



The Scottish Parliament
Pàrlamaid na h-Alba

FINANCE COMMITTEE

AGENDA

27th Meeting, 2013 (Session 4)

Monday 4 November 2013

The Committee will meet at 12 noon in The Webster Memorial Theatre, Arbroath.

1. **Draft Budget Scrutiny 2014-15:** Members will report back on the outcomes of the workshop sessions involving local organisations held before the start of the meeting.

Not before 2.00 pm—

2. **Draft Budget Scrutiny 2014-15:** The Committee will take evidence on the Scottish Government's Draft Budget 2014-15 from—

John Swinney, Cabinet Secretary for Finance, Employment and Sustainable Growth, Scottish Government.

3. **Subordinate legislation:** The Committee will take evidence on the Budget (Scotland) Act 2013 Amendment Order 2013 [draft] from—

John Swinney, Cabinet Secretary for Finance, Employment and Sustainable Growth, Scottish Government.

4. **Subordinate legislation:** John Swinney, Cabinet Secretary for Finance, Employment and Sustainable Growth to move S4M-08094 - That the Finance Committee recommends that the Budget (Scotland) Act 2013 Amendment Order 2013 [draft] be approved.

James Johnston
Clerk to the Finance Committee
Room T3.60
The Scottish Parliament
Edinburgh
Tel: 0131 348 5215
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The papers for this meeting are as follows—

Agenda item 2

Note by the Clerk

FI/S4/13/27/1

Agenda item 3

Note by the Clerk

FI/S4/13/27/2

Finance Committee

27th Meeting, 2013 (Session 4), Monday, 4 November 2013

The Budget (Scotland) Act 2013 Amendment Order 2013 [draft]

Introduction

1. The purpose of this paper is to set out background and procedural information for the Committee's scrutiny of the Budget (Scotland) Act 2013 Amendment Order 2013 [draft] ("the Order"). A copy of the Order, along with the accompanying Autumn Budget Revision (ABR), is attached at Annexe A.
2. Briefings on the Order and ABR have been prepared by the Financial Scrutiny Unit in SPICe and by the Scottish Government. These briefings are attached at Annexe B.

Purpose of the Order and the scrutiny procedure

3. The Order amends the Budget Scotland Act 2013 which authorised the Scottish Government's spending plans for the current financial year. The ABR provides supporting information on the revised spending for which the Scottish Government is seeking Parliamentary approval.
4. The Order is subject to the affirmative procedure under Rule 10.6 of Standing Orders. Under this procedure, the Parliament has a 40 day period in which to consider the Order, including consideration by a lead committee and the Delegated Powers and Law Reform Committee. The DPLR considered the Order at its meeting on 29 October 2013 and had no issues to report.
5. As lead committee for the order, the Committee will be asked to consider the following motion from the Cabinet Secretary for Finance, Employment and Sustainable Growth—

S4M-08094 – That the Finance Committee recommends that the Budget (Scotland) Act 2013 Amendment Order 2013 [draft] be approved.

6. However, during formal consideration of the motion, Standing Orders provide that only the Cabinet Secretary and members may participate in the debate. In order to inform the Committee's consideration of the motion, there will therefore be an opportunity to take evidence on the Order from the Cabinet Secretary and his officials before moving to formal consideration of the motion.

Conclusion

7. **The Committee is invited to consider the Order**

Catherine Fergusson
Senior Assistant Clerk to the Committee



Finance Committee

Autumn Budget Revision 2013-14

Introduction

The 2013-14 Autumn Budget Revision (ABR) amends the Budget (Scotland) Act 2013 which authorises the Government's spending plans for the financial year 2013-14. Details of the proposed changes are set out in the [2013-14 Autumn Budget Revision to the Budget \(Scotland\) Act for the year ending 31 March 2014](#) published on 17 October 2013. The Scottish Government has also produced a Brief Guide to the 2013-14 Autumn Budget Revision.

The proposed changes detailed in the ABR result in an increase in the approved budget of £0.8m (from £34,698.1m to £34,698.9m). The ABR seeks Parliamentary approval for these changes.

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

- An increase in the departmental expenditure limit (DEL) as a result of funding changes (+£129.6m)
- Whitehall Transfers (+£28.8m) from the Department for Work and Pensions for the Social fund element of the UK Government's Welfare Reforms
- Technical adjustments, primarily in relation to NHS and teachers pensions (-£157.6m)
- Transfers between Scottish Government portfolios, which have no net overall effect on the budget and often reflect changes in responsibilities

The main changes under each of these headings are analysed below, along with suggestions where further clarification would assist in scrutinising the ABR information.

Funding Changes

The **additional** funding available to the Scottish Government and allocated as part of the ABR arises from the following sources:

- Barnett financial transaction consequentials for 2013-14 resulting from UK Government spending decisions announced at the March 2013 Budget (£109.0m)
- Underspend from 2012-13 carried forward to 2013-14, using the Budget Exchange Mechanism (£21.9m)

Table 1 summarises these additional funding sources for 2013-14, which total £130.9 million.

Table 1: Additional funding sources for 2013-14

Funding source	£m
Financial Transaction Barnett consequentials, March 2013	109.0
Budget Exchange Underspend c/f 2012-13	21.9
Total	130.9

The ABR allocates the additional funding available. There is also a redirection of existing budget at the ABR arising from the Budget Bill Stage 3 announcement in respect of the Renewably Energy Investment Fund (REIF) re-profiling (£15m) and loans to Scottish Water (£35m) applied to Housing supply, sustainability and development (£40m) and network road and bridge strengthening (£10m). There is also the release of £31m from the Queensferry Crossing budget which has underpinned the £27m allocated to Rural Affairs and the Environment, £1m to EDGE funding and £1.7m to the Scottish Welfare Fund. The net funding position at ABR is £129.6m. A breakdown of the funding changes is provided in Table 2 (including the areas that have been reduced to accommodate the net £129.6m of changes).

Table 2: Summary of ABR allocations, 2013-14

Finance, Employment and Sustainable Growth	£m
Re-profiling of the Renewable Energy Investment Fund	-15
EDGE Fund support	1
Net FESG changes	-14
Health & Wellbeing	
To accelerate backlog maintenance	3
Net Health and Wellbeing changes	3
Rural Affairs and the Environment	
Futures IT project for new CAP programme	12
Harbour grants for storm damage	3
Marine Scotland, fisheries assistance	3
Rural Cohesion, to support food processing in remote and rural Scotland	4.8
Bull Stud Farm to support building project	1.5
Agriculture and Horticulture Advice and support for Weather Aid	2.7
Net Rural Affairs and the Environment changes	27
Infrastructure, Investment & Cities	
Release of budget from Queensferry Crossing	-31
Scottish Water reduction in loan requirement	-35
Network Road and Bridge Strengthening	10
Financial Transactions – Housing	109
Housing supply, sustainability and development	40
Shared-equity schemes	7.7
JESSICA support	5.3
Housing and Regeneration initiatives	5.9
Scottish Welfare Fund	1.7
Net Infrastructure, Investment & Cities changes	113.6
Net Total Funding Changes sought by ABR	129.6

On the figures provided in tables 1 and 2, members will note that some of the changes in the ABR are funded via the release of monies.

- The Queensferry crossing project releases £31m from its budget contingency (£20m was released from the Crossing contingency in last year's ABR 2012-13)
- Scottish Water borrowing is reduced by £35m. The Guide to the Autumn Budget Revision states that this doesn't impact on their investment programme. It is not clear whether this means that those monies must be found in future years – ie this is just a reprofiling of the Scottish Water borrowing requirement – or whether Scottish Water has made efficiencies which has reduced their borrowing requirement.
- The Renewable Energy Investment Fund has £15m re-profiled, which presumably must be repaid into the fund in future years.

Budget Exchange Mechanism

The Devolved Administrations Budget Exchange Mechanism (BEM) allows the Scottish Government to carry forward any underspends from one financial year to the next up to a limit which is calculated as a percentage of the Departmental Expenditure Limit (DEL) budget: 0.6% of resource DEL, 1.5% of capital DEL and 0.6% of non-cash resource DEL.

Making use of this facility, the Scottish Government agreed with HM Treasury that it would carry forward an underspend of £21.9m cash DEL from 2012-13 to 2013-14 as well as its planned £158m carry forward from 2012-13 that was already built into the 2013-14 budget plans.

Given that the 2013-14 budget included a planned carry forward from 2012-13, Members may wish to ask whether the Scottish Government has any planned carry forward from 2013-14 built into the 2014-15 draft budget. Members may also wish clarification on whether financial transaction underspends score against BEM carry forward DEL limits.

Resource to Capital

In the 2011 Spending Review, the Scottish Government announced its intention to switch over £700 million from resource budgets to capital spending over the period 2012-13 to 2014-15, in order to mitigate the effects of the reducing capital budget. This has been an ongoing issue of interest for the Finance Committee in recent years. The Committee recommended in its report on Draft Budget 2013-14 that it “would welcome greater clarity in future draft budget documents in the presentation of proposals for resource to capital switches including reporting on the progress made in achieving these transfers.” The Scottish Government responded: “We propose it is most appropriate to report on these aspects as part of the in-year revisions and the outturn report.”

The Autumn Budget Revision does not cover the 2013-14 plans for Resource to Capital transfers.

Members may wish to seek clarification on the latest Resource to Capital transfer plans. Members may also wish to seek clarification on whether the planned transfers of £243m in 2013-14 (as presented in the recent Draft Budget 2014-15) are on track to be delivered within the 2013-14 financial year, and what capital projects they will fund.

Whitehall Transfers

The ABR contains one Whitehall transfer which members may wish to seek more details on. The Guide to the ABR states:

“The budget transfer is a Machinery of Government transfer of £28.8 million from the Department for Work and Pensions to the Scottish Government for the Social Fund element of the UK Government’s Welfare Reforms. The budget has been deployed as part of the Scottish Welfare Fund within the Infrastructure, Investment and Cities portfolio.”

Technical Adjustments

There are some technical adjustments contained within the ABR. These adjustments primarily relate to NHS and Teachers pensions which do not impact on the discretionary spending power of the Scottish Government. However, members may wish to receive further information on the reasons for the changes and any potential impact on pension scheme holders.

According to the Guide to the ABR, the pensions changes relate to a revised estimate of the costs of the NHS and Teachers pension schemes to reflect updated assessments based on a number of factors including the latest available HM Treasury discount rates, increases in employee contributions and a reduction in interest in scheme liabilities. The net impact of the pension changes is £160m comprising a net increase in the costs of the NHS pension scheme of £42.1m and a net decrease in the costs of the Teachers pension scheme of £202.1m. The NHS and Teachers pensions expenditure is classed as Annually Managed Expenditure (AME) and is fully funded by HM Treasury.

The other “technical adjustment” relates to an additional £2.4m of grant-in-aid which has been provided to the Scottish Qualifications Authority to cover an in-year cash-flow requirement following a change to the timing of payments to HMRC in respect of temporary staff. It is not clear from the documentation whether this represents a cost to the Scottish Government or whether this, along with the narrative accompanying the “technical adjustments” in the Guide to the ABR is “essentially budget neutral” (paragraph 17).

There is a total net reduction of £157.6m as a result of these “technical adjustments”.

Transfers between and within portfolios

Although not impacting on the overall aggregate Scottish budget, there have been a number of internal transfers between portfolios. They reflect either changes in responsibility for delivery between portfolios or other in-year budgetary adjustments. The most financially significant of these transfers identified by the Scottish Government (presented on p2-3 of the ABR) are as follows:

- transfer from Health & Wellbeing to Education and Lifelong Learning in respect of nursing and midwifery education (£57.6m);
- transfer from Health & Wellbeing to Education and Lifelong Learning in respect of

- clinical academics and senior clinical GP s (£6.3m);
- transfer from Justice to Health & Wellbeing in respect of drug treatment and prevention (£30.3m); and
- transfer of emerging budget underspends from Finance Employment and Sustainable Growth and Infrastructure, Investment and Cities to allow Local Government to support Housing Discretionary Payments to mitigate the impact of the UK Government's welfare reforms (£20m).

Other notable transfers contained in the ABR and possible points of interest for members are presented by Portfolio below.

Finance, Employment and Sustainable Growth

There are net transfers out of Finance, Employment and Sustainable Growth of £22.8m. This includes outgoing transfers of £32.6m and incoming transfers of £9.8m. These are summarised on p15 of the Supporting Document and members may wish to explore some of these individually.

Health and Wellbeing

As mentioned above, there is a transfer of £57.6m from Health and Wellbeing to Education and Lifelong Learning in respect of nursing and midwifery education and a transfer of £6.3m from Health and Wellbeing to Education and Lifelong Learning in respect of funding salary costs of clinical academics and senior clinical GPs.

Members will note that similar transfers have taken place in ABRs for previous years. If this is going to be a recurrent transfer, it is not clear why this transfer has not been incorporated into the Education and Lifelong Learning draft budget from the outset. By not being incorporated into the Draft Budget document, it has the effect of making the Health Budget look higher than it is in reality, and the Education and Lifelong Learning budget lower than it is in reality.

Education and Lifelong Learning

There are small transfers out of Education and Lifelong Learning (ELL) to Local Government (£4m) to deliver 1+2 Languages Policy (p23) and a transfer of £3m to Local Government from ELL for Family Support (p24).

It is not known whether the funding to Local Government is ring-fenced for the stated purposes (given the terms of the Concordat).

There are a number of transfers into and out of the Scottish Further and Higher Education Funding Council (SFHEFC), summarised on p26. These include the above mentioned transfers from Health and Wellbeing, but also a number of others including a transfer out of £8.8m to the Strategic Savings forum in the Finance, Employment and Sustainable Growth portfolio; and a transfer to Skills Development Scotland of £8.5m for the Get Ready to Work programme and maintaining college places.

There is a transfer into Employability, Skills and Lifelong Learning from Culture and External Affairs of £5.8m for an unspecified “number of initiatives for youths” (p27). The outgoing transfer comes from the Young Scots budget within Culture and External Affairs and is actually listed as -£5.9m (p52). Members will note the slight variance in the transfer amount.

Justice

There is a proposed transfer of £13.9m within the Justice portfolio from Scottish Resilience to the Justice Miscellaneous programme on p33.

There are transfers out of Police Central Government of £4.8m summarised on p35 of the ABR (£4.2m to the Infrastructure, Investment and Cities portfolio for “safety cameras” and £0.6m in miscellaneous minor transfers to other Justice budget lines).

There is a transfer of £30.3m from Justice to Health and Wellbeing in respect of drug treatment and prevention (p36).

A similar transfer took place in the last two ABRs and, as with the point above relating to the health budget transfer, it is not clear why this has not been reflected in the Justice and Health baselines within the Draft Budget document.

Infrastructure, Investment and Cities

The £31m “Queensferry crossing budget revision” is reported on p58. Members may recall that there was a release of £20m contingency funding in the 2012-13 Budget revision.

Page 58 also reports an increased budget for Network Road Strengthening of £3m (which scores as Capital) and an increased budget for Network Bridge Strengthening of £7m (which scores as Operating). It is not clear why these are classified differently in the ABR.

The Scottish Futures Fund has a £6m transfer from resource to capital for Warm Homes (p63). It is not clear why this wasn’t previously classed as capital.

The Financial Transaction additions for Housing are listed on p65 as £104m, slightly less than the £109m received via the UK Budget in March 2013. This and other transfers and additions are listed under Housing and Regeneration on p65. For example, £14m additional funding to support sustainability and £4m to support transitions.

The remaining £5m financial transaction allocations (of £109m) is allocated in the Scottish Futures Fund budget for Warm Homes on p63.

Ross Burnside
Financial Scrutiny Unit
October 2013

A BRIEF GUIDE TO THE 2013-14 AUTUMN BUDGET REVISION (ABR)

Background

1. The Autumn Budget Revision is part of the annual Budget process. The Budget process commences with the publication of the Draft Budget and the subsequent consultation process. This is followed by the annual Budget Bill and the parliamentary approval of the Scottish Government's spending plans.

2. 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 a Spring Budget Revision in February.

Autumn Budget Revision

3. The Autumn Budget Revision is routine Parliamentary business that proposes amendments to better align the Government's budget with its planned spending profile.

4. The aim of the Brief Guide to the Autumn Budget Revision is to explain the main changes to the Budget since the approval of the Budget Act, and give some further background on why the changes have been made.

5. The changes proposed in the Autumn Budget Revision result in an increase in the approved budget of £0.8 million from £34,698.1 million to £34,698.9 million.

6. The changes to the Budget are broken down in to four main areas:

- Funding Changes which have arisen since changes to the Budget Bill Revision (£129.6 million)
- Whitehall Transfers (£28.8 million)
- Technical Changes (-£157.6 million)
- Transfers between Portfolios.

Funding Changes

7. Funding changes represent additional budget that provides spending power within portfolios and programmes.

8. The Autumn Budget Revision reflects funding changes as announced at Stage 3 of the 2013-14 Budget Bill on 6 February 2013, the allocation of Financial Transaction consequentials announced on 3 May 2013, further additions as outlined to the Scottish Parliament on 19 June and in-year additions reflecting Ministerial decisions.

9. The net impact of the funding changes on the Scottish Budget is an increase of £129.6 million. The net allocation to portfolios is detailed in Table 1 below:

Table 1: Allocation to portfolios	£m
Finance, Employment and Sustainable Growth	-14.0
Health & Wellbeing	3.0
Rural Affairs and the Environment	27.0
Infrastructure, Investment & Cities	113.6

Annex A provides further details on the allocation by portfolio.

10. At Stage 3 of the Budget Bill, on 6 February 2013, the Cabinet Secretary for Finance, Employment and Sustainable Growth announced a budget redirection of £50 million of capital funding. This funding will support an additional £38 million investment in Housing, including £24 million in sustainability measures, £10 million in Trunk Road Maintenance and £2 million to create a fund to support housing providers test the development of affordable housing in vacant town centre properties.

11. The funding to support the Stage 3 announcement was sourced from an agreed reduction in loans to Scottish Water (£35 million), without impacting on their investment programme and adjustments to the planned profile of the Renewable Energy Investment Fund (£15 million).

12. A further £1 million, as announced at Stage 3, is being allocated to the EDGE (Encouraging Dynamic Growth Entrepreneurs) fund, doubling the amount the Scottish Government is making available to some of Scotland's most ambitious and creative entrepreneurs.

13. The Autumn Budget Revision includes the deployment of £109 million of Financial Transaction consequentials, from the UK Budget in March 2013, to measures that will provide substantial further support to the housing sector. Financial Transaction facilities have to be repaid to HM Treasury in future years.

14. On 19 June 2013, as part of the provisional outturn statement for Draft Budget 2012-13, the Cabinet Secretary for Finance, Employment and Sustainable Growth announced further investment in housing and regeneration, funded from available 2012-13 underspend. Additional funding of £18.9 million was allocated in 2013-14 for JESSICA (£5.3 million), Shared Equity Scheme (£7.7 million) and other housing and regeneration projects (£5.9 million). In addition the Health and Wellbeing portfolio has been allocated £3.0 million of the 2012-13 underspend to accelerate investment in backlog maintenance at Monklands Hospital including theatres and critical care services. The Autumn Budget Revision reflects these additions.

15. The Autumn Budget Revision also reflects the deployment of an additional £27.0 million to support a range of measures in the Rural Affairs and Environment portfolio, an additional £1.7 million allocation to the Scottish Welfare Fund as part of a total £2.5 million package for Citizens Advice Scotland and the release of £31.0 million of budget in respect of the Queensferry Crossing.

Whitehall Transfers

16. There is one Whitehall Transfer recognised as part of the Autumn Budget Revision. The budget transfer is a Machinery of Government transfer of £28.8 million from the Department for Work and Pensions to the Scottish Government for the Social Fund element of the UK Government's Welfare Reforms. The budget has been deployed as part of the Scottish Welfare Fund within the Infrastructure, Investment and Cities portfolio.

Technical Adjustments

17. In line with past years, the Autumn Budget Revision recognises technical changes which are essentially budget neutral and do not provide additional spending power for the Scottish Government. The Autumn Budget Revision records a total net budget reduction of £157.6 million in respect of technical changes.

18. The revised estimate of the costs of the NHS and Teachers pension schemes reflect updated assessments based on a number of factors including the latest available HM Treasury discount rates, increases to employee pension contributions and a reduction in interest on scheme liabilities. The impact is an overall budget reduction of £160 million (NHS pension scheme £42.1 million net increase and Teachers pension scheme £202.1 million net decrease.) NHS and Teachers pensions expenditure is fully funded by HM Treasury and is classified as Annually Managed Expenditure (AME).

19. For the purposes of the Scottish Budget an additional £2.4 million of grant-in-aid has been provided to the Scottish Qualifications Authority to cover an in-year cash-flow requirement following a change to the timing of payments to HMRC in respect of temporary staff.

Internal Transfers

20. There are a number of internal transfers within the Scottish Block as part of the Autumn Budget Revision process to assist robust internal budget monitoring. Virement between and within portfolios is a "zero-sum" approach. Annex B provides details of the main internal transfers, over £5 million, between portfolios.

21. As announced by the Cabinet Secretary for Finance, Employment and Sustainable Growth on 11 September 2013, as part of the Draft Budget 2014-15 statement, the Autumn Budget Revision reflects the internal transfer of £20 million of emerging underspend in 2013-14 to Local Government. This budget transfer of £20 million, the maximum amount permitted by the UK Government, will enable local authorities to add to their own provision to increase their budgets for Discretionary Housing Payments and mitigate the worst effects of the UK Government's welfare reforms in relation to under-occupancy measures for social sector tenants.

Table 2: Summary of Revisions by type

Change Type	DEL	AME	Other	Total
	£m	£m	£m	£m
Funding Changes	129.6			129.6
Technical Changes	2.4	-160.0		-157.6
Whitehall Transfers	28.8			28.8
Scottish Block Transfers				0.0
Total Changes	160.8	-160.0	0.0	0.8

Scottish Government
Finance Directorate: Corporate Reporting Division
October 2013

Annex A – Summary of Changes from Budget Bill

2013-14 Budget Approved at the Budget Bill		34,698.1
Funding Changes		
Finance, Employment and Sustainable Growth		
Reprofiling of the Renewable Energy Investment Fund	-15.0	
EDGE Fund support	1.0	
		-14.0
Health & Wellbeing		
To accelerate backlog maintenance		3.0
Rural Affairs and the Environment		
Futures IT project for new CAP programme	12.0	
Harbour grants for storm damage	3.0	
Marine Scotland, fisheries assistance	3.0	
Rural Cohesion, to support food processing in remote and rural Scotland	4.8	
Bull Stud Farm to support building project	1.5	
Agriculture and Horticulture Advice and support for Weather Aid	2.7	
		27.0
Infrastructure, Investment & Cities		
Release of budget from Queensferry Crossing	-31.0	
Scottish Water reduction in loan requirement	-35.0	
Network Road and Bridge Strengthening	10.0	
Financial Transactions – Housing	109.0	
Housing supply, sustainability and development	40.0	
Shared-equity schemes	7.7	
JESSICA support	5.3	
Housing and Regeneration initiatives	5.9	
Scottish Welfare Fund	1.7	
		113.6
		129.6

WHITEHALL TRANSFERS

Transfer from Department for Work and Pension in respect of Welfare reforms	28.8
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TECHNICAL CHANGES

Net reduction in NHS and Teachers pensions schemes (AME)	-160.0	
Additional grant-in-aid cover to the Scottish Qualifications Authority	2.4	
	<hr/>	-157.6
Internal Transfers within Scottish Block		0.0
Proposed Budget following Autumn Revisions		34,698.9

Annex B - Details of Significant Inter-Portfolio Transfers (over £5 million)

Finance, Employment and Sustainable Growth

- Transfer to Local Government to mitigate the worst effects of the UK Government's welfare reforms (-£10.0 million).
- Transfer from Education and Lifelong Learning for Strategic Forum savings (£8.8 million).

Health and Wellbeing

- Transfer from Justice for NHS Boards for drug treatment and prevention (£30.3 million).
- Transfer to Education and Lifelong Learning to fund salary costs of Clinical Academics (-£6.3 million).
- Transfer to Education and Lifelong Learning for nursing and midwifery education (-£57.6 million).

Education and Lifelong Learning

- Transfer from Health and Wellbeing for nursing and midwifery education (£57.6 million).
- Transfer from Health and Wellbeing to fund salary costs of Clinical Academics (£6.3 million).
- Transfer to Finance, Employment and Sustainable Growth for Strategic Forum savings (-£8.8 million).
- Transfer from Culture and External Affairs to support a number of initiatives for young people (£5.9 million).

Justice

- Transfer to Health and Wellbeing for NHS Boards for drug treatment and prevention (-£30.3 million).

Culture and External Affairs

- Transfer to Education and Lifelong Learning to support a number of initiatives for young people (-£5.9 million).

Infrastructure, Investment and Cities

- Transfer to Local Government to mitigate the worst effects of the UK Government's welfare reforms (-£10.0 million).

Local Government

- Transfers from Finance, Employment and Sustainable Growth and Infrastructure, Investment and Cities to enable Local Government to add to their funding for Discretionary Housing Payments and worst effects of the UK Government's welfare reforms mitigate the worst effects of the UK Government's welfare reforms in relation to under-occupancy measures for social sector tenants (£20.0 million).

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2013 No.

PUBLIC FINANCE AND ACCOUNTABILITY

The Budget (Scotland) Act 2013 Amendment Order 2013

Made - - - - 2013

Coming into force - - 2013

The Scottish Ministers make the following Order in exercise of the powers conferred by section 7(1) of the Budget (Scotland) Act 2013^(a) and all other powers enabling them to do so.

In accordance with section 7(2) 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 2013 Amendment Order 2013 and comes into force on the day after the day on which it is made.

(2) In this Order, “the Act” means the Budget (Scotland) Act 2013.

Amendment of amounts specified in section 4 (overall cash authorisations)

2. In section 4 of the Act, for the amount specified—

- (a) in subsection (2) (Scottish Administration), substitute “£32,004,084,000”;
- (b) in subsection (3)(a) (Forestry Commissioners), substitute “£69,031,000”; and
- (c) in subsection (3)(d) (Audit Scotland), substitute “£7,005,000”.

Amendment of schedule 1 (the Scottish Administration)

3.—(1) The table in schedule 1 to the Act is amended in accordance with paragraphs (2) to (4).

(2) In column 1 (purposes)—

- (a) in purpose 5, for “in relation to community safety and antisocial behaviour” substitute “to create safer and stronger communities”; and
- (b) in purpose 7—
 - (i) for “a pilot of a road equivalent tariff” substitute “road equivalent tariff fares”;
 - (ii) before “registered social landlords” insert “local authorities and”;
 - (iii) after “Derelict Land Fund,” insert “loans to organisations,”;

- (iv) after “Prosecution in Scotland” insert “, the Office of the Chief Economic Adviser and the Office of the Chief Statistician”; and
 - (v) after “Protocol;” insert “costs associated with referenda; expenditure on strategic communications with various audiences;”.
- (3) In column 2 (amount of resources other than accruing resources), for the amount specified—
- (a) in relation to purpose 1, substitute “211,917,000”;
 - (b) in relation to purpose 2, substitute “468,111,000”;
 - (c) in relation to purpose 3, substitute “12,022,040,000”;
 - (d) in relation to purpose 4, substitute “2,968,794,000”;
 - (e) in relation to purpose 5, substitute “2,490,280,000”;
 - (f) in relation to purpose 6, substitute “493,270,000”;
 - (g) in relation to purpose 7, substitute “2,676,504,000”;
 - (h) in relation to purpose 8, substitute “10,103,843,000”;
 - (i) in relation to purpose 9, substitute “2,667,578,000”;
 - (j) in relation to purpose 10, substitute “207,067,000”; and
 - (k) in the final row, in relation to the total amounts of resources, substitute “**34,525,360,000**”.
- (4) In column 3 (amount of accruing resources), for the amount specified—
- (a) in relation to purpose 1, substitute “40,000,000”;
 - (b) in relation to purpose 11, substitute “8,500,000”; and
 - (c) in the final row, in relation to the total amounts of resources, substitute “**5,065,400,000**”.

Amendment of schedule 2 (direct-funded bodies)

4. In schedule 2 to the Act, in column 2 (amount of resources other than accruing resources), for the amount specified in relation to purpose 1 (Forestry Commissioners) substitute “69,131,000”.

St Andrew’s House,
Edinburgh
Date

Name
A member of the Scottish Government

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Budget (Scotland) Act 2013 (“the Act”).

Article 2 amends the overall cash authorisations specified in section 4(2) and (3) of the Act in relation to the Scottish Administration, the Forestry Commissioners and Audit Scotland.

Article 3(2) amends purposes 5 and 7 for which resources may be used in accordance with section 1 of, and schedule 1 to, the Act.

Article 3(3) amends the amount of resources (other than accruing resources) that may be used for purposes 1 to 10 in schedule 1 to the Act. It also amends the total amount of those resources for all the purposes in that schedule.

Article 3(4) amends the amount of accruing resources that may be used for purposes 1 and 11 in schedule 1 to the Act. It also amends the total amount of those resources for all the purposes in that schedule.

Article 4 amends the amount of resources (other than accruing resources) that may be used by the Forestry Commissioners for certain purposes in schedule 2 to the Act.

Scotland's Budget Documents:

The 2013-14 Autumn Budget Revision

to the Budget (Scotland) Act

for the year ending 31 March 2014

Laid before the Scottish Parliament by the Scottish Ministers October 2013

SG/2013/206

Scotland's Budget Documents: The 2013-14 Autumn Budget Revision

to the Budget (Scotland) Act
for the year ending 31 March 2014

*Laid before the Scottish Parliament
By the Scottish Ministers
October 2013*

SG/2013/206

Autumn Budget Revision

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Autumn Budget Revision

Introduction

1. This booklet provides supporting information for the Parliament and others in support of the 'Budget (Scotland) Act 2013 (Amendment) Order 2013' – the Autumn Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in October 2013. 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 2013, which authorises the Scottish Government's spending plans for the financial year 2013-14.

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

- i) funding changes as announced at Stage 3 of the 2013-14 Budget Bill on 6 February 2013, the allocation of Financial Transactions announced on 3 May 2013, further additions as outlined to the Scottish Parliament on 19 June 2013 and in-year additions reflecting Ministerial decisions (total net increase to the budget of £129.6m);
- ii) technical adjustments including a reduction in NHS and Teachers pension scheme estimates (AME) (-£157.6m);
- iii) a Whitehall Transfer from the Department for Work and Pensions to the Scottish Government (£28.8m); and
- iv) the transfer of resources between Scottish Government portfolios.

In total these changes will increase Scottish Government budget by £0.8 million from £34,698.1 million to £34,698.9 million.

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

Funding Changes

5. This budget revision includes changes to the Budget Bill 2013-14 announced by the Cabinet Secretary for Finance, Employment and Sustainable Growth at Stage 3 on Wednesday 6 February 2013. There is a budget redirection of capital funding of £50m to support an additional £38.0m investment in Housing, including £24m in sustainability measures, £10m in Trunk Road Maintenance and £2m to create a fund to support housing providers to test the development of affordable housing in vacant town centre properties. The funding was sourced from an agreed reduction in loans to Scottish Water (£35.0m) without impacting on their investment programme and adjustments to the planned profile of the Renewable Energy Fund which will release £15m in 2013-14.

6. A further £1m, as announced at Stage 3 of the Budget Bill, has been provided to the EDGE fund doubling the amount the Scottish Government is making available to some of Scotland's most ambitious and creative entrepreneurs.

7. Further to these changes, the Cabinet Secretary for Finance, Employment and Sustainable Growth announced, on 3 May 2013, the allocation of Financial Transaction consequentials of £109.0m, in 2013-14, to measures that will provide substantial further support to the housing sector.

8. On 19 June 2013, as part of the provisional outturn statement for Draft Budget 2012-13, the Cabinet Secretary for Finance, Employment and Sustainable Growth announced further investment in housing and regeneration. Additional funding of £18.9m was allocated in 2013-14 for JESSICA (£5.3m), Shared Equity Scheme (£7.7m and other housing and regeneration projects (£5.9m), funded by the available underspend from 2012-13. In addition the Health and Wellbeing portfolio has been allocated £3.0m of 2012-13 underspend to accelerate investment in backlog maintenance at Monklands Hospital including theatres and critical care services.

9. This budget revision also reflects the deployment of an additional £27.0m to support a range of measures in the Rural Affairs and Environment portfolio and an additional £1.7m allocation to the Scottish Welfare Fund.

10. The net impact of the funding changes on the Scottish Budget is an increase of £129.6m.

11. Funding sources include Barnett consequentials, the release of budget contingency in relation to the Queensferry Crossing and funding carried forward from 2012-13 using the Budget exchange mechanism¹.

Technical Changes

12. The revised estimate of the costs of the NHS and Teachers pension schemes reflect updated assessments. The impact is an overall budget reduction of £160m (NHS pension scheme £42.1m net increase and Teachers pension scheme £202.1m net decrease). NHS and Teachers pensions expenditure is fully funded by HM Treasury and is classified as Annually Managed Expenditure (AME).

13. For Scottish budget purposes, additional grant-in-aid of £2.4m has been provided to the Scottish Qualifications Authority to cover an in-year working capital movement.

Transfers

14. There is one Whitehall Transfer reflected as part of this budget revision. This relates to the transfer of £28.8m from the Department for Work and Pensions to the Scottish Government in respect of Welfare reform. This forms part of the Scottish Welfare Fund.

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

- transfer from Health & Wellbeing to Education and Lifelong Learning in respect of nursing and midwifery education (£57.6m);
- transfer from Health & Wellbeing to Education and Lifelong Learning in respect of clinical academics and senior clinical GP s (£6.3m);

- transfer from Justice to Health & Wellbeing in respect of drug treatment and prevention (£30.3m); and
- transfer of emerging budget underspends from Finance Employment and Sustainable Growth and Infrastructure, Investment and Cities to allow Local Government to support Housing Discretionary Payments to mitigate the impact of the UK Government's welfare reforms (£20m).

Table A: Revisions by type

Change Type	DEL	AME	Other	Total
	£m	£m	£m	£m
Funding Changes (paragraphs 5-11)	129.6			129.6
Technical Changes (paragraphs 12-13)	2.4	-160.0		-157.6
Whitehall Transfers (paragraph 14)	28.8			28.8
Scottish Block Transfers (paragraph 15)				0.0
Total Changes	160.8	-160.0	0.0	0.8

Footnote 1. Budget Exchange (BX) - HM Treasury allow the Scottish Government to carry forward DEL under spends and draw down these under spends up to a maximum of 0.6 percent on the Resource budget and 1.5 percent on the Capital budget.

Format of Supporting Document

16. 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.

17. Following this introduction, the summary tables on pages 5 to 9 set out the changes sought in the Order at portfolio level, and the effect of the proposed changes on the overall cash authorisations. There is a clear read across from the numbers shown on the face of the Budget Act to those in these tables, and to the revised numbers shown in the Autumn Budget Revision Order itself. A third set of summary tables provides a reconciliation between the resource budgets and the cash authorisations. A final table shows the voted Capital Spending and Net Investment for each portfolio following the ABR adjustments. It should be noted that for the remainder of the document, only spending that scores as capital in the Scottish Government's or Direct Funded Bodies' annual accounts is shown as capital.

18. 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.

19. 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, 2013-14

Portfolios (with at least one Executive NDPB)	NDPB Budget (Cash)	Non Cash items	NDPB Budget (Resource)
	£m	£m	£m
Finance, Employment & Sustainable Growth	343.7	42.0	385.7
Health & Wellbeing	56.6	1.0	57.6
Education & Lifelong Learning	1,902.2	2.9	1,905.1
Justice	1,519.9	66.2	1,586.1
Rural Affairs & the Environment	111.6	6.8	118.4
Culture & External Affairs	90.2	8.5	98.7
Infrastructure, Investment & Cities	22.9	9.5	32.4
Total	4,047.1	136.9	4,184.0

Process for the Budget Revision

20. 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, Employment & Sustainable Growth	490.9	-22.8	468.1
Health & Wellbeing	12,052.7	-30.7	12,022.0
Education & Lifelong Learning	2,909.0	59.8	2,968.8
Justice	2,524.7	-34.4	2,490.3
Rural Affairs & the Environment	467.2	26.1	493.3
Culture & External Affairs	217.5	-5.6	211.9
Infrastructure, Investment & Cities	2,540.7	135.8	2,676.5
Administration	206.9	0.2	207.1
Crown Office and Procurator Fiscal	108.1	0.0	108.1
Local Government	10,073.6	30.2	10,103.8
Total Scottish Government (Consolidated)	31,591.3	158.6	31,749.9
National Records of Scotland	20.8	0.0	20.8
Office of the Scottish Charity Regulator	3.1	0.0	3.1
Scottish Courts Service	80.2	0.0	80.2
Scottish Housing Regulator	3.8	0.0	3.8
NHS and Teachers' Pensions	2,827.6	-160.0	2,667.6
Total Scottish Administration	34,526.8	-1.4	34,525.4
Direct-Funded Bodies			
Forestry Commission (Scotland)	66.9	2.2	69.1
Food Standards Agency	10.9	0.0	10.9
Scottish Parliamentary Corporate Body	86.9	0.0	86.9
Audit Scotland	6.6	0.0	6.6
Total Scottish Budget	34,698.1	0.8	34,698.9

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	490.9	-14.0			-8.8	468.1
Health & Wellbeing	12,052.7	3.0			-33.7	12,022.0
Education & Lifelong Learning	2,909.0		2.4		57.4	2,968.8
Justice	2,524.7				-34.4	2,490.3
Rural Affairs & the Environment	467.2	27.0			-0.9	493.3
Culture & External Affairs	217.5				-5.6	211.9
Infrastructure, Investment & Cities	2,540.7	113.6		28.8	-6.6	2,676.5
Administration	206.9				0.2	207.1
Crown Office and Procurator Fiscal	108.1					108.1
Local Government	10,073.6				30.2	10,103.8
Scottish Government	31,591.3	129.6	2.4	28.8	-2.2	31,749.9
National Records of Scotland	20.8					20.8
Office of the Scottish Charity Regulator	3.1					3.1
Scottish Courts Service	80.2					80.2
Scottish Housing Regulator	3.8					3.8
NHS and Teachers' Pensions	2,827.6		-160.0			2,667.6
Scottish Administration	34,526.8	129.6	-157.6	28.8	-2.2	34,525.4
Direct-Funded Bodies						
Forestry Commission (Scotland)	66.9				2.2	69.1
Food Standards Agency	10.9					10.9
Scottish Parliamentary Corporate Body	86.9					86.9
Audit Scotland	6.6					6.6
Total Scottish Budget	34,698.1	129.6	-157.6	28.8	0.0	34,698.9

The Consolidated Accounts of the Scottish Government for 2013-14 will report the annual outturn against the revised position as analysed over the following expenditure aggregates:

Table 1.3 Revised Budgets - Consolidated Accounts

Scottish Government - Portfolios	Expenditure Within DEL £m	Expenditure Within AME £m	Expenditure Outside DEL/AME £m	Total Budget £m
Finance, Employment and Sustainable Growth	468.1			468.1
Health & Wellbeing	11,844.5	100.0	77.5	12,022.0
Education and Lifelong Learning	2,679.0	289.8		2,968.8
Justice	2,436.3		54.0	2,490.3
Rural Affairs & the Environment	493.2		0.1	493.3
Culture & External Affairs	211.9			211.9
Infrastructure, Investment & Cities	2,604.0	4.0	68.5	2,676.5
Administration	207.1			207.1
Crown Office	108.1			108.1
Local Government	7,668.8	2,435.0		10,103.8
Consolidated Accounts	28,721.0	2,828.8	200.1	31,749.9

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

Other Bodies	Expenditure Within DEL £m	Expenditure Within AME £m	Expenditure Outside DEL/AME £m	Total Budget £m
National Records of Scotland	20.8			20.8
Office of the Scottish Charity Regulator	3.1			3.1
Scottish Courts Service	80.2			80.2
Scottish Housing Regulator	3.8			3.8
NHS and Teachers' Pensions		2,667.6		2,667.6
Forestry Commission (Scotland)	69.1			69.1
Food Standards Agency	10.9			10.9
Scottish Parliamentary Corporate Body	85.9	1.0		86.9
Audit Scotland	6.6			6.6

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

	Budget Act	Change Proposed	Revised Cash authorisation
	£m	£m	£m
Scottish Administration	32,048.5	-44.3	32,004.2
Forestry Commission (Scotland)	66.8	2.2	69.0
Food Standards Agency	10.8	0.0	10.8
Scottish Parliamentary Corporate Body	75.1	0.0	75.1
Audit Scotland	6.2	0.8	7.0
Total Cash Authorisation	32,207.4	-41.3	32,166.1

Table 1.6 Reconciliation of Revised Budget to Cash Authorisation

	Revised Budget	Adjustments for Non Cash Items		Cash Authorisation
		Depreciation	Other	
Scottish Government - Core	31,641.8	-532.8	422.9	31,531.9
Crown Office and Procurator Fiscal	108.1	-4.9		103.2
National Records of Scotland	20.8	-2.2		18.6
Office of the Scottish Charity Regulator	3.1			3.1
Scottish Courts Service	80.2	-11.8		68.4
Scottish Housing Regulator	3.8			3.8
Scottish Teachers' and NHS Pensions	2,667.6		-2,392.4	275.2
Scottish Administration	34,525.4	-551.7	-1,969.5	32,004.2
Forestry Commission (Scotland)	69.1	-0.1		69.0
Food Standards Agency	10.9	-0.1		10.8
Scottish Parliamentary Corporate Body	86.9	-10.7	-1.1	75.1
Audit Scotland	6.6	0.4		7.0
Total Cash Authorisation	34,698.9	-562.2	-1,970.6	32,166.1

Sources of Funding for Scottish Administration

Cash Grants from the Consolidated Fund (includes EU funds)	28,007.0
Non Domestic Rate Income	2,435.0
National Insurance Contributions	1,724.1
Total Cash Authorisation	32,166.1

Table 1.7 Capital Spending and Net Investment

	Direct Capital	Financial Transaction	NDPB Capital	Capital Grants to Local Authorities	Capital Grants to Private Sector
	£m	£m	£m	£m	£m
<i>Accounts Definition</i>					
	<i>Net Investment</i>				
Finance Employment & and Sustainable Growth	1.1		2.9	0.1	95.8
Health & Wellbeing	453.0		1.0		17.0
Education and Lifelong Learning	408.7		1.0		124.1
Justice	40.4		33.7		
Rural Affairs and the Environment	13.1		6.1		55.2
Culture & External Affairs	0.1		10.7		11.3
Infrastructure, Investment & Cities	616.5	139.9		102.3	716.8
Administration	5.1				
Crown Office and Procurator Fiscal	3.6				
Local Government				449.9	
Total Scottish Government (Consolidated)	1,541.6	139.9	55.4	552.3	1,020.2
Scottish Teachers' and NHS Pension Schemes					
National Records of Scotland	1.1				
Office of the Scottish Charity Regulator					
Scottish Courts Service	12.5				
Scottish Housing Regulator					
Total Scottish Administration	1,555.2	139.9	55.4	552.3	1,020.2
Direct Funded Bodies					
Forestry Commission (Scotland)					4.6
Food Standards Agency	0.1				
Scottish Parliament Corporate Body	3.0				
Audit Scotland	0.3				
Total Scottish Budget	1,558.6	139.9	55.4	552.3	1,024.8

1. Approximately £408m of the ELL direct capital scores in AME.

2. Approximately £50m of Health and IIC direct capital scores outside DEL (ODEL).

3. Information on PPP unitary charges is set out in Annex H, Table 5 on page 190 of the Draft Budget 2014-15. which was published on 17 September 2013.

FINANCE, EMPLOYMENT AND SUSTAINABLE GROWTH

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	489.8	1.1	490.9
Changes Proposed			
<i>Funding Changes</i>	-14.0	0.0	-14.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-8.8	0.0	-8.8
Total changes proposed	-22.8	0.0	-22.8
Proposed Budget following Autumn Budget Revisions	467.0	1.1	468.1

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Public Pensions Agency	11.9	1.1	13.0
Digital Public Services, Committees, Commissions and Other	10.4	0.0	10.4
Planning	3.6	0.0	3.6
Enterprise, Energy & Tourism	414.6	0.0	414.6
Third Sector	24.5	0.0	24.5
Accountant in Bankruptcy	2.0	0.0	2.0
Total DEL	467.0	1.1	468.1
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	467.0	1.1	468.1

Total Limit on Income (accruing resources)	186.0
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FINANCE, EMPLOYMENT AND SUSTAINABLE GROWTH

Schedule 3.1 Scottish Public Pensions Agency

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	11.9	1.1	13.0
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	11.9	1.1	13.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11.9	1.1	13.0
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	11.9	1.1	13.0
Budget Analysis			
Agency Administration-	11.9	1.1	13.0
Net Expenditure	11.9	1.1	13.0

FINANCE, EMPLOYMENT AND SUSTAINABLE GROWTH

Schedule 3.2 Digital Public Services, Committees, Commissions and Other Expenditure

Details of Proposed Budget

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

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	10.4	0.0	10.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	10.4	0.0	10.4
Budget Analysis			
Commissions-	0.4	0.0	0.4
Council of Economic Advisers-	0.1	0.0	0.1
Digital Public Services-	7.8	0.0	7.8
Improving Public Services-	0.6	0.0	0.6
Local Governance-	1.2	0.0	1.2
Local Government Elections-	0.3	0.0	0.3
Net Expenditure	10.4	0.0	10.4

FINANCE, EMPLOYMENT AND SUSTAINABLE GROWTH

Schedule 3.3 Planning
Details of Proposed Budget

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

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3.6	0.0	3.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	3.6	0.0	3.6
Budget Analysis			
Architecture & Place-	1.5	0.0	1.5
Building Standards-	0.2	0.0	0.2
Planning-	1.2	0.0	1.2
Planning & Environmental Appeals-	0.7	0.0	0.7
Net Expenditure	3.6	0.0	3.6

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	437.4	0.0	437.4
Proposed changes	-22.8	0.0	-22.8
ABR Proposed Budget	414.6	0.0	414.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Education and Lifelong Learning for the SEEKIT programme and Knowledge Transfer Partnership	-3.5	0.0	-3.5
Additional funding for the EDGE fund	1.0	0.0	1.0
Transfer to Local Government to mitigate the impact of the UK Government's welfare reforms	-10.0	0.0	-10.0
Transfer from Education and Lifelong Learning for Strategic Forum Savings	8.8	0.0	8.8
Planned reprofiling of the Renewable Energy Infrastructure Fund	-15.0	0.0	-15.0
Transfer to Rural Affairs and the Environment for Resource Efficient Scotland	-3.3	0.0	-3.3
Miscellaneous minor transfers	-0.8	0.0	-0.8
	-22.8	0.0	-22.8

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	415.1	0.0	415.1
<i>Less:</i> Retained Income	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0
	414.6	0.0	414.6
Budget Analysis			
Energy-	68.8	0.0	68.8
Enterprise Bodies-	295.8	0.0	295.8
Innovation & Industries-	3.3	0.0	3.3
Scottish Development International-	0.0	0.0	0.0
Tourism-	46.7	0.0	46.7
Strategic Forum-	0.0	0.0	0.0
Net Expenditure	414.6	0.0	414.6

FINANCE, EMPLOYMENT AND SUSTAINABLE GROWTH

Schedule 3.5 Third Sector Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	24.5	0.0	24.5
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	24.5	0.0	24.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	24.5	0.0	24.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	24.5	0.0	24.5
Budget Analysis			
Reducing Re-offending Change Fund-	1.0	0.0	1.0
Third Sector -	23.5	0.0	23.5
Net Expenditure	24.5	0.0	24.5

FINANCE, EMPLOYMENT AND SUSTAINABLE GROWTH

Schedule 3.6 Accountant in Bankruptcy
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.0	0.0	2.0
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	2.0	0.0	2.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	7.8	0.0	7.8
<i>Less:</i> Retained Income	-5.8	0.0	-5.8
Capital Receipts Applied	0.0	0.0	0.0
	2.0	0.0	2.0
Budget Analysis			
AiB Operating Expenditure-	7.8	0.0	7.8
AiB Retained Income-	-5.8	0.0	-5.8
Net Expenditure	2.0	0.0	2.0

HEALTH AND WELLBEING

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	11,602.7	450.0	12,052.7
Changes Proposed			
<i>Funding Changes</i>	0.0	3.0	3.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-33.7	0.0	-33.7
Total changes proposed	-33.7	3.0	-30.7
Proposed Budget following Autumn Budget Revisions	11,569.0	453.0	12,022.0

	Operating £m	Capital £m	Total £m
DEL:			
Health	11,288.2	403.5	11,691.7
Sport	132.5	0.0	132.5
Equalities	20.3	0.0	20.3
Total DEL	11,441.0	403.5	11,844.5
AME:			
Health	100.0	0.0	100.0
Total AME	100.0	0.0	100.0
Other Expenditure Outside DEL:			
Health PPP/PFI	28.0	49.5	77.5
Total Other Expenditure Outside DEL	28.0	49.5	77.5
Total Budget	11,569.0	453.0	12,022.0

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

Schedule 3.1 Health Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	11,449.9	450.0	11,899.9
Proposed changes	-33.7	3.0	-30.7
ABR Proposed Budget	11,416.2	453.0	11,869.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Education and Lifelong Learning portfolio for nursing and midwifery education	-57.6	0.0	-57.6
Transfer to Education and Lifelong Learning portfolio to fund salary costs of Clinical Academics	-6.3	0.0	-6.3
Transfer from Justice portfolio to NHS Boards for drug treatment and prevention	30.3	0.0	30.3
Additional funding to accelerate backlog maintenance	0.0	3.0	3.0
Miscellaneous minor transfers	-0.1	0.0	-0.1
	-33.7	3.0	-30.7

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11,539.4	473.0	12,012.4
Less: Retained Income	-123.2	0.0	-123.2
Capital Receipts Applied	0.0	-20.0	-20.0
	11,416.2	453.0	11,869.2
Budget Analysis			
NHS & Special Health Boards-1	9,124.8	0.0	9,124.8
Less - IFRS conversion	0.0	0.0	0.0
NHS and Special Health Boards (DEL)	9,124.8	0.0	9,124.8
Capital	0.0	423.5	423.5
Less - IFRS conversion	0.0	0.0	0.0
Capital (DEL)	0.0	423.5	423.5
Health PPP/PFI NPD (ODEL)-	28.0	49.5	77.5
Workforce - Education and Training-	24.8	0.0	24.8
Nursing - Education and Training-	91.3	0.0	91.3
General Medical Services-2	709.6	0.0	709.6
Pharmaceutical Services Contractors Remuneration-	181.4	0.0	181.4
General Dental Services-	398.7	0.0	398.7
General Ophthalmic Services-	93.0	0.0	93.0
Health Improvement & Health Inequalities-	59.3	0.0	59.3
Pandemic Flu Preparedness-	10.0	0.0	10.0
Health Screening-	3.0	0.0	3.0
Tobacco Control-	12.3	0.0	12.3
Alcohol Misuse-	42.3	0.0	42.3
Health Protection-	40.1	0.0	40.1
Healthy Start-	12.6	0.0	12.6
Mental Health Improvement & Service Delivery-	22.8	0.0	22.8
Specialist Childrens Services-	21.4	0.0	21.4
Early Detection of Cancer-	7.7	0.0	7.7
Research-	68.8	0.0	68.8
Distinction Awards-	23.5	0.0	23.5
Access Support for the NHS-	27.5	0.0	27.5
Quality Efficiency Support-	18.9	0.0	18.9
Clean Hospitals/MRSA Screening Programme-	28.4	0.0	28.4
eHealth-	88.7	0.0	88.7
Self Directed Support Programme-	17.0	0.0	17.0
Miscellaneous Other Services-	157.2	0.0	157.2
Care Inspectorate	21.3	0.0	21.3
Provision to Transfer to Health Capital	105.0	0.0	105.0
NHS Impairments (AME)-	100.0	0.0	100.0
Less:			
Health Retained Income-	-123.2	0.0	-123.2
Capital Receipts-	0.0	-20.0	-20.0
Net Expenditure	11,416.2	453.0	11,869.2

Notes:

1. Mental Health Legislation and Services, Mental Wellbeing and Mental Health programmes included under Miscellaneous Other Services have merged to form Mental Health Improvement and Services Delivery programme.

HEALTH AND WELLBEING

Schedule 3.2 Sport
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	132.5	0.0	132.5
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	132.5	0.0	132.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	132.5	0.0	132.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	132.5	0.0	132.5
Budget Analysis			
Glasgow 2014: Delivery of Commonwealth Games-	97.3	0.0	97.3
Sport-	35.2	0.0	35.2
Net Expenditure	132.5	0.0	132.5

HEALTH AND WELLBEING

Schedule 3.3 Equalities Details of Proposed Budget

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

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

EDUCATION AND LIFELONG LEARNING

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	2,500.3	408.7	2,909.0
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical adjustments</i>	2.4	0.0	2.4
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	57.4	0.0	57.4
Total changes proposed	59.8	0.0	59.8
Proposed Budget following Autumn Budget Revisions	2,560.1	408.7	2,968.8

	Operating £m	Capital £m	Total £m
DEL:			
Learning-	172.1	0.0	172.1
Children and Families-	91.2	0.0	91.2
Higher Education Student Support	467.5	0.4	467.9
Scottish Further and Higher Education Funding Council	1,661.8	0.0	1,661.8
Employability, Skills and Lifelong Learning	281.5	0.0	281.5
E&LL Central Government Grants to LAs	4.5	0.0	4.5
Total DEL	2,678.6	0.4	2,679.0
AME:			
Higher Education Student Support	-118.5	408.3	289.8
Total AME	-118.5	408.3	289.8
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	2,560.1	408.7	2,968.8

Total Limit on Income (accruing resources)	200.0
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EDUCATION AND LIFELONG LEARNING

Schedule 3.1 Learning

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	181.1	0.0	181.1
Proposed changes	-9.0	0.0	-9.0
ABR Proposed Budget	172.1	0.0	172.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Local Government to support the delivery of Scottish Government's 1+2 Languages Policy	-4.0	0.0	-4.0
Transfer to SFHEFC in respect of the Kilbeg village project	-2.0	0.0	-2.0
Transfer to HESS in respect of support to students	-2.3	0.0	-2.3
Additional cash requirement for SQA	2.4	0.0	2.4
Transfer to SFHEFC in respect of support to students	-3.1	0.0	-3.1
	-9.0	0.0	-9.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	173.0	0.0	173.0
<i>Less:</i> Retained Income	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0
	172.1	0.0	172.1
Budget Analysis			
Education Scotland-	31.0	0.0	31.0
Education Scotland Income-	-0.9	0.0	-0.9
Gaelic-	23.1	0.0	23.1
Learning & Support-	29.7	0.0	29.7
People & Infrastructure-	68.0	0.0	68.0
Strategy & Performance-	21.2	0.0	21.2
Net Expenditure	172.1	0.0	172.1

EDUCATION AND LIFELONG LEARNING

Schedule 3.2 Children and Families

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	94.2	0.0	94.2
Proposed changes	-3.0	0.0	-3.0
ABR Proposed Budget	91.2	0.0	91.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Local Government for Family Support	-3.0	0.0	-3.0
	-3.0	0.0	-3.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	122.3	0.0	122.3
<i>Less:</i> Retained Income	-31.1	0.0	-31.1
Capital Receipts Applied	0.0	0.0	0.0
	91.2	0.0	91.2
Budget Analysis			
Care & Justice-	35.5	0.0	35.5
Childrens Rights and Wellbeing-	7.0	0.0	7.0
Disclosure Scotland Expenditure-	38.9	0.0	38.9
Disclosure Scotland Retained Income-	-31.1	0.0	-31.1
Education Analytical Services-	3.7	0.0	3.7
Early Years & Social Services Workforce-	37.2	0.0	37.2
Net Expenditure	91.2	0.0	91.2

EDUCATION AND LIFELONG LEARNING

Schedule 3.3 Higher Education Student Support Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	335.7	408.7	744.4
Proposed changes	13.3	0.0	13.3
ABR Proposed Budget	349.0	408.7	757.7
Proposed changes SBR Proposed Budget			
Summary of proposed changes			
Transfer from Learning to HESS in respect of additional student support	2.3	0.0	2.3
Transfer to SFHEFC in respect of childcare costs for students	-3.9	0.0	-3.9
Transfer from Skills Development Scotland for administration and payment of Independent Learning (ILA 200)	6.0	0.0	6.0
Transfer from SFHEFC in respect of student support	8.9	0.0	8.9
	13.3	0.0	13.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	399.0	527.2	926.2
<i>Less:</i> Retained Income	-50.0	0.0	-50.0
Capital Receipts Applied	0.0	-118.5	-118.5
	349.0	408.7	757.7
Budget Analysis			
Capitalised Interest-	-50.0	0.0	-50.0
Net Student Loans Advanced-	0.0	408.3	408.3
Student Loan Fair Value Adjustment-	-68.5	0.0	-68.5
Student Support & Tuition Fee Payments-	315.7	0.0	315.7
Student Awards Agency for Scotland Operating Costs-	10.3	0.4	10.7
Student Loan Interest Subsidy to Bank-	3.0	0.0	3.0
Student Loans Company Administration Costs-	4.5	0.0	4.5
Cost of Providing Student Loans (RAB Charge)(Non-Cash)-	134.0	0.0	134.0
Net Expenditure	349.0	408.7	757.7

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	1,617.6	0.0	1,617.6
Proposed changes	44.2	0.0	44.2
ABR Proposed Budget	1,661.8	0.0	1,661.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from HESS in respect of childcare costs for students	3.9	0.0	3.9
Transfer to Skills Development Scotland to provide funding for Employability Fund training allowance	-6.0	0.0	-6.0
Transfer from Learning in respect of support to students	3.1	0.0	3.1
Transfer to HESS in respect of additional student support	-8.9	0.0	-8.9
Transfer to Skills Development Scotland for the Get Ready to Work programme and maintaining college places	-8.5	0.0	-8.5
Transfer from Health for nursing & midwifery education	57.6	0.0	57.6
Transfer from Health for clinical academics and senior academic GPs	6.3	0.0	6.3
Transfer from FESG to support university industry collaboration	3.5	0.0	3.5
Transfer to FESG for contribution to the Strategic Savings Forum	-8.8	0.0	-8.8
Transfer from Learning in respect of the Kilbeg village project	2.0	0.0	2.0
	44.2	0.0	44.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,661.8	0.0	1,661.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1,661.8	0.0	1,661.8
Budget Analysis			
Scottish Funding Council Administration-	7.6	0.0	7.6
Scottish Funding Council FE Programme-	509.6	0.0	509.6
Scottish Funding Council HE Programme-	1,085.9	0.0	1,085.9
Scottish Funding Council FE/HE Capital-	58.7	0.0	58.7
Net Expenditure	1,661.8	0.0	1,661.8

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	267.2	0.0	267.2
Proposed changes	14.3	0.0	14.3
ABR Proposed Budget	281.5	0.0	281.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to HESS for administration and payment of Independent Learning (ILA 200)	-6.0	0.0	-6.0
Transfer from SFHEFC for the Get Ready to Work programme and maintaining college places	8.5	0.0	8.5
Transfer from Culture & External Affairs for a number of initiatives for youths	5.8	0.0	5.8
Transfer from SFHEFC to provide funding for Employability Fund training allowance	6.0	0.0	6.0
	14.3	0.0	14.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	281.5	0.0	281.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	281.5	0.0	281.5
Budget Analysis			
Colleges and Adult Learning-	7.0	0.0	7.0
Higher Education-	2.0	0.0	2.0
Employability for Young People-	0.8	0.0	0.8
Employability and Tackling Poverty-	72.4	0.0	72.4
Skills Development Scotland Ltd-	195.9	0.0	195.9
Science and Society-	3.4	0.0	3.4
Net Expenditure	281.5	0.0	281.5

EDUCATION AND LIFELONG LEARNING

Schedule 3.6 E&LL Central Government Grants to Local Authorities

Details of Proposed Budget

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

Proposed Budget following Autumn Budget Revision	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
	4.5	0.0	4.5
Budget Analysis			
Gaelic-	4.5	0.0	4.5
Net Expenditure	4.5	0.0	4.5

JUSTICE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	2,484.3	40.4	2,524.7
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-34.4	0.0	-34.4
Total changes proposed	-34.4	0.0	-34.4
Proposed Budget following Autumn Budget Revisions	2,449.9	40.4	2,490.3

	Operating £m	Capital £m	Total £m
DEL:			
Community Justice Services	31.9	0.0	31.9
Courts, Judiciary and Scottish Tribunals Service	21.8	0.0	21.8
Criminal Injuries Compensation	20.5	0.0	20.5
Scottish Resilience	0.0	0.0	0.0
Legal Aid	149.1	0.0	149.1
Police Central Government	91.3	17.9	109.2
Safer and Stronger Communities	8.6	0.0	8.6
Police and Fire Pensions	291.8	0.0	291.8
Scottish Prison Service	290.7	22.5	313.2
Miscellaneous	35.1	0.0	35.1
Scottish Police Authority	1,080.6	0.0	1,080.6
Scottish Fire and Rescue Service	288.0	0.0	288.0
Justice Central Government Grants to Local Authorities	86.5	0.0	86.5
Total DEL	2,395.9	40.4	2,436.3
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Scottish Prison Service	48.2	0.0	48.2
Scottish Police Authority Loan Charges	5.8	0.0	5.8
Total Other Expenditure Outside DEL	54.0	0.0	54.0
Total Budget	2,449.9	40.4	2,490.3

Total Limit on Income (accruing resources)	39.7
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JUSTICE

Schedule 3.1 Community Justice Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	31.9	0.0	31.9
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	31.9	0.0	31.9
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	31.9	0.0	31.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	31.9	0.0	31.9
Budget Analysis			
Community Justice Services Miscellaneous-	0.9	0.0	0.9
Offender Services-	25.3	0.0	25.3
Victim/Witness Support-	5.7	0.0	5.7
Net Expenditure	31.9	0.0	31.9

JUSTICE

Schedule 3.2 Courts, Judiciary and Scottish Tribunals Service Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	21.8	0.0	21.8
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	21.8	0.0	21.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	21.9	0.0	21.9
<i>Less:</i> Retained Income	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0
	21.8	0.0	21.8
Budget Analysis			
Courts, Judiciary Services-	10.3	0.0	10.3
Scottish Tribunal Service-	11.5	0.0	11.5
Net Expenditure	21.8	0.0	21.8

JUSTICE

Schedule 3.3 Criminal Injuries Compensation

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	20.5	0.0	20.5
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	20.5	0.0	20.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	20.5	0.0	20.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	20.5	0.0	20.5
Budget Analysis			
CIC Scheme-	17.8	0.0	17.8
Criminal Injuries Administration Costs-	2.7	0.0	2.7
Net Expenditure	20.5	0.0	20.5

JUSTICE

Schedule 3.4 Scottish Resilience

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	13.9	0.0	13.9
Proposed changes	-13.9	0.0	-13.9
ABR Proposed Budget	0.0	0.0	0.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Justice Miscellaneous programme	13.9	0.0	13.9
	13.9	0.0	13.9

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

JUSTICE

Schedule 3.5 Legal Aid Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	149.1	0.0	149.1
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	149.1	0.0	149.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	149.4	0.0	149.4
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	149.1	0.0	149.1
Budget Analysis			
Legal Aid Administration-	11.2	0.0	11.2
Legal Aid Fund-	138.2	0.0	138.2
Legal Aid Income from Superannuation Contributions-	-0.3	0.0	-0.3
Net Expenditure	149.1	0.0	149.1

JUSTICE

Schedule 3.6 Police Central Government Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	96.1	17.9	114.0
Proposed changes	-4.8	0.0	-4.8
ABR Proposed Budget	91.3	17.9	109.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer in respect of safety cameras to the Infrastructure, Investment & Cities portfolio	-4.2	0.0	-4.2
Miscellaneous minor transfers	-0.6	0.0	-0.6
	-4.8	0.0	-4.8

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	92.4	17.9	110.3
<i>Less:</i> Retained Income	-1.1	0.0	-1.1
Capital Receipts Applied	0.0	0.0	0.0
	91.3	17.9	109.2
Budget Analysis			
National Police Funding & Reform-	88.0	0.0	88.0
Police Support Services-	3.3	17.9	21.2
Net Expenditure	91.3	17.9	109.2

JUSTICE

Schedule 3.7 Safer and Stronger Communities

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	38.7	0.0	38.7
Proposed changes	-30.1	0.0	-30.1
ABR Proposed Budget	8.6	0.0	8.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to NHS Boards for Drug Treatment	-30.3	0.0	-30.3
Miscellaneous minor transfers	0.2	0.0	0.2
	-30.1	0.0	-30.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	8.6	0.0	8.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	8.6	0.0	8.6
Budget Analysis			
Community Safety-	6.6	0.0	6.6
Drug Misuse-	2.0	0.0	2.0
Net Expenditure	8.6	0.0	8.6

JUSTICE

Schedule 3.8 Police and Fire Pensions

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	291.8	0.0	291.8
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	291.8	0.0	291.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	291.8	0.0	291.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	291.8	0.0	291.8
Budget Analysis			
Fire Pensions-	60.8	0.0	60.8
Police Pensions-	231.0	0.0	231.0
Net Expenditure	291.8	0.0	291.8

JUSTICE

Schedule 3.9 Scottish Prison Service

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	338.9	22.5	361.4
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	338.9	22.5	361.4
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	346.1	25.2	371.3
Less: Retained Income	-7.2	0.0	-7.2
Capital Receipts Applied	0.0	-2.7	-2.7
	338.9	22.5	361.4
Budget Analysis			
Prisons Capital Expenditure-	0.0	25.2	25.2
Income from Sale of Prison Goods-	-5.8	0.0	-5.8
Scottish Prison Service Capital Receipts Applied-	0.0	-2.7	-2.7
Scottish Prison Service Current Expenditure-	296.5	0.0	296.5
Scottish Prison Service PPP/PFI-	48.2	0.0	48.2
Net Expenditure	338.9	22.5	361.4

JUSTICE

Schedule 3.10 Miscellaneous Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	16.2	0.0	16.2
Proposed changes	18.9	0.0	18.9
ABR Proposed Budget	35.1	0.0	35.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer of the Scottish Resilience programme	13.9	0.0	13.9
Transfer from Scottish Fire and Rescue Service for the Firelink project	4.5	0.0	4.5
Miscellaneous minor transfers	0.5	0.0	0.5
	18.9	0.0	18.9

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	35.1	0.0	35.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	35.1	0.0	35.1
Budget Analysis			
Other Miscellaneous-	10.7	0.0	10.7
Residential Accommodation for Children-	5.5	0.0	5.5
Scottish Resilience	18.9	0.0	18.9
Net Expenditure	35.1	0.0	35.1

JUSTICE

Schedule 3.11 Scottish Police Authority Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,086.4	0.0	1,086.4
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	1,086.4	0.0	1,086.4
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,086.4	0.0	1,086.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1,086.4	0.0	1,086.4
Budget Analysis			
Scottish Police Authority-	1,080.6	0.0	1,080.6
Police Loan Charges-	5.8	0.0	5.8
Net Expenditure	1,086.4	0.0	1,086.4

JUSTICE

Schedule 3.12 Scottish Fire and Rescue Service Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	292.5	0.0	292.5
Proposed changes	-4.5	0.0	-4.5
ABR Proposed Budget	288.0	0.0	288.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Scottish Resilience in respect of funding for the Firelink project	-4.5	0.0	-4.5
	-4.5	0.0	-4.5

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	288.0	0.0	288.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	288.0	0.0	288.0
Budget Analysis			
Scottish Fire and Rescue Service-	288.0	0.0	288.0
Net Expenditure	288.0	0.0	288.0

JUSTICE

Schedule 3.13 Justice Central Government Grants to Local Authorities Details of Proposed Budget

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

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	86.5	0.0	86.5
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	86.5	0.0	86.5
Budget Analysis			
Criminal Justice Social Work-	86.5	0.0	86.5
Fire Capital Grant-	0.0	0.0	0.0
Police Grant-	0.0	0.0	0.0
Net Expenditure	86.5	0.0	86.5

RURAL AFFAIRS AND THE ENVIRONMENT

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	467.6	-0.4	467.2
Changes Proposed			
<i>Funding Changes</i>	13.5	13.5	27.0
<i>Technical adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-0.9	0.0	-0.9
Total changes proposed	12.6	13.5	26.1
Proposed Budget following Autumn Budget Revisions	480.2	13.1	493.3

	Operating £m	Capital £m	Total £m
DEL:			
EU Support & Related Services	108.9	11.8	120.7
Research, Analysis and Other Services	70.8	0.0	70.8
Marine & Fisheries	58.1	1.3	59.4
Environmental & Rural Services	224.9	0.0	224.9
Climate Change	17.4	0.0	17.4
Total DEL	480.1	13.1	493.2
AME:	0.0	0.0	0.0
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Animal Licence Fees	0.1	0.0	0.1
Total Other Expenditure Outside DEL	0.1	0.0	0.1
Total Budget	480.2	13.1	493.3

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

Schedule 3.1 EU Support & Related Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	106.5	-0.2	106.3
Proposed changes	2.4	12.0	14.4
ABR Proposed Budget	108.9	11.8	120.7
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Additional Funding for the Futures IT Project.	0.0	12.0	12.0
Transfer from Environmental & Rural Services to Agri Environmental Measures to fund delivery of current Rural Priorities Scheme.	2.4	0.0	2.4
	2.4	12.0	14.4

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	667.6	13.0	680.6
Less: Retained Income	-558.7	0.0	-558.7
Capital Receipts Applied	0.0	-1.2	-1.2
	108.9	11.8	120.7
Budget Analysis			
Agri Environmental Measures-	40.4	0.0	40.4
Business Development-	36.8	0.0	36.8
CAP Compliance Improvements-	3.3	0.0	3.3
Crofting Assistance-	2.4	-0.9	1.5
EU Income-	-555.0	0.0	-555.0
Forestry-	2.7	0.0	2.7
Leader-	10.5	0.0	10.5
Less Favoured Area Support Scheme-	65.5	0.0	65.5
Payments & Inspections Costs-	34.0	12.7	46.7
Rural Communities-	4.0	0.0	4.0
Rural Enterprise-	9.0	0.0	9.0
Scottish Beef Calf Scheme-	21.0	0.0	21.0
Single Farm Payment Scheme-	434.0	0.0	434.0
Technical Assistance-	0.3	0.0	0.3
Net Expenditure	108.9	11.8	120.7

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	73.0	0.0	73.0
Proposed changes	-2.2	0.0	-2.2
ABR Proposed Budget	70.8	0.0	70.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Forestry Commission for purchase of peatland	-2.2	0.0	-2.2
	-2.2	0.0	-2.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	71.1	0.0	71.1
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	70.8	0.0	70.8
Budget Analysis			
Contract Research Fund-	5.0	0.0	5.0
Economic and Other Surveys-	1.4	0.0	1.4
Programmes of Research-	54.5	0.0	54.5
Royal Botanic Garden, Edinburgh-	9.9	0.0	9.9
Net Expenditure	70.8	0.0	70.8

RURAL AFFAIRS AND THE ENVIRONMENT

Schedule 3.3 Marine & Fisheries

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	52.6	1.3	53.9
Proposed changes	5.5	0.0	5.5
ABR Proposed Budget	58.1	1.3	59.4
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Additional funding to Marine Scotland for the Fisheries Aid Package	3.0	0.0	3.0
Additional funding to Fisheries Harbour Grants for Harbour Grants	3.0	0.0	3.0
Transfer from Marine Scotland to Administration	-0.5	0.0	-0.5
	5.5	0.0	5.5

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	67.1	1.3	68.4
<i>Less:</i> Retained Income	-9.0	0.0	-9.0
Capital Receipts Applied	0.0	0.0	0.0
	58.1	1.3	59.4
Budget Analysis			
EU Fisheries Grants-	10.0	0.0	10.0
Fisheries Harbour Grants-	3.4	0.0	3.4
Marine EU Income-	-5.5	0.0	-5.5
Marine Scotland-	50.2	1.3	51.5
Net Expenditure	58.1	1.3	59.4

RURAL AFFAIRS AND THE ENVIRONMENT

Schedule 3.4 Environmental & Rural Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	216.0	-1.5	214.5
Proposed changes	8.9	1.5	10.4
ABR Proposed Budget	224.9	0.0	224.9
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Additional funding to Rural Cohesion to support food processing in remote and rural Scotland.	4.8	0.0	4.8
Transfer from Finance, Employment and Sustainable Growth Portfolio for Resource Efficient Scotland.	3.3	0.0	3.3
Additional funding for Agriculture & Horticulture Advice & Support for Weather Aid for Farmers	2.7	0.0	2.7
Transfer to EU Support and Related Services to fund the delivery of current Rural Priorities Scheme.	-2.4	0.0	-2.4
Additional funding to Bull Stud Farm	0.0	1.5	1.5
Transfer from Finance, Employment and Sustainable Growth Portfolio for Peatland Restoration.	0.5	0.0	0.5
	8.9	1.5	10.4

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	225.0	1.5	226.5
Less: Retained Income	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	-1.5	-1.5
	224.9	0.0	224.9
Budget Analysis			
Agricultural & Horticultural Advice & Support-	6.7	0.0	6.7
Animal Health-	18.9	0.0	18.9
Bull Stud Farm-	0.0	0.0	0.0
National Parks	13.8	0.0	13.8
Crofting Commission-	1.6	0.0	1.6
Drinking Water Quality Regulator-	0.6	0.0	0.6
Food Industry Support-	4.5	0.0	4.5
Natural Assets & Flooding-	5.3	0.0	5.3
Natural Resources-	0.3	0.0	0.3
Next Generation Digital Fund-	40.8	0.0	40.8
Private Water-	2.8	0.0	2.8
Rural Cohesion-	8.4	0.0	8.4
Scottish Environmental Protection Agency-	35.9	0.0	35.9
Scottish Natural Heritage-	50.4	0.0	50.4
Veterinary Surveillance-	5.2	0.0	5.2
Zero Waste-	29.7	0.0	29.7
Net Expenditure	224.9	0.0	224.9

RURAL AFFAIRS AND THE ENVIRONMENT

Schedule 3.5 Climate Change Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	19.4	0.0	19.4
Proposed changes	-2.0	0.0	-2.0
ABR Proposed Budget	17.4	0.0	17.4
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Local Government Portfolio for Low-Carbon Street Lighting project.	-2.0	0.0	-2.0
	-2.0	0.0	-2.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	17.4	0.0	17.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	17.4	0.0	17.4
Budget Analysis			
Climate Change - Policy Dev & Imp-	1.1	0.0	1.1
Land Managers Renewables Fund-	3.0	0.0	3.0
Sustainable Action Fund-	13.3	0.0	13.3
Net Expenditure	17.4	0.0	17.4

CULTURE AND EXTERNAL AFFAIRS

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Departmental Budget in the Budget Act	217.4	0.1	217.5
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-5.6	0.0	-5.6
Total changes proposed	-5.6	0.0	-5.6
Proposed Budget following Autumn Budget Revisions	211.8	0.1	211.9

	Operating £m	Capital £m	Total £m
DEL:			
Europe and External Affairs	15.7	0.0	15.7
Culture	144.5	0.1	144.6
Young Scots Fund	6.6	0.0	6.6
Historic Scotland	45.0	0.0	45.0
Total DEL	211.8	0.1	211.9
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Departmental Budget	211.8	0.1	211.9

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

Schedule 3.1 Europe and External Affairs
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.7	0.0	15.7
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	15.7	0.0	15.7
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0
<hr/>			
Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	15.7	0.0	15.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	15.7	0.0	15.7
Budget Analysis			
International Relations-	14.1	0.0	14.1
Major Events and Themed Years-	1.6	0.0	1.6
Net Expenditure	15.7	0.0	15.7

CULTURE AND EXTERNAL AFFAIRS

Schedule 3.2 Culture

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	144.5	0.1	144.6
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	144.5	0.1	144.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	145.5	0.1	145.6
<i>Less:</i> Retained Income	-1.0	0.0	-1.0
Capital Receipts Applied	0.0	0.0	0.0
	144.5	0.1	144.6
Budget Analysis			
Creative Scotland & Other Arts-	52.4	0.0	52.4
Cultural Collections-	66.5	0.1	66.6
National Performing Companies-	25.6	0.0	25.6
Net Expenditure	144.5	0.1	144.6

CULTURE AND EXTERNAL AFFAIRS

Schedule 3.3 Young Scots Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	12.5	0.0	12.5
Proposed changes	-5.9	0.0	-5.9
ABR Proposed Budget	6.6	0.0	6.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Employability Skills and Lifelong Learning	-5.9	0.0	-5.9
	-5.9	0.0	-5.9

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	6.6	0.0	6.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	6.6	0.0	6.6
Budget Analysis			
Young Scots Fund-	6.6	0.0	6.6
Net Expenditure	6.6	0.0	6.6

CULTURE AND EXTERNAL AFFAIRS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	44.7	0.0	44.7
Proposed changes	0.3	0.0	0.3
ABR Proposed Budget	45.0	0.0	45.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	0.3	0.0	0.3
	0.3	0.0	0.3

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	76.0	0.0	76.0
<i>Less:</i> Retained Income	-31.0	0.0	-31.0
Capital Receipts Applied	0.0	0.0	0.0
	45.0	0.0	45.0
Budget Analysis			
Historic Scotland Capital Expenditure-	5.0	0.0	5.0
Historic Scotland Operational Costs-	71.0	0.0	71.0
Less Income (Historic Scotland)-	-31.0	0.0	-31.0
Net Expenditure	45.0	0.0	45.0

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	1,999.1	541.6	2,540.7
Changes Proposed			
<i>Funding Changes</i>	38.7	74.9	113.6
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	28.8	0.0	28.8
<i>Net Transfers within Scottish Block</i>	-6.6	0.0	-6.6
Total changes proposed	60.9	74.9	135.8
Proposed Budget following Autumn Budget Revisions	2,060.0	616.5	2,676.5

	Operating £m	Capital £m	Total £m
DEL:			
Rail Services	828.2	0.0	828.2
Concessionary Fares and Bus Services	248.6	0.0	248.6
Other Transport Policy, Projects and Agency Admin	79.5	0.0	79.5
Motorways and Trunk Roads	230.9	395.6	626.5
Ferry Services	111.1	0.0	111.1
Air Services	29.6	0.0	29.6
European Social Fund - 2007-13 Programmes	0.0	0.0	0.0
ERDF 2007-13 Programmes	0.0	0.0	0.0
Scottish Futures Fund	9.5	17.0	26.5
Digital Economy and Infrastructure	4.0	0.0	4.0
Housing and Regeneration	363.9	145.1	509.0
Scottish Water	-91.7	58.8	-32.9
IIC Other Expenditure	7.2	0.0	7.2
Parliamentary Business & Government Strategy	11.2	0.0	11.2
IIC Central Government Grants to Local Authorities	110.3	0.0	110.3
Welfare Reform Mitigation	45.2	0.0	45.2
Total DEL	1,987.5	616.5	2,604.0
AME:			
ICI Central Government Grants to LAs	4.0	0.0	4.0
Total AME	4.0	0.0	4.0
Other Expenditure Outside DEL:			
Motorways and Trunk Roads PPP/PFI	68.5	0.0	68.5
Total Other Expenditure Outside DEL	68.5	0.0	68.5
Total Budget	2,060.0	616.5	2,676.5

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

Schedule 3.1 Rail Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	828.2	0.0	828.2
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	828.2	0.0	828.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	828.2	0.0	828.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	828.2	0.0	828.2
Budget Analysis			
Major Public Transport Projects-	44.4	0.0	44.4
Rail Development-	3.5	0.0	3.5
Rail Franchise-	502.3	0.0	502.3
Rail Infrastructure-	278.0	0.0	278.0
Net Expenditure	828.2	0.0	828.2

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.2 Concessionary Fares & Bus Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	248.6	0.0	248.6
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	248.6	0.0	248.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	248.6	0.0	248.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	248.6	0.0	248.6
Budget Analysis			
Concessionary Fares-	192.0	0.0	192.0
Smartcard Programme-	2.8	0.0	2.8
Support for Bus Services-	53.8	0.0	53.8
Net Expenditure	248.6	0.0	248.6

INFRASTRUCTURE, INVESTMENT AND CITIES

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	79.5	0.0	79.5
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	79.5	0.0	79.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	79.5	0.0	79.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	79.5	0.0	79.5
Budget Analysis			
Agency Administration Costs-	17.3	0.0	17.3
Road Safety-	3.0	0.0	3.0
Scottish Canals-	13.2	0.0	13.2
Strategic Transport Projects Review-	3.6	0.0	3.6
Support for Sustainable & Active Travel-	35.0	0.0	35.0
Support for Freight Industry-	1.1	0.0	1.1
Transport Information-	1.2	0.0	1.2
Travel Strategy & Innovation-	5.1	0.0	5.1
Net Expenditure	79.5	0.0	79.5

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.4 Motorways and Trunk Roads
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	288.2	423.6	711.8
Proposed changes	11.2	-28.0	-16.8
ABR Proposed Budget	299.4	395.6	695.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Queensferry Crossing budget revision	0.0	-31.0	-31.0
Transfer from Justice for safety camera running costs and camera upgrade	4.2	0.0	4.2
Increased budget for Network Road Strengthening	0.0	3.0	3.0
Increased budget for Network Bridge Strengthening	7.0	0.0	7.0
	11.2	-28.0	-16.8

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	299.4	395.6	695.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	299.4	395.6	695.0
Budget Analysis			
Capital Land & Works-	0.0	110.6	110.6
Forth & Tay Bridge Authorities-	11.2	0.0	11.2
Queensferry Crossing	0.0	250.0	250.0
M&T Other Current Expenditure-	9.0	0.0	9.0
Network Strengthening-	37.0	0.0	37.0
Roads Depreciation-	89.0	0.0	89.0
Roads Improvements-	14.2	0.0	14.2
Routine & Winter Maintenance-	70.5	0.0	70.5
Structural Repairs-	0.0	35.0	35.0
Motorway & Trunk Roads PPP/PFI-	68.5	0.0	68.5
Net Expenditure	299.4	395.6	695.0

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.5 Ferry Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	111.1	0.0	111.1
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	111.1	0.0	111.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	113.1	3.5	116.6
<i>Less:</i> Retained Income	-2.0	0.0	-2.0
Capital Receipts Applied	0.0	-3.5	-3.5
	111.1	0.0	111.1
Budget Analysis			
Road Equivalent Tariff-	6.0	0.0	6.0
Support for Ferry Services-	97.5	0.0	97.5
Vessels and Piers-	7.6	0.0	7.6
Net Expenditure	111.1	0.0	111.1

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.6 Air Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	30.4	0.0	30.4
Proposed changes	-0.8	0.0	-0.8
ABR Proposed Budget	29.6	0.0	29.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer to Local Government for Oban Airport	-0.8	0.0	-0.8
	-0.8	0.0	-0.8

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	29.6	0.0	29.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	29.6	0.0	29.6
Budget Analysis			
Highlands & Islands Airports Limited-	22.9	0.0	22.9
Support for Air Services-	6.7	0.0	6.7
Net Expenditure	29.6	0.0	29.6

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.7 European Social Fund - 2007-13 Programmes
Details of Proposed Budget

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

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	44.8	0.0	44.8
<i>Less:</i> Retained Income	-44.8	0.0	-44.8
Capital Receipts Applied	0.0	0.0	0.0
	0.0	0.0	0.0
Budget Analysis			
ESF Central Government Spend- EC Income-	-28.2	0.0	-28.2
ESF Central Government Spend-	28.2	0.0	28.2
ESF Grants to Local Authorities-	16.6	0.0	16.6
ESF Grants to Local Authorities - EC Income-	-16.6	0.0	-16.6
Net Expenditure	0.0	0.0	0.0

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.8 European Regional Development Fund - 2007-13 Programmes
Details of Proposed Budget

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

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	58.9	0.0	58.9
<i>Less:</i> Retained Income	-58.9	0.0	-58.9
Capital Receipts Applied	0.0	0.0	0.0
	0.0	0.0	0.0
Budget Analysis			
ERDF Central Government Spend - EC Income-	-44.0	0.0	-44.0
ERDF Central Government Spend-	44.0	0.0	44.0
ERDF Grants to Local Authorities-	14.9	0.0	14.9
ERDF Grants to Local Authorities - EC Income-	-14.9	0.0	-14.9
Net Expenditure	0.0	0.0	0.0

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.9 Scottish Futures Fund
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.5	0.0	15.5
Proposed changes	-6.0	17.0	11.0
ABR Proposed Budget	9.5	17.0	26.5
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Financial Transaction additions for Warm Homes	0.0	5.0	5.0
Transfer from resource to capital for Warm Homes	-6.0	6.0	0.0
Transfer from Housing and Regeneration for Warm Homes	0.0	6.0	6.0
	-6.0	17.0	11.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	9.5	17.0	26.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	9.5	17.0	26.5
Budget Analysis			
Warm Homes and Future Transport Funds-	9.5	17.0	26.5
Net Expenditure	9.5	17.0	26.5

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.10 Digital Economy and Infrastructure
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.0	0.0	4.0
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	4.0	0.0	4.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.0	0.0	4.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	4.0	0.0	4.0
Budget Analysis			
Digital Economy and Infrastructure-	4.0	0.0	4.0
Net Expenditure	4.0	0.0	4.0

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.11 Housing and Regeneration Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	340.4	24.2	364.6
Proposed Changes	23.5	120.9	144.4
ABR Proposed Budget	363.9	145.1	509.0
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Financial Transaction additions for Housing	0.0	104.0	104.0
Switch from capital grants to financial transactions for Housing	-2.2	2.2	0.0
Housing switch from indirect to direct capital	-9.4	9.4	0.0
Additional funding for Shared Equity Scheme from 2012-13 Budget Exchange deployment	7.7	0.0	7.7
Additional funding for Housing & Regeneration from 2012-13 Budget Exchange deployment	5.9	0.0	5.9
Additional funding for JESSICA from 2012-13 Budget Exchange deployment	0.0	5.3	5.3
Transfer to Local Government to mitigate the impact of the UK Government's welfare reforms	-10.0	0.0	-10.0
Transfer to Welfare Reform Mitigation	-2.5	0.0	-2.5
Transfer to Scottish Futures Fund Switch for Warm Homes fund (from resource to financial transactions)	-6.0	0.0	-6.0
Additional funding to support economic growth/housing supply	22.0	0.0	22.0
Additional funding to support sustainability	14.0	0.0	14.0
Additional funding to support transitions	4.0	0.0	4.0
	23.5	120.9	144.4

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	363.9	150.1	514.0
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-5.0	-5.0
	363.9	145.1	509.0
Budget Analysis			
Supporting Economic Growth/Housing Supply-	228.3	145.1	373.4
Supporting Sustainability-	109.5	0.0	109.5
Supporting Transitions-	26.1	0.0	26.1
Net Expenditure	363.9	145.1	509.0

INFRASTRUCTURE, INVESTMENT AND CITIES

**Schedule 3.12 Scottish Water
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	-90.3	93.8	3.5
Proposed changes	-1.4	-35.0	-36.4
ABR Proposed Budget	-91.7	58.8	-32.9
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Reduction in loan requirements	0.0	-35.0	-35.0
Increase in anticipated interest receipts -transfer to PBGS	-1.4	0.0	-1.4
	-1.4	-35.0	-36.4

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	0.0	58.8	58.8
<i>Less:</i> Retained Income	-91.7	0.0	-91.7
Capital Receipts Applied	0.0	0.0	0.0
	-91.7	58.8	-32.9
Budget Analysis			
Interest on Voted Loans-	-91.7	0.0	-91.7
Voted Loans-	0.0	58.8	58.8
Net Expenditure	-91.7	58.8	-32.9

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

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.13 Other Expenditure
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	7.2	0.0	7.2
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	7.2	0.0	7.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	7.2	0.0	7.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	7.2	0.0	7.2
Budget Analysis			
Asset Management-	1.0	0.0	1.0
ESF Programme Operation-	1.5	0.0	1.5
Scottish Futures Trust-	4.7	0.0	4.7
Net Expenditure	7.2	0.0	7.2

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.14 Parliamentary Business and Government Strategy
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	9.8	0.0	9.8
Proposed changes	1.4	0.0	1.4
ABR Proposed Budget	11.2	0.0	11.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Scottish Water -to support strategic communications	0.8	0.0	0.8
Miscellaneous minor transfers	0.6	0.0	0.6
	1.4	0.0	1.4

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11.2	0.0	11.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	11.2	0.0	11.2
Budget Analysis			
COPFS Inspectorate-	0.3	0.0	0.3
Office of the Chief Economic Adviser-	0.4	0.0	0.4
Office of the Chief Statistician-	1.5	0.0	1.5
Royal and Ceremonial-	0.3	0.0	0.3
Scotland Act Implementation	3.5	0.0	3.5
Strategic Communications-	3.5	0.0	3.5
Strategic Research & Analysis Fund-	0.9	0.0	0.9
Referendum on Scottish Independence	0.8	0.0	0.8
Net Expenditure	11.2	0.0	11.2

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.15 IIC Central Government Grants to Local Authorities
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	114.3	0.0	114.3
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	114.3	0.0	114.3
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	114.3	0.0	114.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	114.3	0.0	114.3
Budget Analysis			
National Housing Trust Provision (AME)-	4.0	0.0	4.0
Cycling, Walking & Safer Routes-	5.6	0.0	5.6
Glasgow Stock Transfer - Assistance to Owners	0.9	0.0	0.9
Hostels & Housing Support Grant (DEL)-	8.0	0.0	8.0
Regional Transport Partnership-	15.3	0.0	15.3
Transfer of Management of Dev Funding-	73.0	0.0	73.0
Vacant & Derelict Land Grant-	7.5	0.0	7.5
Net Expenditure	114.3	0.0	114.3

INFRASTRUCTURE, INVESTMENT AND CITIES

Schedule 3.16 Welfare Reform Mitigation
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	12.2	0.0	12.2
Proposed changes	33.0	0.0	33.0
ABR Proposed Budget	45.2	0.0	45.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Whitehall transfer for Scottish Welfare Fund costs	28.8	0.0	28.8
Transfer from Housing for Scottish Welfare Fund costs	2.5	0.0	2.5
Additional funding for Scottish Welfare Fund costs	1.7	0.0	1.7
	33.0	0.0	33.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	45.2	0.0	45.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	45.2	0.0	45.2
Budget Analysis			
Scottish Welfare Fund	38.0	0.0	38.0
Other Welfare Reform Mitigation	7.2	0.0	7.2
Net Expenditure	45.2	0.0	45.2

ADMINISTRATION

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	201.8	5.1	206.9
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.2	0.0	0.2
Total changes proposed	0.2	0.0	0.2
Proposed Budget following Autumn Budget Revisions	202.0	5.1	207.1

	Operating £m	Capital £m	Total £m
DEL:			
Administration	202.0	5.1	207.1
Total DEL	202.0	5.1	207.1
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	202.0	5.1	207.1

Total Limit on Income (accruing resources)	18.1
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ADMINISTRATION

Schedule 3.1 Administration Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	201.8	5.1	206.9
Proposed changes	0.2	0.0	0.2
ABR Proposed Budget	202.0	5.1	207.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Miscellaneous minor transfers	0.2	0.0	0.2
	0.2	0.0	0.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	218.5	5.1	223.6
<i>Less:</i> Retained Income	-16.5	0.0	-16.5
Capital Receipts Applied	0.0	0.0	0.0
	202.0	5.1	207.1
Budget Analysis			
Scottish Government Staff Costs	149.9	0.0	149.9
Administration Retained Income	-16.5	0.0	-16.5
Accommodation-	17.2	0.0	17.2
Other Office Overheads (includes ICT projects and minor non-pay items e.g. travel, transport, stationery, hospitality, etc.)	31.6	0.0	31.6
Training	4.0	0.0	4.0
Office of Queen's Printer for Scotland	0.1	0.0	0.1
Depreciation	15.7	0.0	15.7
Capital Projects	0.0	5.1	5.1
Net Expenditure	202.0	5.1	207.1

THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	104.5	3.6	108.1
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Autumn Budget Revisions	104.5	3.6	108.1

	Operating £m	Capital £m	Total £m
DEL:			
The Crown Office and Procurator Fiscal Service	104.5	3.6	108.1
Total DEL	104.5	3.6	108.1
AME:	0.0	0.0	0.0
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:	0.0	0.0	0.0
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	104.5	3.6	108.1

Total Limit on Income (accruing resources)	2.0
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THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	104.5	3.6	108.1
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	104.5	3.6	108.1
Proposed changes			
SBR Proposed Budget			
Summary of Proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	104.8	3.6	108.4
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	104.5	3.6	108.1
Budget Analysis			
Staff Costs-	68.7	0.0	68.7
Office Costs-	4.0	0.0	4.0
Case Related-	12.7	0.0	12.7
Centrally Managed Costs-	19.1	0.0	19.1
Capital Expenditure-	0.0	3.6	3.6
Net Expenditure	104.5	3.6	108.1

Income to be surrendered	20.0
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LOCAL GOVERNMENT

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	10,073.6	0.0	10,073.6
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	30.2	0.0	30.2
Total changes proposed	30.2	0.0	30.2
Proposed Budget following Autumn Budget Revisions	10,103.8	0.0	10,103.8

	Operating £m	Capital £m	Total £m
DEL:			
Local Government	7,668.8	0.0	7,668.8
Total DEL	7,668.8	0.0	7,668.8
AME:			
Non-domestic Rates	2,435.0	0.0	2,435.0
Total AME	2,435.0	0.0	2,435.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	10,103.8	0.0	10,103.8

Total Limit on Income (accruing resources)	0.0
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LOCAL GOVERNMENT

Schedule 3.1 Local Government Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10,073.6	0.0	10,073.6
Proposed changes	30.2	0.0	30.2
ABR Proposed Budget	10,103.8	0.0	10,103.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Rural Affairs and the Environment for Low-Carbon Street Lighting project.	2.0	0.0	2.0
Transfer from Education and Lifelong Learning for "Family Support".	3.0	0.0	3.0
Transfer from Education and Lifelong Learning for "Languages for Schools".	4.0	0.0	4.0
Transfer to Local Government to mitigate the impact of the UK Government's welfare reforms	10.0	0.0	10.0
Transfer to Local Government to mitigate the impact of the UK Government's welfare reforms	10.0	0.0	10.0
Miscellaneous minor transfers	1.2	0.0	1.2
	30.2	0.0	30.2

Proposed Budget	Operating £m	Capital £m	Total £m
Gross Expenditure	10,103.8	0.0	10,103.8
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	10,103.8	0.0	10,103.8
Budget			
Resource Grants	7,218.9	0.0	7,218.9
Non-domestic Rates	2,435.0	0.0	2,435.0
Support for Capital	449.9	0.0	449.9
Net Expenditure	10,103.8	0.0	10,103.8

Memorandum Item - Total Local Government Funding

Proposed Budget	Operating £m	Capital £m	Total £m
Net Expenditure	10,103.8	0.0	10,103.8
Plus Specific Grants included as follows;			
Education & Lifelong Learning (page 28)			
Gaelic	4.5	0.0	4.5
Justice (page 42)			
Criminal Justice Social Work	86.5	0.0	86.5
Infrastructure, Investment & Cities (page 69)			
Housing & Hostels Support Grants	8.0	0.0	8.0
Vacant Derelict Land Grant	7.5	0.0	7.5
Transfer of the Management of Development Funding	73.0	0.0	73.0
Assistance to owners - Glasgow Stock Transfer	0.9	0.0	0.9
Regional Transport Partnership	15.3	0.0	15.3
Cycling, Walking and Safer Routes	5.6	0.0	5.6
Net Expenditure	10,305.1	0.0	10,305.1

NATIONAL RECORDS OF SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	19.7	1.1	20.8
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Autumn Budget Revisions	19.7	1.1	20.8

	Operating £m	Capital £m	Total £m
DEL:			
National Archives of Scotland	19.7	1.1	20.8
Total DEL	19.7	1.1	20.8
AME:	0.0	0.0	0.0
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:	0.0	0.0	0.0
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	19.7	1.1	20.8

Total Limit on Income (accruing resources)	8.5
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NATIONAL RECORDS OF SCOTLAND

Schedule 3.1 National Records of Scotland Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	19.7	1.1	20.8
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	19.7	1.1	20.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	27.5	1.1	28.6
<i>Less:</i> Retained Income	-7.8	0.0	-7.8
Capital Receipts Applied	0.0	0.0	0.0
	19.7	1.1	20.8
Budget Analysis			
Administration Costs-	25.3	0.0	25.3
Depreciation Charge-	2.2	0.0	2.2
Capital Expenditure-	0.0	1.1	1.1
<i>Less:</i> income-	-7.8	0.0	-7.8
Net Expenditure	19.7	1.1	20.8

OFFICE OF THE SCOTTISH CHARITY REGULATOR

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	3.1	0.0	3.1
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Autumn Budget Revisions	3.1	0.0	3.1

	Operating £m	Capital £m	Total £m
DEL:			
Office of the Scottish Charity Regulator	3.1	0.0	3.1
Total DEL	3.1	0.0	3.1
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	3.1	0.0	3.1

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

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	3.1	0.0	3.1
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	3.1	0.0	3.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3.1	0.0	3.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	3.1	0.0	3.1
Budget Analysis			
OSCR Administration Costs	3.1	0.0	3.1
Net Expenditure	3.1	0.0	3.1

SCOTTISH COURTS SERVICE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	67.7	12.5	80.2
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Autumn Budget Revisions	67.7	12.5	80.2

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Courts Service	67.7	12.5	80.2
Total DEL	67.7	12.5	80.2
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	67.7	12.5	80.2

Total Limit on Income (accrual resources)	35.0
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SCOTTISH COURTS SERVICE

Schedule 3.1 Scottish Courts Service

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	67.7	12.5	80.2
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	67.7	12.5	80.2
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	99.1	12.5	111.6
<i>Less:</i> Retained Income	-31.4	0.0	-31.4
Capital Receipts Applied	0.0	0.0	0.0
	67.7	12.5	80.2
Budget Analysis			
Less Civil Fees-	-23.5	0.0	-23.5
Less Other Income (SCS)-	-9.1	0.0	-9.1
Operating Expenditure-	100.3	0.0	100.3
Scottish Courts Service Capital-	0.0	12.5	12.5
Net Expenditure	67.7	12.5	80.2

SCOTTISH HOUSING REGULATOR

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	3.8	0.0	3.8
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Autumn Budget Revisions	3.8	0.0	3.8

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Housing Regulator	3.8	0.0	3.8
Total DEL	3.8	0.0	3.8
AME:	0.0	0.0	0.0
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:	0.0	0.0	0.0
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	3.8	0.0	3.8

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

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	3.8	0.0	3.8
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	3.8	0.0	3.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3.8	0.0	3.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	3.8	0.0	3.8
Budget Analysis			
Scottish Housing Regulator-	3.8	0.0	3.8
Net Expenditure	3.8	0.0	3.8

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	2,827.6	0.0	2,827.6
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	-160.0	0.0	-160.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	-160.0	0.0	-160.0
Proposed Budget following Autumn Budget Revisions	2,667.6	0.0	2,667.6

	Operating £m	Capital £m	Total £m
DEL:			
Total DEL	0.0	0.0	0.0
AME:			
NHS Pensions	1,513.8	0.0	1,513.8
Teachers' Pensions	1,153.8	0.0	1,153.8
Total AME	2,667.6	0.0	2,667.6
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	2,667.6	0.0	2,667.6

Total Limit on Income (accruing resources)	1,675.0
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SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 3.1 NHS Pensions
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,471.7	0.0	1,471.7
Proposed changes	42.1	0.0	42.1
ABR Proposed Budget	1,513.8	0.0	1,513.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Revised estimate of pension costs	42.1	0.0	42.1
	42.1	0.0	42.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,599.3	0.0	2,599.3
<i>Less:</i> Retained Income	-1,085.5	0.0	-1,085.5
Capital Receipts Applied	0.0	0.0	0.0
	1,513.8	0.0	1,513.8
Budget Analysis			
NHS Pension Scheme Expenditure	2,599.3	0.0	2,599.3
Retained Income from employee and employer contributions and transfers received (NHS)	-1,085.5	0.0	-1,085.5
Net Expenditure	1,513.8	0.0	1,513.8

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 3.2 Teachers' Pensions
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,355.9	0.0	1,355.9
Proposed changes	-202.1	0.0	-202.1
ABR Proposed Budget	1,153.8	0.0	1,153.8
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Revised estimate of pension costs	-202.1	0.0	-202.1
	-202.1	0.0	-202.1

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,725.1	0.0	1,725.1
<i>Less:</i> Retained Income	-571.3	0.0	-571.3
Capital Receipts Applied	0.0	0.0	0.0
	1,153.8	0.0	1,153.8
Budget Analysis			
Teachers' Pension Scheme Expenditure	1,725.1	0.0	1,725.1
Teachers' Retained Income from employee and employer contributions and transfers received	-571.3	0.0	-571.3
Net Expenditure	1,153.8	0.0	1,153.8

FORESTRY COMMISSION (SCOTLAND)

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	66.9	0.0	66.9
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	2.2	0.0	2.2
Total changes proposed	2.2	0.0	2.2
Proposed Budget following Autumn Budget Revisions	69.1	0.0	69.1

	Operating £m	Capital £m	Total £m
DEL:			
Forestry Commission (Scotland)	69.1	0.0	69.1
Total DEL	69.1	0.0	69.1
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	69.1	0.0	69.1

Total Limit on Income (accruing resources)	21.1
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FORESTRY COMMISSION (SCOTLAND)

Schedule 3.1 Forestry Commission (Scotland)

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	66.9	0.0	66.9
Proposed changes	2.2	0.0	2.2
ABR Proposed Budget	69.1	0.0	69.1
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes			
Transfer from Research, Analysis and Other Services (RAE) for purchase of peatland	2.2	0.0	2.2
	2.2	0.0	2.2

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	88.9	0.0	88.9
<i>Less:</i> Retained Income	-19.8	0.0	-19.8
Capital Receipts Applied	0.0	0.0	0.0
	69.1	0.0	69.1
Budget Analysis			
Programme costs	19.8	0.0	19.8
Subsidy to Forest Enterprise	27.9	0.0	27.9
Depreciation	0.1	0.0	0.1
Policy Regulation & Administration	5.1	0.0	5.1
Woodland Grants	36.0	0.0	36.0
EC Receipts	-19.8	0.0	-19.8
Net Expenditure	69.1	0.0	69.1

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

FOOD STANDARDS AGENCY

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	10.8	0.1	10.9
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Autumn Budget Revisions	10.8	0.1	10.9

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

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

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

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

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

SCOTTISH PARLIAMENT CORPORATE BODY

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	83.9	3.0	86.9
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Autumn Budget Revisions	83.9	3.0	86.9

	Operating £m	Capital £m	Total £m
DEL:			
Scottish Parliament Corporate Body	82.9	3.0	85.9
Total DEL	82.9	3.0	85.9
AME:	1.0	0.0	1.0
Total AME	1.0	0.0	1.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	83.9	3.0	86.9

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

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	83.9	3.0	86.9
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	83.9	3.0	86.9
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	84.9	3.0	87.9
<i>Less:</i> Retained Income	-1.0	0.0	-1.0
Capital Receipts Applied	0.0	0.0	0.0
	83.9	3.0	86.9
Budget Analysis			
Administration Costs-	83.9	0.0	83.9
Capital Expenditure-	0.0	3.0	3.0
Net Expenditure	83.9	3.0	86.9

AUDIT SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	6.3	0.3	6.6
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Autumn Budget Revisions	6.3	0.3	6.6

	Operating £m	Capital £m	Total £m
DEL:			
Audit Scotland	6.3	0.3	6.6
Total DEL	6.3	0.3	6.6
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	6.3	0.3	6.6

Total Limit on Income (accruing resources)	22.0
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AUDIT SCOTLAND

Schedule 3.1 Audit Scotland Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	6.3	0.3	6.6
Proposed changes	0.0	0.0	0.0
ABR Proposed Budget	6.3	0.3	6.6
Proposed changes			
SBR Proposed Budget			
Summary of proposed changes	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	23.9	0.3	24.2
<i>Less:</i> Retained Income	-17.6	0.0	-17.6
Capital Receipts Applied	0.0	0.0	0.0
	6.3	0.3	6.6
Budget Analysis			
Capital-	0.0	0.3	0.3
Support to Parliament & the Auditor General:			
Current expenditure-	14.1	0.0	14.1
<i>Less:</i> income from fees and charges-	-6.1	0.0	-6.1
Support to the Accounts Commission:			
Current expenditure-	9.8	0.0	9.8
<i>Less:</i> income from fees and charges-	-11.5	0.0	-11.5
Net Expenditure	6.3	0.3	6.6



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Finance Committee

27th Meeting, 2013 (Session 4), Monday 4 November 2013

Scrutiny of the draft budget for 2014-15

Introduction

1. The Scottish Government published its Draft Budget 2014-15 on 11 September 2013.
2. The Committee will take evidence from the Cabinet Secretary for Finance, Employment and Sustainable Growth.
3. The aim of this paper is to provide a summary of the evidence which the Committee has received to date as part of its scrutiny of Draft Budget 2014-15 and also an update on some of the other issues which the Committee has focused on in its scrutiny of previous budgets within the current spending review period.
4. Briefings have also been provided by the Budget Adviser: http://www.scottish.parliament.uk/S4_FinanceCommittee/Final_Budget_Adviser_Report_Scotland_WEBUPDATED.pdf and the Financial Scrutiny Unit (FSU): <http://www.scottish.parliament.uk/parliamentarybusiness/67303.aspx>

National Performance Framework (NPF)

5. The Committee agreed at its meeting on 19 June 2013 to focus its scrutiny of the Draft Budget 2014-15 on the NPF.¹ The Committee issued a call for evidence and received 34 written submissions.² The Committee also held a number of round table evidence sessions examining issues in relation to the NPF.

Internationally Recognised

6. A number of witnesses pointed out that the NPF is internationally recognised as an exemplar of an outcomes-based approach to the measurement of government performance. However, there is a need to make it much more visible in Scotland. The Carnegie UK Trust stated that the NPF “is a tool of international significance”³ but it “is not well known.” Donald MacRae states in written evidence that the NPF “deserves strong support and positive endorsement” but “it is not well recognised or understood in Scotland.” Jeremy Peat agreed that “it is a remarkable achievement”⁴ and getting it “more in the public eye is desirable.”⁵ The Centre for Public Policy for Regions (CPPR) state in written evidence that “setting ambitious targets across all the areas identified is to be commended.”

¹ <http://www.scotland.gov.uk/About/Performance/scotPerforms>

² <http://www.scottish.parliament.uk/parliamentarybusiness/CurrentCommittees/66640.aspx>

³ Finance Committee, 9 October 2013, OR Col. 3124

⁴ Finance Committee, 2 October 2013, OR Col. 3087

⁵ Finance Committee, 2 October 2013, Or Col. 3104

Spending and Outcomes

7. A recurring issue in the Committee's budgetary scrutiny is the lack of any linkage between spending and outcomes in either the draft budget document or the NPF. A number of witnesses raised this issue in response to the Committee's consultation on the NPF. Angus Council stated that the "linkages between performance information and the Scottish Government's spending priorities are not always apparent especially at a local level." West Dunbartonshire Council while welcoming the NPF suggest that "it is weakened by the lack of aligned financial information" and that it is "difficult to evidence the link between the outcomes/objectives and the spending review/resource allocation decisions." The RSE state that the "long-term nature of many of the desired outcomes set out in the NPF requires annual information on the cost, activity and quality of services delivered."

8. The Joseph Rowntree Foundation (JRF) suggested that there is a need "for much clearer links between the priority setting and resource allocation decisions that are made by Government and its partners in contributing to the targets and outcomes."⁶ The CPPR state in written evidence that the "link between the Scottish Government's budget allocations and its chosen economic targets is extremely hard to ascertain." However, Donald MacRae argues that it "is difficult to see how direct linkages involving allocation of resources directly and explicitly linked to units of performance can be achieved." He suggests though that "there are indirect linkages and the question is how we can encourage them...one way of doing that would be to have reference to indicators in all budget statements on expenditure."⁷

9. The Budget Adviser notes that there is "no link between the Government's spending plans, as set out in spending reviews and draft budgets, and the intended impact spending will have on future performance." She points out that some jurisdictions including the State of Virginia are moving towards a system of linking expenditure to performance: "Virginia is currently in the final stages of deploying a new, more integrated technology platform for performance-based budgeting and strategic planning."⁸

10. The Budget Adviser suggests that the Committee may wish to explore whether the Government "has any plans to move to a more substantive approach to linking performance and resource."⁹

Impact on Policy and Spending

11. The Carnegie UK Trust stated in written evidence that "it is not entirely clear how the NPF is used within government" and that "Scotland Performs is not embedded into policy making processes." They argue that "without further investment, there is a risk that it will remain a public performance reporting

⁶ Finance Committee, 2 October 2013, OR Col. 3080

⁷ Finance Committee, 2 October 2013, OR Col. 3096

⁸ http://www.scottish.parliament.uk/S4_FinanceCommittee/Final_Budget_Adviser_Report_Scotland_WEBUPDATED.pdf

⁹ http://www.scottish.parliament.uk/S4_FinanceCommittee/Final_Budget_Adviser_Report_Scotland_WEBUPDATED.pdf

mechanism with limited impact on policy development.” The STUC suggest that there “is a major job in the hands of Ministers to embed the National Performance Framework in the Government before we go any further.”¹⁰ Aberdeenshire Council stated in written evidence that they are not aware of any evidence that “suggests specific spending decisions have arisen as a result of changes to performance monitored through Scotland Performs.” The SCVO state that “it comes across as a communication tool rather than a strategic tool.”¹¹

National Indicators

12. A number of witnesses suggested changes to the indicators within the NPF. In particular, there was considerable discussion in relation to the usefulness of the current economic indicators. Some witnesses questioned whether GDP is the most suitable measurement of national economic prosperity. Stephen Boyle recommended removing “any one of the economic indicators and replace it with a measure of median household disposable income.”¹² The STUC agreed and stated that such an indicator would “be a much better indicator of national collective prosperity than GDP.”¹³ Oxfam Scotland also endorsed this approach and stated that it “would be a better measure of the benefit of economic growth to the typical household in Scotland.”¹⁴ Bob Black, former Auditor General for Scotland, expressed surprise “that there is so little about housing in the framework.”¹⁵ The STUC argue that “the current framework does not make sufficient reference to the workplace.”¹⁶ The Scottish Women’s Budget Group emphasise “the importance of integrating an equality analysis of the budget”¹⁷ in the NPF.

13. Some witnesses also questioned why each of the indicators appears to be afforded equal status. The RSE suggested that there is a need to develop a more strategic approach that “enables the NPF to act as a mechanism through which choices between priority areas can readily and objectively be made.” The CPPR point out that “short-term trade-offs between the various targets may be necessary to achieve longer-term goals.” Donald MacRae suggests that it “should be possible to take the fifty indicators and award each indicator a priority rating based on a scale of one to five.” The JRF highlighted the variation between the 16 national outcomes in terms of which indicators are related to them. They pointed out that one “outcome has only three indicators related to it, whereas another has 18” and that “the relationship between the outcomes and the indicators is a bit random.”¹⁸

Consultation

14. A further issue which arose in evidence was the apparent lack of consultation by the Government in developing the NPF. The Carnegie UK Trust stated that “one weakness was that the Government did not engage civil society about which

¹⁰ Finance Committee, 9 October 2013, OR Col. 3131-3132

¹¹ Finance Committee, 9 October 2013, OR Col. 3128

¹² Finance Committee, 2 October 2013, OR Col. 3108

¹³ Finance Committee, 9 October 2013, OR Col. 3120

¹⁴ Finance Committee, 9 October 2013, OR Col. 3122

¹⁵ Finance Committee, 2 October 2013, OR Col. 3105,

¹⁶ Finance Committee, 9 October 2013, OR Col. 3117

¹⁷ Finance Committee, 9 October 2013, OR Col. 3120

¹⁸ Finance Committee, 9 October 2013, OR Col. 3101

domains of wellbeing or measures or outcomes should be used.”¹⁹ The SCVO suggest that “the national outcomes and the measures should be a co-produced effort involving wider society such as the business community, civil society and academia.”²⁰

Preventative Spending

15. The Committee has also agreed to focus throughout this parliamentary session on the progress which is being made in moving towards prioritising preventative spending and, in particular, to monitor the progress of each of the Change Funds introduced by the Government in Spending Review 2011. The Government stated that it has “identified significant funding to support a transition across public services away from dealing with the symptoms of disadvantage and inequality towards tackling their root causes.”²¹ As part of this year’s budget scrutiny the Committee held a round table evidence session with a number of local authorities and health boards.

Change Funds

16. The Government is committed to providing over £500m of investment in the Change Funds over the period of the Spending Review period from 2012-13 to 2014-15. Draft Budget 2012-13 states that:

“Together it is anticipated that national and local government and their community planning partners will invest up to £500 million through these change funds to support the greater alignment of budgets across the public sector on a preventative and outcomes-focused basis.”²²

Reshaping Care for Older People (RCOP) Change Fund

17. The bulk of the investment in the RCOP Change Fund is being made from the health budget as follows:

	2011-12	2012-13	2013-14	2014-15	2015-16
Health (£m)	70	80	80	70	120

18. This includes funding of £70m which the government had previously allocated to the Change Fund prior to the 2011 Spending Review. The existing funding for the Change Funds ends in 2014-15. Additional funding of £120m for 2015-16 has been announced in Draft Budget 2014-15. The 2011 Spending Review also stated that the RCOP Change Fund would be “supplemented by funding from local authority partners.”²³ The government wrote on 15 November 2012 to all 32 local health and social care partnerships, including to request the completion of a Financial Summary that identifies the local authority contribution to the RCOP Change Fund.

¹⁹ Finance Committee, 9 October 2013, OR Col. 3128

²⁰ Finance Committee, 9 October 2013, OR Col. 3128

²¹ Spending Review 2011, p 37

²² Spending Review 2011, p. 224

²³ Scottish Spending Review 2011, p. 38

Early Years (EY) Change Fund

19. The government has also stated that the total resource for the EY Change Fund over the Spending Review period is estimated to be a minimum of £270m. The Early Years Taskforce has published guidance on the EY Change Fund which includes a breakdown of the funding as follows.

	2012/13	2013/14	2014/15	2015/16	Total (£ million)
Scottish Government	10.5	14.5	16.5	8.5	£50
Health	36	39	42	-	£117
Local Government	20	35	50	-	£105
Total					£272

20. The total investment for the Spending Review period is £263.5m with a further £8.5m allocated by the Government to support national programmes in 2015/16. There is no indication of any further money being allocated to the EY Change Fund in 2015/16 from either the Health or Local Government budget.

21. The Committee has previously questioned the extent to which the funding being provided to the Change Funds by local authorities is based on refocusing existing activities rather than additional monies. The Early Years Taskforce guidance states that “The Early Years Change Fund is a combination of existing funds currently committed and new funds.” While the Scottish Government’s contribution of £50m is new funding the guidance states that at “a local level, we understand that these funds are a blend of currently allocated and redeployed resources.” West Dunbartonshire Council when questioned on this point stated that: “From the discussions that we have had, I know that the investment in change fund activity is not new money; it is the same money spent differently.”²⁴

22. However, the performance information provided by the Government on the Early Years states that it is “clear that there is significantly more spent on early years than is captured in the Change Fund. This indicates that the Change Fund has been successful in leveraging in additional resources to drive the move to prevention and early intervention.”

Reducing Reoffending (RR) Change Fund

23. £7.5m has also been allocated from the Justice portfolio over the period of the Spending Review to the Reducing Reoffending Change Fund.

Disinvestment

24. The previous Finance Committee stated in its report on preventative spending in January 2011 that one of the main barriers to change is that the necessary level of investment to effectively support a shift towards prevention will require disinvestment in some existing services. The Committee recognised this issue in its report on Draft Budget 2012-13. The Committee noted that “difficult decisions regarding disinvestment will need to be made to ensure that preventative spending becomes

²⁴ Finance Committee, 25 September 2013, OR Col. 3036.

integral to service delivery in the longer term.”²⁵ The Early Years Task Force states in its guidance on the EY Change Fund that “The decision to disinvest will be difficult, but if we are to make the shift we need, those decisions are crucial.” However, Glasgow City Council stated in oral evidence on Draft Budget 2014-15 that disinvestment is “extremely difficult to do at any time...but it is particularly difficult to do at the moment.”²⁶

25. Children in Scotland state that while the EY Change Fund is a useful incentive “our partners have pointed out to us the dilemma they face in transferring increasingly scarce resources to meet revised priorities.” Their view is that “there is very little in the way of ‘slack’ in the financial system which would allow a major shift of resources, while still ensuring that current statutory duties are met.” They also question whether the Government and Parliament will be “able to measure from a meaningful baseline whether there is a shift of resources towards the prevention and early intervention priorities.”

26. The Health and Social Care Alliance Scotland (HSCAS) and Voluntary Action Scotland (VAS) argue that the “move to preventative spend has not yet been significant enough.” They raise concerns about the RCOP Change Fund being used to a certain extent to “prop up existing service provision so that it is maintained rather than driving the change agenda.” The Independent Living in Scotland Project and Inclusion Scotland argue that local authorities continue to focus on crisis interventions and “are not providing the preventative, low level support disabled people need.”

27. NHS Greater Glasgow and Clyde (GGC) point out that there is a balancing act for local authorities and health boards in seeking to “invest in new programmes of prevention and intervention while managing their budgets in a way that deals effectively with the problems that confront them at present.” They argue that “that balancing act is probably the biggest challenge that health boards and local authorities in the west of Scotland are facing.”²⁷ However, “the release of any new resources for early intervention will not get an easy or a clear ride. Those resources will need to be bid for and competed for, and there is no getting away from the fact that, in the present environment, the competition is tough.”²⁸

28. Some witnesses argued that there is, therefore, a need to provide bridging funding and that the Change Funds had been welcome in this regard. For example, West Dunbartonshire Council point out that while there are good examples of a shift towards a preventative approach there is a need to recognise that “such a switch of focus requires an element of ‘bridging support’” due to the need for “some ‘double running’ of services as current demand takes some time to lessen.”

29. NHS GGC point out that the Change Funds have helped to address this problem as “they have given us some breathing space to provide some of the bridging finance that enables us to address both sets of issues simultaneously.”²⁹ NHS Fife agreed with this point but stressed that there is need to extend the change

²⁵ <http://www.scottish.parliament.uk/parliamentarybusiness/CurrentCommittees/45087.aspx#e>

²⁶ Finance Committee, OR Col. 3153

²⁷ Finance Committee, 9 October, OR Col. 3143

²⁸ Finance Committee, OR Col. 3153

²⁹ Finance Committee, 9 October, OR Col. 3144

funds for another couple of years beyond 2015 “to fully deliver the future model of delivery that we all envisage. We need to allow local authorities and boards some certainty for another few years so that the new models can become embedded as the way forward.”³⁰ This was a view shared by Glasgow City Council who stated that “people are changing, and we must allow enough times for those changes to be delivered.”³¹

30. The Budget Adviser states that “it is still unclear whether improvements have been able to unlock resources and the cost associated with the achievement is not clear.” She suggests that the Committee may wish to explore what evidence there is that “resources are being unlocked as a result of change funding.”³²

System and Cultural Change

31. NHS Highland argue that the shift towards preventative spending will require total system change. They point out that the Change Funds while welcome “will not create a preventative approach on their own.” Rather, the Change Funds should be looked at as a means of creating initial change and as “a catalyst to lever in system change.”³³ Glasgow City Council also pointed out the challenges of realising the fundamental cultural change to realise a shift towards a preventative approach. They stated that: “People have worked in the system for a long time and some of them will embrace change, others will be more ambivalent and others will resist it.”³⁴ Fife Council stated that the “success of prevention and early intervention will depend on the reshaping of mainstream provision and universal services. It is not about a small, targeted response; it is about reshaping the whole system.”³⁵ However, the HSCAS and VAS question the assumption that any new preventative approaches will be mainstreamed once the Change Fund ends.

32. The Government’s guidance on the new Single Outcome Agreements (SOAs) states that they:

should include a plan for prevention which demonstrates commitment to the approach extending beyond the Change Funds for Early Years, Reducing Reoffending and Reshaping Care into mainstream services; quantifies the resources allocated to prevention and commits to increasing them over time; and provides clarity on the preventative actions to be taken and the impact they will have.³⁶

Monitoring and Evaluation

33. The Christie Commission emphasised that it is essential that the change funds are monitored and that it “does not become just a tick-box exercise.”⁶⁹ The Committee indicated in its report on the 2011 Spending Review that it would monitor the progress of the change funds. The government agreed to “provide, in future draft

³⁰ Finance Committee, 9 October, OR Co. 3161

³¹ Finance Committee, 9 October, OR Col. 3167

³² http://www.scottish.parliament.uk/S4_FinanceCommittee/Final_Budget_Adviser_Report_Scotland_WEBUPDATED.pdf

³³ Finance Committee, OR Col. 3150

³⁴ Finance Committee, OR Col. 3145

³⁵ Finance Committee, 9 October OR Col. 3167

³⁶ <http://scotland.gov.uk/Topics/Government/local-government/CP/SOA2012/SOA2012>

budgets, assessment of the progress being made towards a more preventative approach.” The government also stated in January 2012 that “work is underway to develop monitoring and evaluation frameworks” for the RCOP and EY Change Funds.

34. The Committee raised concerns about the lack of progress in developing these frameworks in its report on last year’s draft budget. The Government responded that it “is committed to establishing fit-for-purpose monitoring and evaluative processes underpinning what we recognise to be a very long term shift in spending patterns and culture in public services for Scotland.” The government also indicated that each of the Change Funds will also evaluate their impact over the short to medium term.

35. The Committee also raised concerns about the evaluation and monitoring of the impact of preventative policies in its recent report on the Financial Memorandum for the Children and Young People (Scotland) Bill. In particular, the Committee noted the lack of detail underpinning the forecast savings from the implementation of preventative policies. The Committee emphasised that the government needs to develop a more robust methodology for forecasting potential savings from preventative policy initiatives. The Committee also recommended that the actual savings are effectively monitored and reported.³⁷

36. Draft Budget 2014-15 states that: “Analysis and feedback from the three Change Fund programmes demonstrates that real progress is being made at the local level to drive a change in mainstream delivery in relation to early years, reducing reoffending and health and social care provision.”³⁸

EY Change Fund

37. In its response to last year’s draft budget report the government stated that: “The Early Years Task Force will monitor and evaluate the way in which the Change Fund is operating and will be seeking information from CPPs by 30 June 2013. This will include monitoring spending.” Draft Budget 2014-15 states that the Early Years Taskforce will be seeking to review regularly the operation and the impact of the EY Change Fund.³⁹

RCOP Change Fund

38. The Joint Improvement Team (JIT) have published mid-year reports on the change fund for 2011-12 and 2012-13.⁴⁰

39. The JIT report for 2012-13 states that:

Progress in Reshaping Care for Older People is primarily evidenced by trends in the suite of published national outcomes that relate to care of older people. These include indicators of the Balance of Care for over 65s; the rate of emergency hospital bed days for older people; changes in the proportion of

³⁷ <http://www.jitscotland.org.uk/action-areas/reshaping-care-for-older-people/change-fund-plans/>

³⁸ Draft Budget 2014-15, p 178

³⁹ Draft Budget 2014-15 p 179

⁴⁰ <http://www.jitscotland.org.uk/action-areas/reshaping-care-for-older-people/change-fund-plans/>

the last 6 months of life spent at home or in a community setting; and delays in discharge from hospital.

40. However, given that the Change Fund is relatively new and the time lag in some of the nationally available data JIT point out that “an analysis of trends since the start of the Change Fund alone is rendered unreliable at present.”

41. In its report on demographic change and an ageing population the Committee asked the Government to “explain why performance has not improved over the last five years in relation to the National Indicator, ‘Reduce emergency admissions to hospital’.”⁴¹ The Government stated in its response that “The rate of emergency admissions for the 75+ age group was around 320 and admissions per 1000 population between 2003/4 and 2005/6, increased steadily to 350 between 2005/6 and 2008/9 and has remained around this level up until 2011/12. The rate of emergency bed days for the 75+ age group has decreased each year since 2008/9.”⁴² The JRF emphasised the significance of the emergency admissions indicator in the context of the preventative spending agenda and asked whether the reshaping care for older people policy “is strong enough, fast enough and being delivered with the right degree of urgency for that indicator to start to go in the right direction.”⁴³

42. JIT also provide a breakdown of how the change fund money is being allocated and this is reproduced in Table 1 below

Table 1: Change Fund Allocation: Reshaping Care Pathway

SCOTLAND	Preventative and anticipatory care	Proactive care and support at home	Effective care at times of transition	Hospitals and long stay care homes	Enablers
	%	%	%	%	%
2011/2012 Change Plans	19	27	24	23	7
2012/2013 Change Plans	23	25	28	16	8
2012/13 projected spend at Mid Year	25	27	24	12	12

43. The projected spend for 2012/13 shows that 52% of the Change Fund has been allocated for preventative, anticipatory and more proactive community based services to support people living at home. JIT suggests that the increase in enablers such as training and development “perhaps signals the scale of transformation required to enable a sustainable shift in the location and approach to care.”

RR Change Fund

44. Draft Budget 2014-15 states that the RR Change Fund “has helped to develop two national offender monitoring services and four local, specialised mentoring

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<http://www.scottish.parliament.uk/parliamentarybusiness/CurrentCommittees/59613.aspx#unplanned>

⁴² http://www.scottish.parliament.uk/S4_FinanceCommittee/SG_response_demographic.pdf

⁴³ Finance Committee, 2 October 2013, OR Col. 3082.

projects providing guidance and assistance to prolific young male offenders and women offenders.”⁴⁴

McClelland Review of ICT Infrastructure

45. In its report on Draft Budget 2012-13 the Committee invited the Government to provide a progress report, including details of savings, on the implementation of the McClelland Review in future draft budget documents. The Government responded that it would be happy to provide an annual update to the Committee but no report was received and the Committee again invited the Government to provide the agreed annual update in its report on Draft Budget 2013-14. The Government responded:

The Government’s response to the committee dated 18th January 2012 confirmed the Public Sector ICT National Board (now the Digital Public Services Board) will provide progress reports to the Cabinet Sub Committee for Public Service Reform and I would be happy to provide an annual update on progress to the Committee. I can confirm that our strategy Scotland’s Digital Future- Delivery of Public Services was published on 19th September 2012. The strategy sets out our early actions for delivering on our ambitions and recommendations in the McClelland review. The McClelland review indicated efficiencies initially through collaborative procurement could begin in 2012/13 progressively growing over a 5 year period.

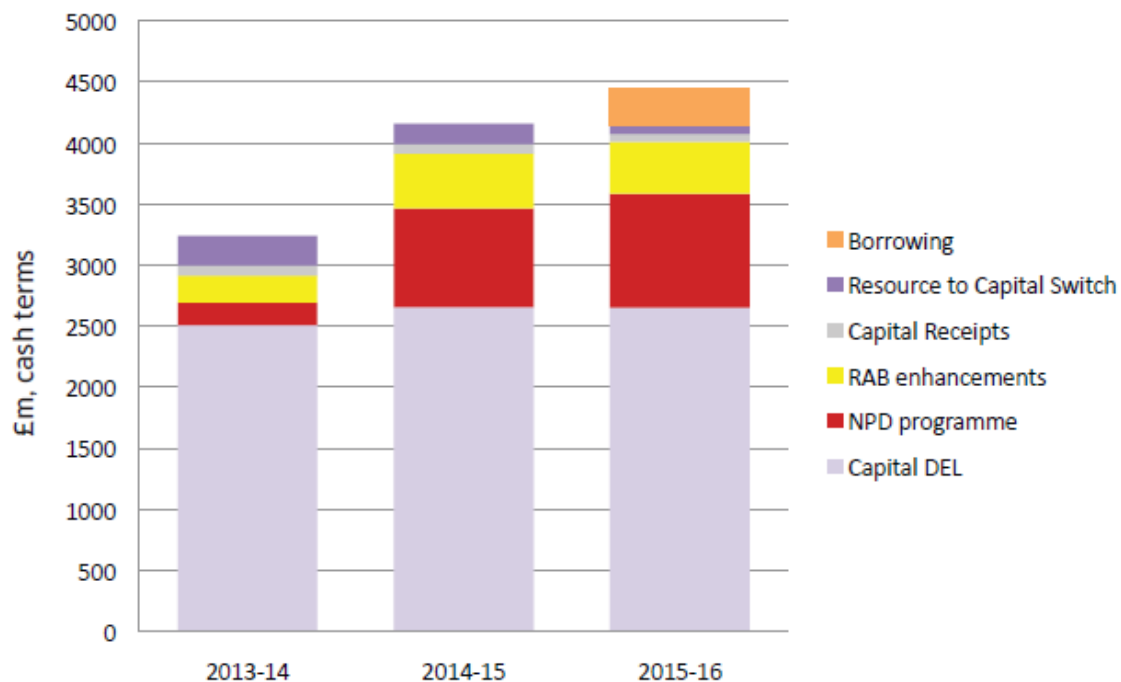
We will through our agreed Measurements and Benefits framework at the end of 2012/13 begin the process of collecting data and evidence utilising the existing benchmarking and data sources, and timetables to avoid unnecessary duplication. This will be reported to the Cabinet Sub Committee on Public Service Reform in due course and I would be happy to share the findings with the Finance Committee.

46. The Government stated in its response to the McClelland Review that Spending Review 2011 assumes that savings of between £230m to £300m a year will be made in the ICT budgets of the public sector. The Budget Adviser states that it “is not clear whether the suggested savings by the McClelland Review have been accounted for” in Draft Budget 2014/15.

Capital Investment

47. The Government stated in its Spending Review 2011 that capital investment is central to its efforts to accelerate economic recovery and it has sought to supplement the DEL Capital budget by various means. This is presented in figure 1 of the Draft Budget 2014-15, which is reproduced below.

⁴⁴ Draft Budget 2014-15 179

Figure 1: Scottish Government's Capital Investment plans as presented

Source: Scottish Government Draft Budget 2014-15

48. Table 2 provides the numbers behind this figure are as follows:

Table 2

£ million (cash)	2013-14	2014-15	2015-16
Capital DEL	2,508	2,654	2,652
NPD programme	185	809	932
RAB enhancements	220	449	428
Capital Receipts	84	80	63
Resource to Capital Switch	243	165	67
Borrowing	0	0	296
Total estimated capital investment	3,240	4,157	4,438

Source: FSU

49. Spending Review 2011 anticipated that the real terms cut to the Capital DEL budget between 2010-11 and 2014-15 would be 36.7%.⁴⁵ However, Draft Budget 2014-15 states that the Capital DEL budget has been cut in real terms by 26.6% (excluding financial transactions) over the period 2010-11 to 2015-16.⁴⁶

50. The Budget Adviser states that the draft budget “does not cover the potential risk of maintenance backlogs across all of the sectors and the potential impact this may have on service budgets and service delivery.” She suggests that the Committee may wish “to explore what assumptions have been made for backlog maintenance and what the impact will be on future capital investment.”

⁴⁵ Spending Review 2011, p iv.

⁴⁶ Draft Budget 2014-15, p. 3

Capital Receipts

51. The Budget Adviser notes that there is “a significant reliance on capital receipts in 2014/15 and 2015/16 for the funding of the Scottish Government’s investment led recovery.” She points out that there is little detail in the draft budget and suggests that it “would aid transparency if a breakdown was provided” including a justification for the disposal of public assets versus other options for the utilisation of these assets.

Non-Profit Distributing Model

52. Draft Budget 2014-15 states that: “Progress continues to be made on delivering the full Non-Profit Distributing (NPD) pipeline of investments.”⁴⁷ The Government estimates that projects with a combined value of £809m are due to start construction in 2014-15. Table 4 below provides a comparison of the estimates of NPD financed capital investment with previous Draft Budgets.

Table 4

£m, cash	2012-13	2013-14	2014-15
Draft Budget 2012-13	353	686	774
Draft Budget 2013-14	20	338	973
Draft Budget 2014-15	n/a	185	809

53. The CSFESG explained in his Ministerial statement on Draft Budget 2014-15 that in “the short term, NPD investment is lower than was originally forecast.”⁴⁸ He set out two reasons for this. First, some NPD projects are being concluded at lower cost. Second, some projects are taking longer to be prepared and planned.

54. The Scottish Futures Trust (SFT) state in written evidence that “very significant progress has been made on projects in the NPD investment pipeline since our evidence in January 2013.” However, some projects “have taken longer than anticipated to bring through early project development and hence the overall build up in construction activity will be slower than that anticipated in the earlier projections which were based on high level information.”

Resource to Capital - overall

55. A key element of the Government’s economic strategy is switching over £700 million from resource to capital over the period 2012-13 to 2014-15. Table 5 provides details of the initial estimated switches.

⁴⁷ Draft Budget 2014-15, p 172

⁴⁸ http://www.scottish.parliament.uk/parliamentarybusiness/28862.aspx?r=8484&mode=html#iob_76893

Table 5

	2012-13 (£m)	2013-14 (£m)	2014-15 (£m)
Health	95	105	120
Enterprise Bodies	95.9	107	103
Scottish Futures Funds	15.5	30.5	40.7
Total	206.4	242.5	270

56. The Government has also provided provisional outturn figures for 2012-13 which are provided in Table 6 in comparison with the previous estimates.

Table 6

Resource to Capital Switch 2012-13	Spending Review 2011 (£m)	Draft Budget 2013-14 (£m)	Outturn Figures (£m)
Health	95	95	86.6
Enterprise Bodies	95.9	30.3	23.7
Scottish Futures Fund (incl. Warm Homes/Next Generation Digital/Young Scots)	15.5	10.4	12.7
Housing	0	63.1	70.0
Other	0	7.8	34.6
Total	206.4	206.6	227.6

57. The Cab Sec explained the changes to the resource to capital switches in evidence on the 2012/13 Spring Budget Revision:

In the context of our HM Treasury budget, the planned resource to capital transfer is £227.6 million; that switching is managed within the total DEL that is available to the Scottish Government. The increase of £21 million on the figure that was provided in December 2012 as part of the response to the Finance Committee's report on the draft budget reflects the outcome of the internal monitoring exercise in January 2013.⁴⁹

58. Draft Budget states that the estimated resource to capital switch for 2014-15 is £165m compared to an estimate of £270m in the 2011 Spending Review. Table 7 has been provided by the Scottish Government and shows the planned switch for 2014-15.

⁴⁹ Finance Committee, 13 March 2013, OR Col. 2391

Table 7

Planned Resource to Capital switch in 2014-15	£ million	Reference in Draft Budget
Health	120	Specific budget line in table 3.03, p26
Enterprise Bodies	18.1	Within enterprise bodies line, table 4.06, p47. In addition, £41.8m of capital DEL is to be provided upfront to reduce the requirement to switch resource to capital in-year
Justice	25.0	Mostly within operating expenditure for Scottish Fire and Rescue Service (table 6.08, p80).
Rural Affairs & Environment	2.0	EU Support and Related Services and Marine and Fisheries, table 7.01, p93

59. The Committee recommended in its report on Draft Budget 2013-14 that it “would welcome greater clarity in future draft budget documents in the presentation of proposals for resource to capital switches including reporting on the progress made in achieving these transfers.” The Government responded that we “propose it is most appropriate to report on these aspects as part of the in-year revisions and the outturn report.” However, the SBR for 2012-13 which the Committee considered in March 2013 did not appear to include a breakdown of the proposed resource to capital switch. The CSFESG subsequently wrote to the Committee on 3 July 2013 with details of the provisional outturn figures compared with the plans provided in response to the Committee’s report on Draft Budget 2013-14. However, no comparison was provided in relation to the SBR.

60. No further details have been provided in the Autumn Budget Revision for 2013-14 in relation to the resource to capital switch for 2013-14. Table 8 sets out the latest figures which the Committee has for 2013-14 which were provided in response to an oral question⁵⁰ in October 2012.

Table 8

2013-14	£million
Health	105
Enterprise Bodies	70
Scottish Futures Fund	23
Housing	43
Other	2
Total	243

Resource to Capital - Health

61. There is a budget line within the level 3 figures for the Health budget for “Provision for Transfer to Health capital” of £105m in 2013-14 and £120m in 2014-

⁵⁰ Scottish Parliament, Official Report, 31 October 2012, Col 12899

15. The level 4 figures state that this funding is the “availability of capital to support backlog maintenance, statutory compliance and equipment replacement.” The government states that as a consequence of the switch of resource to capital “the high and significant risk backlog has reduced from £538m in 2011 to £369m in 2013.”

62. In relation to the 2012-13 switch the CSFESG stated in oral evidence on the SBR that:

On health and wellbeing, our expectation was that there would be a resource to capital transfer of £95 million. We now expect that figure to be about £87 million, because the nature of the health shift is such that it is about supporting more maintenance projects. If we explore the categorisation of what constitutes capital expenditure and what constitutes resource expenditure, we see that some of the maintenance activity ends up being classified as resource expenditure.⁵¹

63. In its report on Draft Budget 2013-14 the Committee asked the Government to provide details of which NHS resource budgets had been reduced to fund the resource to capital switch. The Government responded that:

The £95m/£105m/£120m switch over the SR period was reflected in the calculation of base NHS Board capital allocations for 2012-13 and indicative allocations for 2013-14 and 2014-15 notified to them on 10 February 2012. The resource budget allocations notified to Boards on 10 February 2012 already excluded the sums identified as part of the resource to capital transfer.⁵²

64. The planned switch for 2015-16 is £47.5m.

Resource to Capital – Enterprise Bodies

65. Draft Budget 2014-15 states that the Enterprise Bodies have a net increase of £6.8m of capital funding in 2014-15 “which includes a transfer of resource to capital of £41.8m.” This compares to an estimated switch of £103m in the 2011 Spending Review. The level 4 figures state that the “budget was adjusted to reflect resource to capital transfers of £41.8m (for both SE and HIE combined).”

66. However, the subsequent figures provided by the Government state that the planned resource to capital switch for 2014-15 for the Enterprise bodies is £18.1m.

Non-Domestic Rates Income (NDRI)

67. Table 9 presents the NDRI projections presented in the various Draft Budgets over the Spending Review period.

⁵¹ Finance Committee, 13 March 2013, OR Col. 2393

⁵² http://www.scottish.parliament.uk/S4_FinanceCommittee/SG_response_to_report_web1.pdf

Table 9

Non Domestic Rate Income projections (£m)	2012-13	2013-14	2014-15	2015-16
Spending Review Draft Budget 2012-13	2,272	2,435	2,664	
Draft Budget 2013-14	2,272	2,435	2,664	
Draft Budget 2014-15		2,435	2,688	2,883

68. NDRI is forecast to rise from £2,272m in 2012-13 to £2,688m in 2014-15. This amounts to a 12.1% increase in real terms over the Spending Review period. During this period large retailers that sell both alcohol and tobacco will also pay the Public Health Supplement. For 2012-13 this amounted to an additional 9.3p on the poundage rate.⁵³ The Government stated in its 2011 Spending Review that “The estimated income raised from this supplement will contribute to the decisive shift in the Spending Review to preventative spend measures.” Draft Budget 2014-15 states that the supplement will continue until 2015.

69. The Government has recently consulted on a review of the business rates system and an analysis of the responses has been published on its website.⁵⁴ The Budget Adviser points out that “there is no indication of the impact that the review will have on the underlying budget assumptions” for NDRI.⁵⁵ The Government has also published an action plan in response to the consultation which includes a commitment to “create a power to allow councils to respond better to local need and create their own localised relief schemes.”⁵⁶ The Budget Adviser notes that any discretionary rate relief scheme which is introduced by English local authorities is required to be funded “at the expense of the Council Tax payer.” She states that if the Scottish scheme is based on the scheme in England then “there is a risk that there could be a strong disincentive for Scottish local authorities to adopt the new power in order to protect the Council Tax payer from increased spend.”⁵⁷

Conclusion

70. The Committee is invited to consider the above issues in its evidence session with the CSFESG on Draft Budget 2014-15.

Jim Johnston
Clerk to the Committee
October 2013

⁵³ <http://www.scotland.gov.uk/Resource/0043/00435290.pdf>

⁵⁴ <http://www.scotland.gov.uk/Publications/2013/09/1530/2>

⁵⁵ http://www.scottish.parliament.uk/S4_FinanceCommittee/Final_Budget_Adviser_Report_Scotland_WEBUPDATED.pdf

⁵⁶ <http://www.scotland.gov.uk/Publications/2013/09/2234/2>

⁵⁷ http://www.scottish.parliament.uk/S4_FinanceCommittee/Final_Budget_Adviser_Report_Scotland_WEBUPDATED.pdf