<b>350.8</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>350.8</b>	<b>0.0</b>	<b>350.8</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
<b>Gross Expenditure</b>	<b>350.8</b>	<b>0.0</b>	<b>350.8</b>
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>350.8</b>	<b>0.0</b>	<b>350.8</b>
<b>Budget Analysis</b>			
Gaelic	4.5	0.0	4.5
Early Learning and Childcare Expansion	226.3	0.0	226.3
Local Government Attainment Fund	120.0	0.0	120.0
<b>Net Expenditure</b>	<b>350.8</b>	<b>0.0</b>	<b>350.8</b>

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>2,481.4</b>	<b>34.3</b>	<b>2,515.7</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	105.7	0.0	105.7
<i>Technical Adjustments</i>	14.9	5.5	20.4
<i>Net Whitehall Transfers</i>	5.2	0.0	5.2
<i>Net Transfers within Scottish Block</i>	3.6	-12.7	-9.1
<b>Total changes proposed</b>	<b>129.4</b>	<b>-7.2</b>	<b>122.2</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>2,610.8</b>	<b>27.1</b>	<b>2,637.9</b>

	Operating £m	Capital £m	Total £m
<b>Expenditure Limit:</b>			
Community Justice Services	31.1	0.0	31.1
Judiciary	1.0	0.0	1.0
Criminal Injuries Compensation	17.5	0.0	17.5
Legal Aid	138.1	0.0	138.1
Police Central Government	57.4	7.5	64.9
Safer and Stronger Communities	5.2	0.0	5.2
Police and Fire Pensions	445.6	0.0	445.6
Scottish Prison Service	272.4	13.8	286.2
Miscellaneous	34.4	0.3	34.7
Scottish Police Authority	1,148.6	0.0	1,148.6
Scottish Fire and Rescue Service	293.2	0.0	293.2
Justice Central Government Grants to Local Authorities	87.0	0.0	87.0
<b>Total Expenditure Limit</b>	<b>2,531.5</b>	<b>21.6</b>	<b>2,553.1</b>
<b>UK Funded AME:</b>			
Scottish Prison Service	-1.4	0.0	-1.4
<b>Total UK Funded AME</b>	<b>-1.4</b>	<b>0.0</b>	<b>-1.4</b>
<b>Other Expenditure:</b>			
Scottish Prison Service	74.3	5.5	79.8
Scottish Police Authority Loan Charges	6.4	0.0	6.4
<b>Total Other Expenditure</b>	<b>80.7</b>	<b>5.5</b>	<b>86.2</b>
<b>Total Budget</b>	<b>2,610.8</b>	<b>27.1</b>	<b>2,637.9</b>

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

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	35.4	0.0	35.4
ABR changes	-2.7	0.0	-2.7
<b>ABR Budget</b>	<b>32.7</b>	<b>0.0</b>	<b>32.7</b>
Proposed changes	-1.6	0.0	-1.6
<b>SBR Proposed Budget</b>	<b>31.1</b>	<b>0.0</b>	<b>31.1</b>
<b>Summary of proposed changes</b>			
Transfer to Scottish Courts and Tribunals Service to cover shortfall in income from fines	-1.5	0.0	-1.5
Miscellaneous Minor Transfers	-0.1	0.0	-0.1
	<b>-1.6</b>	<b>0.0</b>	<b>-1.6</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>31.1</b>	<b>0.0</b>	<b>31.1</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>31.1</b>	<b>0.0</b>	<b>31.1</b>
<b>Budget Analysis</b>			
Community Justice Services Miscellaneous	3.5	0.0	3.5
Offender Services	27.6	0.0	27.6
<b>Net Expenditure</b>	<b>31.1</b>	<b>0.0</b>	<b>31.1</b>

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**JUSTICE**

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**Schedule 3.2 Judiciary  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	1.0	0.0	1.0
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>1.1</b>	<b>0.0</b>	<b>1.1</b>
<i>Less:</i> Retained Income	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
<b>Budget Analysis</b>			
Judiciary	1.0	0.0	1.0
<b>Net Expenditure</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>

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**JUSTICE**

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

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

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>17.5</b>	<b>0.0</b>	<b>17.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>17.5</b>	<b>0.0</b>	<b>17.5</b>
<b>Budget Analysis</b>			
CIC Scheme	15.8	0.0	15.8
Criminal Injuries Administration Costs	1.7	0.0	1.7
<b>Net Expenditure</b>	<b>17.5</b>	<b>0.0</b>	<b>17.5</b>



**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	136.9	0.0	136.9
ABR changes	0.5	0.0	0.5
<b>ABR Budget</b>	<b>137.4</b>	<b>0.0</b>	<b>137.4</b>
Proposed changes	0.7	0.0	0.7
<b>SBR Proposed Budget</b>	<b>138.1</b>	<b>0.0</b>	<b>138.1</b>
<b>Summary of proposed changes</b>			
Miscellaneous Minor Transfers	0.7	0.0	0.7
	<b>0.7</b>	<b>0.0</b>	<b>0.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>138.3</b>	<b>0.0</b>	<b>138.3</b>
<i>Less:</i> Retained Income	-0.2	0.0	-0.2
Capital Receipts Applied	0.0	0.0	0.0
	<b>138.1</b>	<b>0.0</b>	<b>138.1</b>
<b>Budget Analysis</b>			
Legal Aid Administration	11.1	0.0	11.1
Legal Aid Fund	127.2	0.0	127.2
Legal Aid Income from Superannuation Contributions	-0.2	0.0	-0.2
<b>Net Expenditure</b>	<b>138.1</b>	<b>0.0</b>	<b>138.1</b>

**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	78.2	12.1	90.3
ABR changes	-0.3	0.0	-0.3
<b>ABR Budget</b>	<b>77.9</b>	<b>12.1</b>	<b>90.0</b>
Proposed changes	-20.5	-4.6	-25.1
<b>SBR Proposed Budget</b>	<b>57.4</b>	<b>7.5</b>	<b>64.9</b>
<b>Summary of proposed changes</b>			
Transfer to Scottish Police Authority to support the implementation of Policing 2026	-25.0	-4.6	-29.6
Transfer from Scottish Fire and Rescue Service in relation to Firelink (Telecomms) costs	4.3	0.0	4.3
Miscellaneous Minor Transfers	0.2	0.0	0.2
	<b>-20.5</b>	<b>-4.6</b>	<b>-25.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>59.5</b>	<b>7.5</b>	<b>67.0</b>
<i>Less:</i> Retained Income	-2.1	0.0	-2.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>57.4</b>	<b>7.5</b>	<b>64.9</b>
<b>Budget Analysis</b>			
National Police Funding & Police Change Fund	56.9	7.5	64.4
Police Support Services	0.5	0.0	0.5
<b>Net Expenditure</b>	<b>57.4</b>	<b>7.5</b>	<b>64.9</b>

**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	5.6	0.0	5.6
ABR changes	-0.2	0.0	-0.2
<b>ABR Budget</b>	<b>5.4</b>	<b>0.0</b>	<b>5.4</b>
Proposed changes	-0.2	0.0	-0.2
<b>SBR Proposed Budget</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>
<b>Summary of proposed changes</b>			
Proceeds of Crime receipts	-5.4	0.0	-5.4
Proceeds of Crime payments covering funding for the Cashback for Communities Scheme	5.4	0.0	5.4
Miscellaneous Minor Transfers	-0.2	0.0	-0.2
	<b>-0.2</b>	<b>0.0</b>	<b>-0.2</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>
<b>Budget Analysis</b>			
Safer Communities	5.2	0.0	5.2
<b>Net Expenditure</b>	<b>5.2</b>	<b>0.0</b>	<b>5.2</b>

**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	350.6	0.0	350.6
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>350.6</b>	<b>0.0</b>	<b>350.6</b>
Proposed changes	95.0	0.0	95.0
<b>SBR Proposed Budget</b>	<b>445.6</b>	<b>0.0</b>	<b>445.6</b>
<b>Summary of proposed changes</b>			
Reprioritisation of resources to meet additional costs	95.0	0.0	95.0
	<b>95.0</b>	<b>0.0</b>	<b>95.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>445.6</b>	<b>0.0</b>	<b>445.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>445.6</b>	<b>0.0</b>	<b>445.6</b>
<b>Budget Analysis</b>			
Fire Pensions	93.7	0.0	93.7
Police Pensions	351.9	0.0	351.9
<b>Net Expenditure</b>	<b>445.6</b>	<b>0.0</b>	<b>445.6</b>

**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	346.9	16.2	363.1
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>346.9</b>	<b>16.2</b>	<b>363.1</b>
Proposed changes	-1.6	3.1	1.5
<b>SBR Proposed Budget</b>	<b>345.3</b>	<b>19.3</b>	<b>364.6</b>
<b>Summary of proposed changes</b>			
Additional non-cash AME funding for provisions	-1.4	0.0	-1.4
Adjustment to the Prisons PPP / PFI budget	-0.2	5.5	5.3
Miscellaneous Minor Transfers	0.0	-2.4	-2.4
	<b>-1.6</b>	<b>3.1</b>	<b>1.5</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>352.5</b>	<b>22.0</b>	<b>374.5</b>
<i>Less:</i> Retained Income	-7.2	0.0	-7.2
Capital Receipts Applied	0.0	-2.7	-2.7
	<b>345.3</b>	<b>19.3</b>	<b>364.6</b>
<b>Budget Analysis</b>			
Income from Sale of Prison Goods	-7.2	0.0	-7.2
Prisons Capital Expenditure	0.0	16.5	16.5
Scottish Prison Service Capital Receipts Applied	0.0	-2.7	-2.7
Scottish Prison Service Current Expenditure	278.2	0.0	278.2
Scottish Prison Service PPP/PFI	74.3	5.5	79.8
<b>Net Expenditure</b>	<b>345.3</b>	<b>19.3</b>	<b>364.6</b>

**JUSTICE**

**Schedule 3.9 Miscellaneous  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	37.5	6.0	43.5
ABR changes	-2.7	0.0	-2.7
<b>ABR Budget</b>	<b>34.8</b>	<b>6.0</b>	<b>40.8</b>
Proposed changes	-0.4	-5.7	-6.1
<b>SBR Proposed Budget</b>	<b>34.4</b>	<b>0.3</b>	<b>34.7</b>
<b>Summary of proposed changes</b>			
Transfer from Cabinet Office to support the implementation of the UK National Cyber Security Strategy	1.4	0.0	1.4
Transfer to Health to support improvements in forensic medical examinations	0.0	-2.0	-2.0
Transfer to Scottish Courts and Tribunals Service for costs incurred in relation to the Justice Digital Transformation Fund	0.0	-1.7	-1.7
Miscellaneous Minor Transfers	-1.8	-2.0	-3.8
	<b>-0.4</b>	<b>-5.7</b>	<b>-6.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>34.4</b>	<b>0.3</b>	<b>34.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>34.4</b>	<b>0.3</b>	<b>34.7</b>
<b>Budget Analysis</b>			
Other Miscellaneous	13.3	0.3	13.6
Victim/Witness Support	10.8	0.0	10.8
Safe & Secure Scotland	10.3	0.0	10.3
<b>Net Expenditure</b>	<b>34.4</b>	<b>0.3</b>	<b>34.7</b>

**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	1,093.2	0.0	1,093.2
ABR changes	0.6	0.0	0.6
<b>ABR Budget</b>	<b>1,093.8</b>	<b>0.0</b>	<b>1,093.8</b>
Proposed changes	61.2	0.0	61.2
<b>SBR Proposed Budget</b>	<b>1,155.0</b>	<b>0.0</b>	<b>1,155.0</b>
<b>Summary of proposed changes</b>			
Transfer from Police Central Government to support the implementation of Policing 2026	29.6	0.0	29.6
Reprioritisation of resources to meet additional costs	15.0	0.0	15.0
Additional funding to support police workforce	10.9	0.0	10.9
Transfer from HM Treasury to cover costs associated with the visit of the USA President	3.2	0.0	3.2
Additional funding to cover loan charge repayments	1.0	0.0	1.0
Miscellaneous Minor Transfers	1.5	0.0	1.5
	<b>61.2</b>	<b>0.0</b>	<b>61.2</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>1,155.0</b>	<b>0.0</b>	<b>1,155.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>1,155.0</b>	<b>0.0</b>	<b>1,155.0</b>
<b>Budget Analysis</b>			
Scottish Police Authority	1,148.6	0.0	1,148.6
Police Loan Charges	6.4	0.0	6.4
<b>Net Expenditure</b>	<b>1,155.0</b>	<b>0.0</b>	<b>1,155.0</b>

**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	296.9	0.0	296.9
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>296.9</b>	<b>0.0</b>	<b>296.9</b>
Proposed changes	-3.7	0.0	-3.7
<b>SBR Proposed Budget</b>	<b>293.2</b>	<b>0.0</b>	<b>293.2</b>
<b>Summary of proposed changes</b>			
Transfer to Police Central Government in relation to Firelink (Telecomms) costs	-4.3	0.0	-4.3
Miscellaneous Minor Transfers	0.6	0.0	0.6
	<b>-3.7</b>	<b>0.0</b>	<b>-3.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>293.2</b>	<b>0.0</b>	<b>293.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>293.2</b>	<b>0.0</b>	<b>293.2</b>
<b>Budget Analysis</b>			
Scottish Fire and Rescue Service	293.2	0.0	293.2
<b>Net Expenditure</b>	<b>293.2</b>	<b>0.0</b>	<b>293.2</b>



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**JUSTICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>ABR changes</b>			
Original Budget	86.5	0.0	86.5
Proposed changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>86.5</b>	<b>0.0</b>	<b>86.5</b>
Proposed changes	0.5	0.0	0.5
<b>SBR Proposed Budget</b>	<b>87.0</b>	<b>0.0</b>	<b>87.0</b>
<b>Summary of proposed changes</b>			
Miscellaneous Minor Transfers	0.5	0.0	0.5
	<b>0.5</b>	<b>0.0</b>	<b>0.5</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>87.0</b>	<b>0.0</b>	<b>87.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>87.0</b>	<b>0.0</b>	<b>87.0</b>
<b>Budget Analysis</b>			
Criminal Justice Social Work	87.0	0.0	87.0
<b>Net Expenditure</b>	<b>87.0</b>	<b>0.0</b>	<b>87.0</b>

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**TRANSPORT INFRASTRUCTURE AND CONNECTIVITY**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>2,254.1</b>	<b>398.8</b>	<b>2,652.9</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	-2.6	18.4	15.8
<i>Technical Adjustments</i>	72.1	0.0	72.1
<i>Net Whitehall Transfers</i>	3.6	0.0	3.6
<i>Net Transfers within Scottish Block</i>	-8.0	0.0	-8.0
<b>Total changes proposed</b>	<b>65.1</b>	<b>18.4</b>	<b>83.5</b>
<b>Proposed Budget following Spring Budget Revisions</b>	<b>2,319.2</b>	<b>417.2</b>	<b>2,736.4</b>

	Operating £m	Capital £m	Total £m
<b>Expenditure Limit:</b>			
Rail Services	780.9	0.0	780.9
Concessionary Fares and Bus Services	259.1	10.0	269.1
Other Transport Policy, Projects and Agency Admin	169.3	10.0	179.3
Motorways and Trunk Roads	368.8	290.2	659.0
Ferry Services	186.3	54.2	240.5
Air Services	42.4	7.9	50.3
Digital Connectivity	23.3	0.0	23.3
Energy	57.7	44.9	102.6
Cities Investment & Strategy	122.2	0.0	122.2
TIC Central Government Grants to Local Authorities	36.9	0.0	36.9
<b>Total Expenditure Limit</b>	<b>2,046.9</b>	<b>417.2</b>	<b>2,464.1</b>
<b>UK Funded AME:</b>			
Motorways and Trunk Roads	10.0	0.0	10.0
Air Services	40.0	0.0	40.0
Energy	50.0	0.0	50.0
<b>Total UK Funded AME</b>	<b>100.0</b>	<b>0.0</b>	<b>100.0</b>
<b>Other Expenditure:</b>			
Motorways and Trunk Roads PPP/PFI	172.3	0.0	172.3
<b>Total Other Expenditure</b>	<b>172.3</b>	<b>0.0</b>	<b>172.3</b>
<b>Total Budget</b>	<b>2,319.2</b>	<b>417.2</b>	<b>2,736.4</b>

<b>Total Limit on Income (accruing resources)</b>	<b>100.0</b>
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**TRANSPORT INFRASTRUCTURE AND CONNECTIVITY**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	808.8	0.0	808.8
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>808.8</b>	<b>0.0</b>	<b>808.8</b>
Proposed changes	-27.9	0.0	-27.9
<b>SBR Proposed Budget</b>	<b>780.9</b>	<b>0.0</b>	<b>780.9</b>
<b>Summary of proposed changes</b>			
Technical budget adjustment for sleeper service	-27.9	0.0	-27.9
	<b>-27.9</b>	<b>0.0</b>	<b>-27.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>780.9</b>	<b>0.0</b>	<b>780.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>780.9</b>	<b>0.0</b>	<b>780.9</b>
<b>Budget Analysis</b>			
Major Public Transport Projects	3.7	0.0	3.7
Rail Development	6.2	0.0	6.2
Rail Franchise	183.4	0.0	183.4
Rail Infrastructure	587.6	0.0	587.6
<b>Net Expenditure</b>	<b>780.9</b>	<b>0.0</b>	<b>780.9</b>

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**TRANSPORT INFRASTRUCTURE AND CONNECTIVITY**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	259.1	10.0	269.1
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>259.1</b>	<b>10.0</b>	<b>269.1</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>259.1</b>	<b>10.0</b>	<b>269.1</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>259.1</b>	<b>10.0</b>	<b>269.1</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>259.1</b>	<b>10.0</b>	<b>269.1</b>
<b>Budget Analysis</b>			
Concessionary Fares	201.6	0.0	201.6
Smartcard Programme	3.3	0.0	3.3
Support for Bus Services	54.2	10.0	64.2
<b>Net Expenditure</b>	<b>259.1</b>	<b>10.0</b>	<b>269.1</b>

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**TRANSPORT INFRASTRUCTURE AND CONNECTIVITY**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	175.3	10.0	185.3
ABR changes	-4.9	0.0	-4.9
<b>ABR Budget</b>	<b>170.4</b>	<b>10.0</b>	<b>180.4</b>
Proposed changes	-1.1	0.0	-1.1
<b>SBR Proposed Budget</b>	<b>169.3</b>	<b>10.0</b>	<b>179.3</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-1.1	0.0	-1.1
	<b>-1.1</b>	<b>0.0</b>	<b>-1.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>169.3</b>	<b>10.0</b>	<b>179.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>169.3</b>	<b>10.0</b>	<b>179.3</b>
<b>Budget Analysis</b>			
Agency Administration Costs	17.5	0.0	17.5
Edinburgh Tram Enquiry	1.5	0.0	1.5
Future Transport Fund	55.1	0.0	55.1
Road Safety	2.0	0.0	2.0
Scottish Canals	11.6	0.0	11.6
Strategic Transport Projects Review	5.2	0.0	5.2
Support for Sustainable & Active Travel	68.9	10.0	78.9
Support for Freight Industry	1.0	0.0	1.0
Transport Information	1.2	0.0	1.2
Travel Strategy & Innovation	5.3	0.0	5.3
<b>Net Expenditure</b>	<b>169.3</b>	<b>10.0</b>	<b>179.3</b>

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**TRANSPORT INFRASTRUCTURE AND CONNECTIVITY**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	541.3	290.2	831.5
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>541.3</b>	<b>290.2</b>	<b>831.5</b>
Proposed changes	9.8	0.0	9.8
<b>SBR Proposed Budget</b>	<b>551.1</b>	<b>290.2</b>	<b>841.3</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.2	0.0	-0.2
Additional AME funding for non cash provisions	10.0	0.0	10.0
	<b>9.8</b>	<b>0.0</b>	<b>9.8</b>
<b>Proposed Budget following Spring Budget Revision</b>			
	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>551.1</b>	<b>290.2</b>	<b>841.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>551.1</b>	<b>290.2</b>	<b>841.3</b>
<b>Budget Analysis</b>			
Capital Land & Works	0.0	249.0	249.0
Forth & Tay Bridge Maintenance	26.0	0.0	26.0
M&T Other Current Expenditure	23.6	0.0	23.6
Network Strengthening	57.8	0.0	57.8
Queensferry Crossing	0.0	7.2	7.2
Roads Depreciation	142.5	0.0	142.5
Roads Improvements	39.2	0.0	39.2
Routine & Winter Maintenance	89.7	0.0	89.7
Structural Repairs	0.0	34.0	34.0
Motorway & Trunk Roads PPP/PFI	172.3	0.0	172.3
<b>Net Expenditure</b>	<b>551.1</b>	<b>290.2</b>	<b>841.3</b>

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**TRANSPORT INFRASTRUCTURE AND CONNECTIVITY**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	186.3	54.2	240.5
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>186.3</b>	<b>54.2</b>	<b>240.5</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>186.3</b>	<b>54.2</b>	<b>240.5</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>186.3</b>	<b>59.2</b>	<b>245.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-5.0	-5.0
	<b>186.3</b>	<b>54.2</b>	<b>240.5</b>
<b>Budget Analysis</b>			
Support for Ferry Services	173.7	0.0	173.7
Vessels and Piers	12.6	54.2	66.8
<b>Net Expenditure</b>	<b>186.3</b>	<b>54.2</b>	<b>240.5</b>

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**TRANSPORT INFRASTRUCTURE AND CONNECTIVITY**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	42.4	7.9	50.3
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>42.4</b>	<b>7.9</b>	<b>50.3</b>
Proposed changes	40.0	0.0	40.0
<b>SBR Proposed Budget</b>	<b>82.4</b>	<b>7.9</b>	<b>90.3</b>
<b>Summary of proposed changes</b>			
Technical adjustment to the fair value of financial instruments arising from the introduction of IFRS9	40.0	0.0	40.0
	<b>40.0</b>	<b>0.0</b>	<b>40.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>82.4</b>	<b>7.9</b>	<b>90.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>82.4</b>	<b>7.9</b>	<b>90.3</b>
<b>Budget Analysis</b>			
Highlands & Islands Airports Limited	27.0	0.0	27.0
Support for Air Services	16.8	0.0	16.8
Support for Prestwick Airport	38.6	7.9	46.5
<b>Net Expenditure</b>	<b>82.4</b>	<b>7.9</b>	<b>90.3</b>



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**TRANSPORT INFRASTRUCTURE AND CONNECTIVITY**


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**Schedule 3.7 Digital Connectivity**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	47.4	12.0	59.4
ABR changes	-24.1	-12.0	-36.1
<b>ABR Budget</b>	<b>23.3</b>	<b>0.0</b>	<b>23.3</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>23.3</b>	<b>0.0</b>	<b>23.3</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>23.3</b>	<b>0.0</b>	<b>23.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>23.3</b>	<b>0.0</b>	<b>23.3</b>
<b>Budget Analysis</b>			
Digital Strategy	23.3	0.0	23.3
<b>Net Expenditure</b>	<b>23.3</b>	<b>0.0</b>	<b>23.3</b>

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**TRANSPORT INFRASTRUCTURE AND CONNECTIVITY**


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**Schedule 3.8 Energy**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	67.1	26.5	93.6
ABR changes	-3.7	0.0	-3.7
<b>ABR Budget</b>	<b>63.4</b>	<b>26.5</b>	<b>89.9</b>
Proposed changes	44.3	18.4	62.7
<b>SBR Proposed Budget</b>	<b>107.7</b>	<b>44.9</b>	<b>152.6</b>
<b>Summary of proposed changes</b>			
Technical adjustment to the fair value of financial instruments arising from the introduction of IFRS9	50.0	0.0	50.0
Deployment of emerging/planned underspend	0.0	18.4	18.4
Transfer to Rural Economy to fund Wave Energy Scotland programme	-7.0	0.0	-7.0
Transfer from Whitehall for public sector energy efficiency	3.6	0.0	3.6
Release of emerging/planned underspend to support priorities	-2.5	0.0	-2.5
Miscellaneous minor transfers	0.2	0.0	0.2
	<b>44.3</b>	<b>18.4</b>	<b>62.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>108.2</b>	<b>44.9</b>	<b>153.1</b>
<i>Less:</i> Retained Income	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0
	<b>107.7</b>	<b>44.9</b>	<b>152.6</b>
<b>Budget Analysis</b>			
Energy	107.7	44.9	152.6
<b>Net Expenditure</b>	<b>107.7</b>	<b>44.9</b>	<b>152.6</b>

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**TRANSPORT INFRASTRUCTURE AND CONNECTIVITY**


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**Schedule 3.9 Cities Investment & Strategy**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	122.2	0.0	122.2
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>122.2</b>	<b>0.0</b>	<b>122.2</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>122.2</b>	<b>0.0</b>	<b>122.2</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>122.2</b>	<b>0.0</b>	<b>122.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>122.2</b>	<b>0.0</b>	<b>122.2</b>
<b>Budget Analysis</b>			
Cities Investment & Strategy	122.2	0.0	122.2
<b>Net Expenditure</b>	<b>122.2</b>	<b>0.0</b>	<b>122.2</b>

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**TRANSPORT INFRASTRUCTURE AND CONNECTIVITY**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	36.9	0.0	36.9
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>36.9</b>	<b>0.0</b>	<b>36.9</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>36.9</b>	<b>0.0</b>	<b>36.9</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>36.9</b>	<b>0.0</b>	<b>36.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>36.9</b>	<b>0.0</b>	<b>36.9</b>
<b>Budget Analysis</b>			
Support for Inter-Island Ferries	10.5	0.0	10.5
Cycling, Walking & Safer Routes	7.4	0.0	7.4
Regional Transport Partnership	19.0	0.0	19.0
<b>Net Expenditure</b>	<b>36.9</b>	<b>0.0</b>	<b>36.9</b>

**ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM**

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>192.3</b>	<b>259.4</b>	<b>451.7</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	4.4	0.0	4.4
<i>Technical Adjustments</i>	1.8	-3.7	-1.9
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-2.6	0.0	-2.6
<b>Total changes proposed</b>	<b>3.6</b>	<b>-3.7</b>	<b>-0.1</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>195.9</b>	<b>255.7</b>	<b>451.6</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Marine	51.3	2.7	54.0
Research Analysis and Other Services	63.4	0.0	63.4
Environmental Services	157.2	0.0	157.2
Climate Change and Land Managers Renewables Fund	17.4	0.0	17.4
Scottish Water	-95.2	253.0	157.8
<b>Total Expenditure Limit</b>	<b>194.1</b>	<b>255.7</b>	<b>449.8</b>
UK Funded AME: Marine	1.8	0.0	1.8
<b>Total UK Funded AME</b>	<b>1.8</b>	<b>0.0</b>	<b>1.8</b>
Other Expenditure:			
	0.0	0.0	0.0
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>195.9</b>	<b>255.7</b>	<b>451.6</b>

<b>Total Limit on Income (accruing resources)</b>	<b>500.0</b>
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**ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM**


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**Schedule 3.1 Marine  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	49.9	2.2	52.1
ABR changes	0.9	0.5	1.4
<b>ABR Budget</b>	<b>50.8</b>	<b>2.7</b>	<b>53.5</b>
Proposed changes	2.3	0.0	2.3
<b>SBR Proposed Budget</b>	<b>53.1</b>	<b>2.7</b>	<b>55.8</b>
<b>Summary of proposed changes</b>			
Additional AME non cash for provisions	1.8	0.0	1.8
Transfer from Environmental Services to fund work to ease barriers to fish passage	0.5	0.0	0.5
	<b>2.3</b>	<b>0.0</b>	<b>2.3</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>59.7</b>	<b>2.7</b>	<b>62.4</b>
<i>Less:</i> Retained Income	-6.6	0.0	-6.6
Capital Receipts Applied	0.0	0.0	0.0
	<b>53.1</b>	<b>2.7</b>	<b>55.8</b>
<b>Budget Analysis</b>			
Marine Scotland	53.1	2.7	55.8
<b>Net Expenditure</b>	<b>53.1</b>	<b>2.7</b>	<b>55.8</b>

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**ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	63.2	0.0	63.2
ABR changes	0.3	0.0	0.3
<b>ABR Budget</b>	<b>63.5</b>	<b>0.0</b>	<b>63.5</b>
Proposed changes	-0.1	0.0	-0.1
<b>SBR Proposed Budget</b>	<b>63.4</b>	<b>0.0</b>	<b>63.4</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.1	0.0	-0.1
	<b>-0.1</b>	<b>0.0</b>	<b>-0.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>63.7</b>	<b>0.0</b>	<b>63.7</b>
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	<b>63.4</b>	<b>0.0</b>	<b>63.4</b>
<b>Budget Analysis</b>			
Contract Research Fund	3.0	0.0	3.0
Economic & Other Surveys	1.3	0.0	1.3
Programmes of Research	48.0	0.0	48.0
Royal Botanic Garden, Edinburgh	11.1	0.0	11.1
<b>Net Expenditure</b>	<b>63.4</b>	<b>0.0</b>	<b>63.4</b>

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**ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	147.9	0.0	147.9
ABR changes	9.4	0.0	9.4
<b>ABR Budget</b>	<b>157.3</b>	<b>0.0</b>	<b>157.3</b>
Proposed changes	-0.1	0.0	-0.1
<b>SBR Proposed Budget</b>	<b>157.2</b>	<b>0.0</b>	<b>157.2</b>
<b>Summary of proposed changes</b>			
Addiitonal funding for Peatlands Restoration	4.4	0.0	4.4
Transfer of responsibility for Drinking Water Quality Regulator to Scottish Water	-0.3	0.0	-0.3
Transfer of responsibility for Private Water to Scottish Water	-1.7	0.0	-1.7
Transfer to EU Support to support agri-environmental programme and staff costs	-1.6	0.0	-1.6
Transfer to Marine to fund work to ease fish passage	-0.5	0.0	-0.5
Transfer to Government Business to fund public information related to food waste	-0.4	0.0	-0.4
	<b>-0.1</b>	<b>0.0</b>	<b>-0.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>157.2</b>	<b>0.0</b>	<b>157.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>157.2</b>	<b>0.0</b>	<b>157.2</b>
<b>Budget Analysis</b>			
Drinking Water Quality Regulator	0.0	0.0	0.0
Land Reform	17.1	0.0	17.1
Natural Assets & Flooding	13.4	0.0	13.4
National Park Authorities	12.2	0.0	12.2
Natural Resources	3.8	0.0	3.8
Private Water	0.0	0.0	0.0
Scottish Environmental Protection Agency	35.1	0.0	35.1
Scottish Natural Heritage	52.6	0.0	52.6
Zero Waste	23.0	0.0	23.0
<b>Net Expenditure</b>	<b>157.2</b>	<b>0.0</b>	<b>157.2</b>



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**ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	21.8	0.0	21.8
ABR changes	-4.1	0.0	-4.1
<b>ABR Budget</b>	<b>17.7</b>	<b>0.0</b>	<b>17.7</b>
Proposed changes	-0.3	0.0	-0.3
<b>SBR Proposed Budget</b>	<b>17.4</b>	<b>0.0</b>	<b>17.4</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.3	0.0	-0.3
	<b>-0.3</b>	<b>0.0</b>	<b>-0.3</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>17.4</b>	<b>0.0</b>	<b>17.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>17.4</b>	<b>0.0</b>	<b>17.4</b>
<b>Budget Analysis</b>			
Climate Change - Policy Development & Implementation	1.1	0.0	1.1
Land Managers Renewables Fund	1.0	0.0	1.0
Sustainable Action Fund	15.3	0.0	15.3
<b>Net Expenditure</b>	<b>17.4</b>	<b>0.0</b>	<b>17.4</b>

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**ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	-96.5	256.7	160.2
ABR changes	-0.5	0.0	-0.5
<b>ABR Budget</b>	<b>-97.0</b>	<b>256.7</b>	<b>159.7</b>
Proposed changes	1.8	-3.7	-1.9
<b>SBR Proposed Budget</b>	<b>-95.2</b>	<b>253.0</b>	<b>157.8</b>
<b>Summary of proposed changes</b>			
Transfer to Scottish Enterprise to support Hydro-Nation Innovation Service	-0.2	0.0	-0.2
Transfer of responsibility for Drinking Water Quality Regulator from Scottish Water	0.3	0.0	0.3
Transfer of responsibility for Private Water from Scottish Technical Budget adjustment for voted loans	1.7	0.0	1.7
	0.0	-3.7	-3.7
	<b>1.8</b>	<b>-3.7</b>	<b>-1.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>-95.2</b>	<b>329.0</b>	<b>233.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-76.0	-76.0
	<b>-95.2</b>	<b>253.0</b>	<b>157.8</b>
<b>Budget Analysis</b>			
Drinking Water Quality Regulator	0.3	0.0	0.3
Exemption Scheme	0.0	0.0	0.0
Hydro Nation	6.3	0.0	6.3
Interest on Voted Loans	-103.5	0.0	-103.5
Private Water	1.7	0.0	1.7
Voted Loans	0.0	253.0	253.0
<b>Net Expenditure</b>	<b>-95.2</b>	<b>253.0</b>	<b>157.8</b>

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

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**RURAL ECONOMY**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>262.4</b>	<b>30.1</b>	<b>292.5</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.8	-165.2	-164.4
<i>Technical Adjustments</i>	3.8	0.0	3.8
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	7.9	-5.3	2.6
<b>Total changes proposed</b>	<b>12.5</b>	<b>-170.5</b>	<b>-158.0</b>
<b>Proposed Budget following Spring Budget Revisions</b>	<b>274.9</b>	<b>-140.4</b>	<b>134.5</b>

	Operating £m	Capital £m	Total £m
<b>Expenditure Limit:</b>			
EU Support and Related Services	164.1	27.9	192.0
Fisheries & Aquaculture Grants	5.9	0.0	5.9
Rural Services	34.3	-170.0	-135.7
Highlands and Islands Enterprise and South of Scotland Enterprise	66.7	1.7	68.4
<b>Total Expenditure Limit</b>	<b>271.0</b>	<b>-140.4</b>	<b>130.6</b>
<b>Uk Funded AME: EU Support and Related Services</b>	<b>3.8</b>	<b>0.0</b>	<b>3.8</b>
<b>Total UK Funded AME</b>	<b>3.8</b>	<b>0.0</b>	<b>3.8</b>
<b>Other Expenditure:</b>			
Animal License Fees	0.1	0.0	0.1
<b>Total Other Expenditure</b>	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>
<b>Total Budget</b>	<b>274.9</b>	<b>-140.4</b>	<b>134.5</b>

<b>Total Limit on Income (accruing resources)</b>	<b>800.0</b>
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## RURAL ECONOMY

### Schedule 3.1 EU Support & Related Services

#### Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	155.3	23.1	178.4
ABR changes	8.9	0.0	8.9
<b>ABR Budget</b>	<b>164.2</b>	<b>23.1</b>	<b>187.3</b>
Proposed changes	3.7	4.8	8.5
<b>SBR Proposed Budget</b>	<b>167.9</b>	<b>27.9</b>	<b>195.8</b>
<b>Summary of proposed changes</b>			
Transfer from EU Support to Rural Services to support payment of farmers loans and the bovine ScotEID project	-2.5	-5.0	-7.5
Additional funding for CAP payments IT system	0.0	9.8	9.8
Additional funding for Croft House Grant	0.8	0.0	0.8
Transfer from Scottish Natural Heritage to support agri-environmental programme and staff costs	1.6	0.0	1.6
Additional AME non cash for provisions	3.8	0.0	3.8
	<b>3.7</b>	<b>4.8</b>	<b>8.5</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>715.2</b>	<b>28.8</b>	<b>744.0</b>
<i>Less:</i> Retained Income	-530.9	0.0	-530.9
Capital Receipts Applied	-16.4	-0.9	-17.3
	<b>167.9</b>	<b>27.9</b>	<b>195.8</b>
<b>Budget Analysis</b>			
Agri Environmental Measures	46.4	0.0	46.4
Business Development	22.6	0.0	22.6
CAP Compliance Improvements	0.0	0.0	0.0
CAP Pillar 1 Basic Payments	262.0	0.0	262.0
CAP Pillar 1 Greening Payments	131.5	0.0	131.5
CAP Pillar 1 Other Payments	50.5	0.0	50.5
Crofting Assistance	1.5	-0.9	0.6
EU Income	-549.6	0.0	-549.6
Forestry	1.0	0.0	1.0
Leader	19.0	0.0	19.0
Less Favoured Area Support Scheme	65.5	0.0	65.5
Payments & Inspections Costs	109.9	28.8	138.7
Rural Broadband	7.0	0.0	7.0
Technical Assistance	0.6	0.0	0.6
<b>Net Expenditure</b>	<b>167.9</b>	<b>27.9</b>	<b>195.8</b>

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**RURAL ECONOMY**


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**Schedule 3.2 Fisheries & Aquaculture Grants**  
**Details of Proposed Budget**

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

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>14.1</b>	<b>0.0</b>	<b>14.1</b>
<i>Less:</i> Retained Income	-8.2	0.0	-8.2
Capital Receipts Applied	0.0	0.0	0.0
	<b>5.9</b>	<b>0.0</b>	<b>5.9</b>
<b>Budget Analysis</b>			
EU Fisheries Grants	14.1	0.0	14.1
Fisheries Harbour Grants	0.4	0.0	0.4
Marine EU Income	-8.6	0.0	-8.6
<b>Net Expenditure</b>	<b>5.9</b>	<b>0.0</b>	<b>5.9</b>

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**RURAL ECONOMY**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	32.3	0.0	32.3
ABR changes	0.2	0.0	0.2
<b>ABR Budget</b>	<b>32.5</b>	<b>0.0</b>	<b>32.5</b>
Proposed changes	1.8	-170.0	-168.2
<b>SBR Proposed Budget</b>	<b>34.3</b>	<b>-170.0</b>	<b>-135.7</b>
<b>Summary of proposed changes</b>			
Transfers from EU Support to Rural Services to support payment of farmers loans and the bovine ScotEID project	2.5	5.0	7.5
Net repayment of farmers loans	0.0	-175.0	-175.0
Miscellaneous minor transfers	-0.7	0.0	-0.7
	<b>1.8</b>	<b>-170.0</b>	<b>-168.2</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>34.3</b>	<b>-170.0</b>	<b>-135.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>34.3</b>	<b>-170.0</b>	<b>-135.7</b>
<b>Budget Analysis</b>			
Agricultural & Horticultural Advice & Support	1.8	-170.0	-168.2
Animal Health	18.7	0.0	18.7
Crofting Commission	2.8	0.0	2.8
Food Industry Support	5.4	0.0	5.4
Rural Cohesion	0.7	0.0	0.7
Veterinary Surveillance	4.9	0.0	4.9
<b>Net Expenditure</b>	<b>34.3</b>	<b>-170.0</b>	<b>-135.7</b>

## RURAL ECONOMY

### Schedule 3.4 Highlands and Islands Enterprise and South of Scotland Enterprise Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	59.7	7.0	66.7
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>59.7</b>	<b>7.0</b>	<b>66.7</b>
Proposed changes	7.0	-5.3	1.7
<b>SBR Proposed Budget</b>	<b>66.7</b>	<b>1.7</b>	<b>68.4</b>
<b>Summary of proposed changes</b>			
Transfer from Energy for Wave Energy	7.0	0.0	7.0
Transfer to Scottish Funding Council to support the delivery of the South of Scotland Economic Partnership project	0.0	-5.3	-5.3
Transfer from Social Justice and Regeneration to fund the Strengthening Communities programme	0.4	0.0	0.4
Miscellaneous minor transfers	-0.4	0.0	-0.4
	<b>7.0</b>	<b>-5.3</b>	<b>1.7</b>

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>66.7</b>	<b>1.7</b>	<b>68.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>66.7</b>	<b>1.7</b>	<b>68.4</b>
<b>Budget Analysis</b>			
Highlands and Islands Enterprise	64.0	0.0	64.0
South of Scotland Enterprise	2.7	1.7	4.4
<b>Net Expenditure</b>	<b>66.7</b>	<b>1.7</b>	<b>68.4</b>

**CULTURE, TOURISM AND EXTERNAL AFFAIRS**

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

	Operating £m	Capital £m	Total £m
<b>Total Departmental Budget in the Autumn Budget Revision</b>	<b>287.1</b>	<b>4.8</b>	<b>291.9</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	6.0	0.0	6.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-0.6	0.0	-0.6
<b>Total changes proposed</b>	<b>5.4</b>	<b>0.0</b>	<b>5.4</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>292.5</b>	<b>4.8</b>	<b>297.3</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
External Affairs	16.2	0.0	16.2
Culture, Tourism and Major Events	237.4	4.8	242.2
Historic Environment Scotland	38.9	0.0	38.9
<b>Total Expenditure Limit</b>	<b>292.5</b>	<b>4.8</b>	<b>297.3</b>
UK Funded AME:			
<b>Total UK Funded AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure:			
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Departmental Budget</b>	<b>292.5</b>	<b>4.8</b>	<b>297.3</b>

<b>Total Limit on Income (accruing resources)</b>	<b>100.0</b>
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**CULTURE, TOURISM AND EXTERNAL AFFAIRS**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	17.3	0.0	17.3
ABR Changes	-0.3	0.0	-0.3
<b>ABR Budget</b>	<b>17.0</b>	<b>0.0</b>	<b>17.0</b>
Proposed changes	-0.8	0.0	-0.8
<b>SBR Proposed Budget</b>	<b>16.2</b>	<b>0.0</b>	<b>16.2</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.8	0.0	-0.8
	<b>-0.8</b>	<b>0.0</b>	<b>-0.8</b>

  

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>16.2</b>	<b>0.0</b>	<b>16.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>16.2</b>	<b>0.0</b>	<b>16.2</b>
<b>Budget Analysis</b>			
British Irish Council	0.1	0.0	0.1
International Relations	16.1	0.0	16.1
<b>Net Expenditure</b>	<b>16.2</b>	<b>0.0</b>	<b>16.2</b>

**CULTURE, TOURISM AND EXTERNAL AFFAIRS**

**Schedule 3.2 Culture, Tourism and Major Events**

**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	231.5	4.8	236.3
ABR Changes	-0.3	0.0	-0.3
<b>ABR Budget</b>	<b>231.2</b>	<b>4.8</b>	<b>236.0</b>
Proposed changes	6.2	0.0	6.2
<b>SBR Proposed Budget</b>	<b>237.4</b>	<b>4.8</b>	<b>242.2</b>
<b>Summary of proposed changes</b>			
Deployment of emerging/planned underspends to the Glasgow 2018 European Championships	5.0	0.0	5.0
Transfer to Visit Scotland for Rural Tourism Infrastructure Fund	1.0	0.0	1.0
Miscellaneous minor transfers	0.2	0.0	0.2
	<b>6.2</b>	<b>0.0</b>	<b>6.2</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>237.4</b>	<b>4.8</b>	<b>242.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>237.4</b>	<b>4.8</b>	<b>242.2</b>
<b>Budget Analysis</b>			
Creative Scotland & Other Arts	66.1	4.8	70.9
Cultural Collections	64.0	0.0	64.0
Major Events	32.1	0.0	32.1
Tourism	52.3	0.0	52.3
National Performing Companies	22.9	0.0	22.9
<b>Net Expenditure</b>	<b>237.4</b>	<b>4.8</b>	<b>242.2</b>

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**CULTURE, TOURISM AND EXTERNAL AFFAIRS**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	38.6	0.0	38.6
ABR Changes	0.3	0.0	0.3
<b>ABR Budget</b>	<b>38.9</b>	<b>0.0</b>	<b>38.9</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>38.9</b>	<b>0.0</b>	<b>38.9</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>96.0</b>	<b>0.0</b>	<b>96.0</b>
<i>Less:</i> Retained Income	-57.1	0.0	-57.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>38.9</b>	<b>0.0</b>	<b>38.9</b>
<b>Budget Analysis</b>			
Operational Costs	96.0	0.0	96.0
Less Income	-57.1	0.0	-57.1
<b>Net Expenditure</b>	<b>38.9</b>	<b>0.0</b>	<b>38.9</b>

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**SOCIAL SECURITY AND OLDER PEOPLE**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>23.9</b>	<b>0.0</b>	<b>23.9</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	34.5	15.0	49.5
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	158.9	0.0	158.9
<i>Net Transfers within Scottish Block</i>	56.4	0.0	56.4
<b>Total changes proposed</b>	<b>249.8</b>	<b>15.0</b>	<b>264.8</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>273.7</b>	<b>15.0</b>	<b>288.7</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Social Security	56.5	15.0	71.5
Social Security Assistance	192.9	0.0	192.9
Equalities	24.3	0.0	24.3
<b>Total Expenditure Limit</b>	<b>273.7</b>	<b>15.0</b>	<b>288.7</b>
UK Funded AME:			
<b>Total UK Funded AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure:			
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>273.7</b>	<b>15.0</b>	<b>288.7</b>

<b>Total Limit on Income (accruing resources)</b>	<b>10.0</b>
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**SOCIAL SECURITY AND OLDER PEOPLE**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	6.2	0.0	6.2
ABR changes	-6.1	0.0	-6.1
<b>ABR Budget</b>	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>
Proposed changes	56.4	15.0	71.4
<b>SBR Proposed Budget</b>	<b>56.5</b>	<b>15.0</b>	<b>71.5</b>
<b>Summary of proposed changes</b>			
Transfer from Finance, Economy and Fair Work for Social Security policy and programme costs	56.0	15.0	71.0
Transfer from Health to fund Best Start Food scheme	1.4	0.0	1.4
Miscellaneous minor transfers	-1.0	0.0	-1.0
	<b>56.4</b>	<b>15.0</b>	<b>71.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>56.5</b>	<b>15.0</b>	<b>71.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>56.5</b>	<b>15.0</b>	<b>71.5</b>
<b>Budget Analysis</b>			
Scottish Welfare Fund - Administration	0.1	0.0	0.1
Discretionary Housing Payments - Administration	0.0	0.0	0.0
Social Security Advice Policy and Programme Costs	40.4	15.0	55.4
Social Security Scotland	16.0	0.0	16.0
<b>Net Expenditure</b>	<b>56.5</b>	<b>15.0</b>	<b>71.5</b>

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**SOCIAL SECURITY AND OLDER PEOPLE**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	94.0	0.0	94.0
ABR changes	-94.0	0.0	-94.0
<b>ABR Budget</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Proposed changes	192.9	0.0	192.9
<b>SBR Proposed Budget</b>	<b>192.9</b>	<b>0.0</b>	<b>192.9</b>
<b>Summary of proposed changes</b>			
Machinery of Government transfer from Department for Work and Pensions in relation to devolving responsibility for Carer's Allowance	157.3	0.0	157.3
Deployment of emerging/planned underspend to fund Carer's Allowance Supplement and Best Start Grant	35.0	0.0	35.0
Transfer from HM Treasury in relation to Best Start Grant	0.6	0.0	0.6
	<b>192.9</b>	<b>0.0</b>	<b>192.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>192.9</b>	<b>0.0</b>	<b>192.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>192.9</b>	<b>0.0</b>	<b>192.9</b>
<b>Budget Analysis</b>			
Scottish Welfare Fund	0.0	0.0	0.0
Discretionary Housing Payments - BTM	0.0	0.0	0.0
Discretionary Housing Payments - Other	0.0	0.0	0.0
Carer's Allowance	157.3	0.0	157.3
Carer's Allowance Supplement	34.1	0.0	34.1
Best Start Grant	1.5	0.0	1.5
<b>Net Expenditure</b>	<b>192.9</b>	<b>0.0</b>	<b>192.9</b>

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**SOCIAL SECURITY AND OLDER PEOPLE**


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**Schedule 3.3 Equalities  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	22.7	0.0	22.7
ABR changes	1.1	0.0	1.1
<b>ABR Budget</b>	<b>23.8</b>	<b>0.0</b>	<b>23.8</b>
Proposed changes	0.5	0.0	0.5
<b>SBR Proposed Budget</b>	<b>24.3</b>	<b>0.0</b>	<b>24.3</b>
<b>Summary of proposed changes</b>			
Transfer from HM Treasury in relation to Tampon Tax allocations	1.1	0.0	1.1
Miscellaneous minor transfers	-0.6	0.0	-0.6
	<b>0.5</b>	<b>0.0</b>	<b>0.5</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>24.3</b>	<b>0.0</b>	<b>24.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>24.3</b>	<b>0.0</b>	<b>24.3</b>
<b>Budget Analysis</b>			
Equalities	24.3	0.0	24.3
<b>Net Expenditure</b>	<b>24.3</b>	<b>0.0</b>	<b>24.3</b>

**GOVERNMENT BUSINESS AND CONSTITUTIONAL RELATIONS**

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>4.4</b>	<b>0.0</b>	<b>4.4</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.5	0.0	0.5
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	6.6	0.0	6.6
<b>Total changes proposed</b>	<b>7.1</b>	<b>0.0</b>	<b>7.1</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>11.5</b>	<b>0.0</b>	<b>11.5</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit: Government Business and Constitutional Relations	11.5	0.0	11.5
<b>Total Expenditure Limit</b>	<b>11.5</b>	<b>0.0</b>	<b>11.5</b>
UK Funded AME: <b>Total UK Funded AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure: <b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>11.5</b>	<b>0.0</b>	<b>11.5</b>

<b>Total Limit on Income (accruing resources)</b>	<b>0.0</b>
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**GOVERNMENT BUSINESS AND CONSTITUTIONAL RELATIONS**


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**Schedule 3.1 Government Business and Constitutional Relations**
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	4.4	0.0	4.4
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>4.4</b>	<b>0.0</b>	<b>4.4</b>
Proposed changes	7.1	0.0	7.1
<b>SBR Proposed Budget</b>	<b>11.5</b>	<b>0.0</b>	<b>11.5</b>
<b>Summary of proposed changes</b>			
Transfer from other Scottish Government portfolios for social advertising and public information in 2018-19	6.6	0.0	6.6
Miscellaneous minor transfers	0.5	0.0	0.5
	<b>7.1</b>	<b>0.0</b>	<b>7.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>11.5</b>	<b>0.0</b>	<b>11.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>11.5</b>	<b>0.0</b>	<b>11.5</b>
<b>Budget Analysis</b>			
Public Information and Engagement	9.9	0.0	9.9
Royal and Ceremonial	0.6	0.0	0.6
Local Government Elections	0.4	0.0	0.4
Scottish Parliamentary Elections	0.2	0.0	0.2
Boundary Commission	0.4	0.0	0.4
<b>Net Expenditure</b>	<b>11.5</b>	<b>0.0</b>	<b>11.5</b>

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**ADMINISTRATION**

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

	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Total Budget in the Autumn Budget Revision</b>	<b>184.3</b>	<b>13.1</b>	<b>197.4</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-0.1	0.0	-0.1
<b>Total changes proposed</b>	<b>-0.1</b>	<b>0.0</b>	<b>-0.1</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>184.2</b>	<b>13.1</b>	<b>197.3</b>

	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Expenditure Limit: Administration	184.2	13.1	197.3
<b>Total Expenditure Limit</b>	<b>184.2</b>	<b>13.1</b>	<b>197.3</b>
UK Funded AME: <b>Total UK Funded AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure: <b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>184.2</b>	<b>13.1</b>	<b>197.3</b>

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


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**Schedule 3.1 Administration  
 Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	179.5	13.1	192.6
ABR Changes	4.8	0.0	4.8
<b>ABR Budget</b>	<b>184.3</b>	<b>13.1</b>	<b>197.4</b>
Proposed changes	-0.1	0.0	-0.1
<b>SBR Proposed Budget</b>	<b>184.2</b>	<b>13.1</b>	<b>197.3</b>
<b>Summary of proposed changes</b>			
Miscellaneous minor transfers	-0.1	0.0	-0.1
	<b>-0.1</b>	<b>0.0</b>	<b>-0.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>200.3</b>	<b>13.1</b>	<b>213.4</b>
<i>Less:</i> Retained Income	-16.1	0.0	-16.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>184.2</b>	<b>13.1</b>	<b>197.3</b>
<b>Budget Analysis</b>			
Scottish Government Staff Costs-	162.2	0.0	162.2
Administration Retained Income-	-16.1	0.0	-16.1
Accommodation-	9.7	0.0	9.7
Other Office Overheads (includes ICT projects and minor non-pay items e.g. travel, transport, stationery, hospitality, etc.)-	12.7	0.0	12.7
Training-	1.1	0.0	1.1
Office of Queen's Printer for Scotland-	0.0	0.0	0.0
Depreciation-	14.6	0.0	14.6
Capital Projects	0.0	13.1	13.1
<b>Net Expenditure-</b>	<b>184.2</b>	<b>13.1</b>	<b>197.3</b>

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**THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>113.4</b>	<b>3.6</b>	<b>117.0</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	2.3	0.0	2.3
<i>Technical Adjustments</i>	1.2	0.0	1.2
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	1.1	1.1
<b>Total changes proposed</b>	<b>3.5</b>	<b>1.1</b>	<b>4.6</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>116.9</b>	<b>4.7</b>	<b>121.6</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit: The Crown Office and Procurator Fiscal Service	115.7	4.7	120.4
<b>Total Expenditure Limit</b>	<b>115.7</b>	<b>4.7</b>	<b>120.4</b>
UK Funded AME: Total UK Funded AME	1.2	0.0	1.2
	<b>1.2</b>	<b>0.0</b>	<b>1.2</b>
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>116.9</b>	<b>4.7</b>	<b>121.6</b>

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

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	112.4	3.6	116.0
ABR changes	1.0	0.0	1.0
<b>ABR Budget</b>	<b>113.4</b>	<b>3.6</b>	<b>117.0</b>
Proposed changes	3.5	1.1	4.6
<b>SBR Proposed Budget</b>	<b>116.9</b>	<b>4.7</b>	<b>121.6</b>
<b>Summary of Proposed changes</b>			
Additional AME non cash budget for impairments	1.2	0.0	1.2
Additional funding to cover increased caseload	2.3	0.0	2.3
Miscellaneous minor transfers	0.0	1.1	1.1
	<b>3.5</b>	<b>1.1</b>	<b>4.6</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>117.2</b>	<b>4.7</b>	<b>121.9</b>
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	<b>116.9</b>	<b>4.7</b>	<b>121.6</b>
<b>Budget Analysis</b>			
Staff Costs-	80.8	0.0	80.8
Office Costs-	3.8	0.0	3.8
Case Related-	13.5	0.0	13.5
Centrally Managed Costs-	18.8	0.0	18.8
Capital Expenditure-	0.0	4.7	4.7
<b>Net Expenditure</b>	<b>116.9</b>	<b>4.7</b>	<b>121.6</b>

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

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>34.4</b>	<b>2.9</b>	<b>37.3</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	-1.9	0.9	-1.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-0.6	0.0	-0.6
<b>Total changes proposed</b>	<b>-2.5</b>	<b>0.9</b>	<b>-1.6</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>31.9</b>	<b>3.8</b>	<b>35.7</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit: National Records of Scotland	31.9	3.8	35.7
<b>Total Expenditure Limit</b>	<b>31.9</b>	<b>3.8</b>	<b>35.7</b>
UK Funded AME:	0.0	0.0	0.0
<b>Total UK Funded AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure:	0.0	0.0	0.0
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>31.9</b>	<b>3.8</b>	<b>35.7</b>

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


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	34.3	2.9	37.2
ABR changes	0.1	0.0	0.1
<b>ABR Budget</b>	<b>34.4</b>	<b>2.9</b>	<b>37.3</b>
Proposed changes	-2.5	0.9	-1.6
<b>SBR Proposed Budget</b>	<b>31.9</b>	<b>3.8</b>	<b>35.7</b>
<b>Summary of proposed changes</b>			
Reclassification of Census Costs as capital.	-1.1	1.1	0.0
Release of emerging/planned underspend to support corporate priorities	-0.8	-0.2	-1.0
Miscellaneous minor transfers	-0.6	0.0	-0.6
	<b>-2.5</b>	<b>0.9</b>	<b>-1.6</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>37.7</b>	<b>3.8</b>	<b>41.5</b>
<i>Less:</i> Retained Income	-5.8	0.0	-5.8
Capital Receipts Applied	0.0	0.0	0.0
	<b>31.9</b>	<b>3.8</b>	<b>35.7</b>
<b>Budget Analysis</b>			
Administration Costs-	34.9	0.0	34.9
Depreciation Charge-	2.8	0.0	2.8
Capital Expenditure-	0.0	3.8	3.8
Less: income-	-5.8	0.0	-5.8
<b>Net Expenditure</b>	<b>31.9</b>	<b>3.8</b>	<b>35.7</b>

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**OFFICE OF THE SCOTTISH CHARITY REGULATOR**


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

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

	Operating £m	Capital £m	Total £m
Expenditure Limit: Office of the Scottish Charity Regulator	3.0	0.0	3.0
<b>Total Expenditure Limit</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>
UK Funded AME: <b>Total Uk Funded AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure: <b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>3.0</b>	<b>0.0</b>	<b>3.0</b>

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


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

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

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

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**SCOTTISH COURTS AND TRIBUNALS SERVICE**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>96.3</b>	<b>22.9</b>	<b>119.2</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Changes</i>	0.3	0.0	0.3
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	5.4	3.4	8.8
<b>Total changes proposed</b>	<b>5.7</b>	<b>3.4</b>	<b>9.1</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>102.0</b>	<b>26.3</b>	<b>128.3</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Courts and Tribunals Service	101.7	26.3	128.0
<b>Total Expenditure Limit</b>	<b>101.7</b>	<b>26.3</b>	<b>128.0</b>
UK Funded AME:	0.3	0.0	0.3
<b>Total UK Funded AME</b>	<b>0.3</b>	<b>0.0</b>	<b>0.3</b>
Other Expenditure:			
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>102.0</b>	<b>26.3</b>	<b>128.3</b>

<b>Total Limit on Income (accruing resources)</b>	<b>45.0</b>
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**SCOTTISH COURTS AND TRIBUNALS SERVICE**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	94.8	22.9	117.7
ABR changes	1.5	0.0	1.5
<b>ABR Budget</b>	<b>96.3</b>	<b>22.9</b>	<b>119.2</b>
Proposed changes	5.7	3.4	9.1
<b>SBR Proposed Budget</b>	<b>102.0</b>	<b>26.3</b>	<b>128.3</b>
<b>Summary of proposed changes</b>			
Transfer from Communities and Local Government to cover costs incurred by the Scottish Courts and Tribunal Service to hear Private Rented Sector and Private Tenancies cases	2.2	0.0	2.2
Transfer from Miscellaneous to cover costs for the Justice Digital Transformation Fund	0.0	1.7	1.7
Transfer from Justice to cover shortfall in income from retained fines	1.5	0.0	1.5
Miscellaneous minor transfers	2.0	1.7	3.7
	<b>5.7</b>	<b>3.4</b>	<b>9.1</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>143.8</b>	<b>26.3</b>	<b>170.1</b>
<i>Less:</i> Retained Income	-41.8	0.0	-41.8
Capital Receipts Applied	0.0	0.0	0.0
	<b>102.0</b>	<b>26.3</b>	<b>128.3</b>
<b>Budget Analysis</b>			
Less Civil Fees	-34.3	0.0	-34.3
Less Other Income (SCS)	-7.5	0.0	-7.5
Operating Expenditure	143.8	0.0	143.8
Scottish Court Service Capital	0.0	26.3	26.3
<b>Net Expenditure</b>	<b>102.0</b>	<b>26.3</b>	<b>128.3</b>

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**SCOTTISH FISCAL COMMISSION**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>1.6</b>	<b>0.0</b>	<b>1.6</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>1.6</b>	<b>0.0</b>	<b>1.6</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Fiscal Commission	1.6	0.0	1.6
<b>Total Expenditure Limit</b>	<b>1.6</b>	<b>0.0</b>	<b>1.6</b>
UK Funded AME: <b>Total UK Funded AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure: <b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>1.6</b>	<b>0.0</b>	<b>1.6</b>

<b>Total Limit on Income (accruing resources)</b>	<b>0.0</b>
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**SCOTTISH FISCAL COMMISSION**


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**Schedule 3.1 Scottish Fiscal Commission  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	1.6	0.0	1.6
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>1.6</b>	<b>0.0</b>	<b>1.6</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>1.6</b>	<b>0.0</b>	<b>1.6</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>1.6</b>	<b>0.0</b>	<b>1.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>1.6</b>	<b>0.0</b>	<b>1.6</b>
<b>Budget Analysis</b>			
Scottish Fiscal Commission	1.6	0.0	1.6
<b>Net Expenditure</b>	<b>1.6</b>	<b>0.0</b>	<b>1.6</b>

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**REVENUE SCOTLAND**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>5.9</b>	<b>4.3</b>	<b>10.2</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.3	-2.7	-2.4
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>0.3</b>	<b>-2.7</b>	<b>-2.4</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>6.2</b>	<b>1.6</b>	<b>7.8</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Revenue Scotland	6.2	1.6	7.8
<b>Total Expenditure Limit</b>	<b>6.2</b>	<b>1.6</b>	<b>7.8</b>
UK Funded AME:	0.0	0.0	0.0
<b>Total UK Funded AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure:	0.0	0.0	0.0
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>6.2</b>	<b>1.6</b>	<b>7.8</b>

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


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	5.9	4.3	10.2
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>5.9</b>	<b>4.3</b>	<b>10.2</b>
Proposed changes	0.3	-2.7	-2.4
<b>SBR Proposed Budget</b>	<b>6.2</b>	<b>1.6</b>	<b>7.8</b>
<b>Summary of proposed changes</b>			
Release of emerging/planned underspend to support priorities	0.0	-2.7	-2.7
Miscellaneous minor transfers	0.3	0.0	0.3
	<b>0.3</b>	<b>-2.7</b>	<b>-2.4</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>6.2</b>	<b>1.6</b>	<b>7.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>6.2</b>	<b>1.6</b>	<b>7.8</b>
<b>Budget Analysis</b>			
Administration Costs	6.2	1.6	7.8
<b>Net Expenditure</b>	<b>6.2</b>	<b>1.6</b>	<b>7.8</b>

**FOOD STANDARDS SCOTLAND**

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>16.2</b>	<b>0.0</b>	<b>16.2</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	-0.5	0.5	0.0
<i>Technical Changes</i>	0.6	0.0	0.6
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>0.1</b>	<b>0.5</b>	<b>0.6</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>16.3</b>	<b>0.5</b>	<b>16.8</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Food Standards Agency	15.7	0.5	16.2
<b>Total Expenditure Limit</b>	<b>15.7</b>	<b>0.5</b>	<b>16.2</b>
UK Funded AME:	0.6	0.0	0.6
<b>Total UK Funded AME</b>	<b>0.6</b>	<b>0.0</b>	<b>0.6</b>
Other Expenditure :	0.0	0.0	0.0
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>16.3</b>	<b>0.5</b>	<b>16.8</b>

<b>Total Limit on Income (accruing resources)</b>	<b>4.0</b>
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**FOOD STANDARDS SCOTLAND**

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	15.3	0.0	15.3
ABR changes	0.9	0.0	0.9
<b>ABR Budget</b>	<b>16.2</b>	<b>0.0</b>	<b>16.2</b>
Proposed changes	0.1	0.5	0.6
<b>SBR Proposed Budget</b>	<b>16.3</b>	<b>0.5</b>	<b>16.8</b>
<b>Summary of proposed changes</b>			
Additional AME non cash funding for pension liability	0.6	0.0	0.6
Transfer from resource to capital	-0.5	0.5	0.0
	<b>0.1</b>	<b>0.5</b>	<b>0.6</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>19.5</b>	<b>0.5</b>	<b>20.0</b>
<i>Less:</i> Retained Income	-3.2	0.0	-3.2
Capital Receipts Applied	0.0	0.0	0.0
	<b>16.3</b>	<b>0.5</b>	<b>16.8</b>
<b>Budget Analysis</b>			
Administration-	15.7	0.0	15.7
Capital Expenditure-	0.0	0.5	0.5
FSS pension liability provision (AME)	0.6	0.0	0.6
<b>Net Expenditure</b>	<b>16.3</b>	<b>0.5</b>	<b>16.8</b>

**SCOTTISH HOUSING REGULATOR**

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>4.1</b>	<b>0.6</b>	<b>4.7</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>4.1</b>	<b>0.6</b>	<b>4.7</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Scottish Housing Regulator	4.1	0.6	4.7
<b>Total Expenditure Limit</b>	<b>4.1</b>	<b>0.6</b>	<b>4.7</b>
UK Funded AME:	0.0	0.0	0.0
<b>Total UK Funded AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure:	0.0	0.0	0.0
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>4.1</b>	<b>0.6</b>	<b>4.7</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**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	4.1	0.6	4.7
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>4.1</b>	<b>0.6</b>	<b>4.7</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>4.1</b>	<b>0.6</b>	<b>4.7</b>
<b>Summary of proposed changes</b>			
	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>4.1</b>	<b>0.6</b>	<b>4.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>4.1</b>	<b>0.6</b>	<b>4.7</b>
<b>Budget Analysis</b>			
Scottish Housing Regulator-	4.1	0.6	4.7
<b>Net Expenditure</b>	<b>4.1</b>	<b>0.6</b>	<b>4.7</b>

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**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	<b>4,401.6</b>	<b>0.0</b>	<b>4,401.6</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	2,383.4	0.0	2,383.4
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>2,383.4</b>	<b>0.0</b>	<b>2,383.4</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>6,785.0</b>	<b>0.0</b>	<b>6,785.0</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
<b>Total Expenditure Limit</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
UK Funded AME:			
NHS Pensions	4,269.8	0.0	4,269.8
Teachers' Pensions	2,515.2	0.0	2,515.2
<b>Total UK Funded AME</b>	<b>6,785.0</b>	<b>0.0</b>	<b>6,785.0</b>
Other Expenditure:			
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>6,785.0</b>	<b>0.0</b>	<b>6,785.0</b>

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

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	2,905.3	0.0	2,905.3
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>2,905.3</b>	<b>0.0</b>	<b>2,905.3</b>
Proposed changes	1,364.5	0.0	1,364.5
<b>SBR Proposed Budget</b>	<b>4,269.8</b>	<b>0.0</b>	<b>4,269.8</b>
<b>Summary of proposed changes</b>			
Additional non cash AME for a provision in the NHS pensions scheme in respect of the potential outcome of ongoing court cases	1,316.6	0.0	1,316.6
Increase in pension costs due to indexation and equalisation	47.9	0.0	47.9
	<b>1,364.5</b>	<b>0.0</b>	<b>1,364.5</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>5,616.3</b>	<b>0.0</b>	<b>5,616.3</b>
<i>Less:</i> Retained Income	-1,346.5	0.0	-1,346.5
Capital Receipts Applied	0.0	0.0	0.0
	<b>4,269.8</b>	<b>0.0</b>	<b>4,269.8</b>
<b>Budget Analysis</b>			
NHS Pension Scheme Expenditure	5,616.3	0.0	5,616.3
Retained Income from employee and employer contributions and transfers received (NHS)	-1,346.5	0.0	-1,346.5
<b>Net Expenditure</b>	<b>4,269.8</b>	<b>0.0</b>	<b>4,269.8</b>

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**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	1,496.3	0.0	1,496.3
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>1,496.3</b>	<b>0.0</b>	<b>1,496.3</b>
Proposed changes	1,018.9	0.0	1,018.9
<b>SBR Proposed Budget</b>	<b>2,515.2</b>	<b>0.0</b>	<b>2,515.2</b>
<b>Summary of proposed changes</b>			
Additional non cash AME for a provision in the Teachers' pensions scheme in respect of the potential outcome of ongoing court cases	1,012.8	0.0	1,012.8
Increase in pension costs due to indexation and equalisation	6.1	0.0	6.1
	<b>1,018.9</b>	<b>0.0</b>	<b>1,018.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>3,187.7</b>	<b>0.0</b>	<b>3,187.7</b>
<i>Less:</i> Retained Income	-672.5	0.0	-672.5
Capital Receipts Applied	0.0	0.0	0.0
	<b>2,515.2</b>	<b>0.0</b>	<b>2,515.2</b>
<b>Budget Analysis</b>			
Teachers' Pension Scheme Expenditure	3,187.7	0.0	3,187.7
Teachers' Retained Income from employee and employer contributions and transfers received	-672.5	0.0	-672.5
<b>Net Expenditure</b>	<b>2,515.2</b>	<b>0.0</b>	<b>2,515.2</b>

**FORESTRY COMMISSION (SCOTLAND)**

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>68.5</b>	<b>0.0</b>	<b>68.5</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.4	0.0	0.4
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.3	0.0	0.3
<b>Total changes proposed</b>	<b>0.7</b>	<b>0.0</b>	<b>0.7</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>69.2</b>	<b>0.0</b>	<b>69.2</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit: Forestry Commission (Scotland)	68.9	0.0	68.9
<b>Total Expenditure Limit</b>	<b>68.9</b>	<b>0.0</b>	<b>68.9</b>
UK Funded AME:	0.3	0.0	0.3
<b>Total UK Funded AME</b>	<b>0.3</b>	<b>0.0</b>	<b>0.3</b>
Other Expenditure:			
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>69.2</b>	<b>0.0</b>	<b>69.2</b>

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


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	63.7	0.0	63.7
Proposed changes	4.8	0.0	4.8
<b>ABR Budget</b>	<b>68.5</b>	<b>0.0</b>	<b>68.5</b>
Proposed changes	0.7	0.0	0.7
<b>SBR Proposed Budget</b>	<b>69.2</b>	<b>0.0</b>	<b>69.2</b>
<b>Summary of proposed changes</b>			
Additional AME funding for non cash provisions	0.4	0.0	0.4
Transfer from Culture, Tourism & Major Events for investment in Glentress mountain biking infrastructure	0.3	0.0	0.3
	<b>0.7</b>	<b>0.0</b>	<b>0.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>90.0</b>	<b>0.0</b>	<b>90.0</b>
<i>Less:</i> Retained Income	-20.8	0.0	-20.8
Capital Receipts Applied	0.0	0.0	0.0
	<b>69.2</b>	<b>0.0</b>	<b>69.2</b>
<b>Budget Analysis</b>			
Programme costs	20.2	0.0	20.2
Subsidy to Forest Enterprise	15.0	0.0	15.0
Depreciation	0.1	0.0	0.1
Policy Regulation & Administration	3.7	0.0	3.7
Woodland Grants	51.0	0.0	51.0
EC Receipts	-20.8	0.0	-20.8
<b>Net Expenditure</b>	<b>69.2</b>	<b>0.0</b>	<b>69.2</b>

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



**SCOTTISH PARLIAMENT CORPORATE BODY**

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

	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Total Budget in the Autumn Budget Revision</b>	<b>101.1</b>	<b>1.3</b>	<b>102.4</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	2.6	0.0	2.6
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.1	0.0	0.1
<b>Total changes proposed</b>	<b>2.7</b>	<b>0.0</b>	<b>2.7</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>103.8</b>	<b>1.3</b>	<b>105.1</b>

	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Expenditure Limit: Scottish Parliament Corporate Body	99.2	1.3	100.5
<b>Total Expenditure Limit</b>	<b>99.2</b>	<b>1.3</b>	<b>100.5</b>
UK Funded AME:	4.6	0.0	4.6
<b>Total UK Funded AME</b>	<b>4.6</b>	<b>0.0</b>	<b>4.6</b>
Other Expenditure:			
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>103.8</b>	<b>1.3</b>	<b>105.1</b>

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


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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	101.1	1.3	102.4
ABR changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>101.1</b>	<b>1.3</b>	<b>102.4</b>
Proposed changes	2.7	0.0	2.7
<b>SBR Proposed Budget</b>	<b>103.8</b>	<b>1.3</b>	<b>105.1</b>
<b>Summary of proposed changes</b>			
Additional non cash AME for pensions	2.6	0.0	2.6
Miscellaneous minor transfers	0.1	0.0	0.1
	<b>2.7</b>	<b>0.0</b>	<b>2.7</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>104.8</b>	<b>1.3</b>	<b>106.1</b>
<i>Less:</i> Retained Income	-1.0	0.0	-1.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>101.1</b>	<b>1.3</b>	<b>105.1</b>
<b>Budget Analysis</b>			
Administration Costs-	103.8	0.0	103.8
Capital Expenditure-	0.0	1.3	1.3
<b>Net Expenditure</b>	<b>103.8</b>	<b>1.3</b>	<b>105.1</b>

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**AUDIT SCOTLAND**


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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Autumn Budget Revision</b>	7.0	0.2	7.2
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	2.9	0.0	2.9
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
<b>Total changes proposed</b>	<b>2.9</b>	<b>0.0</b>	<b>2.9</b>
<b>Proposed Budget following Spring Budget Revision</b>	<b>9.9</b>	<b>0.2</b>	<b>10.1</b>

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Audit Scotland	7.0	0.2	7.2
<b>Total Expenditure Limit</b>	<b>7.0</b>	<b>0.2</b>	<b>7.2</b>
UK Funded AME:	2.9		2.9
<b>Total UK Funded AME</b>	<b>2.9</b>	<b>0.0</b>	<b>2.9</b>
Other Expenditure:			
<b>Total Other Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>9.9</b>	<b>0.2</b>	<b>10.1</b>

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

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	7.0	0.2	7.2
ABR Changes	0.0	0.0	0.0
<b>ABR Budget</b>	<b>7.0</b>	<b>0.2</b>	<b>7.2</b>
Proposed changes	2.9	0.0	2.9
<b>SBR Proposed Budget</b>	<b>9.9</b>	<b>0.2</b>	<b>10.1</b>
<b>Summary of proposed changes</b>			
AME funding for non cash pension charges	2.9	0.0	2.9
	<b>2.9</b>	<b>0.0</b>	<b>2.9</b>

<b>Proposed Budget following Spring Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>27.2</b>	<b>0.2</b>	<b>27.4</b>
<i>Less:</i> Retained Income	-17.3	0.0	-17.3
Capital Receipts Applied	0.0	0.0	0.0
	<b>9.9</b>	<b>0.2</b>	<b>10.1</b>
<b>Budget Analysis</b>			
Capital-	0.0	0.2	0.2
Support to Parliament & the Auditor General:			
Current expenditure-	14.7	0.0	14.7
<i>Less:</i> income from fees and charges-	-6.2	0.0	-6.2
Support to the Accounts Commission:			
Current expenditure-	12.5	0.0	12.5
<i>Less:</i> income from fees and charges-	-11.1	0.0	-11.1
<b>Net Expenditure</b>	<b>9.9</b>	<b>0.2</b>	<b>10.1</b>



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