



## FINANCE COMMITTEE

### AGENDA

#### 9th Meeting, 2011 (Session 4)

**Monday 7 November 2011**

The Committee will meet at 11.45 am in Brisbane House Hotel, Largs.

1. **Draft Budget 2012-13 and Spending Review 2011 Scrutiny:** The Committee will consider the outcomes of the workshop sessions involving local organisations held before the start of the meeting.

*Not before 02.00 pm*

2. **Draft Budget 2012-13 and Spending Review 2011 Scrutiny:** The Committee will take evidence on the Scottish Government's Draft Budget 2012-13 and Spending Review 2011 from—

John Swinney MSP, Cabinet Secretary for Finance, Employment and Sustainable Growth, Gary Gillespie, Chief Economic Advisor, and Andrew Watson, Head of Finance Policy, Scottish Government.

3. **Subordinate legislation:** The Committee will take evidence on the draft Budget (Scotland) Act 2011 Amendment Order 2011 from—

John Swinney MSP, Cabinet Secretary for Finance, Employment and Sustainable Growth, and Terry Holmes, Principal Accountancy Advisor, Finance Directorate, Scottish Government.

4. **Subordinate legislation:** John Swinney MSP (Cabinet Secretary for Finance, Employment and Sustainable Growth) to move S4M-01206—That the Finance Committee recommends that the draft Budget (Scotland) Act 2011 Amendment Order 2011 be approved.

**FI/S4/11/9/A**

James Johnston  
Clerk to the Finance Committee  
Room T3.60  
The Scottish Parliament  
Edinburgh  
Tel: 0131 348 5215  
Email: [james.johnston@scottish.parliament.uk](mailto:james.johnston@scottish.parliament.uk)

The papers for this meeting are as follows—

**Agenda item 2**

Paper by the Clerk

FI/S4/11/9/1

**Agenda item 3 and 4**

Paper by the Clerk

FI/S4/11/9/2

## Finance Committee

9th Meeting, 2011 (Session 4), Monday 7 November 2011

### Scrutiny of the Draft Budget 2012-13 and Spending Review 2011

#### Purpose

1. The purpose of this paper is to provide background information for the oral evidence session with the Cabinet Secretary for Finance, Employment and Sustainable Growth on the [Draft Budget 2012-13 and Spending Review 2011](#).

#### Background

2. The [Draft Budget 2012-13 and Spending Review 2011](#) was published on 21 September 2011. It sets out the Scottish Government's budget for the 2012-13 financial year and proposed spending plans to 2014-15. The document highlights key themes around—

- accelerating economic recovery
- public services and the reform agenda
- preventative spending
- preparing for the future
- financial challenges

#### *Approach by the Committee to scrutiny of the draft budget*

3. The Scottish Government states that its 'fundamental priorities' of this budget are to—

- accelerate economic recovery, to create the jobs our people need and to secure new opportunities through the low carbon economy
- deliver an ambitious public sector reform programme with a decisive shift in favour of preventative spend and
- deliver a social wage for the people at a time of acute pressures on household incomes

4. The Committee, over recent meetings, has considered written and oral evidence on economic growth and capital infrastructure spending. It has held evidence sessions with—

- John McClelland on his [Review of ICT Infrastructure in the Public Sector in Scotland](#) and the [response to this review of the Scottish Government \(4 October 2011\)](#)
- Royal Society of Edinburgh and Centre for Public Policy for Regions (26 October 2011)
- Scottish Futures Trust (2 November 2011)

5. It also held evidence sessions with—

- Audit Scotland on its report, [Scotland's public finances: Addressing the challenges](#) (21 September 2011)
- Commission on the Future Delivery of Public Services on its report on [reviewing Scotland's public services](#), (28 September 2011)

6. Members may wish to raise particular issues which have emerged from these evidence sessions with the Cabinet Secretary.

7. In its [Report on preventative spending](#) (January 2011), the previous Committee emphasised that the current reactive approach to public spending was unsustainable and that there must be a shift away from reacting to crises to a greater focus on prevention and early intervention. It concluded by emphasising: 'the need for a consensual approach' to the shift towards a preventative spending which 'will require leadership across all political parties within the parliament and constructive dialogue with the Scottish Government, COSLA, NHS boards and other partners including the third sector'.

8. In its legacy paper that Committee recommended that 'the scrutiny of preventative spending should be integral to the annual budget process'. This Committee agreed to focus on the shift towards preventative spending as part of its scrutiny of the draft budget.

9. To inform its consideration of this issue it published [a call for evidence](#) before the summer recess inviting the views of interested parties on what proposals they would like to see in both the spending review and draft budget that would take the preventative spending agenda forwards. Members have copies of the [written submissions](#) received to this. A copy of the [summary of evidence](#) is attached and this may assist Members in identifying particular issues they wish to pursue with the Cabinet Secretary.

10. In addition, as part of its evidence gathering on preventative spending, the Committee heard from—

- Graham Allen MP, ([28 September 2011](#))
- Round table discussion on 26 October 2011 involving—
  - [Child Poverty Action Group in Scotland](#)
  - [East Ayrshire Community Planning Partnership](#)
  - [Glasgow Community Planning Partnership](#)
  - [Highland Council](#)
  - [Inverclyde Alliance Community Planning Partnership](#)
  - [NHS Education for Scotland](#)
  - [Royal College of Nursing Scotland](#)
- Round table discussion on 2 November 2011 involving—
  - Angus Community Planning Partnership
  - [Angus Community Planning Partnership](#)
  - Children in Scotland;
  - [NHS Greater Glasgow and Clyde](#)

- [Scottish Council for Voluntary Organisations](#)
- [South Lanarkshire Community Planning Partnership](#)
- [West Lothian Council](#)

## **Conclusion**

11. The Committee is invited to consider the above issues in its evidence session with the Cabinet Secretary.

**Fergus D. Cochrane**  
**Senior Assistant Clerk**

## Annex

## Summary of evidence

## National Leadership

1. A key theme raised in a number of submissions was the issue of national leadership and the role of the Scottish Government and other national bodies in ensuring the implementation of the preventative spending agenda and collaborative working at a local level.

2. For example, the Scottish Council for Voluntary Organisations (SCVO) emphasised that a factor in making the shift to preventative spend was “political will and leadership to drive the agenda forwards and overcome opposition from vested interests.” Likewise, SAMH indicated that the role of the Scottish Government in taking toward joint working in preventative spending was “critical” not only in providing ongoing financial support but also in its role of providing “national leadership, direction and guidance”.

3. Grampian Police had a clear view on the role of central government—

“It is imperative that the Scottish Government provides clear and unambiguous leadership (and appropriate governance) to community planning boards, alongside the necessary guidance. Too often it has been a “light touch” fashion, but absolute clarity by all those involved must be present first before meaningful preventative budget work can be undertaken secure in the knowledge that it can withstand external scrutiny.”

4. Within this theme were a number of sub-themes, each of which is considered below.

*Leading by example*

5. A key sub-theme was the need for the Scottish Government to lead by example. There was a suggestion that while the preventative spending agenda required collaborative working by local agencies this approach was not always reflected at a national level.

6. For example, West Lothian Council suggested that there “still seems to be a silo approach to prevention at a national level.” The Council indicated that it would: “welcome more dialogue between organisations such as COSLA and ACPOS and SOLACE and the Scottish Government around expectations and outcomes.”

7. A similar point was made by Perth & Kinross CPP, which indicated that: “National policy is perceived to be developed in ‘competing’ departmental silos, often ‘micro managing’ the delivery of some outcomes, which can result in local priority conflicts.”

8. For its part, East Ayrshire CPP suggested that, although policy is becoming more integrated at Scottish Government level, there were still

examples of activity where outcomes required a collaborative approach, but the policy was not jointly owned or agreed. It pointed to the example of the NHS Quality Strategy for Scotland.

9. Glasgow Community Planning Partnership suggested that, in some policy areas, such as early intervention and prevention, partners may want to explore pooling resources more formally and this would require support from the Scottish Government to pool agency or national departmental resources, allocate them to the city on a themed basis, such as children and families, with agreed outcomes to be delivered.

10. Similarly, Inverclyde Alliance CPP pointed out that elements of budgets provided to some CPP partners from the Scottish Government were for the delivery of specific activities and were therefore tied to a set of programme rules. To enable the pooling of budgets at a local level there would need to be change in policy.

11. Midlothian Council also felt that there should be a more explicit requirement placed on national government agencies (e.g. SNH, SEPA, Scottish Water) to engage in shared planning at the spatial level of community planning partnerships to enable further development of preventive spending approaches.

12. In a slightly different approach, NHS Education for Scotland saw a role for the Scottish Government in developing national interventions that could be implemented locally. It pointed to the Family Nurse Partnership of such an approach being highly successful.

*Promoting preventative spending*

13. A number of organisations pointed to the role that the Scottish Government had to play in promoting the preventative spending agenda and encouraging collaborative working.

14. For example, ASH Scotland emphasised that “the Government can play a valuable role in encouraging relevant partners to work in a more effective joint manner.” In a similar vein, Highland Council agreed that the Scottish Government has a key role in promoting and encouraging collaboration, and in sharing examples of good practice taking place.

15. Likewise, Orkney Islands Council advised that: “the Government’s summaries/analyses of SOA reports are always useful and enable a spotlight to be shone on particular areas of policy” and suggested that: “A future focus on collaboration in preventative spending would be one way to help share good practice in this area.”

16. Grampian Police emphasised that: “Incentives for those who embrace this thinking should be made and the sharing of good practice robustly encouraged across the country.” Children in Scotland agreed that the Government had a role in considering how it creates incentives for organisations that are performing well. It pointed out that “at the moment, there are no adverse consequences for public bodies that fail to deliver an



adequate level of positive change and no real incentives to meet or exceed stated targets.”

17. Highland Council emphasised that “financial support and incentives were key to many of the preventative spending areas identified, given the many years it can take for the positive outcome and financial benefits of preventative spending to be realised.”

*Providing analytical support and disseminating evidence*

18. Several organisations saw a key role for the Scottish Government in providing analytical support and disseminating research evidence. Renfrewshire CPP suggested that partnerships require analytical support from the Scottish Government in order to base preventative spend activity on robust evidence and accurate estimates of the benefit of the activity.

19. The Royal Society of Edinburgh recommended that the Scottish Government should make “available all existing evidence on preventative interventions” and should place on agencies “an obligation to gather and share evidence on new and on-going initiatives from the outset”.

20. Children in Scotland emphasised—

“Leadership in ensuring that such knowledge is well known, understood and incorporated into strategy, service planning and resource allocation would be a critical role for the Scottish Government.”

**Prioritisation of resources**

21. The majority of those responding to the call for evidence were wholly supportive of the preventative spending agenda. However, a number of respondents emphasised that, given the current economic restrictions, difficult decisions regarding disinvestment would need to be made if the preventative spending agenda was to be taken forward. As South Ayrshire CPP pointed out—

“One of the main barriers in the current financial climate where resources are diminishing is deciding where disinvestment should occur, i.e. what current services are no longer required, in order to achieve the resource shift towards preventative services and approaches.”

22. Respondents called on the Scottish Government to give a clear indication of the areas and targets that should be prioritised. For example, NHS Education for Scotland emphasised that—

“The Scottish Government is ideally placed to be able to provide leadership and to support a national process of decision making around investment to increase activity and just as importantly, disinvestment decisions. There have been calls throughout the country (including from practitioners themselves) for stronger guidance from the Scottish Government on how to deliver greater preventative

activity, and guidance in which specific prevention and early intervention programmes local authority should invest.”

23. Likewise, the Royal College of Nursing considered that the Scottish Government must take the lead in supporting public bodies to prioritise preventative spending—

“National prioritisation of ever-more limited public funds, when public expectations and demands of services are running high, is never going to be an easy or comfortable activity for any chief executive, politician or, indeed trade union. However, if the political will is for increased preventative investment in the current climate, the Scottish Government and the Scottish Parliament will need to be as clear in their support for disinvesting from those areas no longer prioritised, as they are in their support for investing in prevention.”

24. Children in Scotland agreed with this approach stating that “the Scottish Government should lead in the elimination of wasteful and ineffective services as well as on the adoption of best practice. This would also free up resources for increased preventive spending.”

25. South Lanarkshire CPP pointed to the likely focus of public spending should no direction be provided—

“A third issue is around statutory duties and regulations which can put up barriers to collaborative working and a preventative approach. The Scottish Government has acknowledged that it is understandable that the public sector may increasingly focus on scarce resources on meeting their statutory obligations.”

*Prioritisation should be evidence-based process*

26. A number of respondents emphasised that the process of prioritisation should be evidence-based and should involve a review of how previous budgets had been spent and what benefits had been delivered.

27. For example, the Royal Society of Edinburgh emphasised that—

“Moves to embed preventative spending in budgets should be a factor in a comprehensive review of how we can do things better. Policies designed in an era of steadily increasing expenditure must be reconsidered, with a clear understanding of how the additional budget available between 2005 and 2010 has been spent and precisely what benefits have accrued. This review should include the identification of policies that already deliver preventative activity, and those that run counter to the whole notion of preventative intervention.”

28. It confirmed that the Scottish Government “must ensure that all existing evidence on particular interventions is mined and understood, and that it is easily available to those who make service-related decisions, particularly local authorities. It must also prioritise the gathering of further evidence, with all

initiatives designed and funded in such a way that the delivery agency can monitor their impact from the outset.”

29. Save the Children recommended that the Scottish Government publish and widely publicise an accredited list of evidence-based family and parenting programmes to support delivery agencies to invest in programmes that have a proven track record. It went on to recommend that the Government should encourage investment in programmes from this list and therefore disinvestment in existing partnerships that do not deliver a preventative agenda.

*Short- and medium-term savings*

30. A number of organisations suggested that, given the restrictions of the budget process, programmes that delivered short or medium term benefits should be prioritised. For example, SCVO emphasised that “it would be prudent to decide on key priority areas where significant savings could be realised relatively quickly, which have a range of existing projects already in operation and where prevention delivers easily measurable outcomes.”

31. While West Lothian Council reaffirmed that it would “welcome more emphasis and focus from the Scottish Government on how to prioritise prevention within the medium term budget process.”

32. Midlothian CPP indicated that it would operate most effectively if it was able to focus on a small number of priorities.

33. For its part, Aberdeen City CPP sought a model of funding which bridged the gap between upstream investment and longer term cost reduction.

*Need for public debate*

34. It was suggested that, if difficult budgetary decisions were to be made in order to take forward the preventative spending agenda, there was a need for public debate and awareness raising.

35. For example, Dundee Partnership called for a broad public debate on the purpose of public services and their role in delivering long term sustainable changes in the lives of people in Scotland, pointing out that—

“Achieving positive outcomes while public funding is constrained may mean reducing well established and valued services to individuals and communities if new (and risk-taking) approaches to prevention are to be pursued.”

36. Renfrewshire CPP agreed that the Scottish Government had a key role in communication with service users and the general public regarding the short and long term impact of moving to a preventative spending model.

**Collaborative working**

*Possible ‘barriers’ to effective collaboration*

37. There are many references in the written submissions, particularly from the community planning partnerships, to individual projects in local areas which demonstrate effective collaboration between key partners in local areas across Scotland. However, there was perhaps less evidence of collaboration at a more strategic and higher level as it relates to the large sums of money and the pooling of budgets e.g. between local authorities and NHS boards.

38. An issue highlighted in the submissions was the complexity and range of key partners involved and whether this could hinder good collaboration. A point was made by both Glasgow and Inverclyde CPPs relating to the challenges arising from CPPs working across several local authority and NHS board areas which does not lend itself to coherent collaboration. Indeed, Parenting Across Scotland saw the lack of co-terminosity as an 'obstacle' which impedes good partnership working.

39. Highland Partnership however appears to have aligned budgets across the council and NHS board area and broken down 'silos'. Grampian Police, Inverclyde CPP and West Lothian Council also highlight the continuing 'silo' approach to funding and a lack of 'systems' to expedite pooling. It also suggests, in its written submission, that—

'we need more integrated management structures and more integrated joint outcomes. If we get that part right then there is a sense that the budget will follow. The Scottish Government may want to consider how it would scrutinise that joint spend on outcomes. If we achieve clarity and agreement of outcomes we want to achieve locally and understand how collaboratively we want to work together to achieve this then we can have confidence that funding will achieve the outcomes we have prioritised.'

40. On this issue, SAMH states in its written submission—

'In relation to preventative spending, it may be more valuable for different bodies and sectors to demonstrate how they are working together towards shared long term goals. A potential danger is that any outcomes may become too narrowly focused, compartmentalised or designated as the sole responsibility of a particular body or department. For example, mental health cuts across almost every policy area but is often seen as preserve of the NHS, which can come to be reflected in targets and outcomes.'

41. Outer Hebrides CPP asks whether 'protectionism' of budgets is more prevalent in the current tight spending period.

42. A point made by both East Ayrshire Council and South Ayrshire CPPs was that targets and budgets for local authorities and NHS boards were set independently leading to separate governance arrangements. This approach was inconsistent with good community planning arrangements.

43. East Renfrewshire CPP stated that—

‘there can be conflicting priorities across partners as some are focussed on the Westminster agenda, others on the Scottish Government priorities and some are centred on local priorities.’

44. Glasgow CPP also made reference to the impact of UK policy decisions which have a bearing on the ability of partners to act.

*Sharing good practice*

45. The issue of disseminating good practice/experiences information across Scotland was raised, for example by Inverclyde Alliance CPP. Views were expressed on the need for the Scottish Government to ‘lead on elimination of wasteful and ineffective services as well as adoption of best practice’ (Children in Scotland). NHS Education in Scotland felt that stronger guidance was needed on how to deliver a preventative strategy and national interventions locally while the Royal College of Nursing believes that the Scottish Government must give a clear direction to local public bodies on how to deliver step change to preventative spend.

46. The WAVE Trust felt that there needed to be national leadership to inspire local agencies to work preventively. The written submissions indicate that CPPs and others are looking to the Scottish Government for ‘leadership’ on taking a preventative spend approach forward. The Aberlour Childcare Trust highlights a ‘reluctance’ to fully embrace collaborative approach particularly in the current climate and that the Scottish Government needs to lead on this.

47. The SCVO highlights real difficulties in rolling out successful projects from a local authority across 32 local authorities, 14 NHS boards and 40 CPPs. Consumer Focus suggested that *Scotland Performs* might be developed to address this issue of sharing good practice.

48. Highland Council states in its submission—

‘Scottish Government has a key role in promoting and encouraging collaboration, and in sharing examples of good practice taking place. As highlighted at Q3 and General Comments, financial support and incentives are however key to many of the preventative spending areas identified, given the many years it can take for the positive outcome and financial benefits of preventative spending to be realised. However it should be noted that even with good collaboration, there is a gap in governance for accountability of partnership performance. Each CPP partner is accountable to its own board or in the case of local authorities to its Council. Outcomes can rarely be achieved by one organisation so accountability for partnership performance is important. Although the current SOA approach has improved the direction for CPPs performance accountability is still lacking. A review of the arrangements for CPP accountability should be undertaken by the Government which could include potentially strengthening the facilitation role of local authorities.’

*Role of the voluntary sector*

49. Several submissions highlight the input of the third sector. Inverclyde Alliance CPP wondered what encouragement is given to involve the voluntary sector in delivering services and how negative impressions of this sector which exist might be removed. There were references, for example by Outer Hebrides CPP, to the third sector being keen to be more involved in the collaborative delivery of public services but that short-term budget planning may be a barrier to this. NESTA made the point that the conditions need to exist in which investment in new approaches to preventative spending can happen. This would involve exploring ways to commission more effectively from the third sector.

50. The SCVO has highlighted the need for a 'shift in power' with third sector operating on 'parity of esteem' and involved in commissioning services from the outset and at the highest level. It also highlights 'resistance' and the barriers in place to this from those 'who stand to lose out from doing things differently'. A further point made by it is that: "there is an incomplete picture of all the services being provided by third sector which could be central to shift to preventative services".

**Financial challenges***Paying to move to a more preventative approach*

51. Several submissions highlight the issue of properly funding and supporting a shift towards a more preventative spend approach across key partners particularly given the current fiscal environment. West Dunbartonshire CPP for example considers a comprehensive shift to be 'currently unaffordable' and that 'significant' new money is required which is a view shared by others in written evidence.

52. For example, Angus CPP wondered whether any 'bridging' funding would be made available to accommodate a big shift to preventative spend. Support for an extension of the Change Fund to facilitate a transition to preventative action in relation to services for children and young people was highlighted in the submissions from Angus CPP, Children in Scotland, Ownership Options, SCVO and West Lothian Council.

53. More generally, North Ayrshire CPP stated that there should be a review of current funding arrangements while Highland Council supports a review to improve the accountability of CPPs performance. West Lothian Council stated that a 'fundamental review of budget allocation measures across the whole public sector' is needed.

54. The written submissions are clear in the challenges which will need to be addressed in moving to a more preventative approach. Aberdeenshire, Fife, Inverclyde, Orkney and South Lanarkshire CPPs all make the point about the challenge/difficulty in moving to a preventative spending approach and diverting resources from demand led commitments, particularly when these

are statutorily required. South Ayrshire CPP asks ‘what services would no longer be required’ if moving to a preventative spend approach.

55. The submission from the Auditor General for Scotland states that—

the constraints on public spending that are likely to be with us for several years will make it all the more difficult to move resources into services and activities that could contribute to preventative spend. Finding ways of doing this, in my opinion, is one of the major challenges facing the Scottish Parliament and the Scottish Government.

56. East Lothian CPP considers there is a ‘massive risk’ in shifting resources in this way. Other evidence, for example from Inverclyde Alliance and North Ayrshire CPPs, recognises the short term positive impacts which can be achieved but there is perhaps a ‘worry’ about the time involved in achieving positive medium and long term impacts.

#### *Governance*

57. The issue of governance in respect of budgets is a point which features in several submissions. For example, Angus CPP ‘believes that there is a need to look more broadly at the resources available through all our public sector organisations’ while East Dunbartonshire CPP has called for a ‘mapping’ exercise to track the money from national, regional and local sectors and to assess what comes out at the end.

58. Glasgow CPP makes the point about the ‘sovereignty’ of decision taking around budgets. Governance was also highlighted in relation to one of the key issues which has emerged from the written evidence: the scope, capacity, ability etc to pool budgets across key partners. For example, North Ayrshire CPP makes the point about the difficulties around the complexity and duplication of pooled budgets in relation to governance and accounting for the money.

59. A further challenge highlighted is whether there is a political desire and commitment to proceed to a more preventative spend approach. SCVO, Fife CPP and the WAVE Trust refer to a ‘limiting factor’ being a lack of political will and local leadership. Further to this are the ‘cultural challenges’ within key partners which is touched on by, for example, Glasgow, Inverclyde Alliance and Outer Hebrides CPPs and West Lothian Council in their submissions.

#### *Pooling budgets and funding arrangements*

60. A key point made relates to whether the existing funding arrangement and forward budget planning properly support the shift to a preventative/outcomes approach and whether it is possible/simple to pool budgets when there is a desire to do so by key partners. Several submissions highlight that longer term budget planning is required (five years suggested by Angus and Glasgow CPPs and West Lothian Council) and that a proper long term commitment to preventative spending is not supported by a one-year budget settlement. Glasgow, Inverclyde Alliance, Midlothian and Renfrewshire CPPs and West Lothian Council all touch on this issue. West Lothian Council

states in its written submission that: “Continuing to set short-term budgets is the biggest constraint we have towards progressing in terms of preventative spending.”

61. The general challenge/barriers to budget pooling/sharing across CPP partners are clearly highlighted in the evidence. For example, Outer Hebrides CPP draws attention to funding which is allocated through different channels; the different budget timetables which key partners work to; that budgets are set in different ways; and the different procurement processes involved.

62. The Royal Society of Edinburgh in its submission states that CPPs: “allow budget holders to sit around the table but to date there has been very little actual pooling of budgets.”

#### *Ring-fencing*

63. The continued ring-fencing of funding, particularly in the health budget, is raised in written submissions (e.g. Inverclyde Alliance and Angus CPPs) and the impact of this in encouraging an effective shift to preventative spend. The removal of ring-fencing supported by CPPs such as Perth & Kinross although the WAVE Trust states that specific ring-fenced funding specifically for preventative work would be ‘a boon’

64. Outer Hebrides CPP states that some budgets from the Scottish Government are tied to delivery of specific services and that this policy would need to change to enable an effective pooling of budgets.

65. On a related note to the availability of funding SCVO does ask what scope there is for other funding sources to assist in shift to preventative spend e.g. social finance.

### **National Performance Framework/Measuring Outcomes**

66. The Committee asked respondents to consider the SG’s outcomes based approach and asked what additional indicators should be included in the National Performance Framework and Single Outcome Agreements as a means of supporting the shift towards preventative spending. A number of core issues emerged in response to this question.

#### *Driving the Decision-Making Process*

67. Some of the submissions questioned the extent to which the NPF drives the decision-making process within the Scottish Government. For example, the RSE state that: “it is not clear how these very high level aims will be able to drive decision making and assist with difficult choices at a time of spending reduction” and ask “Are we confident that detailed performance indicators are feeding through to action for improvement?” NHSGGC recommend that outcomes indicators relating to child poverty and vulnerable children need “to have much higher prominence and pressure to ensure that they drive change across all agencies.”



68. There are also issues as to the extent to which annual budgetary decisions are framed within a longer-term prevention strategy. The Wave Trust recommends the development of an “overall long-term prevention strategy for Scotland with the goal to transform the quality of early childhood and, in particular, the period from onset of pregnancy to age 2.” West Lothian Council suggest that it may be more productive to have prevention as an overarching theme within the NPF and SOAs rather than develop new indicators.

*Measuring Outcomes rather than Inputs and Process*

69. A number of submissions also emphasise the need to focus on measuring outcomes rather than inputs and process. Angus CPP state that: “It will be important for the Scottish Government to review its focus on purely input targets that they wish to achieve through local government and through the wider public sector that are resource intensive.” The Inverclyde Alliance CPP recommends a “holistic approach to performance measures at a national level” and “moving away from an inputs approach to an outcomes approach.” Barnardo’s Scotland state that while they welcome Scotland Performs “there is still a huge lack of robust outcomes measurements at a service level.”

70. The Dundee Partnership recommends “improved national indicators which measure the impact of prevention.” West Lothian Council argue for a “fundamental and permanent move away from input measures set at a national level” and suggest that all public spending should be planned “in terms of the outcomes that are being sought and evaluated in terms of the outcomes that are being delivered.” Both East Dunbartonshire Council and Perth and Kinross CPP suggest that the statutory duties of Best Value and Community Planning should be extended to all public service providers.

*A Joined-Up Approach*

71. There is also some concern in relation to a lack of consistency in the indicators which are agreed by various public bodies. Glasgow CPP state that: “more coherent performance arrangements across partners would also be beneficial. Some existing performance indicators are contradictory and incoherent.” In particular, there is a need for a joined up approach between the NPF, NHS Heat targets and Local Authority SOAs. For example, East Ayrshire CPP state that: “Targets and budgets are set independently for the NHS and the Local Authority and this is reflected in very separate and different governance arrangements. Such an approach is not consistent with enhanced Community Planning arrangements.” North Ayrshire CPP recommend: “A longer term approach to health improvement with outcomes and indicators which reflect this approach and that all partners are accountable to deliver.”

72. In their response to a Scottish Government consultation on NHS HEAT targets the RCN stated: “We understand that the National Performance Framework is also under review. As this is an accountability system intended to apply to the whole of the Scottish public sector, commenting on HEAT proposals outwith this wider context seems to us to be an artificial and unhelpful split in practice. They recommend that the Scottish Government

introduce an integrated performance management system. Likewise Perth and Kinross CPP recommend that: “A common framework for accountability would reduce conflicting performance management and scrutiny expectations across the public sector.”

### *Early Years Indicators*

73. A number of submissions suggest that there is a need for a greater emphasis on the Early Years within outcome indicators across public bodies. Alan Sinclair suggests that only 4 out of 45 indicators “at a stretch could be construed as being about early years and parenting” and that “Early Years ought to be taken seriously.” He recommends that: “Reflecting Early Years in the main measures for government, local authorities and the health boards and GP spend would make a big start.” Likewise *Children in Scotland* point out that there is “little in the way of useful nationally aggregated data on the health and well-being of pre-school children.” They also note that of the 33 datasets proposed to underpin the Early Years Framework only 3 “both refer specifically to pre-school children and are currently collected nationally” and only one of these, low birth weight, is a child well-being measure.

74. A number of additional indicators are also proposed. NHSGGC suggest developmental measures (including language) as identified at the 30 month assessment and readiness for school as assessed at school entry. Similarly, Healthcare Improvement Scotland suggest the need for an indicator on school readiness as well as an indicator which demonstrates how safe and secure children feel while the Royal College of Speech and Language Therapists recommend the need for an indicator on language development.

75. More generally there are also a number of submissions which recommend the need to prioritise the eradication of poverty and child poverty in particular and that the NPF should reflect this priority. The Child Poverty Action Group in Scotland (CPAG) state that: “explicit child poverty indicators should be included in the national performance framework and in all SOAs” while Save the Children argue for the inclusion of a specific indicator within the NPF relating to child poverty and that delivering the child poverty strategy should be a key priority within the forthcoming spending review.

### *Other Indicators*

76. A number of other additional indicators have also been suggested by respondents. These include ASH who argue for the inclusion of a national indicator to reduce the prevalence of smoking in the most deprived groups. Scottish Women’s Aid point out that there are “currently no national outcomes or indicators that relate to violence against women.” Age Scotland emphasise the need for a “specific and defined national target relating to older people and their housing.”

### *Emphasis on Well-being*

77. The Committee received a joint submission from Friends of the Earth, Oxfam and WWF recommending removing the reference to “increasing sustainable economic growth” from the SG’s Purpose within the National Performance Framework. They suggest that the Purpose Targets are revised

to focus on factors which influence our collective wellbeing and that much more emphasis is placed on inequality and environmental factors within the NPF. This a view also supported by the Poverty Alliance which argues that: “addressing poverty and inequality should be at the heart of our understanding of the need for a greater emphasis on preventative spending” and Barnardo’s Scotland which argues that: “we would like to see the NPF move towards a greater focus on promoting wellbeing and tackling inequality.”

**September 2011**

## **Finance Committee**

**9th Meeting, 2011 (Session 4), Monday 7 November 2011**

### **The Budget (Scotland) Act 2011 Amendment Order 2011**

#### **Purpose**

1. The purpose of this paper is to invite the Committee to consider the [Budget \(Scotland\) Act 2011 Amendment Order 2011](#) on the autumn budget revision. A copy of the draft affirmative Scottish Statutory Instrument (SSI) is attached (Annex A) along with the accompanying [2011-12 Autumn Budget Revision](#) (ABR) document (Annex B) which was also laid before the Parliament on 20 October 2011.
2. The paper provides background information to the budget revisions and the procedure relating to the consideration of a draft SSI.

#### **Background**

##### *Autumn Budget Revision*

3. The purpose of the Order is set out in its Explanatory Note. In summary, it amends the Budget (Scotland) Act 2011 which authorised the Scottish Government's spending plans for the current financial year. The accompanying ABR document provides supporting information to the Order.
4. Briefings on the Order and accompanying document have been prepared by the Financial Scrutiny Unit (Annex C) and the Scottish Government (Annex D).

##### *Draft affirmative SSI procedure*

5. Approval to the ABR is sought through a draft affirmative SSI laid before the Parliament. Affirmative SSIs are considered following the procedure set down in [Rule 10.6 of Standing Orders](#) which allows a 40-day period for committees to consider and report. The Subordinate Legislation Committee (SLC) considered the draft SSI at its meeting on 1 November 2011 and reported on 2 November 2011. It had no issues to report on the instrument.
6. During the 40-day period, to bring the provisions into force, a member of the Scottish Government must lodge a motion that the committee recommend approval of the instrument to the Parliament. A copy of this motion is attached (Annex E). Rule 10.6 provides for a debate lasting no more than 90 minutes. The minister is entitled to speak in the debate and the Cabinet Secretary for Finance, Employment and Sustainable Growth will give oral evidence to the Committee on the Order. Scottish Government officials will attend in support of the Cabinet Secretary and can also answer any questions.
7. Once this is completed, there is a 'debate' on the motion. Only the Cabinet Secretary can respond to questions at this point, not his officials. The Convener will ask members if they have any further comments on the Order (most issues tend to be covered in the earlier discussion). The Cabinet Secretary will move the motion

and the Committee will be invited to indicate whether it agrees to recommend approval of the Order to the Parliament.

8. If the Committee recommends approval of the Order, the Parliamentary Bureau will, by motion, propose that it is approved by the Parliament. If the Committee does not recommend approval, then the Scottish Government must decide how it wishes to proceed. It can, for example, withdraw the Order and re-lay a new one taking account of any concerns expressed.

### **Conclusion**

9. The Committee is invited to consider the Budget (Scotland) Act 2011 Amendment Order 2011 draft affirmative SSI.

**Fergus D. Cochrane**  
**Senior Assistant Clerk to the Committee**

*Draft Order laid before the Scottish Parliament under section 7(2) of the Budget (Scotland) Act 2011, for approval by resolution of the Scottish Parliament.*

---

DRAFT SCOTTISH STATUTORY INSTRUMENTS

---

**2011 No.**

**PUBLIC FINANCE AND ACCOUNTABILITY**

**The Budget (Scotland) Act 2011 Amendment Order 2011**

*Made - - - -*

*Coming into force in accordance with article 1(1)*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 7(1) of the Budget (Scotland) Act 2011<sup>(a)</sup> and all other powers enabling them to do so.

In accordance with section 7(2)(b) of that Act, a draft of this Order has been laid before and approved by resolution of the Scottish Parliament.

**Citation, commencement and interpretation**

1.—(1) This Order may be cited as the Budget (Scotland) Act 2011 Amendment Order 2011 and comes into force on the day after the day on which it is made.

(2) In this Order, “the 2011 Act” means the Budget (Scotland) Act 2011.

**Amendment of section 3 of the 2011 Act**

2. In section 3 (overall cash authorisations) of the 2011 Act—

- (a) in paragraph (a) (Scottish Administration), for “£30,179,474,000” substitute “£30,704,780,000”;
- (b) in paragraph (b) (Forestry Commissioners), for “£71,400,000” substitute “£65,900,000”;  
and
- (c) in paragraph (e) (Audit Scotland), for “£6,525,000” substitute “£7,470,000”.

**Amendment of schedule 1 to the 2011 Act**

3.—(1) Schedule 1 (the Scottish Administration) to the 2011 Act is amended in accordance with paragraphs (2) to (5).

---

(a) 2011 asp 4.

(b) Section 7(2) has been modified by paragraph 5 of schedule 3 to the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10).

(2) In column 1 (purposes) of the table—

(a) in purpose 1—

- (i) for “(through the First Minister’s portfolio)” substitute “(through their Culture and External Affairs portfolio)”;
- (ii) omit “, including the Gaelic language”; and
- (iii) omit the words from “; expenditure on corporate and central services” to the end;

(b) in purpose 2—

- (i) for “(through their Finance and Sustainable Growth portfolio)” substitute “(through their Finance, Employment and Sustainable Growth portfolio)”;
- (ii) omit the words from “; support for the running costs of Scottish Futures Trust Limited” to “water grants, including to the Water Industry Commission for Scotland”;
- (iii) for “Regional Selective Assistance, including Innovation and Investment grants” substitute “industry and technology grants”;
- (iv) omit the words from “; telecommunications infrastructure” to “costs of delivery and evaluation of European Structural Fund”; and
- (v) at the end, insert “; the Accountant in Bankruptcy”;

(c) in purpose 3, omit the words from “; housing subsidies and guarantees” to “Vacant and Derelict Land Fund”;

(d) in purpose 4—

- (i) after “educational research, development and promotion” insert “; Gaelic language”; and
- (ii) for the words from “; funding of the Additional Support Needs Tribunals” to “Social Work Inspection Agency” substitute “; funding of Education Scotland, HM Inspectors of Education, Social Work Inspection Agency, Disclosure Scotland and Additional Support Needs Tribunals for Scotland”;

(e) in purpose 5, omit “; the Accountant in Bankruptcy”; and

(f) in purpose 6, after “climate change activities” insert “, including the Land Managers’ Renewables Fund”.

(3) In column 2 (amount of resources other than accruing resources) of the table—

- (a) in relation to purpose 1, for “241,869,000” substitute “209,134,000”;
- (b) in relation to purpose 2, for “2,216,943,000” substitute “432,095,000”;
- (c) in relation to purpose 3, for “12,286,920,000” substitute “11,709,223,000”;
- (d) in relation to purpose 4, for “2,584,170,000” substitute “2,640,330,000”;
- (e) in relation to purpose 5, for “1,734,952,000” substitute “1,726,482,000”;
- (f) in relation to purpose 6, for “462,426,000” substitute “484,648,000”;
- (g) in relation to purpose 9, for “10,482,132,000” substitute “10,544,803,000”; and
- (h) in relation to purpose 12, for “3,230,367,000” substitute “2,982,549,000”.

(4) In column 3 (amount of accruing resources) of the table—

- (a) in relation to purpose 2, for “186,000,000” substitute “10,000,000”; and
- (b) in relation to purpose 4, for “174,000,000” substitute “177,000,000”.

(5) In the table—

(a) after purpose 6 and the corresponding entries in columns 2 and 3 insert—

<p>“6A. For use by the Scottish Ministers (through their Infrastructure and Capital Investment portfolio) on: support for the running costs of Scottish Futures Trust Limited; support for passenger rail services, rail infrastructure and associated rail services; support for the development and delivery of concessionary travel schemes; funding for major public transport projects; the running costs of Transport Scotland; funding for the Strategic Transport Projects Programme; funding for travel information services; the maintenance and enhancement of the trunk road infrastructure; support for ferry services, loans and grants relating to vessel construction, grants for pier and other infrastructure and funding for a pilot of a road equivalent tariff; support for Highlands and Islands Airports Limited; support for air services and funding for the Air Discount Scheme; support for the bus industry; support for the Forth Estuary Transport Authority and Tay Road Bridge Joint Board; support for the freight industry; support for British Waterways Scotland; funding to promote sustainable and active travel; contributing to the running costs of Regional Transport Partnerships and other bodies associated with the transport sector; funding for road safety; costs in relation to funding the office of the Scottish Road Works Commissioner; loans to Scottish Water and Scottish Water Business Stream Holdings Limited; water grants, including to the Water Industry Commission for Scotland; housing subsidies and guarantees; Scottish Housing Regulator running costs; Energy Assistance Package; Home Insulation Schemes; repayment of debt and any associated costs; other expenditure, contributions and grants relating to housing; activities relating to homelessness; research and publicity and other portfolio services; grants to registered social landlords; loans to individuals; community engagement; regeneration programmes; grants for Vacant and Derelict Land Fund; telecommunications infrastructure; European Structural Fund grants to the Enterprise Networks, local authorities, further and higher education institutions, third sector bodies and other eligible bodies and organisations; costs of delivery and evaluation of European Structural Fund</p>	2,592,788,000	210,000,000”
---	---------------	--------------



(b) after purpose 7 and the corresponding entries in columns 2 and 3 insert—

“7A. For use by Scottish Ministers (through their Parliamentary Business and Strategy portfolio) on: expenditure on corporate and central services; expenditure in relation to the running costs of Her Majesty’s Chief Inspector of Prosecution in Scotland; Protocol and UK relations; international relations and development assistance	7,948,000	Nil”
---	-----------	------

(c) for purposes 10 and 11 and the corresponding entries in columns 2 and 3 substitute—

“9A. For use by the Scottish Ministers, the Registrar General of Births, Deaths and Marriages for Scotland and the Keeper of the Records of Scotland (through the National Records of Scotland) on: administrative and operational costs (including costs associated with running the Scotlands People Centre)	27,900,000	8,300,000”
--	------------	------------

(d) for columns 1 to 3 of the final row substitute—

“Total of amounts of resources	33,785,247,000	4,853,700,000”
--------------------------------	----------------	----------------

#### Amendment of schedule 2 to the 2011 Act

4. In schedule 2 (direct-funded bodies) to the 2011 Act, in column 2 (amount of resources other than accruing resources)—

- (a) in relation to purpose 1, for “71,500,000” substitute “66,000,000”; and
- (b) in relation to purpose 4, for “7,070,000” substitute “8,015,000”.

A member of the Scottish Executive

St Andrew’s House,  
Edinburgh  
Date

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends the Budget (Scotland) Act 2011 (“the Act”) so as to—

- (a) alter the overall cash authorisations in relation to the Scottish Administration, the Forestry Commissioners and Audit Scotland in section 3 of the Act (article 2);
- (b) alter purposes 1 to 6 for which resources may be used in accordance with section 1 of, and schedule 1 to, the Act, add new purposes 6A and 7A and merge purposes 10 and 11 into a combined purpose 9A (articles 3(2) and (5));
- (c) alter the amount of resources other than accruing resources that may be used for purposes 1 to 6, 9 and 12 set out in schedule 1 to the Act and the total of amount of resources for all of the purposes (article 3(3) and (5));
- (d) alter the amount of accruing resources that may be used for purposes 2 and 4 set out in schedule 1 to the Act and the total of amount of resources for all of the purposes (article 3(4) and (5)); and
- (e) alter the amount of resources other than accruing resources of direct-funded bodies in schedule 2 to the Act in relation to purposes 1 and 4 (article 4).

The total amount of resources (other than accruing resources) allocated to the Scottish Administration for the financial year 2011/12 is increased by £90,221,000. The corresponding figure for accruing resources is increased by £37,300,000. Other changes to the purposes and amounts allocated within the Scottish Administration reflect changes in the Ministerial portfolios.

The main changes made as a result of changes to the Ministerial portfolios are that responsibility for the use of resources previously falling to the First Minister’s portfolio moves to the Culture and External Affairs portfolio, and responsibility for the use of some resources previously falling to the Finance and Sustainable Growth and Health and Wellbeing portfolios moves to a new Infrastructure and Capital Investment portfolio.

---

© Crown Copyright 2011

Printed in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, the Queen’s Printer for Scotland.



---

---

**Scotland's Budget Documents:**

# **The 2011-12 Autumn Budget Revision**

**to the Budget (Scotland) Act**

**for the year ending 31 March 2012**

---

---

*Laid before the Scottish Parliament by the Scottish Ministers October 2011*

**SG/2011/209**



# Scotland's Budget Documents: The 2011-12 Autumn Budget Revision

to the Budget (Scotland) Act  
for the year ending 31 March 2012

*Laid before the Scottish Parliament  
By the Scottish Ministers  
October 2011*

**SG/2011/209**

© Crown copyright 2011

You may re-use this information (excluding logos and images) free of charge in any format or medium, under the terms of the Open Government Licence. To view this licence, visit **<http://www.nationalarchives.gov.uk/doc/open-government-licence/>** or e-mail: **[psi@nationalarchives.gsi.gov.uk](mailto:psi@nationalarchives.gsi.gov.uk)**.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This document is also available from our website at **[www.scotland.gov.uk](http://www.scotland.gov.uk)**.

ISBN: 978-1-78045-469-6

The Scottish Government  
St Andrew's House  
Edinburgh  
EH1 3DG

Produced for the Scottish Government by APS Group Scotland  
DPPAS12132 (10/11)

Published by the Scottish Government, October 2011

# Autumn Budget Revision

Contents	Page
Introduction	1
Summary Tables	4
Table 1.1 Changes sought in Autumn Budget Revision	4
Table 1.2 Summary of Changes by Type	5
Table 1.3 Revised Budgets – Consolidated Accounts	6
Table 1.4 Revised Budgets -Other Bodies Not included in the Consolidated Accounts	6
Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)	7
Table 1.6 Reconciliation of revised Budget to overall Cash Authorisation	7
Table 1.7 Capital Spending and Net Investment	8
Table 1.8 Restructuring of portfolios post 2011 Election	9
Supporting information:	
Finance, Employment and Sustainable Growth	10
Health, Wellbeing and Cities Strategy	17
Education and Lifelong Learning	22
Parliamentary Business and Government Strategy	29
Justice	31
Rural Affairs and the Environment	44
Culture and External Affairs	50
Infrastructure and Capital Investment	54
Administration	68
Crown Office and Procurator Fiscal	70
Local Government	72
National Records of Scotland	75
Office of Scottish Charity Regulator	77
Scottish Courts Service	79
Scottish Teachers and NHS Pensions	81
Forestry Commission (Scotland)	84
Food Standards Agency	87
Scottish Parliamentary Corporate Body	89
Audit Scotland	91





# Autumn Budget Revision

## Introduction

1. This booklet provides supporting information for the Parliament and others in support of the 'Budget (Scotland) Act 2011 (Amendment) Order 2011' – the Autumn Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in October 2011. The booklet itself has no statutory force – it is produced as an aid to understanding the Order.

2. The purpose of the Autumn Budget Revision is to amend the Budget (Scotland) Act 2011, which authorises the Scottish Government's spending plans for the financial year 2011-12.

3. The main changes to the Scottish Government's spending plans, as set out in the supporting document to the Budget Bill, are explained below:

- i) the Restructuring of Scottish Government Portfolios post the 2011 Election detailed in Table 1.8 on page 9;
- ii) funding changes as announced at Stage 3 of the 2011-12 Budget Bill and further subsequent changes;
- iii) technical adjustments including a reduction in estimated pensions requirement (AME) of £247.8m as a result of changes to the discount rate used by HM Treasury in the calculation of NHS and Teachers pensions and an increase in (ODEL) of £276.7m to align the Scottish Budget with the accounting required under International Financial Reporting Standards (IFRS) in respect of a PPP project;
- iv) the transfer of resources between the Scottish Government and Whitehall Departments £16.7m; and
- v) the transfer of resources between Scottish Government portfolios.

In total these changes will increase Scottish Government spending by £85.7 million from £33,872.4 million to £33,958.1 million.

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

### Restructuring of Portfolios

5. As a result of the Scottish Government's post election decision to restructure portfolios the budgets shown in this document reflect the new portfolios. Table 1.8 provides a reconciliation between the former Scottish Government portfolios and the new Scottish Government portfolios. This provides an explicit link with table 1.4 of the Supporting Document to the 2011-12 Budget Bill.

### Funding Changes

6. Subsequent to the restructuring, this revision includes changes to the Budget Bill 2011-12 announced by the then Cabinet Secretary for Finance and Sustainable Growth at Stage 3 of the Budget Bill on Wednesday 9 February 2011. The budget revision reflects additional funding for Modern Apprenticeships (£11.5m), the Supporting People Fund (£5m), funding to support employment creation (£10m), college bursaries (£7m), to support college places (£4m), housing (£6m), voluntary sector jobs (£10m), post office

diversification scheme (£1m) and the Capital City Supplement (£0.4m).

7. Further to these changes, additional capital funding has been provided to prisons (£21m), police (£4m), Scottish Rural Development Programme (£5m), aircraft purchase (£3m), Scrabster Harbour (£2.2m) and additional resource for Teachers pay (£15.3m) and the Green Bus initiative (£0.8m).

8. This has been funded by an additional £30m carry forward from 2010-11 (bringing the total carried forward to £130m), an increase in estimated NDRI (£11.5m) as well as savings identified in portfolio budgets. The net impact of the funding changes on the Scottish Budget is an increase of £39.6m.

#### Technical Changes

9. The estimated NHS and Teachers pensions reduction (AME) of £247.8m is due to an increase in the discount rate applied by HM Treasury which has reduced the cost of pensions. Liabilities have also reduced to reflect the move from uprating pensions by RPI to CPI. NHS and Teachers pensions expenditure is fully funded by HM Treasury.

10. A technical adjustment is also required to reflect an increase in ODEL of £276.7m for the completion (under PPP) of the M80 roads project. This aligns our Scottish Budget with the accounting required under International Financial Reporting Standards (IFRS). This is a technical adjustment and is spending power neutral.

11. A further minor technical adjustment reflects a change in the classification of non-cash for Non Departmental Public Bodies (NDPBs) arising from the merger of Learning and Teaching Scotland and HM Inspectorate of Education to form a new Executive Agency, Education Scotland.

#### Transfers

12. Transfers to and from UK departments do affect the total of the Scottish Budget, but largely reflect transfers of responsibility or work done by UK departments on the Scottish Government's behalf, or vice versa. Most internal transfers do not affect the Government's budget as a whole. Instead, they move provision within or between portfolios, often to reflect changes in responsibility between portfolios, changes in payment mechanisms and virement intended to maximise the use of available resources. The significant transfers are as follows:

- Transfer from DEFRA for Animal Health and Welfare (£16.7m);
- Transfer from Health to Education and Lifelong Learning in respect of Nursing & Midwifery Pre-registration Education (£55.1m)
- Transfer from Justice to Health for drug treatment (£28.6m); and
- Transfer of schools buildings capital from Education & Lifelong Learning to Local Government (£42.0m)

**Table A: Revisions by type**

Change Type	DEL	AME	Other	Total
	£m	£m	£m	£m
Funding Changes	39.6	-	-	39.6
Technical Changes	0.5	-247.8	276.7	29.4
Net Whitehall Transfers	16.7	-	-	16.7
Scottish Block Transfers	-	-	-	-
<b>Total Changes</b>	<b>56.8</b>	<b>-247.8</b>	<b>276.7</b>	<b>85.7</b>

## Format of Supporting Document

13. 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.

14. Following this introduction, the summary tables on pages 4 to 9 set out the changes sought in the Order at portfolio level, and the effect of the proposed changes on the overall cash authorisations. There is a clear read across from the numbers shown on the face of the Budget Act to those in these tables, and to the revised numbers shown in the Autumn Budget Revision Order itself. A third set of summary tables provides a reconciliation between the resource budgets and the cash authorisations. A final table shows the voted Capital Spending and Net Investment for each portfolio following the ABR adjustments. It should be noted that for the remainder of the document, only spending that scores as capital in the Scottish Government's or Direct Funded Bodies' annual accounts is shown as capital.

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

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

16. 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, 2011-12**

Portfolios (with at least one Executive NDPB)	NDPB Budget (Cash terms)	Non Cash items	NDPB Budget (Resource Terms)
	£m	£m	£m
Finance, Employment & Sustainable Growth	332.6	42.0	374.6
Health, Wellbeing & Cities Strategy	38.2	1.0	39.2
Education & Lifelong Learning	1,867.5	3.6	1,871.1
Justice	243.6	3.0	246.6
Rural Affairs & the Environment	117.7	6.7	124.4
Culture & External Affairs	90.1	8.6	98.7
<b>Total</b>	<b>2,689.7</b>	<b>64.9</b>	<b>2,754.6</b>

## **Process for the Budget Revision**

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

## Summary Tables

**Table 1.1** Changes sought in Autumn Revision (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in the Budget Act	Change Proposed	Revised Budget
	£m	£m	£m
Finance, Employ't & Sustainable Growth	428.4	3.7	432.1
Health, Wellbeing & Cities	11,757.4	-48.2	11,709.2
Education & Lifelong Learning	2,608.9	31.4	2,640.3
Parliamentary Business & Gov't Strategy	7.9	-	7.9
Justice	1,731.7	-5.2	1,726.5
Rural Affairs & the Environment	462.5	22.2	484.7
Culture & External Affairs	209.1	-	209.1
Infrastructure & Capital Investment	2,321.2	271.5	2,592.7
Administration	236.0	-	236.0
Crown Office and Procurator Fiscal	108.2	-	108.2
Local Government	10,482.1	62.7	10,544.8
<b>Total Scottish Government (Consolidated)</b>	<b>30,353.4</b>	<b>338.1</b>	<b>30,691.5</b>
National Records of Scotland	27.9	-	27.9
Office of the Scottish Charity Regulator	3.3	-	3.3
Scottish Courts Service	79.9	-	79.9
NHS and Teachers' Pensions	3,230.4	-247.8	2,982.6
<b>Total Scottish Administration</b>	<b>33,694.9</b>	<b>90.3</b>	<b>33,785.2</b>
<b>Direct-Funded Bodies</b>			
Forestry Commission (Scotland)	71.5	-5.5	66.0
Food Standards Agency	10.9	-	10.9
Scottish Parliamentary Corporate Body	88.0	-	88.0
Audit Scotland	7.1	0.9	8.0
<b>Total Scottish Budget</b>	<b>33,872.4</b>	<b>85.7</b>	<b>33,958.1</b>

Note: This table explains the changes made following the portfolio restructure set out in Table 1.8 on page 9.

Table 1.2 Summary of Changes by Type (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in Budget Act	Changes Proposed				Revised Budget
		Funding Changes	Technical Adjustments	Net Whitehall transfers	Net Transfers within Scottish Block	
	£m	£m	£m	£m	£m	£m
Finance, Employment & Sustainable Growth	428.4	5.7	-	-	-2.0	432.1
Health, Wellbeing & Cities	11,757.4	-17.5	-	-	-30.7	11,709.2
Education & Lifelong Learning	2,608.9	10.0	0.4	-	21.0	2,640.3
Parliamentary Business & Gov't Strategy	7.9	-	-	-	-	7.9
Justice	1,731.7	25.0	-	-	-30.2	1,726.5
Rural Affairs & the Environment	462.5	5.0	0.1	16.7	0.4	484.7
Culture & External Affairs	209.1	-	-	-	-	209.1
Infrastructure & Capital Investment	2,321.2	-5.2	276.7	-	-	2,592.7
Administration	236.0	-	-	-	-	236.0
Crown Office and Procurator Fiscal	108.2	-	-	-	-	108.2
Local Government	10,482.1	20.7	-	-	42.0	10,544.8
<b>Scottish Government</b>	<b>30,353.4</b>	<b>43.7</b>	<b>277.2</b>	<b>16.7</b>	<b>0.5</b>	<b>30,691.5</b>
National Records of Scotland	27.9	-	-	-	-	27.9
Office of the Scottish Charity Regulator	3.3	-	-	-	-	3.3
Scottish Courts Service	79.9	-	-	-	-	79.9
NHS and Teachers' Pensions	3,230.4	-	-247.8	-	-	2,982.6
<b>Scottish Administration</b>	<b>33,694.9</b>	<b>43.7</b>	<b>29.4</b>	<b>16.7</b>	<b>0.5</b>	<b>33,785.2</b>
<b>Direct-Funded Bodies</b>						
Forestry Commission (Scotland)	71.5	-5.0	-	-	-0.5	66.0
Food Standards Agency	10.9	-	-	-	-	10.9
Scottish Parliamentary Corporate Body	88.0	-	-	-	-	88.0
Audit Scotland	7.1	0.9	-	-	-	8.0
<b>Total Scottish Budget</b>	<b>33,872.4</b>	<b>39.6</b>	<b>29.4</b>	<b>16.7</b>	<b>0.0</b>	<b>33,958.1</b>

Note: This table explains the changes made following the portfolio restructure set out in Table 1.8 on page 9.

The Consolidated Accounts of the Scottish Government for 2011-12 will report the annual outturn against the revised position as analysed over the following expenditure aggregates:

**Table 1.3 Revised Budgets - Consolidated Accounts**

<b>Scottish Government - Portfolios</b>	<b>Expenditure Within DEL £m</b>	<b>Expenditure Within AME £m</b>	<b>Expenditure Outside DEL/AME £m</b>	<b>Total Budget £m</b>
Finance, Employment and Sustainable Growth	432.1	-	-	432.1
Health, Wellbeing & Cities	11,107.6	100.0	501.6	11,709.2
Education and Lifelong Learning	2,537.8	102.5	-	2,640.3
Parliamentary Business & Gov't Strategy	7.9	-	-	7.9
Justice	1,675.4	-	51.1	1,726.5
Rural Affairs & the Environment	484.6	-	0.1	484.7
Culture & External Affairs	209.1	-	-	209.1
Infrastructure & Capital Investment	2,247.8	13.0	331.9	2,592.7
Administration	236.0	-	-	236.0
Crown Office	108.2	-	-	108.2
Local Government	8,362.8	2,182.0	-	10,544.8
<b>Consolidated Accounts</b>	<b>27,409.3</b>	<b>2,397.5</b>	<b>884.7</b>	<b>30,691.5</b>

Note: This table explains the changes made following the portfolio restructure set out in Table 1.8 on page 9.

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

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

<b>Other Bodies</b>	<b>Expenditure Within DEL £m</b>	<b>Expenditure Within AME £m</b>	<b>Expenditure Outside DEL/AME £m</b>	<b>Total Budget £m</b>
National Records of Scotland	27.9	-	-	27.9
Office of the Scottish Charity Regulator	3.3	-	-	3.3
Scottish Courts Service	79.9	-	-	79.9
NHS and Teachers' Pensions	-	2,982.6	-	2,982.6
Forestry Commission (Scotland)	66.0	-	-	66.0
Food Standards Agency	10.9	-	-	10.9
Scottish Parliamentary Corporate Body	87.0	1.0	-	88.0
Audit Scotland	8.0	-	-	8.0

Note: This table explains the changes made following the portfolio restructure set out in Table 1.8 on page 9.

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

	Budget Act	Change Proposed	Revised Cash authorisation
	£m	£m	£m
<b>Scottish Administration</b>	<b>30,179.4</b>	<b>525.4</b>	<b>30,704.8</b>
Forestry Commission (Scotland)	71.4	-5.5	65.9
Food Standards Agency	10.8	-	10.8
Scottish Parliamentary Corporate Body	75.3	-	75.3
Audit Scotland	6.5	1.0	7.5
<b>Total Cash Authorisation</b>	<b>30,343.4</b>	<b>520.9</b>	<b>30,864.3</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	30,583.3	-459.4	97.0	30,220.9
Crown Office and Procurator Fiscal	108.2	-4.6	0.3	103.9
National Records of Scotland	27.9	-2.2	-	25.7
Office of the Scottish Charity Regulator	3.3	-	-	3.3
Scottish Courts Service	79.9	-11.4	-	68.5
Scottish Teachers' and NHS Pensions	2,982.6	-	-2,700.1	282.5
<b>Scottish Administration</b>	<b>33,785.2</b>	<b>-477.6</b>	<b>-2,602.8</b>	<b>30,704.8</b>
Forestry Commission (Scotland)	66.0	-0.1	-	65.9
Food Standards Agency	10.9	-0.1	-	10.8
Scottish Parliamentary Corporate Body	88.0	-11.7	-1.0	75.3
Audit Scotland	8.0	-0.5	-	7.5
<b>Total Cash Authorisation</b>	<b>33,958.1</b>	<b>-490.0</b>	<b>-2,603.8</b>	<b>30,864.3</b>

**Sources of Funding for Scottish Administration**

Cash Grants from the Consolidated Fund (includes EU funds)	26,991.5
Non Domestic Rate Income	2,182.0
National Insurance Contributions	<u>1,690.8</u>
<b>Total Cash Authorisation</b>	<b>30,864.3</b>



**Table 1.7 Capital Spending and Net Investment**

	Direct Capital	NDPB Capital	Capital Grants to Local Authorities	Capital Grants to Private Sector
	£m	£m	£m	£m
<i>Accounts Definition</i>				
<i>Net Investment</i>				
Finance Employ & and Sustain Growth	0.5	1.0	0.2	90.1
Health, Wellbeing & Cities	758.2	4.9	-	-
Education and Lifelong Learning	211.5	5.8	-	111.9
Parliamentary Bus & Gov't Strategy	-	-	-	-
Justice	85.3	0.2	20.2	-
Rural Affairs and the Environment	8.8	5.4	-	38.1
Culture & External Affairs	2.3	9.0	-	6.3
Infrastructure & Capital Investment	627.9	-	150.7	684.1
Administration	7.5	-	-	-
Crown Office and Procurator Fiscal	2.7	-	-	-
Local Government	-	-	562.9	-
<b>Total Scottish Government (Consolidated)</b>	<b>1,704.7</b>	<b>26.3</b>	<b>734.0</b>	<b>930.5</b>
Scottish Teachers' and NHS Pension Schemes	-	-	-	-
National Records of Scotland	2.3	-	-	-
Office of the Scottish Charity Regulator	-	-	-	-
Scottish Courts Service	10.4	-	-	-
<b>Total Scottish Administration</b>	<b>1,717.4</b>	<b>26.3</b>	<b>734.0</b>	<b>930.5</b>
<b>Direct Funded Bodies</b>				
Forestry Commission (Scotland)	3.2	-	-	-
Food Standards Agency	0.1	-	-	-
Scottish Parliament Corporate Body	1.3	-	-	-
Audit Scotland	0.3	-	-	-
<b>Total Scottish Budget</b>	<b>1,722.3</b>	<b>26.3</b>	<b>734.0</b>	<b>930.5</b>

1. Approximately £210m of the ELL direct capital scores in AME.
2. Approximately £570m of Health and ICI direct capital scores outside DEL (ODEL).
3. Information on PPP unitary charges is set out in Annex F, Table 6 on page 247 of the Scottish Spending Review 2011 and Draft Budget 2012-13. which was published on 21 September 2011.

Table 1.8      Restructuring of portfolios (TME)

2011-12 BUDGET BILL	Total Budget £m	First Minister £m	Finance, Employt & Sustainable Growth £m	Health, Wellbeing & Cities Strategy £m	Education and Lifelong Learning £m	Parly Business & Gov't Strategy £m	Justice £m	Rural Affairs and Environment £m	Culture & External Affairs £m	Infrastructure & Capital Investment £m	Administration £m	COPFS £m	Local Government £m	Total £m	
Office of the First Minister	241.8				24.8	7.9			209.1					241.8	
Finance & Sustainable Growth	2,216.9		425.2							1,791.7				2,216.9	
Health and Wellbeing	12,286.9			11,757.4						529.5				12,286.9	
Education & Lifelong Learning	2,584.1				2,584.1									2,584.1	
Justice	1,734.9		3.2				1,731.7							1,734.9	
Rural Affairs & the Environment	462.5							462.5						462.5	
Administration	236.0										236.0			236.0	
Crown Office & Procurator Fiscal	108.2											108.2		108.2	
Local Government	10,482.1												10,482.1	10,482.1	
Total Scottish Government	30,353.4	0.0	428.4	11,757.4	2,608.9	7.9	1,731.7	462.5	209.1	2,321.2	236.0	108.2	10,482.1	30,353.4	
General Register Office*	19.0														
National Archives of Scotland*	8.9	Main Transfers													£m
Office of the Scottish Charity Regulator	3.3														
Scottish Courts Service	79.9	F&SG	Transport to Infrastructure and Capital Investment											1,828.0	
Scottish Teachers & NHS Pensions	3,230.4	F&SG	Scottish Water to Infrastructure and Capital Investment											-54.1	
Total Scottish Administration	33,694.9	F&SG	Scottish Futures Trust to Infrastructure and Capital Investment											4.7	
		F&SG	ESF Prog Administration and Consultation to ICI											1.5	
Forestry Commission	71.5	F&SG	Part Innovation and industries to ICI											11.6	
Food Standards Agency	10.9	H&W	Housing & Regeneration (inc SG grants to LAs) to Infrastructure and Capital Investment											529.5	
Scottish Parliament	88.0	OFM	Gaelic to Education & Lifelong Learning (inc Specific Grant to LAs)											24.8	
Audit Scotland	7.1	OFM	Corporate and Central Budgets to Parliamentary Business and Government Strategy											7.9	
		OFM	Culture, Historic Scotland and Europe & External Affairs to Culture & External Affairs											209.1	
Total Scottish Budget	33,872.4	Justice	Accountant in Bankruptcy to Finance, Employment & Sustainable Growth											3.2	

\*merged to form National Records Office on 1 April 2011

## FINANCE, EMPLOYMENT AND SUSTAINABLE GROWTH

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>427.9</b>	<b>0.5</b>	<b>428.4</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	5.7	0.0	5.7
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-2.0	0.0	-2.0
<b>Total changes proposed</b>	<b>3.7</b>	<b>0.0</b>	<b>3.7</b>
<b>Proposed Budget following Autumn Budget Revisions</b>	<b>431.6</b>	<b>0.5</b>	<b>432.1</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Scottish Public Pensions Agency	10.7	0.5	11.2
Committees, Commissions and Other Expenditure	12.2	0.0	12.2
Planning	4.1	0.0	4.1
Enterprise, Energy & Tourism	374.4	0.0	374.4
Third Sector	27.0	0.0	27.0
Accountant in Bankruptcy	3.2	0.0	3.2
<b>Total DEL</b>	<b>431.6</b>	<b>0.5</b>	<b>432.1</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>431.6</b>	<b>0.5</b>	<b>432.1</b>

<b>Total Limit on Income (accruing resources)</b>	<b>10.0</b>
---	-------------

---

**FINANCE, EMPLOYMENT AND SUSTAINABLE GROWTH**


---

**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	10.7	0.5	11.2
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>10.7</b>	<b>0.5</b>	<b>11.2</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>10.7</b>	<b>0.5</b>	<b>11.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>10.7</b>	<b>0.5</b>	<b>11.2</b>
<b>Budget Analysis</b>			
Agency Administration	10.7	0.5	11.2
<b>Net Expenditure</b>	<b>10.7</b>	<b>0.5</b>	<b>11.2</b>

---

**FINANCE, EMPLOYMENT AND SUSTAINABLE GROWTH**


---

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	14.2	0.0	14.2
Proposed changes	-2.0	0.0	-2.0
<b>ABR Proposed Budget</b>	<b>12.2</b>	<b>0.0</b>	<b>12.2</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Transfer to Health Portfolio for eCare	-2.0	0.0	-2.0
	-2.0	0.0	-2.0

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>12.2</b>	<b>0.0</b>	<b>12.2</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>12.2</b>	<b>0.0</b>	<b>12.2</b>
<b>Budget Analysis</b>			
Commissions	0.1	0.0	0.1
Council of Economic Advisers	0.1	0.0	0.1
Improving Public Services	3.6	0.0	3.6
Local Government Elections	2.1	0.0	2.1
Public Sector ICT Policy	4.9	0.0	4.9
Local Governance	1.4	0.0	1.4
<b>Net Expenditure</b>	<b>12.2</b>	<b>0.0</b>	<b>12.2</b>

---

**FINANCE, EMPLOYMENT AND SUSTAINABLE GROWTH**


---

**Schedule 3.3 Planning  
Details of Proposed Budget**

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

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>4.1</b>	<b>0.0</b>	<b>4.1</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>4.1</b>	<b>0.0</b>	<b>4.1</b>
<b>Budget Analysis</b>			
Architecture and Place	1.6	0.0	1.6
Building Standards	0.3	0.0	0.3
Planning	1.5	0.0	1.5
Planning and Environmental Appeals	0.7	0.0	0.7
<b>Net Expenditure</b>	<b>4.1</b>	<b>0.0</b>	<b>4.1</b>

## FINANCE, EMPLOYMENT AND SUSTAINABLE GROWTH

### Schedule 3.4 Enterprise, Energy and Tourism Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	368.7	0.0	368.7
Proposed changes	5.7	0.0	5.7
<b>ABR Proposed Budget</b>	<b>374.4</b>	<b>0.0</b>	<b>374.4</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Additional funding for Post Office Diversification Scheme	1.0	0.0	1.0
Additional funding for support for SMEs	2.5	0.0	2.5
Additional funding for Scrabster Harbour project	2.2	0.0	2.2
	<b>5.7</b>	<b>0.0</b>	<b>5.7</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>374.4</b>	<b>0.0</b>	<b>374.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>374.4</b>	<b>0.0</b>	<b>374.4</b>
<b>Budget Analysis</b>			
Enterprise Bodies (1) (2)	294.5	0.0	294.5
Innovation & Industries	5.8	0.0	5.8
Energy	34.6	0.0	34.6
Tourism	39.5	0.0	39.5
<b>Net Expenditure</b>	<b>374.4</b>	<b>0.0</b>	<b>374.4</b>

(1) Formerly known as Enterprise, Policy and Delivery

(2) Now includes Industry and Technology Grants and Scottish Development International

---

**FINANCE, EMPLOYMENT AND SUSTAINABLE GROWTH**


---

**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	27.0	0.0	27.0
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>27.0</b>	<b>0.0</b>	<b>27.0</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>27.0</b>	<b>0.0</b>	<b>27.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>27.0</b>	<b>0.0</b>	<b>27.0</b>
<b>Budget Analysis</b>			
Scottish Investment Fund	3.0	0.0	3.0
Third Sector	24.0	0.0	24.0
<b>Net Expenditure</b>	<b>27.0</b>	<b>0.0</b>	<b>27.0</b>



---

**FINANCE, EMPLOYMENT AND SUSTAINABLE GROWTH**


---

**Schedule 3.6 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	3.2	0.0	3.2
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>3.2</b>	<b>0.0</b>	<b>3.2</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>9.0</b>	<b>0.0</b>	<b>9.0</b>
<i>Less:</i> Retained Income	-5.8	0.0	-5.8
Capital Receipts Applied	0.0	0.0	0.0
	<b>3.2</b>	<b>0.0</b>	<b>3.2</b>
<b>Budget Analysis</b>			
Operating Expenditure	9.0	0.0	9.0
Retained Income (AIB)	-5.8	0.0	-5.8
<b>Net Expenditure</b>	<b>3.2</b>	<b>0.0</b>	<b>3.2</b>

## HEALTH, WELLBEING AND CITIES STRATEGY

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>10,985.2</b>	<b>772.2</b>	<b>11,757.4</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	-3.5	-14.0	-17.5
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-30.7	0.0	-30.7
<b>Total changes proposed</b>	<b>-34.2</b>	<b>-14.0</b>	<b>-48.2</b>
<b>Proposed Budget following Autumn Budget Revisions</b>	<b>10,951.0</b>	<b>758.2</b>	<b>11,709.2</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Health	10,558.2	463.7	11,021.9
Equalities <sup>1</sup>	20.3	0.0	20.3
Sport	65.4	0.0	65.4
<b>Total DEL</b>	<b>10,643.9</b>	<b>463.7</b>	<b>11,107.6</b>
<b>AME:</b>			
Health	100.0	0.0	100.0
<b>Total AME</b>	<b>100.0</b>	<b>0.0</b>	<b>100.0</b>
<b>Other Expenditure Outside DEL:</b>			
Health PPP/PFI	207.1	294.5	501.6
<b>Total Other Expenditure Outside DEL</b>	<b>207.1</b>	<b>294.5</b>	<b>501.6</b>
<b>Total Budget</b>	<b>10,951.0</b>	<b>758.2</b>	<b>11,709.2</b>

<b>Total Limit on Income (accruing resources)</b>	<b>2,050.0</b>
---	----------------

#### Note:

1. Previously shown as *Equalities and Social Inclusion* however responsibility for Social Inclusion is now within the Education and Lifelong Learning portfolio.

## HEALTH, WELLBEING AND CITIES STRATEGY

### Schedule 3.1 Health Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10,892.3	772.2	11,664.5
Proposed changes	-27.0	-14.0	-41.0
<b>ABR Proposed Budget</b>	<b>10,865.3</b>	<b>758.2</b>	<b>11,623.5</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Transfer to Education and Lifelong Learning for nursing and midwifery education.	-55.1	0.0	-55.1
Transfer from Justice to NHS Boards for drug treatment and prevention.	28.6	0.0	28.6
To reflect the repayment of additional capital that was incurred in 2010-11.	0.0	-14.0	-14.0
Transfer to Education and Lifelong Learning to fund salary costs of clinical academics.	-5.7	0.0	-5.7
Transfer from Education and Lifelong Learning to reflect the merger with SWIA (Social Work Inspection Agency) and SCRC to form SCSWIS. SCSWIS is now known as the Care Inspectorate.	4.0	0.0	4.0
Transfer to refund resources that were received in 2009-10 to offset the additional costs to NHS Boards resulting from the change to the discount rate of pensions.	-3.5	0.0	-3.5
Transfer from Finance and Sustainable Growth to reflect the merger of eCare programme with eHealth.	2.0	0.0	2.0
Transfer from Justice to NHS Boards to support the Alcohol and Drug Partnership.	1.6	0.0	1.6
Miscellaneous minor transfers.	1.1	0.0	1.1
	<b>-27.0</b>	<b>-14.0</b>	<b>-41.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>10,985.1</b>	<b>766.7</b>	<b>11,751.8</b>
<i>Less:</i> Retained Income	-119.8	0.0	-119.8
Capital Receipts Applied	0.0	-8.5	-8.5
	<b>10,865.3</b>	<b>758.2</b>	<b>11,623.5</b>
<b>Budget Analysis</b>			
NHS and Special Health Boards	8,627.7	0.0	8,627.7
<i>Less</i> - IFRS conversion	-188.4	0.0	-188.4
<b>NHS and Special Health Boards (DEL)</b>	<b>8,439.3</b>	<b>0.0</b>	<b>8,439.3</b>
Capital	0.0	482.7	482.7
<i>Less</i> - IFRS conversion	0.0	-10.5	-10.5
<b>Capital (DEL)</b>	<b>0.0</b>	<b>472.2</b>	<b>472.2</b>
Health PPP/PFI (ODEL)	207.1	294.5	501.6
Workforce - Education and Training	22.8	0.0	22.8
Nursing - Education and Training	95.3	0.0	95.3
General Medical Services	700.1	0.0	700.1
Pharmaceutical Services Contractors' Remuneration	186.0	0.0	186.0
General Dental Services	396.6	0.0	396.6
General Ophthalmic Services	93.0	0.0	93.0
Health Improvement and Health Inequalities	58.5	0.0	58.5
Pandemic Flu Preparedness	5.4	0.0	5.4
Health Screening	8.0	0.0	8.0
Tobacco Control	12.3	0.0	12.3
Alcohol Misuse	43.9	0.0	43.9
Health Protection	40.0	0.0	40.0
Mental Wellbeing	6.0	0.0	6.0
Healthy Start	12.4	0.0	12.4
Mental Health Legislation and Services	15.3	0.0	15.3
Specialist Children's Service	21.4	0.0	21.4
Research	68.6	0.0	68.6
Distinction Awards	26.0	0.0	26.0
Access Support for the NHS	101.3	0.0	101.3
Quality Efficiency Support <sup>1</sup>	18.9	0.0	18.9
Clean Hospitals/MRSA Screening Programme	28.4	0.0	28.4
eHealth	92.0	0.0	92.0
Miscellaneous Other Services	178.5	0.0	178.5
Care Inspectorate <sup>2</sup>	20.6	0.0	20.6
Health Impairments (AME)	100.0	0.0	100.0
<b><i>Less:</i></b>			
Retained Income (NHS)	-119.8	0.0	-119.8
Capital receipts (NHS)	0.0	-8.5	-8.5
Transfer to Sport for Commonwealth Games	-12.6	0.0	-12.6
<b>Net Expenditure</b>	<b>10,865.3</b>	<b>758.2</b>	<b>11,623.5</b>

## Notes

1 Quality Efficiency and Support was previously known as Improvement and Support of the NHS.

2. The Scottish Commission for the Regulation of Care merged with SWIA to form the Social Care and Social Work Improvement Scotland (SCSWIS) as at 1 April 2011. This is now known as the Care Inspectorate.

**Schedule 3.2 Equalities**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	27.5	0.0	27.5
Proposed changes	-7.2	0.0	-7.2
<b>ABR Proposed Budget</b>	<b>20.3</b>	<b>0.0</b>	<b>20.3</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Transfer of budget of Social Inclusion as the responsibility now lies with Education and Lifelong Learning Portfolio.	-5.1	0.0	-5.1
Transfer to Health to reflect the agreed position.	-2.1	0.0	-2.1
	<b>-7.2</b>	<b>0.0</b>	<b>-7.2</b>

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

---

**HEALTH, WELLBEING AND CITIES STRATEGY**


---

**Schedule 3.3 Sport**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	65.4	0.0	65.4
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>65.4</b>	<b>0.0</b>	<b>65.4</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>65.4</b>	<b>0.0</b>	<b>65.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>65.4</b>	<b>0.0</b>	<b>65.4</b>
<b>Budget Analysis</b>			
Glasgow 2014: Delivery of Commonwealth Games	27.2	0.0	27.2
Sport and Physical Activity	38.2	0.0	38.2
<b>Net Expenditure</b>	<b>65.4</b>	<b>0.0</b>	<b>65.4</b>

## EDUCATION AND LIFELONG LEARNING

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>2,397.4</b>	<b>211.5</b>	<b>2,608.9</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	10.0	0.0	10.0
<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>	21.0	0.0	21.0
<b>Total changes proposed</b>	<b>31.4</b>	<b>0.0</b>	<b>31.4</b>
<b>Proposed Budget following Autumn Budget Revisions</b>	<b>2,428.8</b>	<b>211.5</b>	<b>2,640.3</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Schools	132.7	0.0	132.7
Children and Families	88.7	3.1	91.8
Student Awards Agency for Scotland (SAAS)	418.2	0.4	418.6
Scottish Further and Higher Education Funding Council	1,611.8	0.0	1,611.8
Employability Skills and Lifelong Learning	278.4	0.0	278.4
Central Government Grants to LAs	4.5	0.0	4.5
<b>Total DEL</b>	<b>2,534.3</b>	<b>3.5</b>	<b>2,537.8</b>
<b>AME:</b>			
SAAS (Student Loans Net New Lending)	-105.5	208.0	102.5
<b>Total AME</b>	<b>-105.5</b>	<b>208.0</b>	<b>102.5</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>2,428.8</b>	<b>211.5</b>	<b>2,640.3</b>

<b>Total Limit on Income (accruing resources)</b>	<b>177.0</b>
---	--------------

notes:

1. Children and Families formerly Children Young People and Social Care
2. Employability Skills and Lifelong Learning formerly Other Lifelong Learning

## EDUCATION AND LIFELONG LEARNING

### Schedule 3.1 Learning Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	174.3	0.0	174.3
Proposed changes	-41.6	0.0	-41.6
<b>ABR Proposed Budget</b>	<b>132.7</b>	<b>0.0</b>	<b>132.7</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Transfer of Capital to to Local Government for School buildings	-42.0	0.0	-42.0
Transfer of Depreciation from Learning Teaching Scotland (NDPB) to Education Scotland (Agency)	0.4	0.0	0.4
	<b>-41.6</b>	<b>0.0</b>	<b>-41.6</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>133.6</b>	<b>0.0</b>	<b>133.6</b>
Less: Retained Income	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0
	<b>132.7</b>	<b>0.0</b>	<b>132.7</b>
<b>Budget Analysis</b>			
Education Scotland	18.9	0.0	18.9
Less: Retained Income (Ed Scot)	-0.9	0.0	-0.9
Gaelic	20.3	0.0	20.3
Learning & Support	61.0	0.0	61.0
People & Infrastructure	25.2	0.0	25.2
Strategy & Leadership	8.2	0.0	8.2
<b>Net Expenditure</b>	<b>132.7</b>	<b>0.0</b>	<b>132.7</b>

**Education Scotland** formerly called HM Inspectorate of Education now merged with Learning Teaching Scotland which was part of Qualification Assessment & Skills

**Learning & Support** formerly Support for Learning, Curriculum and part of Qualification Assessment & Skills

**People & Infrastructure** formerly Schools People & Places

**Strategy & Leadership** formerly Options & Partnerships



## EDUCATION AND LIFELONG LEARNING

### Schedule 3.2 Children and Families Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	91.7	3.1	94.8
Proposed changes	-3.0	0.0	-3.0
<b>ABR Proposed Budget</b>	<b>88.7</b>	<b>3.1</b>	<b>91.8</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Transfer from Health to Disclosure Scotland of a contribution to Protecting Vulnerable Groups Scheme	1.0	0.0	1.0
Transfer of Social Work Inspection Agency budget to new Care Inspectorate	-4.0	0.0	-4.0
	<b>-3.0</b>	<b>0.0</b>	<b>-3.0</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>119.8</b>	<b>3.1</b>	<b>122.9</b>
<i>Less:</i> Retained Income	-31.1	0.0	-31.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>88.7</b>	<b>3.1</b>	<b>91.8</b>
<b>Budget Analysis</b>			
Care & Justice	32.5	0.0	32.5
Children's Rights & Wellbeing	11.4	0.0	11.4
Disclosure Scotland Expenditure	33.6	0.0	33.6
<i>Less:</i> Retained Income (Disclosure Scotland)	-31.1	0.0	-31.1
Education Analytical Services	3.5	0.0	3.5
Early Years & Social Services Workforce	23.0	3.1	26.1
Positive Futures	15.8	0.0	15.8
Social Work Inspection Agency	0.0	0.0	0.0
<b>Net Expenditure</b>	<b>88.7</b>	<b>3.1</b>	<b>91.8</b>

## EDUCATION AND LIFELONG LEARNING

### Schedule 3.3 Student Awards Agency for Scotland Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	312.7	208.4	521.1
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>312.7</b>	<b>208.4</b>	<b>521.1</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>457.7</b>	<b>288.4</b>	<b>746.1</b>
<i>Less:</i> Retained Income	-145.0	0.0	-145.0
Capital Receipts Applied	0.0	-80.0	-80.0
	<b>312.7</b>	<b>208.4</b>	<b>521.1</b>
<b>Budget Analysis</b>			
Fees, Grants and Bursaries Awards/ Fees	299.6	0.0	299.6
Fees, Grants and Bursaries P/T Fees	13.0	0.0	13.0
Release from Interest Subsidy Provision	-83.0	0.0	-83.0
Repayment of Awards	-2.0	0.0	-2.0
SAAS Capital	0.0	0.4	0.4
SAAS Capital charges	1.1	0.0	1.1
SAAS Capitalised interest	-60.0	0.0	-60.0
SAAS Running costs	6.2	0.0	6.2
Student Loan Interest Subsidy to Banks	4.5	0.0	4.5
Student Loan Repayments	0.0	-80.0	-80.0
Student Loans Capitalised Interest	0.0	60.0	60.0
Student Loans Company Administration	5.6	0.0	5.6
Student Loans New Lending	0.0	228.0	228.0
Student Loans Subsidy	71.4	0.0	71.4
Unwinding of Discount on Debt Sale Subsidy Provision	3.5	0.0	3.5
Unwinding of Discount on Interest Subsidy Provision	16.0	0.0	16.0
Unwinding of Discount on Write-Off provision	18.0	0.0	18.0
Widening Access Funds (Grants)	18.8	0.0	18.8
<b>Net Expenditure</b>	<b>312.7</b>	<b>208.4</b>	<b>521.1</b>

## EDUCATION AND LIFELONG LEARNING

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,570.0	0.0	1,570.0
Proposed changes	41.8	0.0	41.8
<b>ABR Proposed Budget</b>	<b>1,611.8</b>	<b>0.0</b>	<b>1,611.8</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Transfer to Skills Development Scotland re Modern Apprenticeships	-19.0	0.0	-19.0
Transfer from Health re Nursing & Midwifery Pre-registration Education	55.1	0.0	55.1
Transfer from Health re Clinical & Senior Academics	5.7	0.0	5.7
	<b>41.8</b>	<b>0.0</b>	<b>41.8</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>1,570.0</b>	<b>0.0</b>	<b>1,570.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>1,611.8</b>	<b>0.0</b>	<b>1,611.8</b>
<b>Budget Analysis</b>			
Capital Grants for FE Colleges & HEIs	91.0	0.0	91.0
Current funding for Further Education Colleges	545.7	0.0	545.7
Current funding for Higher Education Institutions	967.0	0.0	967.0
SFHEFC Administration	8.1	0.0	8.1
<b>Net Expenditure</b>	<b>1,611.8</b>	<b>0.0</b>	<b>1,611.8</b>

## EDUCATION AND LIFELONG LEARNING

### Schedule 3.5 Employability Skills and Lifelong Learning Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	244.2	0.0	244.2
Proposed changes	34.2	0.0	34.2
<b>ABR Proposed Budget</b>	<b>278.4</b>	<b>0.0</b>	<b>278.4</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Transfer from Health of the budget for Employability and Tackling Poverty	5.1	0.0	5.1
Additional Funding for Community Jobs Scotland	10.0	0.0	10.0
Transfer of Funding for Modern Apprenticeships	19.0	0.0	19.0
Miscellaneous minor transfers	0.1	0.0	0.1
	<b>34.2</b>	<b>0.0</b>	<b>34.2</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>278.4</b>	<b>0.0</b>	<b>278.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>278.4</b>	<b>0.0</b>	<b>278.4</b>
<b>Budget Analysis</b>			
Colleges and Adult Learning	9.2	0.0	9.2
Employability and Tackling Poverty	6.3	0.0	6.3
Higher Education	2.2	0.0	2.2
Science and Society	6.4	0.0	6.4
Skills Development Scotland Ltd	200.1	0.0	200.1
Youth Employability and Skills	54.2	0.0	54.2
<b>Net Expenditure</b>	<b>278.4</b>	<b>0.0</b>	<b>278.4</b>

**Colleges and Adult Learning** formerly Further and Adult Education and part of Skills

**Youth Employability and Skills** formerly Enterprise & Employability for Young People and part of Skills

## EDUCATION AND LIFELONG LEARNING

### Schedule 3.6 Central Government Grants to Local Authorities Details of Proposed Budget

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

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

---

**PARLIAMENTARY BUSINESS & GOVERNMENT STRATEGY**


---

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

	Operating £m	Capital £m	Total £m
<b>Total Departmental Budget in the Budget Act</b>	<b>7.9</b>	<b>0.0</b>	<b>7.9</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 Autumn Budget Revisions</b>	<b>7.9</b>	<b>0.0</b>	<b>7.9</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Corporate and Central Budgets	7.9	0.0	7.9
<b>Total DEL</b>	<b>7.9</b>	<b>0.0</b>	<b>7.9</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Departmental Budget</b>	<b>7.9</b>	<b>0.0</b>	<b>7.9</b>

<b>Total Limit on Income (accruing resources)</b>	<b>0.0</b>
---	------------

---

**PARLIAMENTARY BUSINESS & GOVERNMENT STRATEGY**


---

**Schedule 3.1 Corporate and Central Budgets**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	7.9	0.0	7.9
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>7.9</b>	<b>0.0</b>	<b>7.9</b>
Proposed changes			
<b>SBR Proposed Budget</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 Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>7.9</b>	<b>0.0</b>	<b>7.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>7.9</b>	<b>0.0</b>	<b>7.9</b>
<b>Budget Analysis</b>			
Strategic Communications	4.3	0.0	4.3
Crown Office and Procurator Fiscal Service Inspectorate	0.3	0.0	0.3
Royal & Constitution (1)	0.3	0.0	0.3
Office of the Chief Statistician	1.6	0.0	1.6
Strategic Research and Analysis Fund (2)	1.0	0.0	1.0
Office of the Chief Economic Adviser	0.4	0.0	0.4
<b>Net Expenditure</b>	<b>7.9</b>	<b>0.0</b>	<b>7.9</b>

Notes:

1. Formerly known as Civic Participation
2. Now includes Office of the Chief Researcher

## JUSTICE

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>1671.4</b>	<b>60.3</b>	<b>1,731.7</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	25.0	25.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-30.2	0.0	-30.2
<b>Total changes proposed</b>	<b>-30.2</b>	<b>25.0</b>	<b>-5.2</b>
<b>Proposed Budget following Autumn Budget Revisions</b>	<b>1,641.2</b>	<b>85.3</b>	<b>1,726.5</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Community Justice Services	30.3	0.0	30.3
Courts, Judiciary and Tribunal Support	20.2	0.0	20.2
Criminal Injuries Compensation	25.5	0.0	25.5
Scottish Resilience	18.0	0.3	18.3
Legal Aid	153.7	0.0	153.7
Police Central Government	194.3	16.5	210.8
Drugs and Community Safety	5.1	0.0	5.1
Police and Fire Pensions	267.3	0.0	267.3
Scottish Prison Service	270.8	68.5	339.3
Miscellaneous	17.9	0.0	17.9
Central Government Grants to Local Authorities	587.0	0.0	587.0
<b>Total DEL</b>	<b>1,590.1</b>	<b>85.3</b>	<b>1,675.4</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
Scottish Prison Service PPP/PFI	42.1	0.0	42.1
Police Loan Charges	9.0	0.0	9.0
<b>Total Other Expenditure Outside DEL</b>	<b>51.1</b>	<b>0.0</b>	<b>51.1</b>
<b>Total Budget</b>	<b>1,641.2</b>	<b>85.3</b>	<b>1,726.5</b>

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



## JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	30.3	0.0	30.3
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>30.3</b>	<b>0.0</b>	<b>30.3</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>30.3</b>	<b>0.0</b>	<b>30.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>30.3</b>	<b>0.0</b>	<b>30.3</b>
<b>Budget Analysis</b>			
Miscellaneous	0.9	0.0	0.9
Offender Services	23.8	0.0	23.8
Victim/Witness Support	5.6	0.0	5.6
<b>Net Expenditure</b>	<b>30.3</b>	<b>0.0</b>	<b>30.3</b>

## JUSTICE

### Schedule 3.2 Courts, Judiciary and Tribunal Support Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	20.2	0.0	20.2
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>20.2</b>	<b>0.0</b>	<b>20.2</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>20.3</b>	<b>0.0</b>	<b>20.3</b>
<i>Less:</i> Retained Income	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>20.2</b>	<b>0.0</b>	<b>20.2</b>
<b>Budget Analysis</b>			
Courts, Judiciary & Scottish Tribunals Service	20.3	0.0	20.3
<i>Less:</i> Current Receipts (Courts)	-0.1	0.0	-0.1
<b>Net Expenditure</b>	<b>20.2</b>	<b>0.0</b>	<b>20.2</b>

## JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	25.5	0.0	25.5
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>25.5</b>	<b>0.0</b>	<b>25.5</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>25.5</b>	<b>0.0</b>	<b>25.5</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>25.5</b>	<b>0.0</b>	<b>25.5</b>
<b>Budget Analysis</b>			
Administration Costs (CICB)	2.7	0.0	2.7
CICB Scheme	22.8	0.0	22.8
<b>Net Expenditure</b>	<b>25.5</b>	<b>0.0</b>	<b>25.5</b>

## JUSTICE

### Schedule 3.4 Scottish Resilience Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	18.0	0.3	18.3
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>18.0</b>	<b>0.3</b>	<b>18.3</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>18.1</b>	<b>0.3</b>	<b>18.4</b>
<i>Less:</i> Retained Income	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0
	<b>18.0</b>	<b>0.3</b>	<b>18.3</b>
<b>Budget Analysis</b>			
Firelink	5.8	0.0	5.8
Scottish Fire and Rescue Advisory Unit	6.9	0.0	6.9
Scottish Fire Services College	5.4	0.3	5.7
SFSC Retained Income	-0.1	0.0	-0.1
<b>Net Expenditure</b>	<b>18.0</b>	<b>0.3</b>	<b>18.3</b>

---

**JUSTICE**

---

**Schedule 3.5 Legal Aid  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	153.7	0.0	153.7
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>153.7</b>	<b>0.0</b>	<b>153.7</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>154.0</b>	<b>0.0</b>	<b>154.0</b>
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	<b>153.7</b>	<b>0.0</b>	<b>153.7</b>
<b>Budget Analysis</b>			
Legal Aid Administration	12.1	0.0	12.1
Legal Aid Fund	141.9	0.0	141.9
Legal Aid: Income from superannuation contributions	-0.3	0.0	-0.3
<b>Net Expenditure</b>	<b>153.7</b>	<b>0.0</b>	<b>153.7</b>

## JUSTICE

### Schedule 3.6 Police Central Government Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	194.3	12.5	206.8
Proposed changes	0.0	4.0	4.0
<b>ABR Proposed Budget</b>	<b>194.3</b>	<b>16.5</b>	<b>210.8</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>194.3</b>	<b>16.5</b>	<b>210.8</b>
<b>Summary of proposed changes</b>			
Additional capital funding for Scottish Crime Campus project	0.0	4.0	4.0
	<b>0.0</b>	<b>4.0</b>	<b>4.0</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>194.3</b>	<b>16.5</b>	<b>210.8</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>194.3</b>	<b>16.5</b>	<b>210.8</b>
<b>Budget Analysis</b>			
Police Depreciation	1.5	0.0	1.5
Police Information and Communications Technology	45.2	0.0	45.2
Police Other	49.5	0.0	49.5
Police Special Grants	10.5	0.0	10.5
Police Support Services	87.6	16.5	104.1
<b>Net Expenditure</b>	<b>194.3</b>	<b>16.5</b>	<b>210.8</b>

## JUSTICE

### Schedule 3.7 Drugs and Community Safety Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	35.3	0.0	35.3
Proposed changes	-30.2	0.0	-30.2
<b>ABR Proposed Budget</b>	<b>5.1</b>	<b>0.0</b>	<b>5.1</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>5.1</b>	<b>0.0</b>	<b>5.1</b>
<b>Summary of proposed changes</b>			
Transfer to Health for drug treatment	-28.6	0.0	-28.6
Transfer to Health in connection with funding for Alcohol and Drug Partnerships	-1.6	0.0	-1.6
	<b>-30.2</b>	<b>0.0</b>	<b>-30.2</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>5.1</b>	<b>0.0</b>	<b>5.1</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>5.1</b>	<b>0.0</b>	<b>5.1</b>
<b>Budget Analysis</b>			
Community Safety	3.4	0.0	3.4
Drug Misuse	1.7	0.0	1.7
<b>Net Expenditure</b>	<b>5.1</b>	<b>0.0</b>	<b>5.1</b>

---

**JUSTICE**


---

**Schedule 3.8 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	267.3	0.0	267.3
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>267.3</b>	<b>0.0</b>	<b>267.3</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>267.3</b>	<b>0.0</b>	<b>267.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>267.3</b>	<b>0.0</b>	<b>267.3</b>
<b>Budget Analysis</b>			
Fire Pensions	56.2	0.0	56.2
Police Pensions	211.1	0.0	211.1
<b>Net Expenditure</b>	<b>267.3</b>	<b>0.0</b>	<b>267.3</b>



## JUSTICE

### Schedule 3.9 Scottish Prison Service Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	312.9	47.5	360.4
Proposed changes	0.0	21.0	21.0
<b>ABR Proposed Budget</b>	<b>312.9</b>	<b>68.5</b>	<b>381.4</b>
Proposed changes	0.0	0.0	0.0
<b>SBR Proposed Budget</b>	<b>312.9</b>	<b>68.5</b>	<b>381.4</b>
<b>Summary of proposed changes</b>			
Additional capital funding for HMP Shotts project	0.0	21.0	21.0
	<b>0.0</b>	<b>21.0</b>	<b>21.0</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>318.7</b>	<b>71.2</b>	<b>389.9</b>
<i>Less:</i> Retained Income	-5.8	0.0	-5.8
Capital Receipts Applied	0.0	-2.7	-2.7
	<b>312.9</b>	<b>68.5</b>	<b>381.4</b>
<b>Budget Analysis</b>			
Current expenditure (SPS)	276.6	0.0	276.6
Scottish Prison Service PPP/PFI	42.1	0.0	42.1
SPS Capital Expenditure	0.0	71.2	71.2
SPS Capital Receipts Applied	0.0	-2.7	-2.7
SPS income from sale of prison goods	-5.8	0.0	-5.8
<b>Net Expenditure</b>	<b>312.9</b>	<b>68.5</b>	<b>381.4</b>

## JUSTICE

### Schedule 3.10 Miscellaneous Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	17.9	0.0	17.9
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>17.9</b>	<b>0.0</b>	<b>17.9</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>17.9</b>	<b>0.0</b>	<b>17.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>17.9</b>	<b>0.0</b>	<b>17.9</b>
<b>Budget Analysis</b>			
Other Miscellaneous	14.4	0.0	14.4
Residential Accommodation for Children	3.5	0.0	3.5
<b>Net Expenditure</b>	<b>17.9</b>	<b>0.0</b>	<b>17.9</b>

---

**JUSTICE**


---

**Schedule 3.11 Police Loan Charges**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	9.0	0.0	9.0
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>9.0</b>	<b>0.0</b>	<b>9.0</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>9.0</b>	<b>0.0</b>	<b>9.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>9.0</b>	<b>0.0</b>	<b>9.0</b>
<b>Budget Analysis</b>			
Police Loan Charges	9.0	0.0	9.0
<b>Net Expenditure</b>	<b>9.0</b>	<b>0.0</b>	<b>9.0</b>

---

**JUSTICE**


---

**Schedule 3.12 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	587.0	0.0	587.0
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>587.0</b>	<b>0.0</b>	<b>587.0</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>587.0</b>	<b>0.0</b>	<b>587.0</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>587.0</b>	<b>0.0</b>	<b>587.0</b>
<b>Budget Analysis</b>			
Criminal Justice Social Work	86.5	0.0	86.5
Fire Capital Grant	20.2	0.0	20.2
Police Grant	480.3	0.0	480.3
<b>Net Expenditure</b>	<b>587.0</b>	<b>0.0</b>	<b>587.0</b>

## RURAL AFFAIRS AND THE ENVIRONMENT

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>454.9</b>	<b>7.6</b>	<b>462.5</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	5.0	0.0	5.0
<i>Technical adjustments</i>	0.1	0.0	0.1
<i>Net Whitehall transfers</i>	16.7	0.0	16.7
<i>Net Transfers within Scottish Block</i>	-0.8	1.2	0.4
<b>Total changes proposed</b>	<b>21.0</b>	<b>1.2</b>	<b>22.2</b>
<b>Proposed Budget following Autumn Budget Revisions</b>	<b>475.9</b>	<b>8.8</b>	<b>484.7</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
EU Support and Related Services	139.7	5.0	144.7
Research, Analysis and Other Services	80.3	0.0	80.3
Marine and Fisheries	60.1	1.2	61.3
Environmental and Rural Services	178.1	2.6	180.7
Climate Change	17.6	0.0	17.6
<b>Total DEL</b>	<b>475.8</b>	<b>8.8</b>	<b>484.6</b>
<b>AME:</b>	0.0	0.0	0.0
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
Animal Licence Fees	0.1	0.0	0.1
<b>Total Other Expenditure Outside DEL</b>	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>
<b>Total Budget</b>	<b>475.9</b>	<b>8.8</b>	<b>484.7</b>

<b>Total Limit on Income (accruing resources)</b>	<b>602.1</b>
---	--------------

## RURAL AFFAIRS AND THE ENVIRONMENT

### Schedule 3.1 EU Support and Related Services Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	132.3	5.9	138.2
Proposed changes	7.4	-0.9	6.5
<b>ABR Proposed Budget</b>	<b>139.7</b>	<b>5.0</b>	<b>144.7</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Transfer of Crofting Assistance from Environmental & Rural Services	3.7	-2.1	1.6
Indirect to Direct Capital transfer	-1.2	1.2	0.0
Miscellaneous minor transfers	-0.1	0.0	-0.1
Additional funding for Scotland Rural Development Programme	5.0	0.0	5.0
	<b>7.4</b>	<b>-0.9</b>	<b>6.5</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>700.5</b>	<b>6.2</b>	<b>706.7</b>
Less: Retained Income	-560.8	0.0	-560.8
Capital Receipts Applied	0.0	-1.2	-1.2
	<b>139.7</b>	<b>5.0</b>	<b>144.7</b>
<b>Budget Analysis</b>			
Single Farm Payment Scheme*	434.0	0.0	434.0
Scottish Beef Calf Scheme	21.0	0.0	21.0
Business Development	53.8	0.0	53.8
Less Favoured Area Support Scheme	65.5	0.0	65.5
Agri Environmental Measures	48.9	0.0	48.9
Forestry	4.3	0.0	4.3
Rural Enterprise	14.6	0.0	14.6
Rural Communities	6.5	0.0	6.5
Leader	10.5	0.0	10.5
Technical Assistance	0.3	0.0	0.3
Crofting Assistance	1.6	-0.9	0.7
Payments and Inspections Administration Costs	34.6	3.9	38.5
CAP Compliance Improvements	1.3	2.0	3.3
Less: EU Income	-557.2	0.0	-557.2
<b>Net Expenditure</b>	<b>139.7</b>	<b>5.0</b>	<b>144.7</b>

\* Includes Energy Crop Payments

## RURAL AFFAIRS AND THE ENVIRONMENT

### Schedule 3.2 Research, Analysis and Other Services Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	80.8	0.0	80.8
Proposed changes	-0.5	0.0	-0.5
<b>ABR Proposed Budget</b>	<b>80.3</b>	<b>0.0</b>	<b>80.3</b>
Proposed changes			
<b>SBR Proposed Budget</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>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>80.6</b>	<b>0.0</b>	<b>80.6</b>
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	<b>80.3</b>	<b>0.0</b>	<b>80.3</b>
<b>Budget Analysis</b>			
Programmes of Research	62.7	0.0	62.7
Royal Botanic Garden Edinburgh	10.7	0.0	10.7
Contract Research Fund	5.4	0.0	5.4
Economic and Other Surveys	1.5	0.0	1.5
<b>Net Expenditure</b>	<b>80.3</b>	<b>0.0</b>	<b>80.3</b>

---

**RURAL AFFAIRS AND THE ENVIRONMENT**


---

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	60.1	1.2	61.3
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>60.1</b>	<b>1.2</b>	<b>61.3</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>69.3</b>	<b>1.2</b>	<b>70.5</b>
<i>Less:</i> Retained Income	-9.2	0.0	-9.2
Capital Receipts Applied	0.0	0.0	0.0
	<b>60.1</b>	<b>1.2</b>	<b>61.3</b>
<b>Budget Analysis</b>			
Marine Scotland	54.7	1.2	55.9
Fisheries Grants	11.0	0.0	11.0
Fisheries Harbour Grants	0.4	0.0	0.4
Retained Income/ Capital Receipts Applied	-6.0	0.0	-6.0
<b>Net Expenditure</b>	<b>60.1</b>	<b>1.2</b>	<b>61.3</b>



## RURAL AFFAIRS AND THE ENVIRONMENT

### Schedule 3.4 Environmental and Rural Services Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	165.1	0.5	165.6
Proposed changes	13.0	2.1	15.1
<b>ABR Proposed Budget</b>	<b>178.1</b>	<b>2.6</b>	<b>180.7</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Net transfers between Scottish Government and DEFRA for Animal Health	16.7	0.0	16.7
Transfer of Crofting Assistance to EU Support & Related Services	-3.7	2.1	-1.6
	<b>13.0</b>	<b>2.1</b>	<b>15.1</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>178.1</b>	<b>2.6</b>	<b>180.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>178.1</b>	<b>2.6</b>	<b>180.7</b>
<b>Budget Analysis</b>			
Scottish Natural Heritage	57.6	0.0	57.6
National Parks	11.6	0.0	11.6
Natural Resources	0.3	0.0	0.3
Scottish Environment Protection Agency	37.8	0.0	37.8
Zero Waste	26.4	0.0	26.4
Natural Assets and Flooding	5.7	0.0	5.7
Crofters Commission	2.6	2.6	5.2
Rural Cohesion	2.7	0.0	2.7
Agricultural and Horticultural Advice and Support	4.1	0.0	4.1
Veterinary Surveillance	5.2	0.0	5.2
Animal Health	17.9	0.0	17.9
Food Industry Support	2.0	0.0	2.0
Private Water	3.8	0.0	3.8
Drinking Water Quality Regulator	0.4	0.0	0.4
<b>Net Expenditure</b>	<b>178.1</b>	<b>2.6</b>	<b>180.7</b>

---

**RURAL AFFAIRS AND THE ENVIRONMENT**


---

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	16.5	0.0	16.5
Proposed changes	1.1	0.0	1.1
<b>ABR Proposed Budget</b>	<b>17.6</b>	<b>0.0</b>	<b>17.6</b>
Proposed changes			
<b>SBR Proposed Budget</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 Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>17.6</b>	<b>0.0</b>	<b>17.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>17.6</b>	<b>0.0</b>	<b>17.6</b>
<b>Budget Analysis</b>			
Climate Change - Policy Development & Implementation	1.2	0.0	1.2
Sustainable Action Fund	14.0	0.0	14.0
Land Managers' Renewables Fund	2.4	0.0	2.4
<b>Net Expenditure</b>	<b>17.6</b>	<b>0.0</b>	<b>17.6</b>

---

**CULTURE AND EXTERNAL AFFAIRS**


---

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

	Operating £m	Capital £m	Total £m
<b>Total Departmental Budget in the Budget Act</b>	<b>206.8</b>	<b>2.3</b>	<b>209.1</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 Autumn Budget Revisions</b>	<b>206.8</b>	<b>2.3</b>	<b>209.1</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Europe and External Affairs	16.1	0.0	16.1
Culture	145.8	0.2	146.0
Historic Scotland	44.9	2.1	47.0
<b>Total DEL</b>	<b>206.8</b>	<b>2.3</b>	<b>209.1</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Departmental Budget</b>	<b>206.8</b>	<b>2.3</b>	<b>209.1</b>

<b>Total Limit on Income (accruing resources)</b>	<b>33.0</b>
---	-------------

---

**CULTURE AND EXTERNAL AFFAIRS**


---

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	16.1	0.0	16.1
Autumn Budget Revisions	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>16.1</b>	<b>0.0</b>	<b>16.1</b>
Proposed changes			
<b>SBR Proposed Budget</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>
<hr/>			
<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>16.1</b>	<b>0.0</b>	<b>16.1</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>16.1</b>	<b>0.0</b>	<b>16.1</b>
<b>Budget Analysis</b>			
Major Events and Themed Years	1.7	0.0	1.7
International Relations	14.4	0.0	14.4
<b>Net Expenditure</b>	<b>16.1</b>	<b>0.0</b>	<b>16.1</b>

---

**CULTURE AND EXTERNAL AFFAIRS**


---

**Schedule 3.2 Culture**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	145.8	0.2	146.0
Autumn Budget Revisions	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>145.8</b>	<b>0.2</b>	<b>146.0</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>146.8</b>	<b>0.2</b>	<b>147.0</b>
<i>Less:</i> Retained Income	-1.0	0.0	-1.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>145.8</b>	<b>0.2</b>	<b>146.0</b>
<b>Budget Analysis</b>			
Creative Scotland and Other Arts	52.7	0.0	52.7
Cultural Collections	68.5	0.2	68.7
National Performing Companies	24.6	0.0	24.6
<b>Net Expenditure</b>	<b>145.8</b>	<b>0.2</b>	<b>146.0</b>

---

**CULTURE AND EXTERNAL AFFAIRS**


---

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	44.9	2.1	47.0
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>44.9</b>	<b>2.1</b>	<b>47.0</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>73.7</b>	<b>2.1</b>	<b>75.8</b>
Less: Retained Income	-28.8	0.0	-28.8
Capital Receipts Applied	0.0	0.0	0.0
	<b>44.9</b>	<b>2.1</b>	<b>47.0</b>
<b>Budget Analysis</b>			
Historic Scotland Staff Costs	28.6	0.0	28.6
Historic Scotland Other Running Costs	6.4	0.0	6.4
Historic Scotland Programme (1)	35.4	0.0	35.4
Historic Scotland Capital Charges	3.3	0.0	3.3
Historic Scotland Capital	0.0	2.1	2.1
Retained Income (HS)	-28.8	0.0	-28.8
<b>Net Expenditure</b>	<b>44.9</b>	<b>2.1</b>	<b>47.0</b>

Note:

1. Now includes Heritage Assets

## INFRASTRUCTURE AND CAPITAL INVESTMENT

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>1,979.0</b>	<b>342.2</b>	<b>2,321.2</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	-14.2	9.0	-5.2
<i>Technical Adjustments</i>	0.0	276.7	276.7
<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>-14.2</b>	<b>285.7</b>	<b>271.5</b>
<b>Proposed Budget following Autumn Budget Revisions</b>	<b>1,964.8</b>	<b>627.9</b>	<b>2,592.7</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Rail Services	764.4	0.0	764.4
Concessionary Fares and Bus Services	255.3	0.0	255.3
Other Transport Policy, Projects and Agency Admin	67.9	0.0	67.9
Motorways and Trunk Roads	208.5	290.2	498.7
Ferry Services in Scotland	104.6	4.4	109.0
Air Services	35.3	3.0	38.3
Housing and Regeneration	377.1	18.5	395.6
Scottish Water	-89.2	35.1	-54.1
European Social Fund - 2007-13 Programmes	0.0	0.0	0.0
European Regional Development Fund - 2007-13 Programmes	0.0	0.0	0.0
Digital Economy and Infrastructure	11.6	0.0	11.6
Other Expenditure	10.4	0.0	10.4
ICI Central Government Grants to Local Authorities	150.7	0.0	150.7
<b>Total DEL</b>	<b>1,896.6</b>	<b>351.2</b>	<b>2,247.8</b>
<b>AME:</b>			
ICI Central Government Grants to LAs	13.0	0.0	13.0
<b>Total AME</b>	<b>13.0</b>	<b>0.0</b>	<b>13.0</b>
<b>Other Expenditure Outside DEL:</b>			
Motorways and Trunk Roads PPP/PFI	55.2	276.7	331.9
<b>Total Other Expenditure Outside DEL</b>	<b>55.2</b>	<b>276.7</b>	<b>331.9</b>
<b>Total Budget</b>	<b>1,964.8</b>	<b>627.9</b>	<b>2,592.7</b>

<b>Total Limit on Income (accruing resources)</b>	<b>210.0</b>
---	--------------

---

**INFRASTRUCTURE AND CAPITAL INVESTMENT**


---

**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	779.4	0.0	779.4
Proposed changes	-15.0	0.0	-15.0
<b>ABR Proposed Budget</b>	<b>764.4</b>	<b>0.0</b>	<b>764.4</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Saving on reprofile of National Rail payments	-15.0	0.0	-15.0
	<b>-15.0</b>	<b>0.0</b>	<b>-15.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>764.4</b>	<b>0.0</b>	<b>764.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>764.4</b>	<b>0.0</b>	<b>764.4</b>
<b>Budget Analysis</b>			
Major Public Transport Projects	53.0	0.0	53.0
Rail Development	0.8	0.0	0.8
Rail Franchise	299.5	0.0	299.5
Rail Infrastructure	411.1	0.0	411.1
<b>Net Expenditure</b>	<b>764.4</b>	<b>0.0</b>	<b>764.4</b>



---

**INFRASTRUCTURE AND CAPITAL INVESTMENT**


---

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	255.3	0.0	255.3
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>255.3</b>	<b>0.0</b>	<b>255.3</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>255.3</b>	<b>0.0</b>	<b>255.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>255.3</b>	<b>0.0</b>	<b>255.3</b>
<b>Budget Analysis</b>			
Concessionary Fares	185.0	0.0	185.0
Smartcard Programme	9.5	0.0	9.5
Support for Bus Services	60.8	0.0	60.8
<b>Net Expenditure</b>	<b>255.3</b>	<b>0.0</b>	<b>255.3</b>

---

**INFRASTRUCTURE AND CAPITAL INVESTMENT**


---

**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	67.1	0.0	67.1
Proposed changes	0.8	0.0	0.8
<b>ABR Proposed Budget</b>	<b>67.9</b>	<b>0.0</b>	<b>67.9</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Additional funding for Green Bus Fund.	0.8	0.0	0.8
	<b>0.8</b>	<b>0.0</b>	<b>0.8</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>67.9</b>	<b>0.0</b>	<b>67.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>67.9</b>	<b>0.0</b>	<b>67.9</b>
<b>Budget Analysis</b>			
Agency Administration Costs	14.8	0.0	14.8
British Waterways Scotland	10.0	0.0	10.0
Road Safety	2.4	0.0	2.4
Strategic Transport Projects Review	4.6	0.0	4.6
Support for Sustainable and Active Travel	25.9	0.0	25.9
Support for the Freight Industry	2.9	0.0	2.9
Transport Strategy and Innovation	5.1	0.0	5.1
Transport Information	2.2	0.0	2.2
<b>Net Expenditure</b>	<b>67.9</b>	<b>0.0</b>	<b>67.9</b>

---

**INFRASTRUCTURE AND CAPITAL INVESTMENT**


---

**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	263.7	290.2	553.9
Proposed changes	0.0	276.7	276.7
<b>ABR Proposed Budget</b>	<b>263.7</b>	<b>566.9</b>	<b>830.6</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Funding for PFI capital addition in respect of completion of M80.	0.0	276.7	276.7
	<b>0.0</b>	<b>276.7</b>	<b>276.7</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>263.7</b>	<b>566.9</b>	<b>830.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>263.7</b>	<b>566.9</b>	<b>830.6</b>
<b>Budget Analysis</b>			
Capital Land and Works	0.0	60.2	60.2
DBFO Payments	0.0	0.0	0.0
Forth and Tay Road Bridge Authorities	22.4	0.0	22.4
Forth Crossing	0.0	200.0	200.0
Motorways and Trunk Roads PPP/PFI	55.2	276.7	331.9
Network Strengthening and Improvement	15.0	0.0	15.0
Other Expenditure including Surplus Land Valuation			
Adjustment	4.8	0.0	4.8
Roads Depreciation	80.6	0.0	80.6
Roads Improvements	24.2	0.0	24.2
Routine and Winter Maintenance	61.5	0.0	61.5
Structural Repairs	0.0	30.0	30.0
<b>Net Expenditure</b>	<b>263.7</b>	<b>566.9</b>	<b>830.6</b>

---

**INFRASTRUCTURE AND CAPITAL INVESTMENT**


---

**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	104.6	4.4	109.0
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>104.6</b>	<b>4.4</b>	<b>109.0</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>106.0</b>	<b>10.4</b>	<b>116.4</b>
<i>Less:</i> Retained Income	-1.4	0.0	-1.4
Capital Receipts Applied	0.0	-6.0	-6.0
	<b>104.6</b>	<b>4.4</b>	<b>109.0</b>
<b>Budget Analysis</b>			
Road Equivalent Tariff	6.5	0.0	6.5
Support for Ferry Services	94.4	0.0	94.4
Vessels and Piers	3.7	4.4	8.1
<b>Net Expenditure</b>	<b>104.6</b>	<b>4.4</b>	<b>109.0</b>

---

**INFRASTRUCTURE AND CAPITAL INVESTMENT**


---

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	35.3	0.0	35.3
Proposed changes	0.0	3.0	3.0
<b>ABR Proposed Budget</b>	<b>35.3</b>	<b>3.0</b>	<b>38.3</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Additional funding for purchase of aircraft.	0.0	3.0	3.0
	<b>0.0</b>	<b>3.0</b>	<b>3.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>35.3</b>	<b>0.0</b>	<b>35.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>35.3</b>	<b>0.0</b>	<b>35.3</b>
<b>Budget Analysis</b>			
Highlands and Islands Airports Limited	26.6	0.0	26.6
Support for Air Services	8.7	3.0	11.7
<b>Net Expenditure</b>	<b>35.3</b>	<b>3.0</b>	<b>38.3</b>

---

**INFRASTRUCTURE AND CAPITAL INVESTMENT**


---

**Schedule 3.7 Housing and Regeneration**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	377.1	12.5	389.6
Proposed Changes	0.0	6.0	6.0
<b>ABR Proposed Budget</b>	<b>377.1</b>	<b>18.5</b>	<b>395.6</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Additional funding for housing	0.0	6.0	6.0
	<b>0.0</b>	<b>6.0</b>	<b>6.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>397.1</b>	<b>18.5</b>	<b>415.6</b>
<i>Less:</i> Retained Income	-20.0	0.0	-20.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>377.1</b>	<b>18.5</b>	<b>395.6</b>
<b>Budget Analysis</b>			
Economic Growth/ Housing Supply	256.0	18.5	274.5
Supporting Sustainability	83.9	0.0	83.9
Supporting Transitions	57.2	0.0	57.2
Retained Income (H&R)	-20.0	0.0	-20.0
<b>Net Expenditure</b>	<b>377.1</b>	<b>18.5</b>	<b>395.6</b>

---

**INFRASTRUCTURE AND CAPITAL INVESTMENT**


---

**Schedule 3.8 Scottish Water  
Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	-89.2	35.1	-54.1
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>-89.2</b>	<b>35.1</b>	<b>-54.1</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes			0.0
	0.0	0.0	0.0

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>0.0</b>	<b>35.1</b>	<b>35.1</b>
<i>Less:</i> Retained Income	-89.2	0.0	-89.2
Capital Receipts Applied	0.0	0.0	0.0
	<b>-89.2</b>	<b>35.1</b>	<b>-54.1</b>
<b>Budget Analysis</b>			
Scottish Water Business Stream Holdings <sup>1</sup>	0.0	0.0	0.0
Support for Scottish Water Borrowing	0.0	35.1	35.1
SW Interest on Voted loans	-89.2	0.0	-89.2
<b>Net Expenditure</b>	<b>-89.2</b>	<b>35.1</b>	<b>-54.1</b>

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

---

**INFRASTRUCTURE AND CAPITAL INVESTMENT**


---

**Schedule 3.9 European Social Fund - 2007-13 Programmes**

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

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>33.7</b>	<b>0.0</b>	<b>33.7</b>
<i>Less:</i> Retained Income	-33.7	0.0	-33.7
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	25.3	0.0	25.3
ESF Central Government - EC Income	-25.3	0.0	-25.3
ESF Grants to Local Authorities	8.4	0.0	8.4
ESF Grants to Local Authorities - EC Income	-8.4	0.0	-8.4
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>



---

**INFRASTRUCTURE AND CAPITAL INVESTMENT**


---

**Schedule 3.10 European Regional Development Fund - 2007-13 Programmes**  
**Details of Proposed Budget**

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

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>53.3</b>	<b>0.0</b>	<b>53.3</b>
<i>Less:</i> Retained Income	-53.3	0.0	-53.3
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	40.0	0.0	40.0
ERDF Central Government - EC Income	-40.0	0.0	-40.0
ERDF Grants to Local Authorities	13.3	0.0	13.3
ERDF Grants to Local Authorities - EC Income	-13.3	0.0	-13.3
<b>Net Expenditure</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

---

**INFRASTRUCTURE AND CAPITAL INVESTMENT**


---

**Schedule 3.11 Digital Economy and Infrastructure**  
**Details of Proposed Budget**

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	11.6	0.0	11.6
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>11.6</b>	<b>0.0</b>	<b>11.6</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>11.6</b>	<b>0.0</b>	<b>11.6</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>11.6</b>	<b>0.0</b>	<b>11.6</b>
<b>Budget Analysis</b>			
Pathfinder/ Broadband	11.6	0.0	11.6
<b>Net Expenditure</b>	<b>11.6</b>	<b>0.0</b>	<b>11.6</b>

---

**INFRASTRUCTURE AND CAPITAL INVESTMENT**


---

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	10.4	0.0	10.4
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>10.4</b>	<b>0.0</b>	<b>10.4</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>10.4</b>	<b>0.0</b>	<b>10.4</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>10.4</b>	<b>0.0</b>	<b>10.4</b>
<b>Budget Analysis</b>			
Scottish Futures Trust	4.7	0.0	4.7
Scottish Housing Regulator	4.2	0.0	4.2
ESF Programme Admin and Consultancies	1.5	0.0	1.5
<b>Net Expenditure</b>	<b>10.4</b>	<b>0.0</b>	<b>10.4</b>

---

**INFRASTRUCTURE AND CAPITAL INVESTMENT**


---

**Schedule 3.13 ICI 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	163.7	0.0	163.7
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>163.7</b>	<b>0.0</b>	<b>163.7</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>163.7</b>	<b>0.0</b>	<b>163.7</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>163.7</b>	<b>0.0</b>	<b>163.7</b>
<b>Budget Analysis</b>			
Cycling, Walking and Safer Routes	7.5	0.0	7.5
Glasgow Stock Transfer - Assistance to owners	15.0	0.0	15.0
Hostels Grant (AME)	7.8	0.0	7.8
Housing Support Grant (AME)	1.2	0.0	1.2
National Housing Trust Provision (AME)	4.0	0.0	4.0
Regional Transport Partnership	20.5	0.0	20.5
Transfer of the Management of Dev Funding	97.7	0.0	97.7
Vacant Derelict Land Grant	10.0	0.0	10.0
<b>Net Expenditure</b>	<b>163.7</b>	<b>0.0</b>	<b>163.7</b>

---

**ADMINISTRATION**

---

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>228.5</b>	<b>7.5</b>	<b>236.0</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 Autumn Budget Revisions</b>	<b>228.5</b>	<b>7.5</b>	<b>236.0</b>

	Operating £m	Capital £m	Total £m
DEL: Administration	228.5	7.5	236.0
<b>Total DEL</b>	<b>228.5</b>	<b>7.5</b>	<b>236.0</b>
AME: <b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL: <b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>228.5</b>	<b>7.5</b>	<b>236.0</b>

<b>Total Limit on Income (accruing resources)</b>	<b>26.6</b>
---	-------------

## ADMINISTRATION

### Schedule 3.1 Administration Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	228.5	7.5	236.0
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>228.5</b>	<b>7.5</b>	<b>236.0</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>245.0</b>	<b>7.5</b>	<b>252.5</b>
Less: Retained Income	-16.5	0.0	-16.5
Capital Receipts Applied	0.0	0.0	0.0
	<b>228.5</b>	<b>7.5</b>	<b>236.0</b>
<b>Budget Analysis</b>			
Accommodation	17.8	0.0	17.8
Capital Charges (Admin)	15.1	0.0	15.1
Capital ICT Projects	0.0	5.5	5.5
Capital Projects - Other	0.0	2.0	2.0
Office of Queen's Printer for Scotland	0.1	0.0	0.1
Other Office Overheads (includes ICT projects and minor non pay items e.g. travel, transport, stationery, hospitality, etc.)	38.6	0.0	38.6
Scottish Government Staff Costs	168.5	0.0	168.5
Training	4.9	0.0	4.9
Retained Income (Admin)	-16.5	0.0	-16.5
<b>Net Expenditure</b>	<b>228.5</b>	<b>7.5</b>	<b>236.0</b>

---

**THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE**


---

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>105.5</b>	<b>2.7</b>	<b>108.2</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 Autumn Budget Revisions</b>	<b>105.5</b>	<b>2.7</b>	<b>108.2</b>

	Operating £m	Capital £m	Total £m
DEL:			
The Crown Office and Procurator Fiscal Service	105.5	2.7	108.2
<b>Total DEL</b>	<b>105.5</b>	<b>2.7</b>	<b>108.2</b>
AME:	0.0	0.0	0.0
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:	0.0	0.0	0.0
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>105.5</b>	<b>2.7</b>	<b>108.2</b>

<b>Total Limit on Income (accruing resources)</b>	<b>2.0</b>
---	------------

---

**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	105.5	2.7	108.2
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>105.5</b>	<b>2.7</b>	<b>108.2</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of Proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>106.2</b>	<b>2.7</b>	<b>108.9</b>
<i>Less:</i> Retained Income	-0.7	0.0	-0.7
Capital Receipts Applied	0.0	0.0	0.0
	<b>105.5</b>	<b>2.7</b>	<b>108.2</b>
<b>Budget Analysis</b>			
Case Related	12.1	0.0	12.1
Centrally Managed Costs	20.0	0.0	20.0
COPFS Capital Expenditure	0.0	2.7	2.7
COPFS Office Costs	4.4	0.0	4.4
COPFS Staff Costs	69.0	0.0	69.0
<b>Net Expenditure</b>	<b>105.5</b>	<b>2.7</b>	<b>108.2</b>

<b>Income to be surrendered</b>	<b>20.0</b>
---------------------------------	-------------



---

**LOCAL GOVERNMENT**


---

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>10,482.1</b>	<b>0.0</b>	<b>10,482.1</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	20.7	0.0	20.7
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	42.0	0.0	42.0
<b>Total changes proposed</b>	<b>62.7</b>	<b>0.0</b>	<b>62.7</b>
<b>Proposed Budget following Autumn Budget Revisions</b>	<b>10,544.8</b>	<b>0.0</b>	<b>10,544.8</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Local Government	8,362.8	0.0	8,362.8
<b>Total DEL</b>	<b>8,362.8</b>	<b>0.0</b>	<b>8,362.8</b>
<b>AME:</b>			
Non-domestic Rates	2,182.0	0.0	2,182.0
<b>Total AME</b>	<b>2,182.0</b>	<b>0.0</b>	<b>2,182.0</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>10,544.8</b>	<b>0.0</b>	<b>10,544.8</b>

<b>Total Limit on Income (accruing resources)</b>	<b>0.0</b>
---	------------

## LOCAL GOVERNMENT

### Schedule 3.1 Local Government Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10,482.1	0.0	10,482.1
Proposed changes	62.7	0.0	62.7
<b>ABR Proposed Budget</b>	<b>10,544.8</b>	<b>0.0</b>	<b>10,544.8</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Transfer from Education and Lifelong Learning Portfolio to General Revenue Grant for Teachers Pay	15.3	0.0	15.3
Additional funding for Supporting People and Capital City Supplement	5.4	0.0	5.4
Transfers from Education and Lifelong Learning Portfolio to Support for Capital in relation to schools funding for Orkney & W.Isles councils	42.0	0.0	42.0
Reduction in General Revenue Grant to reflect increase in Non Domestic Rates Income	-11.5	0.0	-11.5
Increase in Non Domestic Rates to reflect higher NDR Income	11.5	0.0	11.5
	<b>62.7</b>	<b>0.0</b>	<b>62.7</b>

<b>Proposed Budget</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>10,544.8</b>	<b>0.0</b>	<b>10,544.8</b>
<i>Less: Retained Income</i>	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>10,544.8</b>	<b>0.0</b>	<b>10,544.8</b>
<b>Budget</b>			
General Revenue Grant	7,799.9	0.0	7,799.9
Non-domestic Rates	2,182.0	0.0	2,182.0
Support for Capital	562.9	0.0	562.9
<b>Net Expenditure</b>	<b>10,544.8</b>	<b>0.0</b>	<b>10,544.8</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>10,544.8</b>	<b>0.0</b>	<b>10,544.8</b>
<b>Plus Specific Grants included as follows;</b>			
<b>Education &amp; Lifelong Learning (page 28)</b>			
Gaelic	4.5	0.0	4.5
<b>Justice (page 43)</b>			
Police Grant	480.3	0.0	480.3
Fire Capital Grant	20.2	0.0	20.2
Criminal Justice Social Work	86.5	0.0	86.5
<b>Health, Wellbeing &amp; Cities Strategy (page 67)</b>			
Housing Support Grant	1.2	0.0	1.2
Hostels Support Grant	7.8	0.0	7.8
Vacant Derelict Land Grant	10.0	0.0	10.0
Transfer of the Management of Development Funding	97.7	0.0	97.7
Assistance to owners - Glasgow Stock Transfer	15.0	0.0	15.0
Regional Transport Partnership	20.5	0.0	20.5
Cycling, Walking and Safer Routes	7.5	0.0	7.5
<b>Net Expenditure</b>	<b>11,296.0</b>	<b>0.0</b>	<b>11,296.0</b>

---

**NATIONAL RECORDS OF SCOTLAND**


---

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>25.6</b>	<b>2.3</b>	<b>27.9</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 Autumn Budget Revisions</b>	<b>25.6</b>	<b>2.3</b>	<b>27.9</b>

	Operating £m	Capital £m	Total £m
DEL:			
National Archives of Scotland	25.6	2.3	27.9
<b>Total DEL</b>	<b>25.6</b>	<b>2.3</b>	<b>27.9</b>
AME:	0.0	0.0	0.0
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:	0.0	0.0	0.0
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>25.6</b>	<b>2.3</b>	<b>27.9</b>

<b>Total Limit on Income (accruing resources)</b>	<b>8.3</b>
---	------------

Formerly General Records Office and National Archives of Scotland

## NATIONAL RECORDS OF SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	25.6	2.3	27.9
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>25.6</b>	<b>2.3</b>	<b>27.9</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Minor adjustments to realign income and expenditure with no net effect	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>32.6</b>	<b>2.3</b>	<b>34.9</b>
<i>Less:</i> Retained Income	-7.0	0.0	-7.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>25.6</b>	<b>2.3</b>	<b>27.9</b>
<b>Budget Analysis</b>			
NRS Administration Costs	30.4	0.0	30.4
NRS Depreciation	2.2	0.0	2.2
NRS Capital Expenditure	0.0	2.3	2.3
NRS Retained Income	-7.0	0.0	-7.0
<b>Net Expenditure</b>	<b>25.6</b>	<b>2.3</b>	<b>27.9</b>

Formerly General Records Office and National Archives of Scotland

---

**OFFICE OF THE SCOTTISH CHARITY REGULATOR**


---

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>3.3</b>	<b>0.0</b>	<b>3.3</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	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 Autumn Budget Revisions</b>	<b>3.3</b>	<b>0.0</b>	<b>3.3</b>

	Operating £m	Capital £m	Total £m
DEL:			
Office of the Scottish Charity Regulator	3.3	0.0	3.3
<b>Total DEL</b>	<b>3.3</b>	<b>0.0</b>	<b>3.3</b>
AME:			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>3.3</b>	<b>0.0</b>	<b>3.3</b>

<b>Total Limit on Income (accruing resources)</b>	<b>0.0</b>
---	------------

---

**OFFICE OF THE SCOTTISH CHARITY REGULATOR**


---

**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	3.3	0.0	3.3
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>3.3</b>	<b>0.0</b>	<b>3.3</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>3.3</b>	<b>0.0</b>	<b>3.3</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>3.3</b>	<b>0.0</b>	<b>3.3</b>
<b>Budget Analysis</b>			
OSCR Administration Costs	3.3	0.0	3.3
<b>Net Expenditure</b>	<b>3.3</b>	<b>0.0</b>	<b>3.3</b>

---

**SCOTTISH COURTS SERVICE**


---

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>69.5</b>	<b>10.4</b>	<b>79.9</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 Autumn Budget Revisions</b>	<b>69.5</b>	<b>10.4</b>	<b>79.9</b>

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Courts Service	69.5	10.4	79.9
<b>Total DEL</b>	<b>69.5</b>	<b>10.4</b>	<b>79.9</b>
AME:			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>69.5</b>	<b>10.4</b>	<b>79.9</b>

<b>Total Limit on Income (accrual resources)</b>	<b>20.0</b>
--	-------------



---

**SCOTTISH COURTS SERVICE**


---

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	69.5	10.4	79.9
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>69.5</b>	<b>10.4</b>	<b>79.9</b>
Proposed changes			
<b>SBR Proposed Budget</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 Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>89.3</b>	<b>10.4</b>	<b>99.7</b>
<i>Less:</i> Retained Income	-19.8	0.0	-19.8
Capital Receipts Applied	0.0	0.0	0.0
	<b>69.5</b>	<b>10.4</b>	<b>79.9</b>
<b>Budget Analysis</b>			
SCS Capital Expenditure	0.0	10.4	10.4
SCS Operating Expenditure	89.3	0.0	89.3
SCS Retained Income: Civil Fees	-15.6	0.0	-15.6
SCS Retained Income: Other Income	-4.2	0.0	-4.2
<b>Net Expenditure</b>	<b>69.5</b>	<b>10.4</b>	<b>79.9</b>

---

**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


---

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>3,230.4</b>	<b>0.0</b>	<b>3,230.4</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	-247.8	0.0	-247.8
<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>-247.8</b>	<b>0.0</b>	<b>-247.8</b>
<b>Proposed Budget following Autumn Budget Revisions</b>	<b>2,982.6</b>	<b>0.0</b>	<b>2,982.6</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
<b>Total DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>AME:</b>			
NHS Pensions	1,630.9	0.0	1,630.9
Teachers' Pensions	1,351.7	0.0	1,351.7
<b>Total AME</b>	<b>2,982.6</b>	<b>0.0</b>	<b>2,982.6</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>2,982.6</b>	<b>0.0</b>	<b>2,982.6</b>

<b>Total Limit on Income (accruing resources)</b>	<b>1,675.0</b>
---	----------------

---

**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	1,806.1	0.0	1,806.1
Proposed changes	-175.2	0.0	-175.2
<b>ABR Proposed Budget</b>	<b>1,630.9</b>	<b>0.0</b>	<b>1,630.9</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Revised estimate following HMT change in discount rate	-175.2	0.0	-175.2
	<b>-175.2</b>	<b>0.0</b>	<b>-175.2</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>2,620.3</b>	<b>0.0</b>	<b>2,620.3</b>
<i>Less:</i> Retained Income	-989.5	0.0	-989.5
Capital Receipts Applied	0.0	0.0	0.0
	<b>1,630.9</b>	<b>0.0</b>	<b>1,630.9</b>
<b>Budget Analysis</b>			
NHS Pension Scheme Expenditure	2,620.4	0.0	2,620.4
Retained Income from employee and employer contributions and transfers received (NHS)	-989.5	0.0	-989.5
<b>Net Expenditure</b>	<b>1,630.9</b>	<b>0.0</b>	<b>1,630.9</b>

---

**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


---

**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	1,424.3	0.0	1,424.3
Proposed changes	-72.6	0.0	-72.6
<b>ABR Proposed Budget</b>	<b>1,351.7</b>	<b>0.0</b>	<b>1,351.7</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Revised estimate following HMT change in discount rate	-72.6	0.0	-72.6
	<b>-72.6</b>	<b>0.0</b>	<b>-72.6</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>1,882.0</b>	<b>0.0</b>	<b>1,882.0</b>
<i>Less:</i> Retained Income	-530.3	0.0	-530.3
Capital Receipts Applied	0.0	0.0	0.0
	<b>1,351.7</b>	<b>0.0</b>	<b>1,351.7</b>
<b>Budget Analysis</b>			
Teachers' Pension Scheme Expenditure	1,882.0	0.0	1,882.0
Teachers' Retained Income from employee and employer contributions and transfers received	-530.3	0.0	-530.3
<b>Net Expenditure</b>	<b>1,351.7</b>	<b>0.0</b>	<b>1,351.7</b>

## FORESTRY COMMISSION (SCOTLAND)

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>68.3</b>	<b>3.2</b>	<b>71.5</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	-5.0	0.0	-5.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-0.5	0.0	-0.5
<b>Total changes proposed</b>	<b>-5.5</b>	<b>0.0</b>	<b>-5.5</b>
<b>Proposed Budget following Autumn Budget Revisions</b>	<b>62.8</b>	<b>3.2</b>	<b>66.0</b>

	Operating £m	Capital £m	Total £m
<b>DEL:</b>			
Forestry Commission (Scotland)	40.2	2.0	42.2
Forest Enterprise (Scotland)	22.6	1.2	23.8
<b>Total DEL</b>	<b>62.8</b>	<b>3.2</b>	<b>66.0</b>
<b>AME:</b>			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Expenditure Outside DEL:</b>			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>62.8</b>	<b>3.2</b>	<b>66.0</b>

<b>Total Limit on Income (accruing resources)</b>	<b>21.1</b>
---	-------------

## FORESTRY COMMISSION (SCOTLAND)

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	45.7	2.0	47.7
Proposed changes	-5.5	0.0	-5.5
<b>ABR Proposed Budget</b>	<b>40.2</b>	<b>2.0</b>	<b>42.2</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Savings returned to centre	-5.0	0.0	-5.0
Transfer to RA&E Land Managers' Renewables Loan Fund	-0.5	0.0	-0.5
	<b>-5.5</b>	<b>0.0</b>	<b>-5.5</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>58.2</b>	<b>12.0</b>	<b>70.2</b>
<i>Less:</i> Retained Income	-18.0	0.0	-18.0
Capital Receipts Applied	0.0	-10.0	-10.0
	<b>40.2</b>	<b>2.0</b>	<b>42.2</b>
<b>Budget Analysis</b>			
Depreciation (Forestry Commission)	0.1	0.0	0.1
Forestry Commission Programme Costs	58.1	2.0	60.1
Receipts (EC)	-18.0	0.0	-18.0
<b>Net Expenditure</b>	<b>40.2</b>	<b>2.0</b>	<b>42.2</b>

## FORESTRY COMMISSION (SCOTLAND)

### Schedule 3.2 Forest Enterprise (Scotland) Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	22.6	1.2	23.8
Proposed Changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>22.6</b>	<b>1.2</b>	<b>23.8</b>
Proposed Changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>22.6</b>	<b>1.2</b>	<b>23.8</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>1.2</b>	<b>23.8</b>
<b>Budget Analysis</b>			
Forest Enterprise Capital	0.0	1.2	1.2
Forest Enterprise Programme Costs	22.6	0.0	22.6
<b>Net Expenditure</b>	<b>22.6</b>	<b>1.2</b>	<b>23.8</b>

---

**FOOD STANDARDS AGENCY**


---

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>10.8</b>	<b>0.1</b>	<b>10.9</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 Autumn Budget Revisions</b>	<b>10.8</b>	<b>0.1</b>	<b>10.9</b>

	Operating £m	Capital £m	Total £m
DEL:			
Food Standards Agency	10.8	0.1	10.9
<b>Total DEL</b>	<b>10.8</b>	<b>0.1</b>	<b>10.9</b>
AME:			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>10.8</b>	<b>0.1</b>	<b>10.9</b>

<b>Total Limit on Income (accruing resources)</b>	<b>0.0</b>
---	------------



---

**FOOD STANDARDS AGENCY**


---

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

<b>Proposed Changes</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
Original Budget	10.8	0.1	10.9
Proposed Changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>10.8</b>	<b>0.1</b>	<b>10.9</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>10.8</b>	<b>0.1</b>	<b>10.9</b>
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	<b>10.8</b>	<b>0.1</b>	<b>10.9</b>
<b>Budget Analysis</b>			
FSA Administration	10.8	0.0	10.8
FSA Capital Expenditure	0.0	0.1	0.1
<b>Net Expenditure</b>	<b>10.8</b>	<b>0.1</b>	<b>10.9</b>

---

**SCOTTISH PARLIAMENT CORPORATE BODY**


---

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>86.7</b>	<b>1.3</b>	<b>88.0</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 Autumn Budget Revisions</b>	<b>86.7</b>	<b>1.3</b>	<b>88.0</b>

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Parliament Corporate Body	85.7	1.3	87.0
<b>Total DEL</b>	<b>85.7</b>	<b>1.3</b>	<b>87.0</b>
AME:	1.0	0.0	1.0
<b>Total AME</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>86.7</b>	<b>1.3</b>	<b>88.0</b>

<b>Total Limit on Income (accruing resources)</b>	<b>0.8</b>
---	------------

---

**SCOTTISH PARLIAMENT CORPORATE BODY**


---

**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	86.7	1.3	88.0
Proposed changes	0.0	0.0	0.0
<b>ABR Proposed Budget</b>	<b>86.7</b>	<b>1.3</b>	<b>88.0</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
Summary of proposed changes	0.0	0.0	0.0
	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

<b>Proposed Budget following Autumn Budget Revision</b>	<b>Operating £m</b>	<b>Capital £m</b>	<b>Total £m</b>
<b>Gross Expenditure</b>	<b>87.4</b>	<b>1.3</b>	<b>88.7</b>
<i>Less:</i> Retained Income	-0.7	0.0	-0.7
Capital Receipts Applied	0.0	0.0	0.0
	<b>86.7</b>	<b>1.3</b>	<b>88.0</b>
<b>Budget Analysis</b>			
SPCB Administration Costs	86.7	0.0	86.7
SPCB Capital Expenditure	0.0	1.3	1.3
<b>Net Expenditure</b>	<b>86.7</b>	<b>1.3</b>	<b>88.0</b>

## AUDIT SCOTLAND

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

	Operating £m	Capital £m	Total £m
<b>Total Budget in the Budget Act</b>	<b>6.8</b>	<b>0.3</b>	<b>7.1</b>
<b>Changes Proposed</b>			
<i>Funding Changes</i>	0.9	0.0	0.9
<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>0.9</b>	<b>0.0</b>	<b>0.9</b>
<b>Proposed Budget following Autumn Budget Revisions</b>	<b>7.7</b>	<b>0.3</b>	<b>8.0</b>

	Operating £m	Capital £m	Total £m
DEL:			
Audit Scotland	7.7	0.3	8.0
<b>Total DEL</b>	<b>7.7</b>	<b>0.3</b>	<b>8.0</b>
AME:			
<b>Total AME</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Other Expenditure Outside DEL:			
<b>Total Other Expenditure Outside DEL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total Budget</b>	<b>7.7</b>	<b>0.3</b>	<b>8.0</b>

<b>Total Limit on Income (accruing resources)</b>	<b>22.0</b>
---	-------------

## AUDIT SCOTLAND

### Schedule 3.1 Audit Scotland Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	6.8	0.3	7.1
Proposed changes	0.9	0.0	0.9
<b>ABR Proposed Budget</b>	<b>7.7</b>	<b>0.3</b>	<b>8.0</b>
Proposed changes			
<b>SBR Proposed Budget</b>			
<b>Summary of proposed changes</b>			
Increased funding to cover fee rebates	0.9	0.0	0.9
	<b>0.9</b>	<b>0.0</b>	<b>0.9</b>

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<b>Gross Expenditure</b>	<b>26.0</b>	<b>0.3</b>	<b>26.3</b>
<i>Less:</i> Retained Income	-18.3	0.0	-18.3
Capital Receipts Applied	0.0	0.0	0.0
	<b>7.7</b>	<b>0.3</b>	<b>8.0</b>
<b>Budget Analysis</b>			
Capital	0.0	0.3	0.3
Support to Parliament & the Auditor General: Current	14.1	0.0	14.1
Support to Parliament & the Auditor General: fees and charges	-6.4	0.0	-6.4
Support to the Accounts Commission: Current	11.9	0.0	11.9
Support to the Accounts Commission: fees and charges	-11.9	0.0	-11.9
<b>Net Expenditure</b>	<b>7.7</b>	<b>0.3</b>	<b>8.0</b>



© Crown copyright 2011

ISBN: 978-1-78045-469-6

Martin Bolt  
Finance Co-ordination  
Scottish Government  
Victoria Quay  
Edinburgh EH6 6QQ.  
Telephone: 0131-244-7068

APS Group Scotland  
DPPAS12132 (10/11)

w w w . s c o t l a n d . g o v . u k

## Finance Committee

Monday 7 November 2011

## Autumn Budget Revision 2011-12

**Introduction**

The 2011-12 Autumn Budget Revision (ABR) amends the Budget (Scotland) Act 2011 which authorises the Government's spending plans for the financial year 2011-12. Details of the proposed changes are set out in the [2011-12 Autumn Budget Revision to the Budget \(Scotland\) Act for the year ending 31 March 2012](#) published on 20 October 2011. The Scottish Government has also produced a Brief Guide to the 2011-12 Autumn Budget Revision (Annex D).

The proposed changes detailed in the ABR result in an increase in the approved budget of £85.7m (from £33,872.4m to £33,958.1m). The ABR seeks Parliamentary approval for these changes.

The main changes to the Government's spending plans arise from:

- The restructuring of Scottish Government portfolios following the 2011 Scottish Parliament election
- An increase in departmental expenditure limit (DEL) as a result of funding changes
- Technical adjustments in relation to NHS and teachers pensions and a PPP project
- Transfers between Scottish Government portfolios, which have no net overall effect on the budget and often reflect changes in responsibilities
- A transfer between the Scottish Government and UK Department, which also reflects transfer of responsibilities, but which does have a net overall effect on the budget.

The main changes (mainly above £10m) under each of these headings are analysed below.

**Key issues****1. General points*****Efficiency savings***

The 2011-12 Draft Budget referred to a 3% efficiency savings target. In December 2010, during an exchange with the Finance Committee on efficiency savings, the Cabinet Secretary said:

“Essentially, the 3 per cent is being applied across the Government's budget programme as an assumption of what we consider individual bodies will have to deliver. Some areas of the budget have been reduced by more than 3 per cent,

so there are clearly budget reductions beyond efficiency savings.” ([Scottish Parliament Finance Committee, 14 December 2010](#))

It is not yet known whether 3% efficiency savings are likely to be realised and how this assessment will be made given that there will be no outturn report.

The Scottish Government has since announced that it does not intend to publish an Efficiency Outturn report for 2011-12 (see [Scottish Government website](#)):

“We will not require each portfolio or each public body to submit separate efficiency plans and we will not undertake quarterly assessments or publish an Outturn Report for 2011-12.”

The reason for the Scottish Government’s decision not to publish an Efficiency Outturn report has not been given.

### ***Budget Exchange Mechanism***

At the Finance Committee in March 2011 the Cabinet Secretary announced further funding to be carried over from 2010/11:

“...in discussion with Her Majesty’s Treasury I have secured agreement to an increase of £30 million in the carry-forward that is available.” ([Scottish Parliament Finance Committee, 1 March 2011](#))

Financial Scrutiny Unit briefing „[Guide to Scottish Budget – Subject Profile](#)” (published on 11 October 2011) outlines the recent changes in the End Year Flexibility regime (EYF). The UK Coalition Government ended the system of EYF and introduced the Budget Exchange Mechanism (BEM). The Finance Ministers’ Quadrilateral meeting on 14 July 2011 agreed a modification to this system which means that the Scottish Government is now allowed to carry over up to a maximum 0.6% of resource DEL and 1.5% of capital DEL from one financial year to the next.

The ABR does not specifically state whether any changes have been made in recognition of the new BEM.

## **2. Restructuring of Scottish Government portfolios**

Portfolio restructuring has no net overall effect on the budget. Portfolio changes are a result of the Scottish Government’s decision to restructure portfolios post the 2011 election. The reconciliation table 1.8 on page 9 shows that the two most significant changes between the former and the new portfolios are creation of the Infrastructure & Capital Investment (ICI) Portfolio and reallocation of the Office of the First Minister (OFM) portfolio to two new portfolios and one existing portfolio:

- The main transfers to the new ICI portfolio are £1,791.7m from the former Finance & Sustainable Growth portfolio (almost in full from the Transport area) and £529.5m from the Health & Wellbeing portfolio (from Housing & Regeneration)
- The OFM budget was partly allocated to the Education & Lifelong Learning portfolio (£24.8m) and partly to two new portfolios (£7.9m to Parliamentary



Business and Government Strategy and £209.1m to Culture & External Affairs).

### 3. An increase in Departmental Expenditure Limit (DEL)

Funding changes outlined in the introduction to the ABR document (pages 1 and 2) are a mixture of additional funding and transfers between or within Scottish Government portfolios with the net impact being an increase in DEL of £39.6m. The following points are made:

- Additional £15.3m for teachers pay - the ABR document (page 73) outlines in the LG portfolio that this is a transfer from the ELL portfolio but there is no corresponding transfer shown in the ELL
- An additional £16m for housing programmes was announced by the Cabinet Secretary on 9 February 2011 but an increase of only £6m in capital is included under Housing and Regeneration in the ICI portfolio (page 61)
- The ABR introduction (para.6, page 1) states that there is an additional £4m to support college places and additional £7m for college bursaries but the ELL tables (pages 22-28) do not include these two amounts. The Brief Guide to the 2011-12 Autumn Budget Revision (Annex D) states that the £30m saving from the Scottish Funding Council has been in part used to fund the above £11m for college places and bursaries but no such adjustment is presented in the portfolio
- Only £4m is provided to support additional college places in 2011/12 but the Cabinet Secretary announced on 9 February 2011 that £8m would be provided for this purpose in 2011/12
- £2m funding for freight facilities grant was announced on 9 February 2011 by the Cabinet Secretary but this is not shown in the ABR.

### 4. Technical adjustments

Technical adjustments include:

- A decrease of £247.8m in annually managed expenditure (AME) due to a reduction in the NHS and teachers pensions. Scottish Government confirmed that this adjustment reflects a change in the discount rate used by HM Treasury – more specifically a move from the Retail Price Index (RPI) to the Consumer Price Index (CPI) in pension liability calculation
  - The last actuarial valuations for these pension schemes are out of date as they were last published over four years ago (2004 for NHS and 2005 for teachers pensions) which indicates non-compliance with the relevant international accounting standards. The [Scottish Public Pensions Agency's Annual report and accounts 2010-2011](#) (published in October 2011) includes the following statement:

“Valuations for NHS 2004-08 and the STSS 2005-09 were progressed during the year. However, because of the introduction of changes to pensions and/ or proposals to make future changes by the UK Government, we were instructed by the UK Government to postpone any further valuation work until such time as the position was finalised.

As a consequence it will be 2012 before these two valuations are concluded.”

- An increase of £276.7m in expenditure outside departmental expenditure limit (ODEL) to align the budget with the accounting required under the international financial reporting standards (IFRS) in respect of the completion (under PPP) of the M80 road project.

Explanation of AME and ODEL is as follows:

- AME covers expenditure which is difficult to predict or control but where there is a commitment to spend or to pay a charge (such as NHS and teachers pensions). AME budget changes are fully funded by HM Treasury
- ODEL budgets are mainly accounting adjustments in national accounts that form the basis of planning and control of departmental spending under resource budgeting aggregates that are not part of total managed expenditure (TME) which comprises DEL and AME budgets.

## **5. Transfers between/within Scottish Government portfolios**

Transfers between and within Scottish Government portfolios do not have an overall effect on the budget. They reflect either changes in responsibility for delivery between portfolios or other in-year budgetary adjustments.

Transfers of more than £10m detailed in the ABR are outlined below by portfolio.

### **Health, Wellbeing & Cities Strategy**

- Transfer of £55.1m from Health to ELL for nursing and midwifery education
- Transfer of £28.6m to Health (specifically to NHS Boards) from Justice for drug treatment and prevention programmes in the Scottish Prison Service

Similar transfers were made in the ABR 2010-11.

### **Education & Lifelong Learning**

- Transfer of £42m from Learning to LG for schools capital programme in Orkney and Western Isles
- Transfer of £55.1m to Scottish Further and Higher Education Funding Council from Health for nursing and midwifery education
- Internal transfer of £19m from Scottish Further and Higher Education Funding Council to Employability Skills and Lifelong Learning for modern apprenticeships. The Cabinet Secretary announced on 9 February 2011 that the modern apprenticeship numbers will be increased by 1,500 in 2011/12.

### **Justice**

- Transfer of £28.6m from Drugs and Community Safety to Health for drug treatment and prevention programmes

**Local Government**

- Transfer of £15.3m from ELL for teachers pay, however there is no corresponding transfer presented in the ELL portfolio
- Transfer of £42m from ELL to support capital funding of Orkney and Western Isles schools

**6. Transfer between Scottish Government and UK Department**

The Scottish Government received £16.7m from the Department for Environment, Food and Rural Affairs (DEFRA) in respect of a newly devolved budget for animal health and welfare policy with effect from 1 April 2011. This increases funding for the Environmental and Rural Services within the Rural Affairs and Environment portfolio.

As per the [news release on the DEFRA's website](#) "For 2011/12 Scotland and Wales will each have £21million to spend on animal health and welfare."

It is not clear what impact this might have on the delivery/ changes in priorities and expenditure in this area.

**Ursula Lodge, Financial Scrutiny Unit, 31 October 2011**

## Annex D

**A brief guide to the 2011-12 Autumn Budget Revision****Background**

1. The Budget process commences with the publication of the Draft Budget and the subsequent consultation process.
2. This is followed by the annual Budget Bill and the parliamentary approval of the Scottish Government's spending plans. As a result of statutory requirements the presentation of the budget in the Budget Bill is different to that in the Draft Budget. Table 1.2 of the Budget Bill provides reconciliation and is attached as an Annex to this guide.
3. Once the Budget Act has been approved by the Scottish Parliament, there are usually two opportunities to amend the budget as the year progresses. The Autumn Budget Revision in October and Spring Budget Revision in January. The Spring Budget Revision provides the final budget figures, against which outturn is reported in the Scottish Government's annual accounts.
4. Occasionally, a third revision in the summer has been made to adjust budgets. These have been to ensure transparency in respect of large technical adjustments, for example, the conversion to International Financial Reporting Standards (IFRS) or the removal of Cost of Capital charge as part of the HM Treasury Alignment Project.

**Autumn Budget Revision**

5. The Autumn Budget Revision is routine Parliamentary Business that proposes amendments to better align the Government's budget with its planned spending profile.
6. The aim of the Brief Guide to the ABR is to explain the main changes to the Budget and give some further background on why the changes have been made.
7. The 2011-12 ABR contains some portfolio structural changes made following the Scottish Parliament election in May. Details of the portfolio restructure are provided at Table 1.8 of the ABR 2011-12 Supporting Document.
8. The changes proposed in the Autumn Budget Revision result in an increase in the approved budget of **£85.7m** from £33,872.4m to **£33,958.1m**.
9. The changes to the Budget are broken down in to 5 main areas:
  - Portfolio restructure
  - Funding Changes which have arisen from changes to the Budget Bill and subsequent changes
  - Technical Changes

- Additional Funding from Whitehall Departments
- Transfers between Portfolios

10. The main changes included under each heading are summarised below.

#### Portfolio Restructure

11. As a result of the Scottish Government's decision to restructure the administration following the election in May, the budgets shown in this document reflect the new portfolios. Table 1.8 provides a reconciliation between the former Scottish Government portfolios and the new Scottish Government structure. This provides an explicit link with table 1.4 of the Supporting Document to the 2011-12 Budget Bill.

#### Funding Changes

12. Subsequent to the restructuring, this revision includes the changes to the Budget Bill 2011-12 announced by the then Cabinet Secretary for Finance and Sustainable Growth at Stage 3 of the Budget Bill on Wednesday 9 February 2011. These changes included additional funding for :

- Modern Apprenticeships (£11.5m),
- Supporting People Fund (£5.0m),
- support for employment creation (£10.0m),
- college bursaries (£7.0m),
- support for college places (£4.0m),
- housing (£6.0m),
- voluntary sector jobs (£10.0m)
- post office diversification scheme (£1.0m)
- and the Capital City Supplement (£0.4m).

13. Further to these changes, additional capital funding has been provided to :

- prisons (£21.0m), police (£4.0m),
- Scottish Rural Development Programme (£5.0m),
- lifeline services for Barra - aircraft purchase (£3.0m),
- Scrabster Harbour (£2.2m)

14. There is also additional resource funding to support changes to teachers pay and conditions (£15.3m) and the Green Bus Fund (£0.8m).

15. This has been funded by an additional £30.0m in our carry forward from 2010-11 (bringing the total carried forward to £130.0m) an increase in estimated NDRI (£11.5m) as well as savings identified in portfolio budgets.

16. The net funding changes total £39.6m.

Technical Adjustments

17. The estimated AME pension's reduction of £247.8m is due to an increase in the discount rate applied by HM Treasury which has reduced the cost of pensions. Liabilities have also reduced to reflect the move from uprating pensions by RPI to CPI. Pension's expenditure is fully funded by HM Treasury.
18. A technical adjustment is also required to reflect an increase in ODEL of £276.7m for the completion (under PPP) of the M80 roads project. This aligns our Scottish Budget with the accounting required under International Financial Reporting Standards (IFRS). This is a technical adjustment and is spending power neutral.
19. Further minor adjustments of £0.5m are due to changes in the classification of non-cash for Non Departmental Public Bodies (NDPBs).

Whitehall Transfers

20. The Scottish Government received an additional £16.7m from the Department of Environment Agriculture, Food and Rural Affairs (DEFRA). DEFRA devolved the budget for Animal Health and Welfare policy with effect from 1 April 2011.

Transfers

21. Transfer of resources between Scottish Government portfolios net to zero.
22. Details of the main changes and transfers are summarised in the following table:

**2011-12 Budget Approved at the Budget Bill****33,872.4****New Portfolio Structure Revisions  
(Table 1.8 of the Supporting Document)**

Office of First Minister	-241.8
Health Wellbeing and Cities	-529.5
Finance Employment and Sustainable Growth	-1,788.5
Education and Lifelong Learning	24.8
Parliamentary Business and Government Strategy	7.9
Justice	-3.2
Culture and External Affairs	209.1
Infrastructure and capital Investment	2,321.2

0.0

**33,872.4****Funding Changes**Budget Bill

FESG: Post office diversification scheme	1.0
FESG: Modern Apprenticeships	2.5
ELL: Modern Apprenticeships	9.0
ELL: voluntary sector jobs - Apprenticeships	10.0
ELL: Support employment creation	10.0
ELL: College bursaries	7.0
ELL: support college places	4.0
ICI: housing	6.0
LG: Supporting People Fund	5.0
LG: Capital City Supplement	0.4

Further funding changes

FESG: Scrabster Harbour	2.2
RAE: Scottish Rural Development Programme	5.0
Justice: Capital funding for Scottish Crime Campus project and HMP Shotts phase 2 project	25.0
ICI: Aircraft for lifeline services to Barra and Green Bus Fund	3.8
LG: to support for changes to teachers' pay and conditions	15.3
Audit Scotland	0.9

Funding changes (savings and budget management)

ICI: Network Rail savings from the reprofiling of contract payments	-15.0
HW: capital expenditure brought forward	-14.0

into financial year 2010-11

HW: adjustment for changes in the discount rate of NHS pensions -3.5

ELL: funding made available to the Scottish Funding Council (SFC) recognising the term timetable demands of the 2010-11 Academic year. -30.0

Savings in Forestry Commission Scotland arising from programme work completed in financial year 2010-11 -5.0

---

39.6

**33,912.0**

### **Technical Changes**

SPPA : Decrease in NHS and Teachers" Pension Costs (AME) -247.8

FESG: Additional ODEL budget cover (to reflect completion (under PPP) of M80 roads project) to align budgeting with accounting required under IFRS. 276.7

NDPB Non Cash Adjustments 0.5

---

29.4

**33,941.4**

### **Net Whitehall Transfers**

RAE – transfer from DEFRA 16.7

---

16.7

**33,958.1**

### **Internal Transfers within Scottish Block**

Finance and Sustainable Growth -2.0

Health and Wellbeing -30.7

Education and Lifelong Learning 20.9

Justice -30.2

Rural Affairs and Environment 0.5

Local Government 42.0

Other -0.5

---

0.0

### **Proposed Budget following Autumn Revisions**

**33,958.1**



**Revisions by type**

	<b>DEL</b>	<b>AME</b>	<b>Other</b>	<b>Total</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Funding Changes	39.6	0	0	39.6
Technical Changes	0.5	-247.8	276.7	29.4
Net Whitehall Transfers	16.7	0.0	0.0	16.7
Scottish Block Transfers	0.0	0.0	0.0	0.0
<b>Total Changes</b>	<b>56.8</b>	<b>-247.8</b>	<b>276.7</b>	<b>85.7</b>

**Main revisions include:-**Finance, Employment and Sustainable Growth

- £5.7m new funding for Post Offices, job creation for Small and Medium Enterprises (SMEs), Scrabster Harbour and Wave and Tidal Energy Support Scheme (WATES )
- £-2.0m transfer from FESG to Health for the merger of E Care team within Health.

Health , Wellbeing and Cities Strategy

- £-55.1m transferring from Health to ELL for pre-registration nursing and midwifery education
- £-5.7m from Health to ELL to fund salaries on clinical academics in universities.
- £4.0m transfer from ELL to Health for Social Care and Social Work Improvement Scotland (SCSWIS).
- £28.6m transfer from Justice to Health for drug treatment prevention in the Scottish Prison service (SPS)
- £1.6m from Justice to Health for the partnership on drug and alcohol prevention.
- £2.0m transfer from FESG to Health to reflect E Care team merging with Health.
- £-1.0m transfer to ELL for free Disclosure Scotland checks on unpaid volunteers who work with protected adults.
- £-5.1m due to the transfer of responsibility of social inclusion from Health to ELL

Education and Lifelong Learning (ELL)

- £10.0m new funding for Employability Skills and Lifelong Learning for Community Jobs Scotland.
- £-42.0m transfer from Schools to Local Government for Schools capital programme.
- £1.0m transfer from Health to Children and Families for Disclosure Scotland free checks for unpaid volunteers.
- £-4.0m from ELL to Health for Social Care and Social Work Improvement Scotland (SCSWIS).
- £5.1m from Health to Employability and Tackling Poverty for Social Inclusion changing portfolios.
- £55.1m from Health for pre-registration nursing and midwifery education.

- £5.7m from Health to Higher Education to fund clinical academics in universities.
- £19.0m to Employability, Skills and Lifelong Learning for Modern Apprenticeships - Skill Development Scotland (SDS).
- £7m additional funding for college bursaries
- £4m to support college places
- £-30.0m funding made available to the Scottish Funding Council (SFC) recognising the term timetable demands of the 2010-11 Academic year which ends in August 2011. Funding provided on the agreement that the SFC would offer the saving in financial year 2011-12 to fund wider commitments. A similar mechanism for the realigning of SFC funding has been made in previous years.

Note – The £30m saving from the SFC has been used to fund the £19m for Modern Apprenticeships, £7m additional funding for college bursaries and £4m to support college places.

#### Justice

- £4.0m additional capital funding for Police Central Government for Scottish Crime Campus project.
- £21.0m additional capital funding to cover contractual commitments for HMP Shotts phase 2 project.
- £-28.6m transfer to Health to support drug treatment and prevention.
- £-1.6m transfer to Health to support alcohol and drug partnerships.

#### Rural Affairs and the Environment

- Some internal RAE transfers with an overall net effect of Miscellaneous transfers of £0.5m
- £5.0m for Scottish Rural Development Programme (SRDP)

#### Local Government

- Transfer of £42.0m from ELL in respect of Schools capital funding in Orkney and the Western Isles.
- Increase of £20.7m in General Revenue Grant in respect of teachers pay, supporting people and capital city supplement.

#### Infrastructure and Capital Investment

- £-15.0m removal of saving on reprofiling of Network Rail payments which allowed for introduction of new priorities as announced at the Budget Bill.
- £0.8m additional funding for Green Bus Fund.
- £3.0m additional funding for purchase of aircraft to support lifeline services.

As in previous years, there are also a small number of internal portfolio transfers which have no effect on the portfolio totals, but play a significant role in ensuring effective internal budget monitoring.

#### **Scottish Government Finance Co-ordination October 2011**

Table 1.2 Draft Budget 2011-12 restated for Parliamentary approval

Annex A

	A Draft Budget  £m	B NDPB Non-cash  £m	C Adjust Budget  £m	D IFRS Adjust  £m	E Other bodies & transfers  £m	F LA grants  £m	G Transfers Between Portfolios  £m	H Restated Budget  £m
First Minister	255.1	-8.6			-8.9	4.5	-0.3	241.8
Finance and Sustainable Growth	5,449.6	-41.9	35.1	-3.7	-3,249.4	28.0	-0.8	2,216.9
Health and Wellbeing	11,858.4	-1.0	4.0	304.7	-10.9	131.7		12,286.9
Education and Lifelong Learning	2,583.6	-4.0	4.5					2,584.1
Justice	1,267.5	-3.0	-20.8	-5.1	-83.2	587.0	-7.5	1,734.9
Rural Affairs and Environment	539.4	-6.7	0.1		-71.5		1.2	462.5
Administration	236.0							236.0
Crown Office and Procurator Fiscal	108.2							108.2
Local Government	11,226.0					-751.2	7.3	10,482.1
Forestry Commission					71.5			71.5
Food Standards Agency					10.9			10.9
Teachers and NHS Pensions					3,230.4			3,230.4
NAS					8.9			8.9
GRO					19.0			19.0
Office of Scottish Charity Regulator					3.3			3.3
Scottish Court Service					79.9			79.9
<b>The Scottish Government</b>	<b>33,523.8</b>	<b>-65.2</b>	<b>22.9</b>	<b>295.9</b>	<b>0.0</b>	<b>0.0</b>	<b>-0.1</b>	<b>33,777.3</b>
Scottish Parliament and Audit Scotland	95.9						-0.8	95.1

<b>Total Managed Expenditure</b>	<b>33,619.7</b>	<b>-65.2</b>	<b>22.9</b>	<b>295.9</b>	<b>0.0</b>	<b>0.0</b>	<b>-0.9</b>	<b>33,872.4</b>
----------------------------------	-----------------	--------------	-------------	--------------	------------	------------	-------------	-----------------

A - Draft budget as shown in table 5.01 of 'Scottish Draft Budget 2011-12' on page 62.

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

C - In accordance with current accounting practice student loans bank interest subsidy and police loan charges require parliamentary approval. Judicial salaries and Scottish Water loan repayments to NLF, PWLB and EIB are excluded from parliamentary approval.

D - IFRS Adjustments to reflect different budgeting and accounting treatment.

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

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

G - Transfers between portfolios following Draft Budget – mainly transfer of police pensions from Justice to LG.

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

**Budget (Scotland) Act 2011 Amendment Order 2011: Approval motion**

**S4M-01206 John Swinney:** That the Finance Committee recommends that the Budget (Scotland) Act 2011 Amendment Order 2011 [draft] be approved.