
Scotland's Budget Documents 2007-08:

**Budget (Scotland) (No.4) Bill
Supporting Document**

for the year ending 31 March 2008

Laid before the Scottish Parliament by the Scottish Ministers January 2007

SE 2007/02

Scotland's Budget Documents 2007-08:

**Budget (Scotland) (No.4) Bill
Supporting Document**

for the year ending 31 March 2008

*Laid before the Scottish Parliament
By the Scottish Ministers
January 2007*

SE 2007/02

Budget (Scotland) (No.4) Bill Supporting Document

Contents	Page
Introduction	1
Summary Tables	5
Supporting information:	
Environment and Rural Affairs Department	9
Development Department	20
Education Department	24
Enterprise Transport and Lifelong Learning Department	29
Finance and Central Services Department	48
Health Department	52
Justice Department	57
Scottish Executive Administration	71
General Register Office for Scotland	73
National Archives of Scotland	75
Office of the Scottish Charity Regulator	77
Scottish Teachers' and NHS Pension Schemes	79
Crown Office and Procurator Fiscal	82
Forestry Commission (Scotland)	84
Food Standards Agency	87
Scottish Parliamentary Corporate Body	89
Audit Scotland	91

Budget (Scotland) (No.4) Bill Supporting Document

Introduction

1. This booklet provides supporting information for the Parliament and others in support of the “Budget (Scotland) (No.4) Bill”. The Bill was laid before the Parliament by the Executive in January 2007. The booklet itself has no statutory force – it is produced as an aid to understanding the Bill.

2. The purpose of the Bill is to seek Parliamentary approval to the Executive’s spending plans for the financial year 2007-08. These plans were set out in *Building a Better Scotland: Spending Proposals 2005-2008 Enterprise, Opportunity, Fairness* published in September 2004, following the 2004 Spending Review. More detailed plans for 2007-08 were published in September 2006 in *Draft Budget 2007-08*. The Parliamentary Committees have already scrutinised the draft plans across the autumn of 2006, culminating in the debate on the Finance Committee’s Report on Stage 2 of the Budget Process on 21st December 2006.

3. There are a number of changes between the figures given in *Draft Budget 2007-08* and those set out in the rest of this document and the bill. The major changes are presentational and largely reflect statutory requirements. These are explained below:

i) The Executive’s spending proposals are presented to the Parliament in departmental terms;

ii) While spending proposals are in the main expressed in resource terms the ‘Public Finance and Accountability (Scotland) Act 2000’ requires authority for the budgets of non-departmental public bodies (NDPBs) to be given in cash. In order to allow comparison with NDPB budgets presented in other publications – including *Draft Budget 2007-08* – table 1.1 compares cash and resource budgets at departmental level;

iii) Income from National Health Insurance Contributions of £1,406m is netted off against the Health Department expenditure in the Budget Bill;

iv) Cost of capital charges and loan repayments by Scottish Water of £137m require Parliamentary approval and are therefore included in the Budget Bill; and

v) Local Government Supported Borrowing of £305m appears in the Draft Budget but is excluded from the Budget Bill as it does not require Parliamentary approval.

4. There are also a number of minor transfers of budget provisions between portfolios and two other significant changes detailed below:

i) Additional funding of £201m for local authorities as announced by the Minister for Finance and Public Sector Reform on 13 December 2006; and

ii) Transfers to the Central Unallocated Provision of £21m, mainly from the Environment and Rural Affairs Department.

5. There is a new table in this year's supporting document, Table 1.8, which shows a full reconciliation between the portfolio budgets shown in the Draft Budget 2007-08 and the departmental budgets shown in this supporting document to the Budget Bill. This reflects all the changes referred to above.

6. Since the introduction of resource accounting and budgeting, there has been a difference between the spending that scores as capital in the Executive's accounts, and that which scores as capital within DEL (the departmental expenditure limit).

7. *Draft Budget 2007-08* reported as capital spending which scores against capital DEL, but since the Executive accounts are against the aggregates set in the Budget Bill, this supporting document uses the "accounts definition" of capital, so that only spending that scores as capital in the Executive's or Direct Funded Bodies' accounts is shown as capital (see the first column in table 1.2).

Table 1.1 – NDPB Cash and Resource Budgets by Department, 2007-08

Department	NDPB Budget (Cash terms)	Non-Cash Items	NDPB Budget (Resource Terms)
	£m	£m	£m
Environment and Rural Affairs	139.0	7.5	146.5
Education	238.3	19.2	257.5
Enterprise, Transport and Lifelong Learning	2,167.4	34.6	2,202.0
Justice	162.8	3.3	166.1
Total	2,707.5	64.6	2,772.1

Table 1.2 Capital Spending 2007-08

	Direct Capital	NDPB Capital	Capital Grants to Local Authorities	Capital Grants to Private Sector	PPP ¹
	£m	£m	£m	£m	£m
<i>Accounts Definition</i>					
<i>Capital DEL</i>					
Environment and Rural Affairs	237.6	33.2	73.7	49.4	121.0
Development	12.9	0.0	107.3	379.7	0.0
Education	11.2	18.2	86.4	8.0	35.0
Enterprise, Transport & Lifelong Learning ²	293.7	48.0	123.2	759.6	44.0
Finance and Central Services ³	5.0	0.0	418.7	0	144.0
Health	516.0	0.0	0.0	0.0	115.0
Justice	128.8	1.0	56.2	0.0	14.0
Total Programme	1,205.2	100.4	865.5	1,196.7	473.0
Administration	8.7	0.0	0.0	0.0	2.0
Total Scottish Executive (Core)	1,213.9	100.4	865.5	1,196.7	475.0
Crown Office and Procurator Fiscal	5.9	0.0	0.0	0.0	0.0
Total Scottish Executive (Consolidated)	1,219.8	100.4	865.5	1,196.7	475.0
Scottish Teachers' and NHS Pension Schemes	0.0	0.0	0.0	0.0	0.0
Office of the Scottish Charity Regulator	0.0	0.0	0.0	0.0	0.0
General Register Office for Scotland	0.6	0.0	0.0	0.0	0.0
National Archives of Scotland	2.7	0.0	0.0	0.0	0.0
Total Scottish Administration	1,223.1	100.4	865.5	1,196.7	475.0
Direct Funded Bodies					
Forestry Commission (Scotland)	3.3	0.0	0.0	0.0	0.0
Food Standards Agency	0.1	0.0	0.0	0.0	0.0
Scottish Parliament Corporate Body	1.6	0.0	0.0	0.0	0.0
Audit Scotland	0.5	0.0	0.0	0.0	0.0
Total Scottish Estimates	1,228.6	100.4	865.5	1,196.7	475.0

1. Estimated payments under PPP contracts (FCSD figures comprise PPP projects undertaken by Local Authorities and so include waste management and schools PPP projects)

2. Approximately £168m of the ETLLE direct capital scores in AME

3. Approximately £305m of FCSD capital grants to local authorities is Local Authority Supported Borrowing

Central Unallocated Provision

8. The central unallocated provision (CUP) was first introduced at Autumn Budget Revision 2004. Further information on the CUP is set out in *Scotland's Budget Documents: The 2004-05 Autumn Budget Revision*.

9. The amounts shown in the table below show transfers to the CUP made by portfolios as part of their preparation for the Budget (Scotland) (No.4) Bill. Where negative balances are shown below these will be offset by balances brought forward from 2006-07.

Table 1.3 Transfers to Central Unallocated Provision by Portfolio at Budget Bill 2007-08

Portfolio	£m
Environment and Rural Development	22.2
Communities	0
Education and Young People	0
Tourism, Culture and Sport	0
Enterprise and Lifelong Learning	0
Transport	0
Finance and Central Services	-0.5
Health and Community Care	0
Justice	0
Administration	-0.6
Crown Office and Procurator Fiscal	0
Forestry Commission (Scotland)	0
Food Standards Agency	0
Scottish Parliament Corporate Body	0
Audit Scotland	0
Total	21.1

The form of this supporting document

10. The Executive continues to discuss with the Finance Committee and others how it can improve the presentation of supporting information, and which material is find most useful.

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

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

Summary Tables

Table 1.4 The Components of the Scottish Budget 2007-08

	Expenditure Within DEL	Expenditure Within AME	Expenditure Outside DEL/AME	Total Budget
	£m	£m	£m	£m
Scottish Executive - Departments				
Environment and Rural Affairs	848.1	0.0	90.0	938.1
Development	1,316.1	7.5	0.0	1,323.6
Education	1,094.3	0.0	0.0	1,094.3
Enterprise, Transport & Lifelong Learning	4,510.0	730.5	13.2	5,253.7
Finance & Central Services	6,201.2	0.0	1,859.7	8,060.9
Health	10,253.8	0.0	-1,405.5	8,848.3
Justice	1,657.2	0.0	14.7	1,671.9
Total Programme	25,880.7	738.0	572.1	27,190.8
Administration	251.6	0.0	0.0	251.6
Total Scottish Executive (Core)	26,132.3	738.0	572.1	27,442.4
Crown Office and Procurator Fiscal	100.6	0.0	0.0	100.6
Total Scottish Executive (Consolidated)	26,232.9	738.0	572.1	27,543.0
General Register Office for Scotland	10.3	0.0	0.0	10.3
National Archives of Scotland	10.1	0.0	0.0	10.1
Office of the Scottish Charity Regulator	3.6	0.0	0.0	3.6
Scottish Teachers' and NHS Pension Schemes	0.0	2,006.6	0.0	2,006.6
Total Scottish Administration	26,256.9	2,744.6	572.1	29,573.6
Direct Funded Bodies				
Forestry Commission (Scotland)	84.4	0.0	0.0	84.4
Food Standards Agency	10.8	0.0	0.0	10.8
Scottish Parliament Corporate Body	98.2	0.0	0.0	98.2
Audit Scotland	7.1	0.0	0.0	7.1
Total Scottish Budget	26,457.4	2,744.6	572.1	29,774.1

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

	Budget	Adjustments		Cash Authorisation
		Capital Charges	Other	
	£m	£m	£m	£m
Scottish Executive - Core Departments	27,442.4	-1,206.0	-95.0	26,141.4
Crown Office and Procurator Fiscal	100.6	-3.8	0.3	97.1
Scottish Teachers' and NHS Pension Schemes	2,006.6	0.0	-2,121.5	-114.9
Office of the Scottish Charity Regulator	3.6	0.0	0.0	3.6
General Register Office for Scotland	10.3	-1.3	0.0	9.0
National Archives of Scotland	10.1	-1.2	0.0	8.9
Scottish Administration	29,573.6	-1,212.3	-2,216.2	26,145.1
Forestry Commission (Scotland)	84.4	-18.1	0.0	66.3
Food Standards Agency	10.8	-0.1	0.0	10.7
Scottish Parliament Corporate Body	98.2	-25.3	10.0	82.9
Audit Scotland	7.1	-0.7	0.2	6.6
Total	29,774.1	-1,256.5	-2,206.0	26,311.6

Sources of Funding for Scottish Administration:

Cash grant from the Scottish Consolidated Fund (includes EU funds)	24,285.4
Non Domestic Rate Income	1,859.7
	26,145.1

Table 1.6 Budget position for Consolidated Accounts

The Consolidated Accounts of the Scottish Executive for 2007-08 will report the annual outturn against the position as analysed over the following expenditure aggregates:

	Expenditure Within DEL	Expenditure Within AME	Expenditure Outside DEL/AME	Total Budget
	£m	£m	£m	£m
Scottish Executive - Departments				
Environment and Rural Affairs	848.1	0.0	90.0	938.1
Development	1,316.1	7.5	0.0	1,323.6
Education	1,094.3	0.0	0.0	1,094.3
Enterprise, Transport & Lifelong Learning	4,510.0	730.5	13.2	5,253.7
Finance & Central Services	6,201.2	0.0	1,859.7	8,060.9
Health	10,253.8	0.0	-1,405.5	8,848.3
Justice	1,657.2	0.0	14.7	1,671.9
Administration	251.6	0.0	0.0	251.6
Crown Office & Procurator Fiscal	100.6	0.0	0.0	100.6
Consolidated Accounts	26,232.9	738.0	572.1	27,543.0

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

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

	Expenditure Within DEL	Expenditure Within AME	Expenditure Outside DEL/AME	Total Budget
	£m	£m	£m	£m
Scottish Teachers and NHS Pension Schemes	0.0	2,006.6	0.0	2,006.6
Office of the Scottish Charity Regulator	3.6	0.0	0.0	3.6
General Register Office for Scotland	10.3	0.0	0.0	10.3
National Archives for Scotland	10.1	0.0	0.0	10.1
Forestry Commission (Scotland)	84.4	0.0	0.0	84.4
Food Standards Agency	10.8	0.0	0.0	10.8
Scottish Parliament Corporate Body	98.2	0.0	0.0	98.2
Audit Scotland	7.1	0.0	0.0	7.1
Total	224.5	2,006.0	0.0	2,231.1

Table 1.8 Reconciliation between Draft Budget 2007-08 and Budget Bill 2007-08

DRAFT BUDGET BUDGET BY PORTFOLIO	Draft Budget £m	Restated in departmental format £m	Restated Budget £m	NDPB non cash £m	Other changes £m	Budget Bill £m	BUDGET BILL BUDGET BY DEPARTMENT
Environment and Rural Development Communities	915.0 1,327.9	-83.3 -3.6	831.7 1,324.3	-7.5	113.9 -0.7	938.1 1,323.6	Environment and Rural Affairs Development
Education and Young People Tourism, Culture and Sport	641.9 310.9	531.3 -310.9	1,173.2 0.0	-19.2	-59.7	1,094.3	Education
Enterprise and Lifelong Learning Transport	2,950.6 2,335.3	2,335.3 -2,335.3	5,285.9 0.0	-34.6	2.4	5,253.7	Enterprise, Transport & Lifelong Learning
Finance and Public Service Reform Health and Community Care	10,942.9 10,247.2	-3,131.7 14.0	7,811.2 10,247.2		249.7	8,060.9	Finance and Central Services
Justice Administration	1,132.1 261.2	556.1 -19.8	1,673.5 241.4	-3.3	1.7 10.2	1,671.9 251.6	Health Justice Administration
Core departments	31,065.0	-5,884.6	28,617.1	-64.6	-1,110.1	27,442.4	Core departments
Crown Office and Procurator Fiscal SE Consolidated	100.8 31,165.8	-5,884.6	100.8 28,717.9	-64.6	-1,110.3	100.6 27,543.0	Crown Office and Procurator Fiscal SE consolidated
		10.8	10.8		-0.5	10.3	General Register Office for Scotland
		9.0	9.0		1.1	10.1	National Archives of Scotland
		3.6	3.6		19.0	3.6	Office of the Scottish Charity Regulator
		1,987.6	1,987.6		1.1	2,006.6	NHS and Teachers Pensions
		83.3	83.3			84.4	Forestry Commission
Food Standards Agency	10.8		10.8			10.8	Food Standards Agency
Scottish Parliament and Audit	106.9	-7.1	99.8		-1.6	98.2	Scottish Parliament
		7.1	7.1			7.1	Audit Scotland
	31,283.5	-5,891.7	30,929.9	-64.6	-1,091.2	29,774.1	

¹ There is an imbalance here mainly due to approx £300m of Local Government Supported Borrowing appearing in the Draft Budget but not appearing in the Budget Bill (as it does not require Parliamentary Authority) & £44m of Specific Grants that were included in Finance & Public Sector Reform portfolio which had yet to be reclassified within Education at the time of the Draft Budget publication (this was simply a timing difference, which has now been rectified).

ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

Schedule 2 - Summary Proposed Departmental Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
CAP Market Support	0.0	0.0	0.0
Rural Development	112.8	0.1	112.9
Agricultural and Biological Science and other	128.6	-3.0	125.6
Fisheries	60.6	9.7	70.3
Natural Heritage	77.1	0	77.1
Environmental Protection	217.5	0	217.5
Research and Sustainable Action	5.6	0	5.6
Water (less repayments to NLF, PWLB etc)	8.3	230.8	239.1
Total DEL	610.5	237.6	848.1
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Animal Licence Fees	0.1	0	0.1
Cost of Capital on Scottish Water Voted Loans	89.9	0.0	89.9
Total Other Expenditure Outside DEL	90.0	0.0	90.0
Total Departmental Budget	700.5	237.6	938.1

Directly Allocated Administration Costs	40.0
Total Limit on Retained Income	520.0
Total Capital Receipts Applied	10.9

ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

Schedule 3.1 CAP Market Support**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	464.4	425.5	0.0	425.5
<i>Less: Retained Income</i>	0.0	-425.5	0.0	-425.5
Capital Receipts Applied	0.0	0.0	0.0	0.0
	464.4	0.0	0.0	0.0
Budget Analysis				
Single Farm Payment Scheme	443.0	405.5	0.0	405.5
Energy Crop Area Payments	0.2	0.3	0.0	0.3
Proteins Premium Area Payments	0.2	0.3	0.0	0.3
Scottish Beef Cattle Scheme	21.0	19.4	0.0	19.4
<i>Less: Retained Income</i>	0.0	-425.5	0.0	-425.0
Net Expenditure	464.4	0.0	0.0	0.0

ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

Schedule 3.2 Rural Development**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	172.6	168.5	0.1	168.6
<i>Less: Retained Income</i>	-6.7	-55.7	0.0	-55.7
Capital Receipts Applied	0.0	0.0	0.0	0.0
	165.9	112.8	0.1	112.9
Budget Analysis				
Less Favoured Areas Support Scheme*	61.0	61.0	0.0	61.0
Environmentally Sensitive Areas Scheme*	9.2	5.1	0.0	5.1
Countryside Premium Scheme*	7.9	3.4	0.0	3.4
Organic Aid Scheme*	2.6	5.6	0.0	5.6
Rural Stewardship Scheme*	27.3	22.4	0.0	22.4
Habitat Creation Scheme*	0.4	0.4	0.0	0.4
Farm Woodland Scheme*	7.2	7.3	0.0	7.3
Land Management Contracts*	17.6	22.0	0.0	22.0
Bee Health	0.1	0.1	0.0	0.1
Rural Partnership Scheme	5.9	5.2	0.0	5.2
Farm Business Development Scheme	5.3	8.9	0.0	8.9
Agricultural Business Development Scheme	3.5	3.5	0.0	3.5
Marketing Development Scheme	1.0	0.9	0.0	0.9
Crofting Building Grants and Loans Scheme	3.7	3.7	0.0	3.7
Crofting Counties Agricultural Grant Scheme	3.2	3.1	0.0	3.1
Highlands and Islands Marketing Scheme	0.9	0.7	0.0	0.7
Lowlands Marketing Scheme	6.5	8.2	0.0	8.2
Payments to Quality Meats Scotland	4.1	4.1	0.0	4.1
Support for Scottish Agricultural Organisation	0.3	0.4	0.0	0.4
Farm Waste Grant Scheme	1.8	0.0	0.0	0.0
Farm Business Advice	2.0	1.5	0.0	1.5
Other	1.2	1.0	0.1	1.0
<i>Less: Retained Income</i>	-6.7	-55.7	0.0	-55.7
Net Expenditure	165.9	112.8	0.1	112.9

Note:

* Indicates a scheme which is partially funded by the Department of Environment, Food and Rural Affairs, Rural Payments Agency or through modulation of CAP Support payments.

ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

**Schedule 3.3 Agricultural and Biological Science and Other
Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	131.0	134.6	2.3	136.9
<i>Less:</i> Retained Income	-13.3	-6.0	0.0	-6.0
Capital Receipts Applied	-0.9	0.0	-5.3	-5.3
	116.8	128.6	-3.0	125.6
Budget Analysis				
Scottish Agricultural College	20.8	20.7	0.0	20.7
Scottish Agricultural and Biological Research Insts	41.8	44.5	0.0	44.5
Royal Botanic Garden, Edinburgh	10.5	19.9	0.0	19.9
Flexible Fund for R+D	6.0	6.8	0.0	6.8
Pensions	20.6	21.0	0.0	21.0
Support for Agricultural Training	0.4	0.4	0.0	0.4
Scottish Agricultural Science Agency (SASA)	11.9	9.7	2.3	12.0
Payments to SASA under net running costs SLA	8.0	0.0	0.0	0.0
Crofters Commission	3.0	3.4	0.0	3.4
Deer Commission	1.7	1.8	0.0	1.8
Animal Health and Veterinary Services	2.1	1.6	0.0	1.6
Seeds Administration and Plant Health	0.3	0.3	0.0	0.3
Economic and other surveys	1.7	1.7	0.0	1.7
Misc, incl. committee, tribunal and publishing costs	2.1	2.8	0.0	2.8
<i>Less:</i> Retained Income/Capital Receipts Applied	-14.2	-6.0	-5.3	-11.3
Net Expenditure	116.8	128.6	-3.0	125.6

ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

Schedule 3.4 Fisheries**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	74.6	64.5	15.3	79.8
<i>Less: Retained Income</i>	-3.6	-3.9	0.0	-3.9
Capital Receipts Applied	-1.0	0.0	-5.6	-5.6
	70.0	60.6	9.7	70.3
Budget Analysis				
Fisheries Research Services (FRS)	27.8	27.9	2.0	29.9
Scottish Fisheries Protection Agency (SFPA)	33.7	23.6	13.3	36.9
Fisheries Capital Grants	11.9	11.9	0.0	11.9
Other	1.2	1.1	0.0	1.1
<i>Less: Retained Income/Capital Receipts Applied</i>	-4.6	-3.9	-5.6	-9.5
Net Expenditure	70.0	60.6	9.7	70.3

ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

Schedule 3.5 Natural Heritage**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	73.0	77.1	0.0	77.1
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	73.0	77.1	0.0	77.1
Budget Analysis				
Scottish Natural Heritage	62.1	65.7	0.0	65.7
National Parks	10.9	11.4	0.0	11.4
Net Expenditure	73.0	77.1	0.0	77.1

ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

Schedule 3.6 Environmental Protection**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	211.1	217.7	0.0	217.7
<i>Less:</i> Retained Income	-0.2	-0.2	0.0	-0.2
Capital Receipts Applied	0.0	0.0	0.0	0.0
	210.9	217.5	0.0	217.5
Budget Analysis				
Scottish Environment Protection Agency	33.1	42.0	0.0	42.0
Waste Initiatives	16.2	34.9	0.0	34.9
Keep Scotland Beautiful	0.5	0.5	0.0	0.5
Strategic Waste Fund	120.1	89.1	0.0	89.1
Flood and Coast Protection	34.7	43.6	0.0	43.6
Noise and Air Quality Action	5.6	6.6	0.0	6.6
Water Environment	0.7	0.8	0.0	0.8
Net Expenditure	210.9	217.5	0.0	217.5

ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

Schedule 3.7 Research and Sustainable Action**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	5.0	5.6	0.0	5.6
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	5.0	5.6	0.0	5.6
Budget Analysis				
Sustainable Action Fund	3.9	3.9	0.0	3.9
Committees, Information and Projects *	-0.3	-0.3	0.0	-0.3
Research	0.4	0.0	0.0	0.0
Environmental Justice	1.0	2.0	0.0	2.0
Net Expenditure	5.0	5.6	0.0	5.6

Note:

* From 2005-06 onwards resources will be re-allocated in-year from elsewhere in the portfolio to increase funding to previous levels

ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

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

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	314.4	98.2	230.8	329.0
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	314.4	98.2	230.8	329.0
Budget Analysis				
Scottish Water	237.4	0.0	230.8	230.8
Private Water	8.0	8.0	0.0	8.0
Drinking Water Quality Regulator	0.0	0.3	0.0	0.3
Cost of Capital on Scottish Water Voted Loans	69.0	89.9	0.0	89.9
Net Expenditure	314.4	98.2	230.8	329.0

Voted loan net borrowing	230.8
NLF repayments	-20.0
PWLB and EIB repayments	-28.0
Scottish Water net new borrowing	182.8

Cost of Capital in respect of loans to Scottish Water is offset entirely by an equivalent sum of interest received from Scottish Water. The cash receipt from Scottish Water is surrendered to the Scottish Consolidated Fund.

ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

Schedule 3.8 Water Services (cont)**Breakdown of investment for period 2006-2010**

£ million (2003-04 prices)	2006-07	2007-08	2008-09	2009-10	Total Investment
	£m	£m	£m	£m	£m
Development Constraints and Growth	13.5	47.9	53.4	52.7	167.5
Service Improvements	15.6	39.0	25.7	30.0	110.2
<i>Malodour abatement</i>	1.5	4.4	4.4	4.4	14.8
<i>Sewer flooding reductions</i>	3.8	16.6	9.8	16.3	46.5
<i>Reduced interruptions in supply</i>	5.3	10.6	10.6	8.8	35.3
<i>Water pressure improvements</i>	1.3	1.8	0.9	0.4	4.4
<i>Business metering</i>	3.6	5.7	0.0	0.0	9.3
Drinking Water Quality and Resource Enhancements	64.0	194.3	188.7	157.5	604.4
Environmental Quality Enhancements	25.0	55.5	68.9	74.9	224.2
Maintaining Current Water and Waste Water Services ²	124.7	238.5	248.6	165.8	777.6
Introduction of competition	4.8	4.8	1.2	1.2	12.1
Total Q&S3 investment ⁴	247.6	580.1	586.4	482.1	1,896.1
Completion of Q&S2 investment ⁵	183.8	68.8	0.0	0.0	252.6
Total Investment 2006-10	431.4	648.9	586.4	482.1	2,148.7

Source: Scottish Water Delivery Plan 2006-2010 May 2006

Note:

¹ Some totals do not add up because of rounding

² Including investment to reduce leakage

³ Quality & Standards 3 is the investment programme for the 2006-2010 period

⁴ Includes investment in 2005-06 under the "Early Start" programme

⁵ Quality & Standards 2 is the investment programme for the 2002-2006 period

ENVIRONMENT AND RURAL AFFAIRS DEPARTMENT

Schedule 3.8 Water Services (cont)**Output measures specified in Ministerial Directions - Forecast performance**

Quality & Standards 3 Objectives	Directions Target	SW delivery plan targets			
		Mar-07	Mar-08	Mar-09	Mar-10
Customer Service					
Number of works where odour problem is addressed	14	1	6	10	14
Overall Performance Assessment ⁶		195	213	232	250
Water Quality					
Improve drinking water quality for 1.5m people (pop)	1.5	0.16	0.85	2.68	3
Improve disinfection control for 4m people (pop)	4	0.16	0.85	2.68	4.38
No. of water resource zones with reduced abstraction (no.)	78	0	5	15	78
No. of water sources provided with flow monitoring and recording (no.)	574	140	403	574	574
No. of flood studies undertaken (no.)	20	2	4	7	20
No. of backflow prevention devices installed (no.)	235	35	110	185	235
No. of cross-connections made redundant (no.)	5,500	500	2,500	4,500	5,500
No. of sites with increased security (no.)	1017	164	590	898	1,017
% of population covered by water safety plans (%)	50%	10%	26%	46%	50%
Waste Water Quality					
No. of unsatisfactory intermittent discharges improved (no.)	277	22	92	149	277
No. of wwtw discharges to meet new consent requirements (no.) ²	30	0	16	17	30
No. of FTP projects to meet environmental objectives (no.) ⁴	13	0	12	13	13
No. of wwtw upgraded to meet existing consent requirements (no.) ²	18	0	17	17	18
No. of management and monitoring systems to meet IPPC Regs (no.) ⁵	61	15	31	46	61
No. of landfill sites contained, monitored and decommissioned (no.)	9	2	4	7	9
Relieving Development Constraints					
Provide strategic capacity at wwtws (PE) ^{2,3}	40,000	4,000	16,000	28,000	40,000
Provide strategic capacity at wtws (PE) ^{1,3}	16,500	1,485	6,765	13,035	16,500

Source: Scottish Water's Delivery Plan 2006-2010 May 2006

Note:

¹ WTW is Water Treatment Works

² WWTW is Waste Water Treatment Works

³ PE is Population Equivalent

⁴ FTP is First Time Provision

⁵ IPPC is Integrated Pollution Prevention Control

⁶ The Overall Performance Assessment represents a basket of customer service measures

DEVELOPMENT DEPARTMENT

Schedule 2 - Summary Proposed Departmental Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
Delivering good quality, sustainable and affordable housing	1,065.2	12.9	1,078.1
Building stronger, safer communities through regeneration	164.9	0.0	164.9
Closing the Opportunity Gap by providing routes out of poverty, ensuring equal opportunities and supporting active citizenship	73.1	0.0	73.1
Total DEL	1,303.2	12.9	1,316.1
AME:			
Delivering good quality, sustainable and affordable housing	7.5	0.0	7.5
Total AME	7.5	0.0	7.5
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Departmental Budget	1,310.7	12.9	1,323.6

Directly Allocated Administration Costs	13.1
Total Limit on Retained Income	0
Total Capital Receipts Applied	0

DEVELOPMENT DEPARTMENT

**Schedule 3.1 Delivering Good Quality, Sustainable and Affordable Housing
Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1,061.2	1,072.7	12.9	1,085.6
<i>Less: Retained Income</i>	-20.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1,041.2	1,072.7	12.9	1,085.6
Budget Analysis				
Affordable Housing Investment Programme	438.0	468.9	12.5	481.4
Capital Charges	3.0	3.0	0.0	3.0
Modernising Private Sector Housing	93.3	93.5	0.0	93.5
Housing Support Grant	7.5	7.5	0.0	7.5
Housing Markets & Supply Policy/Research & Analytical Services ¹	4.4	4.8	0.0	4.8
Scottish Building Standards Agency	1.3	1.3	0.0	1.3
Communities Scotland Running Costs	25.1	24.4	0.4	24.8
Tackling and Preventing Homelessness ²	20.7	36.2	0.0	36.2
Reprovisioning of Glasgow Hostels ³	15.0	0.0	0.0	0.0
Central Heating Initiative/Warm Deal	56.4	45.8	0.0	45.8
Energy Action Scotland	0.1	0.1	0.0	0.1
Supporting People	1.5	1.5	0.0	1.5
Supporting People Grant (DEL)	386.1	382.1	0.0	382.1
Mortgage to Rent/Mortgage Rights (Scotland) Act ⁴	5.2	0.0	0.0	0.0
Housing Voluntary Sector Grant Scheme	2.4	2.4	0.0	2.4
Planning Development	1.3	1.2	0.0	1.2
<i>Less: Retained Income</i>	-20.0	0.0	0.0	0.0
<i>Less: Capital Receipts Applied</i>	0.0	0.0	0.0	0.0
Net Expenditure	1,041.2	1,072.7	12.9	1,085.6

Note:

¹ Formerly RTB Valuations/Rent Assessment Panel/Research & Publicity etc

² Formerly Rough Sleepers Initiative/Implementation of Homelessness Task Force

³ Now included as part of Tackling and Preventing Homelessness

⁴ Now included as part of Affordable Housing Investment Programme

DEVELOPMENT DEPARTMENT

Schedule 3.2 Building Stronger, Safer Communities through Regeneration**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	166.1	164.9	0.0	164.9
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
<i>Capital Receipts Applied</i>	0.0	0.0	0.0	0.0
	166.1	164.9	0.0	164.9
Budget Analysis				
Wider Role/Urban Land Fund	16.0	12.0	0.0	12.0
Community Regeneration Fund	110.7	112.7	0.0	112.7
Other Area Based Initiatives	7.0	7.0	0.0	7.0
Community Engagement	5.8	6.1	0.0	6.1
Social Economy/Social Investment/Community				
Learning and Development	1.6	2.0	0.0	2.0
Adult Literacy and Numeracy	1.9	1.9	0.0	1.9
Regeneration Programmes	23.1	23.2	0.0	23.2
Net Expenditure	166.1	164.9	0.0	164.9

DEVELOPMENT DEPARTMENT

Schedule 3.3 Closing the Opportunity Gap by Providing Routes out of Poverty, Ensuring Equal Opportunities and Supporting Active Citizenship
Details of Proposed Budget

Proposed Budget	2006-07	2007-08		
	Total	Operating	Capital	Total
Gross Expenditure	72.3	73.1	0.0	73.1
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	72.3	73.1	0.0	73.1
Budget Analysis				
Promoting Social Inclusion	27.4	27.5	0.0	27.5
Working for Families Fund	15.0	15.0	0.0	15.0
Promoting Equality	13.7	15.5	0.0	15.5
Voluntary Issues	16.3	15.1	0.0	15.1
Net Expenditure	72.3	73.1	0.0	73.1

EDUCATION DEPARTMENT

Schedule 2 - Summary Proposed Departmental Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
Schools	354.4	0.0	354.4
Children, Young People and Social Care	180.4	0.0	180.4
Specific Grants	264.9	0.0	264.9
Tourism, Sport and Culture	283.4	11.2	294.6
Total DEL	1,083.2	11.2	1,094.3
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	1,083.2	11.2	1,094.3

Directly Allocated Administration Costs	14.1
Total Limit on Retained Income	25.9
Total Capital Receipts Applied	0

EDUCATION DEPARTMENT

Schedule 3.1 Schools**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	293.3	355.3	0.0	355.3
<i>Less: Retained Income</i>	-0.9	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0	0.0
	292.4	354.4	0.0	354.4
Budget Analysis				
Teachers	108.1	84.3	0.0	84.3
Schools	93.6	173.0	0.0	173.0
Pupil Support and Inclusion ¹	2.9	0.0	0.0	0.0
Support for Learning	14.2	21.7	0.0	21.7
Qualifications, Assessment and Curriculum	42.8	44.1	0.0	44.1
New Educational Developments	18.7	18.7	0.0	18.7
HM Inspectorate of Education	13.1	13.5	0.0	13.5
<i>Less: Retained Income (HMIE)</i>	-0.9	-0.9	0.0	-0.9
Net Expenditure	292.4	354.4	0.0	354.4

Note:

¹ Responsibility for Pupil Support and Inclusion budget now contained within Support for and Qualifications, Assessment and Curriculum

EDUCATION DEPARTMENT

Schedule 3.2 Children, Young People and Social Care**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	203.9	180.4	0.0	180.4
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	203.9	180.4	0.0	180.4
Budget Analysis				
Early Education and Childcare	15.9	11.3	0.0	11.3
Children and Families	74.5	46.7	0.0	46.7
Looked After Children & Youthwork	13.3	13.3	0.0	13.3
Youth Justice & Children's Hearings	69.8	73.0	0.0	73.0
Information and Analytical Services	2.2	2.2	0.0	2.2
Social Work Service Policy	25.6	30.3	0.0	30.3
Social Work Inspection Agency	2.5	3.5	0.0	3.5
Net Expenditure	203.9	180.4	0.0	180.4

EDUCATION DEPARTMENT

Schedule 3.3 Specific Grants**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	290.1	264.9	0.0	264.9
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	290.1	264.9	0.0	264.9
Budget Analysis				
National Priorities Action Fund	195.1	249.3	0.0	249.3
Special Needs Education	1.3	1.4	0.0	1.4
Gaelic in Education	3.3	3.8	0.0	3.8
Social Work Services	5.5	5.5	0.0	5.5
School Buildings	80.0	0.0	0.0	0.0
Centres of Excellence	5.0	5.0	0.0	5.0
Net Expenditure	290.1	264.9	0.0	264.9

EDUCATION DEPARTMENT

Schedule 3.4 Tourism, Culture and Sport**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	299.4	308.4	11.2	319.6
<i>Less: Retained Income</i>	-25.0	-25.0	0.0	-25.0
Capital Receipts Applied	-0.3	0.0	0.0	0.0
	274.1	283.4	11.2	294.6
Budget Analysis				
National Institutions:	59.8	50.6	0.0	50.6
Scottish Arts Council	60.4	58.6	0.0	58.6
Sportscotland	31.9	32.5	0.0	32.5
Visitscotland	47.1	43.4	0.0	43.4
Historic Scotland	69.1	71.3	1.0	72.3
<i>Less: Retained Income and Capital Receipts Applied</i>	-24.6	-24.3	0.0	-24.3
Other Arts (including the Royal Commission on the Ancient and Historical Monuments of Scotland)	31.2	52.0	10.2	62.1
<i>Less: Retained Income (Royal Commission on the Ancient and Historical Monuments of Scotland)</i>	-0.7	-0.7	0.0	-0.7
Net Expenditure	274.1	283.4	11.2	294.6

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 2 - Summary Proposed Departmental Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
Student Awards Agency for Scotland	377.2	0.8	378.0
Scottish Further and Higher Education Funding Council	1,632.9	0.0	1,632.9
Scottish Enterprise	445.1	0.4	445.5
Highlands and Islands Enterprise	89.0	0.0	89.0
Regional Selective Assistance	43.2	0.0	43.2
European Social Fund - (2000-06) Programmes	0.0	0.0	0.0
European Regional Development Fund - (2000-06) Programmes	0.0	0.0	0.0
European Social Fund - (2007-13) Programmes	0.0	0.0	0.0
European Regional Development Fund - (2007-13) Programmes	0.0	0.0	0.0
Other Enterprise and Lifelong Learning	96.8	0.0	96.8
Rail Services in Scotland	628.1	0.0	628.1
Ferry Services in Scotland	73.0	-1.4	71.5
Air Services in Scotland	42.1	0.0	42.1
Concessionary Fares	192.4	0.0	192.4
Other Transport Programmes	385.7	0.0	385.7
Motorways and Trunk Roads	251.5	125.8	377.3
Other Transport Grants to Local Authorities	63.7	0.0	63.7
Bus Services in Scotland	63.8	0.0	63.8
Total DEL	4,384.5	125.6	4,510.0
AME:			
Motorways and Trunk Roads (capital charges)	517.8	0.0	517.8
SAAS (Student Loans Net New Lending)	0.0	168.1	168.1
Other Enterprise and Lifelong Learning (EMAs)	44.6	0.0	44.6
Total AME	562.4	168.1	730.5
Other Expenditure Outside DEL:			
SAAS (Student Loans Bank Interest Subsidy)	13.2	0.0	13.2
Total Other Expenditure Outside DEL	13.2	0.0	13.2
Total Departmental Budget	4,960.0	293.7	5,253.7
Directly Allocated Administration Costs			19.3
Total Limit on Retained Income			286.6
Total Capital Receipts Applied			48.6

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.1 Student Awards Agency for Scotland**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	639.6	464.9	211.5	676.4
<i>Less: Retained Income</i>	-53.0	-74.5	0.0	-74.5
Capital Receipts Applied	-42.6	0.0	-42.6	-42.6
	544.0	390.4	168.9	559.3
Budget Analysis				
Running costs	5.6	5.7	0.0	5.7
SAAS Capital charges	1.2	1.2	0.0	1.2
Fees, Grants and Bursaries	250.0	263.5	0.0	263.5
Repayment of Awards	-0.5	-0.5	0.0	-0.5
Widening Access Funds (Grants)	11.7	11.7	0.0	11.7
Student Loans Company Administration	5.2	5.2	0.0	5.2
Student Loans subsidy	96.6	98.4	0.0	98.4
Graduate Endowment Income	-24.0	-24.0	0.0	-24.0
Unwinding of Debt Sale Subsidy Provision	7.0	7.0	0.0	7.0
Unwinding of Discount on Write-Off provision	9.0	9.0	0.0	9.0
Capital Charges (Loans)	41.9	34.8	0.0	34.8
Capitalised Interest	-28.5	-50.0	0.0	-50.0
Inflation Adjustment	18.5	44.6	0.0	44.6
Release from Interest Subsidy Provision	-50.3	-45.6	0.0	-45.6
Unwinding of Discount on Interest Subsidy Provision	18.4	16.2	0.0	16.2
Student Loan Interest Subsidy to Banks	13.2	13.2	0.0	13.2
Student Loans New Lending	210.7	0.0	210.7	210.7
SAAS Capital	0.8	0.0	0.8	0.8
Capital Receipts Applied	-42.6	0.0	-42.6	-42.6
Net Expenditure	544.0	390.4	168.9	559.3

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.2 Scottish Further and Higher Education Funding Council
Details of Proposed Budget

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1,559.2	1,632.9	0.0	1,632.9
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	1,559.2	1,632.9	0.0	1,632.9
Budget Analysis				
SFHEFC Current funding for Further Education Colleges	509.6	526.6	0.0	526.6
SFHEFC Capital Grants to Further Education Colleges	87.9	87.9	0.0	87.9
SFHEFC Current funding for Higher Education Institutions	898.3	925.1	0.0	925.1
SFHEFC Higher Education Indirect Capital	55.0	85.0	0.0	85.0
SFHEFC administration	8.3	8.3	0.0	8.3
Net Expenditure	1,559.2	1,632.9	0.0	1,632.9

Note:

SFEFC and SHEFC have been amalgamated to form SFHEFC

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.3 Scottish Enterprise**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	451.1	445.1	5.0	450.1
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	-4.6	0.0	-4.6	-4.6
	446.5	445.1	0.4	445.5
Budget Analysis				
Scottish Enterprise Administration	91.9	92.0	0.0	92.0
Growing Business	116.4	110.1	0.0	110.1
Global Connections	82.0	94.0	0.0	94.0
Learning and Skills	155.8	149.0	0.0	149.0
Voted Loans	0.4	0.0	0.4	0.4
Net Expenditure	446.5	445.1	0.4	445.5

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.4 Highlands and Islands Enterprise**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	81.0	89.0	0.0	89.0
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	81.0	89.0	0.0	89.0
Budget Analysis				
Highlands and Islands Enterprise - administration	15.3	15.0	0.0	15.0
Growing Business	18.6	21.0	0.0	21.0
Global Connections	22.0	22.5	0.0	22.5
Learning and Skills	20.1	20.0	0.0	20.0
Strengthening Communities	5.0	10.5	0.0	10.5
Net Expenditure	81.0	89.0	0.0	89.0

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.5 Regional Selective Assistance**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	50.3	48.2	0.0	48.2
<i>Less:</i> Retained Income	-5.1	-5.0	0.0	-5.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	45.2	43.2	0.0	43.2
Budget Analysis				
Operating Budget	45.2	43.2	0.0	43.2
Capital Budget	0.0	0.0	0.0	0.0
Net Expenditure	45.2	43.2	0.0	43.2

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.6 European Social Fund - (2000-06) Programmes**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	67.1	53.5	0.0	53.5
<i>Less: Retained Income</i>	-67.1	-53.5	0.0	-53.5
Capital Receipts Applied	0.0	0.0	0.0	0.0
	0.0	0.0	0.0	0.0
Budget Analysis				
Grants to Local Authorities	16.6	14.6	0.0	14.6
Central Government spend	50.5	38.9	0.0	38.9
Grants to Local Authorities - EC Income	-16.6	-14.6	0.0	-14.6
Central Government - EC Income	-50.5	-38.9	0.0	-38.9
Net Expenditure	0.0	0.0	0.0	0.0

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.7 European Regional Development Fund - (2000-06) Programmes
Details of Proposed Budget

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	103.2	85.2	0.0	85.2
<i>Less:</i> Retained Income	-103.2	-85.2	0.0	-85.2
Capital Receipts Applied	0.0	0.0	0.0	0.0
	0.0	0.0	0.0	0.0
Budget Analysis				
Grants to Local Authorities	40.6	37.6	0.0	37.6
Central Government spend	62.6	47.6	0.0	47.6
Grants to Local Authorities - EC Income	-40.6	-37.6	0.0	-37.6
Central Government - EC Income	-62.6	-47.6	0.0	-47.6
Net Expenditure	0.0	0.0	0.0	0.0

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.8 European Social Fund - (2007-13) Programmes**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	6.2	24.6	0.0	24.6
<i>Less:</i> Retained Income	-6.2	-24.6	0.0	-24.6
Capital Receipts Applied	0.0	0.0	0.0	0.0
	0.0	0.0	0.0	0.0
Budget Analysis				
Grants to Local Authorities	1.7	6.7	0.0	6.7
Central Government spend	4.5	17.9	0.0	17.9
Grants to Local Authorities - EC Income	-1.7	-6.7	0.0	-6.7
Central Government - EC Income	-4.5	-17.9	0.0	-17.9
Net Expenditure	0.0	0.0	0.0	0.0

Note:

The actual level of the European Structural Funds budgets have not yet been determined. The figures shown are therefore indicative of the true budget and have been used at this stage to meet the requirements of the Public Finance and Accountability (Scotland) Act, 2000 for approving parliamentary expenditure.

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.9 European Regional Development Fund - (2007-13) Programmes
Details of Proposed Budget

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	10.8	43.2	0.0	43.2
<i>Less: Retained Income</i>	-10.8	-43.2	0.0	-43.2
Capital Receipts Applied	0.0	0.0	0.0	0.0
	0.0	0.0	0.0	0.0
Budget Analysis				
Grants to Local Authorities	4.3	17.3	0.0	17.3
Central Government spend	6.5	25.9	0.0	25.9
Grants to Local Authorities - EC Income	-4.3	-17.3	0.0	-17.3
Central Government - EC Income	-6.5	-25.9	0.0	-25.9
Net Expenditure	0.0	0.0	0.0	0.0

Note:

The actual level of the European Structural Funds budgets have not yet been determined. The figures shown are therefore indicative of the true budget and have been used at this stage to meet the requirements of the Public Finance and Accountability (Scotland) Act, 2000 for approving parliamentary expenditure.

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.10 Other Enterprise and Lifelong Learning**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	142.5	141.9	0.0	141.9
<i>Less:</i> Retained Income	-0.5	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0	0.0
	142.0	141.4	0.0	141.4
Budget Analysis				
Education Maintenance Allowances	37.1	44.6	0.0	44.6
Innovation Support	14.1	14.1	0.0	14.1
Scottish Qualification Authority, Vocational Qualifications and Skills	1.5	1.5	0.0	1.5
Scottish Credit and Qualifications Framework	0.6	0.6	0.0	0.6
Royal Society of Edinburgh	1.3	0.7	0.0	0.7
Energy Efficiency	12.5	10.0	0.0	10.0
Renewable Energy	3.9	3.9	0.0	3.9
Green Jobs	8.0	6.0	0.0	6.0
Research	1.3	1.3	0.0	1.3
Scottish University for Industry	9.5	9.5	0.0	9.5
Determined to Succeed	22.0	21.9	0.0	21.9
Beattie Not in Education, Employment or Training (NEET)	1.8	2.9	0.0	2.9
Union Learning	0.8	0.8	0.0	0.8
Skills for Business Network	0.6	0.6	0.0	0.6
Business Gateway International Trade	0.7	0.7	0.0	0.7
HQ and Training Grants ¹	0.7	0.7	0.0	0.7
ILA Scotland	19.3	19.3	0.0	19.3
Science Centres ²	3.7	0.0	0.0	0.0
Miscellaneous	2.6	2.3	0.0	2.3
Net Expenditure	142.0	141.4	0.0	141.4

Note:

¹ Skills for Business Network was previously called Sector Skills Council

² Responsibility for Science Centres was transferred to the Office of the Permanent Secretary at the 2006-07 Autumn Budget Revision

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.11 Rail in Scotland**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	631.4	628.1	0.0	628.1
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	631.4	628.1	0.0	628.1
Budget Analysis				
Rail Services in Scotland	292.5	289.2	0.0	289.2
Rail Infrastructure in Scotland	338.0	338.0	0.0	338.0
Rail Development	0.9	0.9	0.0	0.9
Net Expenditure	631.4	628.1	0.0	628.1

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.12 Ferry Services in Scotland**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	62.8	73.0	0.0	73.0
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	-1.1	0.0	-1.4	-1.4
	61.7	73.0	-1.4	71.5
Budget Analysis				
Clyde and Hebrides Ferry Services Deficit Grant	31.5	32.6	0.0	32.6
Clyde and Hebrides Ferry Services Capital Charges	1.0	1.0	0.0	1.0
Piers & Harbours Grants	7.5	7.8	0.0	7.8
Capital Receipts Applied	-1.1	0.0	-1.4	-1.4
Northern Isles Ferries	22.1	30.9	0.0	30.9
Campbeltown to Ballycastle Ferry Services	0.7	0.7	0.0	0.7
Independent Piers and Harbours Cost of Capital	0.0	0.0	0.0	0.0
Independent Piers and Harbours Loan Repayment	0.0	0.0	0.0	0.0
Net Expenditure	61.7	73.0	-1.4	71.5

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.13 Air Services in Scotland**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	41.6	42.1	0.0	42.1
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	41.6	42.1	0.0	42.1
Budget Analysis				
HIAL Deficit Grant	18.6	19.7	0.0	19.7
HIAL Capital Grant	4.1	3.5	0.0	3.5
HIAL Capital Charges	0.9	0.9	0.0	0.9
Lifeline Air Services Subsidy	1.2	1.2	0.0	1.2
Other Air Services - Route Development Fund	16.8	16.8	0.0	16.8
Net Expenditure	41.6	42.1	0.0	42.1

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.14 Concessionary Fares**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	109.0	192.4	0.0	192.4
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	109.0	192.4	0.0	192.4
Budget Analysis				
Smartcard Applications	3.0	3.0	0.0	3.0
Concessionary Fares	106.0	189.4	0.0	189.4
Net Expenditure	109.0	192.4	0.0	192.4

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.15 Other Transport**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	343.8	385.7	0.0	385.7
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	343.8	385.7	0.0	385.7
Budget Analysis				
Transport Information	3.0	3.0	0.0	3.0
Agency Administration Costs	14.5	14.5	0.0	14.5
Strategic Projects Review	1.7	2.3	0.0	2.3
Traveline	1.0	0.0	0.0	0.0
Major Public Transport Projects	0.0	272.0	0.0	272.0
Integrated Transport Fund	261.0	31.1	0.0	31.1
Rural Transport Measures	8.9	9.1	0.0	9.1
Road Safety	2.1	2.0	0.0	2.0
Mobility	0.6	0.7	0.0	0.7
Track Access Grants	1.0	0.8	0.0	0.8
Road Haulage Modernisation Fund	1.5	1.0	0.0	1.0
Freight Facilities Grants	12.9	12.9	0.0	12.9
British Waterways	10.9	11.4	0.0	11.4
Cycling, Walking and Safer Routes	15.3	15.5	0.0	15.5
Modal Shift and Strategy	9.2	9.2	0.0	9.2
Regulation of Utility Roadworks	1.2	0.2	0.0	0.2
Net Expenditure	344.8	385.7	0.0	385.7

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.16 Motorways & Trunk Roads**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	860.5	769.3	125.8	895.1
<i>Less:</i> Retained Income	-5.3	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0	0.0
	855.2	769.2	125.8	895.0
Budget Analysis				
Structural Repairs	28.6	26.4	0.0	26.4
Bridge Strengthening and Improvement	34.0	34.0	0.0	34.0
DBFO Payments	35.3	42.0	0.0	42.0
Routine and Winter Maintenance	54.9	51.9	0.0	51.9
Other Current Expenditure	5.3	5.3	0.0	5.3
Roads Improvements	40.4	40.4	0.0	40.4
Surplus Land Valuation Adjustment	0.5	0.5	0.0	0.5
Roads Cost of Capital	468.4	517.8	0.0	517.8
Depreciation	51.0	51.0	0.0	51.0
Cost of Capital	0.1	0.1	0.0	0.1
Erskine Bridge Receipts	-5.2	0.0	0.0	0.0
Rents from Properties	-0.1	-0.1	0.0	-0.1
Capital Land	4.6	0.0	2.1	2.1
Capital Works	137.4	0.0	123.7	123.7
Capital Receipts Applied	0.0	0.0	0.0	0.0
Net Expenditure	855.2	769.2	125.8	895.0

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.17 Other Transport Grants to Local Authorities**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	63.2	63.7	0.0	63.7
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	63.2	63.7	0.0	63.7
Budget Analysis				
Tay Bridge Grant	3.3	3.8	0.0	3.8
20mph Limits Around School and Home Zones	11.3	11.6	0.0	11.6
Local Regional Transport Partnership's Capital Projects	46.6	46.3	0.0	46.3
Forth Estuary Transport Authority	2.0	2.0	0.0	2.0
Net Expenditure	63.2	63.7	0.0	63.7

ENTERPRISE, TRANSPORT & LIFELONG LEARNING DEPARTMENT

Schedule 3.18 Bus Services in Scotland**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	62.6	63.8	0.0	63.8
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	62.6	63.8	0.0	63.8
Budget Analysis				
Bus Users Complaints Tribunal	0.1	0.1	0.0	0.1
Bus Service Operators Grant	56.0	57.2	0.0	57.2
Bus Route Development Fund	6.5	6.5	0.0	6.5
Net Expenditure	62.6	63.8	0.0	63.8

FINANCE & CENTRAL SERVICES DEPARTMENT

Schedule 2 - Summary Proposed Departmental Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
Scottish Public Pensions Agency	8.3	5.0	13.3
Local Government	6,130.5	0.0	6,130.5
Committees, Commissions and Other	57.4	0.0	57.4
Total DEL	6,196.2	5.0	6,201.2
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Local Government	1,859.7	0.0	1,859.7
Total Other Expenditure Outside DEL	1,859.7	0.0	1,859.7
Total Departmental Budget	8,055.9	5.0	8,060.9

Directly Allocated Administration Costs	32.1
Total Limit on Retained Income	0
Total Capital Receipts Applied	0

FINANCE & CENTRAL SERVICES DEPARTMENT

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

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	13.4	8.3	5.0	13.3
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	13.4	8.3	5.0	13.3
Budget Analysis				
Agency Administration	13.4	8.3	0.0	8.3
<i>Less:</i> Income from Services	0.0	0.0	5.0	5.0
Net Expenditure	13.4	8.3	0.0	13.3

FINANCE & CENTRAL SERVICES DEPARTMENT

Schedule 3.2 Local Government**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	7,652.7	7,990.2	0.0	7,990.2
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	7,652.7	7,990.2	0.0	7,990.2
Budget Analysis				
Revenue Support Grant	5,724.9	6,027.5	0.0	6,027.5
Non Domestic Rates	1,883.8	1,859.7	0.0	1,859.7
Bellwin Scheme	0.0	0.0	0.0	0.0
E-voting	3.0	0.0	0.0	0.0
Capital Projects	0.0	61.0	0.0	61.0
Cities Growth Fund	41.0	42.0	0.0	42.0
Net Expenditure	7,652.7	7,990.2	0.0	7,990.2

FINANCE & CENTRAL SERVICES DEPARTMENT

Schedule 3.3 Committees, Commissions and Other Expenditure**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	51.9	57.4	0.0	57.4
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
<i>Capital Receipts Applied</i>	0.0	0.0	0.0	0.0
	51.9	57.4	0.0	57.4
Budget Analysis				
Advertising and Marketing Development	10.7	10.8	0.0	10.8
Committees, Commissions and other expenditure	1.8	2.4	0.0	2.4
International Relations	9.5	9.5	0.0	9.5
Office of the Permanent Secretary	2.3	7.1	0.0	7.1
Public Service Reform and Efficiency	27.6	27.6	0.0	27.6
Net Expenditure	51.9	57.4	0.0	57.4

HEALTH DEPARTMENT

Schedule 2 - Summary Proposed Departmental Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
National Health Service	9,555.1	516.0	10,071.1
Health Improvement	104.3	0.0	104.3
Other Health Services	45.5	0.0	45.5
Community Care	32.9	0.0	32.9
Total DEL	9,737.8	516.0	10,253.8
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
National Health Service (National Insurance Contributions)	-1,405.5	0.0	-1,405.5
Total Other Expenditure Outside DEL	-1,405.5	0.0	-1,405.5
Total Departmental Budget	8,332.3	516.0	8,848.3

Directly Allocated Administration Costs	16.3
Total Limit on Retained Income	1,595.0
Total Capital Receipts Applied	12.1

HEALTH DEPARTMENT

Schedule 3.1 National Health Service**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	9,428.9	9,664.0	528.1	10,192.1
<i>Less: Retained Income</i>	-1,517.5	-1,514.4	0.0	-1,514.4
Capital Receipts Applied	-12.1	0.0	-12.1	-12.1
	7,899.3	8,149.6	516.0	8,665.6
Budget Analysis				
Advances to NHS Boards; Special Health Boards; and Centrally funded services	8,242.8	8,404.0	528.1	8,932.1
General Dental Services	313.6	354.5	0.0	354.5
General Medical Services	678.1	703.3	0.0	703.3
General Ophthalmic Services	53.3	55.5	0.0	55.5
General Pharmaceutical Services	141.1	146.7	0.0	146.7
<i>Less: Retained Income/Capital Receipts (ODEL)</i>	-1,405.5	-1,405.5	0.0	-1,405.5
Net Expenditure	7,899.3	8,149.6	516.0	8,665.6

HEALTH DEPARTMENT

Schedule 3.2 Health Improvement**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	114.1	104.3	0.0	104.3
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	114.1	104.3	0.0	104.3
Budget Analysis				
Health Improvement Strategy ¹	83.8	23.2	0.0	23.2
Tobacco Control ¹	0.0	11.3	0.0	11.3
Alcohol Misuse ¹	0.0	12.3	0.0	12.3
Public Health and Workplace Health ²	9.2	33.0	0.0	33.0
Mental Wellbeing	6.1	9.5	0.0	9.5
Welfare Foods ³	15.0	15.0	0.0	15.0
Net Expenditure	114.1	104.3	0.0	104.3

Note:

¹ The schedule breakdown has been expanded to reflect the layout in the Draft Budget 2007-08

² The Bloodborne virus line is now included within Public health and workplace health.

³ Welfare Foods was previously shown against other Health Services.

HEALTH DEPARTMENT

Schedule 3.3 Other Health Services**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	61.3	45.7	0.0	45.7
<i>Less: Retained Income</i>	-0.2	-0.2	0.0	-0.2
Capital Receipts Applied	0.0	0.0	0.0	0.0
	61.1	45.5	0.0	45.5
Budget Analysis ¹				
Training for Prosthetists & Orthotists ²	3.3	3.4	0.0	3.4
Grants to voluntary bodies	2.3	2.3	0.0	2.3
Minor services ³	15.4	2.7	0.0	2.7
Research	15.5	15.2	0.0	15.2
Mental Health Act implementation	16.3	13.6	0.0	13.6
Mental Health Tribunal for Scotland	7.5	7.5	0.0	7.5
Scottish Low Income Scheme Administration	1.0	1.0	0.0	1.0
<i>Less: Retained Income</i>	-0.2	-0.2	0.0	-0.2
Net Expenditure	61.1	45.5	0.0	45.5

Note:

¹ Welfare Foods has been transferred from Other Health Services to Health Improvement

² Training for Prosthetists & Orthotists was previously know as Services for the Disabled

³ Genetic Service previously formed part of Minor Services. This is now included within the Health and Workplace Health line within Health Improvement

HEALTH DEPARTMENT

Schedule 3.4 Community Care**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	45.0	45.7	0.0	45.7
<i>Less: Retained Income</i>	-12.1	-12.8	0.0	-12.8
Capital Receipts Applied	0.0	0.0	0.0	0.0
	32.9	32.9	0.0	32.9
Budget Analysis				
Grants to voluntary organisations	2.6	2.6	0.0	2.6
Scottish Commission for the Regulation of Care	28.4	29.1	0.0	29.1
Support to Local Authorities for Mental Health	14.0	14.0	0.0	14.0
<i>Less: Retained Income</i>	-12.1	-12.8	0.0	-12.8
Net Expenditure	32.9	32.9	0.0	32.9

JUSTICE DEPARTMENT

Schedule 2 - Summary Proposed Departmental Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
Legal Aid	161.3	0.0	161.3
Criminal Injuries Compensation	28.5	0.0	28.5
Scottish Prison Service	329.7	97.6	427.3
Police Central Government	88.6	20.6	109.2
Fire Central Government	7.1	0.3	7.4
Community Justice Services	106.3	0.0	106.3
Justice Support to Local Authorities	615.8	0.0	615.8
Miscellaneous	32.3	0.0	32.3
Courts Group	14.8	0.0	14.8
Scottish Courts Services	68.8	10.3	79.1
Accountant in Bankruptcy	6.9	0.0	6.9
Anti-social Behaviour	68.3	0.0	68.3
Total DEL	1,528.4	128.8	1,657.2
AME:			
Total AME	0.0	0.0	0.0
Other Expenditure Outside DEL:			
Police Loan Charges	14.7	0.0	14.7
Total Other Expenditure Outside DEL	14.7	0.0	14.7
Total Departmental Budget	1,543.1	128.8	1,671.9

Directly Allocated Administration Costs	13.0
Total Limit on Retained Income	29.6
Total Capital Receipts Applied	2.7

JUSTICE DEPARTMENT

Schedule 3.1 Legal Aid
Details of Proposed Budget

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	154.8	161.6	0.0	161.6
<i>Less:</i> Retained Income	-0.3	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0	0.0
	154.5	161.3	0.0	161.3
Budget Analysis				
Legal Aid Administration	12.7	12.9	0.0	12.9
<i>Less:</i> income from superannuation contributions	-0.3	-0.3	0.0	-0.3
Legal Aid Fund	142.4	148.7	0.0	148.7
Net Expenditure	154.8	161.3	0.0	161.3

JUSTICE DEPARTMENT

Schedule 3.2 Criminal Injuries Compensation**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	28.5	28.5	0.0	28.5
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	28.5	28.5	0.0	28.5
Budget Analysis				
Administration Costs	3.0	3.0	0.0	3.0
CICB Scheme	25.5	25.5	0.0	25.5
Net Expenditure	28.5	28.5	0.0	28.5

JUSTICE DEPARTMENT

Schedule 3.3 Scottish Prison Service**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	401.8	335.5	100.3	435.8
<i>Less: Retained Income</i>	-2.8	-5.8	0.0	-5.8
Capital Receipts Applied	-2.7	0.0	-2.7	-2.7
	396.3	329.7	97.6	427.3
Budget Analysis				
Direct Running Costs	227.7	257.8	0.0	257.8
Other Current Expenditure	25.7	28.7	0.0	28.7
<i>Less: income from sale of prison goods</i>	-2.8	-5.8	0.0	-5.8
Capital Charges	49.0	49.0	0.0	49.0
Capital	99.4	0.0	100.3	100.3
<i>Less: capital receipts applied</i>	-2.7	0.0	-2.7	-2.7
Net Expenditure	396.3	329.7	97.6	427.3

JUSTICE DEPARTMENT

Schedule 3.4 Police Central Government**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	104.7	89.8	20.6	110.4
<i>Less: Retained Income</i>	-0.9	-1.2	0.0	-1.2
Capital Receipts Applied	0.0	0.0	0.0	0.0
	103.8	88.6	20.6	109.2
Budget Analysis				
Scottish Police Services Authority	0.0	28.5	0.7	29.2
<i>Less: General Income</i>	0.0	-1.2	0.0	-1.2
Scottish Police College	14.1	0.0	0.0	0.0
<i>Less: General Income</i>	-0.6	0.0	0.0	0.0
Scottish Criminal Records Office	10.5	0.0	0.0	0.0
<i>Less: General Income</i>	-0.3	0.0	0.0	0.0
Scottish Drug Enforcement Agency including Intelligence and Operational Group	18.0	18.9	0.0	18.9
Crime Prevention including Domestic Abuse	0.0	0.0	0.0	0.0
Central Support Services & Representatives Association	59.1	36.7	19.9	56.6
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
<i>Less: Capital Receipts</i>	0.0	0.0	0.0	0.0
Capital Charges	3.0	5.7	0.0	5.7
Net Expenditure	103.8	88.6	20.6	109.2

JUSTICE DEPARTMENT

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

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	7.0	7.2	0.3	7.5
<i>Less: Retained Income</i>	-0.1	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0	0.0
	6.9	7.1	0.3	7.4
Budget Analysis				
Scottish Fire Training	3.7	4.3	0.3	4.6
Misc. Fire Expenditure	2.4	1.6	0.0	1.6
<i>Less: misc. income</i>	-0.1	-0.1	0.0	-0.1
Capital charges	0.9	1.3	0.0	1.3
Net Expenditure	6.9	7.1	0.3	7.4

JUSTICE DEPARTMENT

Schedule 3.6 Community Justice Services**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	101.2	106.3	0.0	106.3
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	101.2	106.3	0.0	106.3
Budget Analysis				
Offender Services	94.8	99.8	0.0	99.8
Victim Support	5.6	5.7	0.0	5.7
Misc. Expenditure	0.8	0.8	0.0	0.8
Net Expenditure	101.2	106.3	0.0	106.3

JUSTICE DEPARTMENT

Schedule 3.7 Justice Support to Local Authorities**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	585.1	615.8	0.0	615.8
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	585.1	615.8	0.0	615.8
Budget Analysis				
Police Current Grant	529.1	559.8	0.0	559.8
Civil Defence Grant	0.0	0.0	0.0	0.0
Police Capital Grant	0.0	0.0	0.0	0.0
Police LA Capital	34.4	31.4	0.0	31.4
Fire LA Capital	24.6	24.6	0.0	24.6
Net Expenditure	588.1	615.8	0.0	615.8

JUSTICE DEPARTMENT

Schedule 3.8 Miscellaneous**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	30.1	32.3	0.0	32.3
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	30.1	32.3	0.0	32.3
Budget Analysis				
Civil Defence and Emergency Planning	2.6	2.8	0.0	2.8
<i>Less: retained income</i>	0.0	0.0	0.0	0.0
Residential Accommodation for Children	3.5	3.5	0.0	3.5
Other Miscellaneous	24.0	26.0	0.0	26.0
<i>Less: retained income</i>	0.0	0.0	0.0	0.0
Net Expenditure	30.1	32.3	0.0	32.3

JUSTICE DEPARTMENT

Schedule 3.9 Courts Group**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	14.4	14.9	0.0	14.9
<i>Less:</i> Retained Income	-0.1	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0	0.0
	14.3	14.8	0.0	14.8
Budget Analysis				
Courts Group	14.4	14.9	0.0	14.9
<i>Less:</i> current receipts	-0.1	-0.1	0.0	-0.1
Net Expenditure	14.3	14.8	0.0	14.8

JUSTICE DEPARTMENT

Schedule 3.10 Scottish Courts Service**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	96.8	88.6	10.3	98.9
<i>Less: Retained Income</i>	-19.8	-19.8	0.0	-19.8
Capital Receipts Applied	0.0	0.0	0.0	0.0
	77.0	68.8	10.3	79.1
Budget Analysis				
Scottish Courts Service Running Costs	58.0	60.0	0.0	60.0
<i>Less: Civil Fees</i>	-15.6	-15.6	0.0	-15.6
Other income	-4.2	-4.2	0.0	-4.2
Jurors'/Other Court Expenditure	6.1	6.2	0.0	6.2
Capital Charges	22.4	22.4	0.0	22.4
Capital	10.3	0.0	10.3	10.3
Net Expenditure	77.0	68.8	10.3	79.1

JUSTICE DEPARTMENT

Schedule 3.11 Accountant in Bankruptcy**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	11.0	9.1	0.0	9.1
<i>Less:</i> Retained Income	-3.3	-2.2	0.0	-2.2
Capital Receipts Applied	0.0	0.0	0.0	0.0
	7.7	6.9	0.0	6.9
Budget Analysis				
Running Costs	4.8	3.6	0.0	3.6
Legal Services	5.2	5.2	0.0	5.2
<i>Less:</i> Retained Income	-3.3	-2.2	0.0	-2.2
Capital Charges	0.3	0.3	0.0	0.3
Capital	0.7	0.0	0.0	0.0
Net Expenditure	7.7	6.9	0.0	6.9

JUSTICE DEPARTMENT

Schedule 3.12 Safer Communities**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	70.2	68.3	0.0	68.3
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	70.2	68.3	0.0	68.3
Budget Analysis				
Safer Communities	70.2	68.3	0.0	68.3
Net Expenditure	70.2	68.3	0.0	68.3

JUSTICE DEPARTMENT

Schedule 3.13 Police Loan Charges**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	14.7	14.7	0.0	14.7
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	14.7	14.7	0.0	14.7
Budget Analysis				
Police Loan Charges	14.7	14.7	0.0	14.7
Net Expenditure	14.7	14.7	0.0	14.7

ADMINISTRATION

Schedule 2 - Summary Proposed Departmental Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
Administration	242.9	8.7	251.6
Total DEL	242.9	8.7	251.6
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 Departmental Budget	242.9	8.7	251.6

Directly Allocated Administration Costs *	69.6
Total Limit on Retained Income	14.8
Total Capital Receipts Applied	0

* Covers the costs of central services

ADMINISTRATION

Schedule 3.1 Administration**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	254.8	256.3	8.7	265.0
<i>Less: Retained Income</i>	-13.4	-13.4	0.0	-13.4
Capital Receipts Applied	0.0	0.0	0.0	0.0
	241.4	242.9	8.7	251.6
Budget analysis				
SE Staff costs	173.8	178.2	0.0	178.2
Accommodation	19.1	19.9	0.0	19.9
Other Office Overheads (includes ICT projects & minor non-pay items e.g. travel, transport, stationery, hospitality.)	30.4	31.5	0.0	31.5
Training	3.0	3.0	0.0	3.0
Costs of the Investigation into Holyrood	0.0	0.0	0.0	0.0
Office of Queen's Printer for Scotland	0.0	0.0	0.0	0.0
Capital Charges	20.0	23.7	0.0	23.7
Capital ICT projects	5.8	0.0	5.9	5.9
Other capital projects	2.7	0.0	2.8	2.8
<i>Less: Retained Income</i>	-13.4	-13.4	0.0	-13.4
<i>Less: Capital Receipts Applied</i>	0.0	0.0	0.0	0.0
Net Expenditure	241.4	242.9	8.7	251.6

GENERAL REGISTER OFFICE FOR SCOTLAND

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
General Register Office for Scotland	9.7	0.6	10.3
Total DEL	9.7	0.6	10.3
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	9.7	0.6	10.3

Total Limit on Retained Income	5.2
Total Capital Receipts Applied	0

GENERAL REGISTER OFFICE FOR SCOTLAND

Schedule 3.1 General Register Office for Scotland**Details of Proposed Budget**

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	13.7	14.4	0.6	15.0
<i>Less: Retained Income</i>	-2.9	-4.7	0.0	-4.7
Capital Receipts Applied	0.0	0.0	0.0	0.0
	10.8	9.7	0.6	10.3
Budget Analysis				
Administration Costs	11.5	13.1	0.0	13.1
<i>Less: Retained Income</i>	-2.9	-4.7	0.0	-4.7
Capital Charges	1.3	1.3	0.0	1.3
Capital Expenditure	0.9	0.0	0.6	0.6
Net Expenditure	10.8	9.7	0.6	10.3

NATIONAL ARCHIVES OF SCOTLAND

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
National Archives of Scotland	7.4	2.7	10.1
Total DEL	7.4	2.7	10.1
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	7.4	2.7	10.1

Total Limit on Retained Income	1.0
Total Capital Receipts Applied	0.0

NATIONAL ARCHIVES OF SCOTLAND

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

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	9.5	8.3	2.7	11.0
<i>Less:</i> Retained Income	-0.8	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0	0.0
	8.7	7.4	2.7	10.1
Budget Analysis				
Administration Costs	6.7	7.1	0.0	7.1
<i>Less:</i>				
income from copying services	-0.8	-0.7	0.0	-0.7
income from other services and sales	0.0	-0.2	0.0	-0.2
Capital Charge	1.3	1.2	0.0	1.2
NAS Grants	0.0	0.0	0.0	0.0
Capital Expenditure	1.5	0.0	2.7	2.7
Net Expenditure	8.7	7.4	2.7	10.1

OFFICE OF THE SCOTTISH CHARITY REGULATOR

Schedule 2 - Summary Proposed Departmental Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
Office of the Scottish Charity Regulator	3.6	0.0	3.6
Total DEL	3.6	0.0	3.6
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	3.6	0.0	3.6

Total Limit on Retained Income	0
Total Capital Receipts Applied	0

OFFICE OF THE SCOTTISH CHARITY REGULATOR

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

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	3.6	3.6	0.0	3.6
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	0.0	3.6	0.0	3.6
Budget Analysis				
Administration Costs	3.6	3.6	0.0	3.6
Cost of Capital	0.0	0.0	0.0	0.0
Net Expenditure	3.6	3.6	0.0	3.6

SCOTTISH TEACHERS AND NHS PENSIONS SCHEME

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
Total DEL	0.0	0.0	0.0
AME:			
NHS Pensions	1,087.1	0.0	1,087.1
Teachers' Pensions	919.5	0.0	919.5
Total AME	2,006.6	0.0	2,006.6
Other Expenditure Outside DEL:			
Total Other Expenditure Outside DEL	0.0	0.0	0.0
Total Budget	2,006.6	0.0	2,006.6

Total Limit on Retained Income	1,634.2
Total Capital Receipts Applied	0

SCOTTISH TEACHERS AND NHS PENSIONS SCHEME

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

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1763.1	1898.8	0.0	1898.8
<i>Less: Retained Income</i>	-770.0	-811.7	0.0	-811.7
Capital Receipts Applied	0.0	0.0	0.0	0.0
	993.0	1087.1	0.0	1087.1
Budget				
NHS Superannuation Pension Expenditure	1763.1	1898.8	0.0	1898.8
<i>Less: Income from employee and employer contributions</i>	-770.0	-811.7	0.0	-811.7
Net Expenditure	993.0	1087.1	0.0	1087.1

Note:

HM Treasury have announced that they will review discount rates on 31 January each year. If these change, there will be a significant impact on pension resource requirement. If the rate goes down, resource need goes up and vice versa. It may therefore be necessary to amend budget resource requirement at Autumn Budget Revision.

SCOTTISH TEACHERS AND NHS PENSIONS SCHEME

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

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	1369.3	1442.0	0.0	1442.0
<i>Less: Retained Income</i>	-497.5	-522.5	0.0	-522.5
Capital Receipts Applied	0.0	0.0	0.0	0.0
	871.8	919.5	0.0	919.5
Budget Analysis				
Supplementary Teachers Pension Contributions	0.0	0.0	0.0	0.0
Teachers' Superannuation Pension Payments	1369.3	1442.0	0.0	1442.0
<i>Less: Income from employee and employer contributions</i>	-497.5	-522.5	0.0	-522.5
Net Expenditure	871.8	919.5	0.0	919.5

Note:

HM Treasury have announced that they will review discount rates on 31 January each year. If these change, there will be a significant impact on pension resource requirement. If the rate goes down, resource need goes up and vice versa. It may therefore be necessary to amend budget resource requirement at Autumn Budget Revision.

CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
Crown Office and Procurator Fiscal Service	94.7	5.9	100.6
Total DEL	94.7	5.9	100.6
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	94.7	5.9	100.6

Total Limit on Retained Income	0.3
Total Capital Receipts Applied	0

CROWN OFFICE AND PROCURATOR FISCAL SERVICE

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

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	100.0	95.0	5.9	100.9
<i>Less: Retained Income</i>	-0.3	-0.3	0.0	-0.3
Capital Receipts Applied	-0.4	0.0	0.0	0.0
	99.3	94.7	5.9	100.6
Budget Analysis				
Solemn	36.9	37.9	0.0	37.9
Summary	35.1	36.0	0.0	36.0
Investigation of Deaths	4.1	4.2	0.0	4.2
Complaints against Police	0.4	0.4	0.0	0.4
Victim Information and Advice Service	1.6	1.6	0.0	1.6
Non-Court	14.2	14.6	0.0	14.6
Capital Expenditure	7.0	0.0	5.9	5.9
Net Expenditure	99.3	94.7	5.9	100.6
Income to be surrendered				18.0

FORESTRY COMMISSION (SCOTLAND)

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
Forestry Commission (Scotland)	54.7	2.0	56.7
Forest Enterprise (Scotland)	26.4	1.3	27.7
Total DEL	81.1	3.3	84.4
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	81.1	3.3	84.4

Total Limit on Retained Income	6.1
Total Capital Receipts Applied	0.5

FORESTRY COMMISSION (SCOTLAND)

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

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	59.2	60.8	2.5	63.3
<i>Less: Retained Income</i>	0.0	-6.1	0.0	-6.1
Capital Receipts Applied	-0.5	0.0	-0.5	-0.5
	58.7	54.7	2.0	56.7
Budget Analysis				
Programme costs	43.7	45.8	2.0	47.8
Cost of Capital	15.0	15.0	0.0	15.0
EC Receipts	0.0	-6.1	0.0	-6.1
Net Expenditure	58.7	54.7	2.0	56.7

FORESTRY COMMISSION (SCOTLAND)

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

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	27.7	26.4	1.3	27.7
<i>Less:</i> Retained Income	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	27.7	26.4	1.3	27.7
Budget Analysis				
Programme Costs	26.5	25.2	1.3	26.5
Cost of Capital	1.2	1.2	0.0	1.2
Net Expenditure	27.7	26.4	1.3	27.7

FOOD STANDARDS AGENCY

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
Food Standards Agency	10.7	0.1	10.8
Total DEL	10.7	0.1	10.8
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	10.7	0.1	10.8

Total Limit on Retained Income	0
Total Capital Receipts Applied	0

FOOD STANDARDS AGENCY

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

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	10.3	10.7	0.1	10.8
<i>Less: Retained Income</i>	0.0	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0	0.0
	10.3	10.7	0.1	10.8
Budget Analysis				
Administration	10.2	10.7	0.0	10.7
Capital Expenditure	0.1	0.0	0.1	0.1
Net Expenditure	10.3	10.7	0.1	10.8

SCOTTISH PARLIAMENT CORPORATE BODY

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
Scottish Parliamentary Corporate Body	96.6	1.6	98.2
Total DEL	96.6	1.6	98.2
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	96.6	1.6	98.2

Total Limit on Retained Income	0.6
Total Capital Receipts Applied	0

SCOTTISH PARLIAMENT CORPORATE BODY

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

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	96.1	97.2	1.6	98.8
<i>Less: Retained Income</i>	-0.7	-0.6	0.0	-0.6
Capital Receipts Applied	0.0	0.0	0.0	0.0
	95.4	96.6	1.6	98.2
Budget Analysis				
Administration	92.4	96.6	0.0	96.6
Capital Expenditure	3.0	0.0	1.6	1.6
Net Expenditure	95.4	96.6	1.6	98.2

AUDIT SCOTLAND

Schedule 2 - Summary Proposed Budget

Total Proposed Budget	2007-08		
	Operating £m	Capital £m	Total £m
DEL:			
Audit Scotland	6.6	0.5	7.1
Total DEL	6.6	0.5	7.1
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	6.6	0.5	7.1

Total Limit on Retained Income	22.0
Total Capital Receipts Applied	0.0

AUDIT SCOTLAND

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

Proposed Budget	2006-07	2007-08		
	Total £m	Operating £m	Capital £m	Total £m
Gross Expenditure	25.7	25.9	0.5	26.4
<i>Less: Retained Income</i>	-18.8	-19.3	0.0	-19.3
Capital Receipts Applied	0.0	0.0	0.0	0.0
	6.9	6.6	0.5	7.1
Budget Analysis				
Capital	0.5	0.0	0.5	0.5
Support to Parliament & the Auditor General:				
Current expenditure	12.9	13.3	0.0	13.3
<i>Less: income from fees and charges</i>	-6.5	-6.7	0.0	-6.7
Support to the Accounts Commission:				
Current expenditure	12.3	12.6	0.0	12.6
<i>Less: income from fees and charges</i>	-12.3	-12.6	0.0	-12.6
Net Expenditure	6.9	6.6	0.5	7.1

ISBN 978-0-7559-6404-8



9 780755 964048