
Scotland's Budget Documents:

The 2022-23 Spring Budget Revision

to the Budget (Scotland) Act

for the year ending 31 March 2023

Laid before the Scottish Parliament by the Scottish Ministers February
2023

SG/2023/29

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Spring Budget Revision

Introduction

1. This booklet provides information for the Parliament and others in support of the 'Budget (Scotland) Act 2022 Amendment (No.2) Regulations 2023' – the Spring Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in February 2022. The booklet itself has no statutory force – it is produced as an aid to understanding the Order.
2. The purpose of the Spring Budget Revision is to amend the Budget (Scotland) Act 2022, which authorises the Scottish Government's spending plans for the financial year 2022-23.
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 to reflect deployment of available resources to portfolios (total net increase to the budget of £502.3 million);
 - ii) technical adjustments (net increase to the budget of £130.6 million);
 - iii) Whitehall Transfers and HM Treasury allocations to the Scottish Government (£80.6 million); and
 - iv) the transfer of resources between Scottish Government portfolios.
4. In total these changes will increase the Scottish Government budget by £713.4 million from £56,985.0 million to £57,698.4 million.
5. The purpose of the Spring Budget Revision is to seek Parliamentary approval for these changes.

Funding Changes

6. Following the completion of the 2022-23 Autumn Budget Revision £94.2 million of funding was unallocated. Additional funding has subsequently become available from a number of sources. These include:
 - revised block grant adjustments and tax forecasts,
 - additional funding expected from the UK Supplementary Estimates Process
 - an increased carry forward within the Scotland Reserve. The increased carry forward from the amount previously anticipated follows the conclusion of the 2021-22 Final Outturn exercise.

7. In areas where underspends have been delivered through the Emergency Budget Review or have emerged through the monthly budget management and monitoring process, budgets have been reduced and funding redeployed to address priority areas. The areas affected by these transfers are detailed throughout the document.

8. The largest element of funding deployed in the budget revision is being provided to Health and Social Care to support services. £292.2 million of additional capital funding has been provided alongside £135 million of resource funding.

9. The second largest allocation (£185.3 million) relates to gross funding being provided to Social Security to fund increases in demand led benefit expenditure following revised forecasts. These amounts are offset by funding reductions (£62.1 million) for demand-led benefits where forecasts have reduced. These amounts are disclosed in their respective columns on Table A

10. The funding additions for Social Justice, Housing and Local Government also includes £178.9 million relating to additional funding being provided to support the Ukrainian Resettlement Scheme.

11. A further funding allocation of £130.6 million has been provided to the Justice and Veterans portfolio to fund Police and Fire Pensions following the allocation of £180 million at the Autumn Budget Revision.

Table A - Funding changes as outlined in Table 1.2 split by gross and net

Scottish Government Portfolios	Funding Additions	Funding Reductions	Net Funding Changes
Health and Social Care	427.4	(5.0)	422.4
Social Justice, Housing and Local Government	397.5	(153.5)	244.0
Finance and the Economy	86.8	(152.2)	(65.4)
Education and Skills	85.0	(104.3)	(19.3)
Justice and Veterans	195.8	(36.0)	159.9
Net Zero, Energy and Transport	4.1	(234.3)	(230.1)
Rural Affairs and Islands	12.2	(29.6)	(17.4)
Constitution, External Affairs and Culture	3.5	(11.5)	(8.0)
Deputy First Minister and Covid Recovery	1.2	(0.7)	0.5
Crown Office and Procurator Fiscal	5.8	0.0	5.8
Scottish Government	1,219.4	(727.0)	492.5
Scottish Housing Regulator	0.0	(0.1)	(0.1)
National Records of Scotland	4.1	(0.4)	3.7
Office of the Scottish Charity Regulator	0.0	0.0	0.0
Scottish Courts and Tribunals Service	9.5	0.0	9.5
Scottish Fiscal Commission	0.0	0.0	0.0
Revenue Scotland	0.0	(0.2)	(0.2)
Registers of Scotland	0.0	0.0	0.0
Environmental Standards Scotland	0.0	(0.1)	(0.1)
Food Standards Scotland	0.0	(0.6)	(0.6)
Scottish Teachers' and NHS Pension Schemes	0.0	0.0	0.0
Total Scottish Administration	1,233.0	(728.4)	504.6
Direct Funded Bodies			
Scottish Parliament Corporate Body	0.3	(2.5)	(2.2)
Audit Scotland	0.0	(0.1)	(0.1)
Total Scottish Budget	1,233.3	(731.0)	502.3

Technical Adjustments

12. The Spring Budget Revision records net technical changes of £130.6 million. The largest technical change of (£627.1 million) relates to a reduction in the Student Loans non cash Resource Accounting & Budgeting (RAB) charge requirement. The RAB charge is a non-cash adjustment to reflect a change in valuation which considers the extent to which student loans issued to Scottish students will be repaid. The Health and Social Care depreciation budget has increased by £54 million with other material increases in Justice and Veterans (£4.9 million) and in Scottish Courts and Tribunals Services (£4.2 million).

13. There is an increase to the AME provision for future NHS and Teachers pension costs of £495.7 million. This arises from increased opening pension liability and reduced current service costs. There is an increase to the Student Loans AME budget of £45 million. There are also revisions of AME budget, as agreed and funded by HM Treasury, to cover provisions, impairments, fair value adjustments and pension liabilities (£108.1 million)

14. Additional budget cover has been provided for PFI projects in Health and Social Care (£42.6 million) and reduced from Justice and Veterans (£0.3 million) providing a net £42.4 million movement. These technical changes fall outside of UK Budget limits and are provided to align the Scottish Budget with accounting requirements.

15. Further technical adjustments have been required within the Spring Budget Revision as a result of additional work to accurately quantify the final impact of the introduction of International Financial Reporting Standard 16 (IFRS16) in some areas. Ring-fenced budget cover is being provided by HM Treasury to allow for this change in accounting treatment and the Scottish Government's net discretionary funding will not be impacted by these changes. Final IFRS16 budget cover requirements were provided to Treasury ahead of the UK Supplementary Estimates exercise. The net impact of the changes within the Spring Budget Revision was £3.8 million with a notional Corporate Running Costs impact reducing this further to £2.5 million.

Whitehall transfers

16. The Spring Budget Revision includes Whitehall funding transfers of £80.6 million. For the purpose of the budget revision these are being grouped into those that support arrangements following the death of Her Majesty The Queen (known as Project Unicorn) and all other Whitehall transfers. A breakdown of Whitehall transfers by portfolio is included in table B.

17. Health and Social Care Whitehall transfers are made up of £59.6 million for the Scottish Infected Blood Support scheme, £10.2 million from DHSC for Anti-Viral Deployment and £4.5m for the Drugs Death Open Innovation Challenge.. This has been offset by a £40.9 million transfer to the UK Department for Health and Social Care in respect of ongoing costs of Covid Test and Protect.

18. The Social Justice Housing and Local Government Whitehall transfers are made up of £18.6 million Education Tariff for Ukrainian displaced people; £5.5 million thank you payments for Ukrainian refugees; a £1.2 million transfer from Department for Transport of for Dundee to Stanstead Public Obligation and £1.1 million for the Tampon tax.

Table B - Whitehall transfers by Portfolio, 2022-23

Scottish Government Portfolios	Changes Proposed		Total Technical changes
	Other Whitehall	Project Unicorn	
	£m	£m	£m
Health and Social Care	33.4	0.2	33.6
Social Justice, Housing and Local Government	26.4	0.9	27.3
Finance and the Economy	0.0	0.0	0.0
Education and Skills	0.0	0.0	0.0
Justice and Veterans	1.1	15.6	16.7
Net Zero, Energy and Transport	0.0	0.3	0.3
Rural Affairs and Islands	0.0	0.0	0.0
Constitution, External Affairs and Culture	0.0	1.7	1.7
Deputy First Minister and Covid Recovery	0.0	0.0	0.0
Crown Office and Procurator Fiscal	0.0	0.0	0.0
Scottish Government	60.9	18.6	79.5
Scottish Housing Regulator	0.0	0.0	0.0
National Records of Scotland	0.0	0.0	0.0
Office of the Scottish Charity Regulator	0.0	0.0	0.0
Scottish Courts and Tribunals Service	0.6	0.0	0.6
Scottish Fiscal Commission	0.0	0.0	0.0
Revenue Scotland	0.0	0.0	0.0
Registers of Scotland	0.0	0.0	0.0
Environmental Standards Scotland	0.0	0.0	0.0
Food Standards Scotland	0.3	0.0	0.3
Scottish Teachers' and NHS Pension Schemes	0.0	0.0	0.0
Scottish Administration	61.8	18.6	80.4
Direct-Funded Bodies			
Scottish Parliamentary Corporate Body	0.0	0.1	0.1
Audit Scotland	0.0	0.0	0.0
Total Scottish Budget	61.8	18.8	80.6

Internal Transfers

19. Internal transfers do not affect the Scottish 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 portfolio transfers are as follows:

- transfer from Health & Social Care to Local Government within the Social Justice, Housing & Local Government portfolio to support the investment in integration of Health Social Care (£257.2 million);
- transfer from Health & Social Care to Local Government within the Social Justice, Housing & Local Government portfolio including funding for the Real Living Wage for staff providing direct Adult Social Care in commissioned services in the third and independent sectors (£233.5 million);
- transfer from Education & Skills to Local Government within Social Justice, Housing & Local Government to fund additional Teachers and Support Staff (£144.5 million);
- transfer from Health & Social Care to Local Government within the Social Justice, Housing & Local Government portfolio to ensure delivery of the commitments set out in the Mental Health Transition and Recovery Plan (£120 million);
- transfer from Health & Social Care to Local Government within the Social Justice, Housing & Local Government portfolio to provide funding for the implementation of the Carers Act (£65 million);
- transfer from Education & Skills to Local Government within the Social Justice, Housing & Local Government portfolio to provide funding for the delivery of the Whole Family Wellbeing Fund (£32 million);
- transfer from Education & Skills to Social Justice, Housing & Local Government to provide funding for the expansion of Free School Meals (£30 million);
- transfer from Health & Social Care to Local Government within the Social Justice, Housing & Local Government portfolio to provide Free Personal and Nursing Care to care home residents (£27.3 million);
- transfer from Health & Social Care to Local Government within the Social Justice, Housing & Local Government portfolio to fund increased Social Work Capacity in Adult Services within Local Authorities (£22 million);
- transfer from Health & Social Care to Local Government within the Social Justice, Housing & Local Government portfolio to fund Interim Care Funding within Local Authorities (£20 million);
- transfer from Social Justice, Housing & Local Government to Education & Skills of the Education Tariff to 30 November for Ukrainian Displaced People (£18.6 million);

Format of Supporting Document

20. The Scottish Government continues to discuss with the Finance and Public Administration Committee and others how it can improve the presentation and usefulness of supporting information.

21. The summary tables on pages 4 to 10 set out the changes sought in the Order at portfolio level, and the effect of the proposed changes on the overall cash authorisations. There is a clear read across from the numbers shown on the face of the Budget Act to those in these tables, and to the revised numbers shown in the Spring Budget Revision Order itself. Tables 1.5 and 1.6 provide a reconciliation between budgets and the cash authorisations. Tables 1.7 (a) and (b) show the sources of funding that support the changes applied and the movement of available resources. Table 1.8 shows the voted Capital Spending and Net Investment for each portfolio following the SBR 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.

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

- a summary of the changes proposed for the portfolio;
- how the proposed revised portfolio budget is comprised in terms of operating and capital resources, divided into the main spending aggregates: Expenditure Limit, UK Funded AME (Annually Managed Expenditure) and Other spending 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.

23. 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 budgets.

Table C – Revised NDPB Cash and Resource Budgets by Portfolio, 2022-23

Portfolios (with at least one Executive NDPB)	NDPB Budget (Cash terms)	Non Cash items	NDPB Budget (Resource Terms)
	£m	£m	£m
Health & Social Care	115.2	14.0	129.2
Social Justice, Housing & Local Government	-	-	-
Finance & Economy	644.9	118.1	763.0
Education and Skills	2,359.9	75.7	2,435.5
Justice & Veterans	1,867.6	192.9	2,060.5
Net Zero, Environment & Transport	984.9	868.9	1,853.9
Rural Affairs & Islands	3.9	0.1	4.0
Constitution, External Affairs & Culture	190.4	19.6	210.0
Deputy First Minister & Covid Recovery	-	-	-
Total	6,166.8	1,289.2	7,456.0

Process for the Budget Revision

21. 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 and Public Administration Committee.

Summary Tables

Table 1.1 Changes sought in Spring Budget Revision (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in the Budget Act	Change Proposed	Revised Budget
	£m	£m	£m
Health and Social Care	18,075.2	(179.4)	17,895.8
Social Justice, Housing and Local Government	16,716.8	1,285.4	18,002.2
Finance and the Economy	1,550.1	(54.1)	1,496.0
Education and Skills	4,814.2	(810.0)	4,004.1
Justice and Veterans	3,147.5	180.7	3,328.2
Net Zero, Energy and Transport	4,367.4	(226.3)	4,141.1
Rural Affairs and Islands	915.5	(17.7)	897.9
Constitution, External Affairs and Culture	282.2	(11.2)	271.0
Deputy First Minister and Covid Recovery	45.1	(0.2)	44.8
Crown Office and Procurator Fiscal	184.8	9.7	194.5
Total Scottish Government (Consolidated)	50,098.8	176.9	50,275.7
Scottish Housing Regulator	5.3	(0.1)	5.2
National Records of Scotland	59.4	3.5	62.9
Office of the Scottish Charity Regulator	3.4	0.0	3.4
Scottish Courts and Tribunals Service	163.5	23.0	186.5
Scottish Fiscal Commission	2.3	0.0	2.3
Revenue Scotland	7.9	(0.2)	7.7
Registers of Scotland	9.0	4.0	13.1
Environmental Standards Scotland	2.2	(0.1)	2.1
Food Standards Scotland	23.0	3.2	26.2
Scottish Teachers' and NHS Pension Schemes	6,470.4	495.7	6,966.1
Total Scottish Administration	56,845.3	705.9	57,551.2
Direct Funded Bodies			
Scottish Parliament Corporate Body	128.0	2.1	130.2
Audit Scotland	11.6	5.4	17.0
Total Scottish Budget	56,985.0	713.4	57,698.4

Table 1.2 Summary of Changes by Type

Scottish Government Portfolios	Resources other than Accruing Resources as shown in Budget Act	Changes Proposed				Revised Budget
		Funding Changes	Technical Changes	Net Whitehall transfers	Net Transfers within Scottish Block	
	£m	£m	£m	£m	£m	£m
Health and Social Care	18,075.2	422.4	263.3	33.6	(898.7)	17,895.8
Social Justice, Housing and Local Government	16,716.8	244.0	(96.4)	27.3	1,110.4	18,002.2
Finance and the Economy	1,550.1	(65.4)	8.2	0.0	3.0	1,496.0
Education and Skills	4,814.2	(19.3)	(582.4)	0.0	(208.3)	4,004.1
Justice and Veterans	3,147.5	159.9	5.3	16.7	(1.1)	3,328.2
Net Zero, Energy and Transport	4,367.4	(230.1)	16.3	0.3	(12.8)	4,141.1
Rural Affairs and Islands	915.5	(17.4)	1.0	0.0	(1.2)	897.9
Constitution, External Affairs and Culture	282.2	(8.0)	(3.0)	1.7	(1.8)	271.0
Deputy First Minister and Covid Recovery	45.1	0.5	0.0	0.0	(0.7)	44.8
Crown Office and Procurator Fiscal	184.8	5.8	3.0	0.0	0.9	194.5
Scottish Government	50,098.8	477.5	(384.9)	79.5	(10.2)	50,275.7
Scottish Housing Regulator	5.3	(0.1)	0.0	0.0	0.0	5.2
National Records of Scotland	59.4	3.7	0.0	0.0	(0.2)	62.9
Office of the Scottish Charity Regulator	3.4	0.0	0.0	0.0	0.0	3.4
Scottish Courts and Tribunals Service	163.5	9.5	4.5	0.6	8.4	186.5
Scottish Fiscal Commission	2.3	0.0	0.0	0.0	0.0	2.3
Revenue Scotland	7.9	(0.2)	0.0	0.0	0.0	7.7
Registers of Scotland	9.0	0.0	2.0	0.0	2.0	13.1
Environmental Standards Scotland	2.2	(0.1)	0.0	0.0	0.0	2.1
Food Standards Scotland	23.0	(0.6)	3.5	0.3	0.0	26.2
Scottish Teachers' and NHS Pension Schemes	6,470.4	0.0	495.7	0.0	0.0	6,966.1
Scottish Administration	56,845.3	504.6	120.8	80.4	0.0	57,551.2
Direct-Funded Bodies						
Scottish Parliamentary Corporate Body	128.0	(2.2)	4.2	0.1	0.0	130.2
Audit Scotland	11.6	(0.1)	5.5	0.0	0.0	17.0
Total Scottish Budget	56,985.0	502.3	130.6	80.6	0.0	57,698.4

* may not sum due to roundings

The Consolidated Accounts of the Scottish Government for 2022-23 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	Within Expenditure Limit £m	Within UK Funded AME £m	Other Expenditure £m	Total Budget £m
Health and Social Care	17,546.4	285.7	63.6	17,895.8
Social Justice, Housing and Local Government	15,331.3	2,670.9	0.0	18,002.2
Finance and the Economy	1,485.7	10.3	0.0	1,496.0
Education and Skills	3,597.3	406.9	0.0	4,004.1
Justice and Veterans	3,238.9	0.7	88.6	3,328.2
Net Zero, Energy and Transport	4,032.0	0.0	109.1	4,141.1
Rural Affairs and Islands	896.5	1.3	0.1	897.9
Constitution, External Affairs and Culture	274.0	-3.0	0.0	271.0
Deputy First Minister and Covid Recovery	44.8	0.0	0.0	44.8
Crown Office and Procurator Fiscal	192.5	2.0	0.0	194.5
Consolidated Accounts	46,639.5	3,374.8	261.4	50,275.7

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	Within Expenditure Limit £m	Within UK Funded AME £m	Other Expenditure £m	Total Budget £m
Scottish Housing Regulator	5.2	0.0	0.0	5.2
National Records of Scotland	62.9	0.0	0.0	62.9
Office of the Scottish Charity Regulator	3.4	0.0	0.0	3.4
Scottish Courts and Tribunals Service	186.3	0.2	0.0	186.5
Scottish Fiscal Commission	2.3	0.0	0.0	2.3
Revenue Scotland	7.7	0.0	0.0	7.7
Registers of Scotland	11.0	2.0	0.0	13.1
Environmental Standards Scotland	2.1	0.0	0.0	2.1
Food Standards Scotland	25.8	0.4	0.0	26.2
Scottish Teachers' and NHS Pension Schemes	0.0	6,966.1	0.0	6,966.1
Scottish Parliamentary Corporate Body	123.5	6.7	0.0	130.2
Audit Scotland	11.8	5.2	0.0	17.0
Total Other bodies	442.1	6,980.6	0.0	7,422.7

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

	Autumn Budget Revision	Change Proposed	Revised Cash authorisation
	£m	£m	£m
Scottish Administration	49,848.7	720.9	50,569.6
Scottish Parliamentary Corporate Body	112.2	(2.1)	110.1
Audit Scotland	10.6	0.6	11.2
Total Cash Authorisation	49,971.5	719.4	50,690.9

Table 1.6 Reconciliation of Revised Budget to Cash Authorisation

	Revised Budget	Adjustments for Non-Cash Items		Cash Authorisation
		Depreciation	Other	
Scottish Government - Core	50,081.2	(339.3)	(0.7)	49,741.2
Crown Office and Procurator Fiscal	194.5	(8.4)		186.1
Scottish Housing Regulator	5.2	(0.4)		4.8
National Records of Scotland	62.9	(3.6)		59.3
Office of the Scottish Charity Regulator	3.4			3.4
Scottish Courts & Tribunals Service	186.5	(29.7)	(0.2)	156.6
Scottish Fiscal Commission	2.3	(0.1)		2.2
Revenue Scotland	7.7	(0.5)		7.3
Registers of Scotland	13.1	(6.5)	(2.0)	4.6
Environmental Standards Scotland	2.1			2.1
Food Standards Scotland	26.2	(1.7)		24.5
Scottish Teachers' and NHS Pensions	6,966.1		(6,588.7)	377.392
Scottish Administration	57,551.2	(390.0)	(6,591.6)	50,569.6
Scottish Parliamentary Corporate Body	130.2	(13.4)	(6.7)	110.1
Audit Scotland	17.0	(1.3)	(4.5)	11.172
Total Cash Authorisation	57,698.4	(404.7)	(6,602.8)	50,690.9

Table 1.7 a: Funding Reconciliation

Balance of funding left for deployment after the Autumn Budget Revision	94.2
Changes to Scotland Reserve following 2021-22 Final Outturn	49.6
Other funding movements	472.0
Total funding available for deployment	615.8
Deployed at Spring Budget Revision (Scottish Budget basis)	(582.9)
Total funding not deployed after SBR (Scottish Budget basis)	33.0
Adjustment to reflect HMT budget scoring	9.8
Total funding not deployed after SBR (HMT basis)	42.8

Table 1.7 b: Funding Reconciliation (Scottish Budget changes)

	£m
Revised Budget following Autumn Budget Revision	56,985.0
Proposed cash changes at Spring Budget Revision impacting discretionary spending	582.9
Proposed non-cash changes at Spring Budget Revision	130.6
Revised Budget following Spring Budget Revision	57,698.4

Table 1.8 Capital Spending and Net Investment

	Direct Capital	Financial transactions	NDPB Capital	Capital Grants to Local Authorities	Capital Grants to Private Sector	Other Capital
	£m	£m	£m	£m	£m	£m
<i>Accounts Definition</i>						
<i>Net Investment</i>						
Health and Social Care	560.8	5.0	8.8	0.0	11.7	362.2
Social Justice, Housing & Local Government	84.0	150.0	0.0	784.3	538.3	0.0
Finance & Economy	91.1	30.0	378.3	199.0	178.5	0.0
Education and Skills	708.8	0.0	449.1	0.4	6.0	0.0
Justice and Veterans	72.1	0.0	96.0	0.0	10.9	0.0
Net Zero, Energy & Transport	388.1	24.7	1,142.5	175.2	1,240.5	0.0
Rural Affairs & Islands	18.3	(10.3)	0.0	3.5	46.6	0.0
Constitution, External Affairs & Culture	0.0	(0.5)	25.3	0.0	8.8	0.0
Deputy First Minister & Covid Recovery	0.0	0.0	0.0	0.0	0.0	0.0
Crown Office and Procurator Fiscal	9.0	0.0	0.0	0.0	0.0	0.0
Total Scottish Government (Consolidated)	1,932.1	199.0	2,100.0	1,162.3	2,041.2	362.2
Scottish Housing Regulator	0.2	0.0	0.0	0.0	0.0	0.0
National Records of Scotland	2.6	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	0.0
Scottish Courts and Tribunals Service	14.5	0.0	0.0	0.0	0.0	0.0
Scottish Fiscal Commission	0.0	0.0	0.0	0.0	0.0	0.0
Revenue Scotland	0.7	0.0	0.0	0.0	0.0	0.0
Registers of Scotland	4.5	0.0	0.0	0.0	0.0	0.0
Environmental Standards Scotland	0.0	0.0	0.0	0.0	0.0	0.0
Food Standards Scotland	3.1	0.0	0.0	0.0	0.0	0.0
Total Scottish Administration	1,957.8	199.0	2,100.0	1,162.3	2,041.2	362.2

HEALTH AND SOCIAL CARE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	17,419.117	656.063	18,075.180
Changes Proposed			
<i>Funding Changes</i>	427.430	-5.000	422.430
<i>Technical Adjustments</i>	360.434	-97.161	263.273
<i>Net Whitehall Transfers</i>	29.108	4.500	33.608
<i>Net Transfers within Scottish Block</i>	-905.757	7.068	-898.689
Total changes proposed	-88.785	-90.593	-179.378
Proposed Budget following Spring Budget Revision	17,330.332	565.470	17,895.802

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Health and Social Care	16,984.778	561.658	17,546.436
Total Expenditure Limit	16,984.778	561.658	17,546.436
UK Funded AME:			
Health	285.426	0.298	285.724
Total UK Funded AME	285.426	0.298	285.724
Other Expenditure:			
Health	59.830	3.812	63.642
Total Other Expenditure	59.830	3.812	63.642
Total Budget	17,330.034	565.768	17,895.802

Total Limit on Income (accruing resources)	3,000.000
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HEALTH AND SOCIAL CARE

Schedule 3.1 Health and Social Care Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	17,466.849	573.000	18,039.849
ABR Changes	-47.732	83.063	35.331
ABR Budget	17,419.117	656.063	18,075.180
Proposed Changes	-89.083	-90.295	-179.378
SBR Proposed Budget	17,330.034	565.768	17,895.802
Summary of proposed changes			
Additional funding support for Health and Social Care services - HMT capital	292.200	0.000	292.200
Additional funding support for Health and Social Care services - resource	135.000	0.000	135.000
Reduction in funding required for loans to GP practices	0.000	-5.000	-5.000
Scottish Infected Blood Support Scheme interim payments	58.900	0.000	58.900
Contribution to UK Government for covid test and protect activity	-40.947	0.000	-40.947
Additional funding for the deployment of antivirals in primary care	10.207	0.000	10.207
Additional funding for NHS to develop technologies to reduce drug overdoses	0.000	4.500	4.500
Transfer to Local Government to support integration authorities	-257.200	0.000	-257.200
Transfer to Local Government to ensure adult social care workers are paid at least the Real Living Wage	-233.500	0.000	-233.500
Transfer to Local Government to increase the capacity of care at home provision	-124.000	0.000	-124.000
Transfer to Local Government to support delivery of the Mental Health Transition and Recovery Plan	-120.000	0.000	-120.000
Transfer to Local Government to support the implementation of the Carers Act	-60.500	0.000	-60.500
Transfer to Local Government for free personal and nursing care for care home residents	-27.300	0.000	-27.300
Transfer to Local Government to increase social work capacity in adult services	-22.000	0.000	-22.000
Transfer to Local Government for standing up interim care provision	-20.000	0.000	-20.000
Transfer to Scottish Funding Council to fund salary costs of Clinical Academics and Senior Academic GPs	-7.645	0.000	-7.645
Transfer to Scottish Funding Council to fund nursing and midwifery pre-registration places	-7.557	0.000	-7.557
Transfer from Transport Scotland for fleet decarbonisation	0.000	7.068	7.068
Transfer to Local Government to support school counselling services	-4.000	0.000	-4.000
Transfer to Local Government to increase mental health officer capacity	-3.710	0.000	-3.710
Transfer to Local Government for delivery of Self-Directed Support	-3.520	0.000	-3.520
Transfer to Scottish Funding Council for counsellors in further and higher education	-4.010	0.000	-4.010
Transfer to Local Government to support implementation of trauma informed practice	-1.600	0.000	-1.600
Transfer to SAAS for additional medical student places	-1.361	0.000	-1.361
Transfer to Local Government for enforcement of legislation around tobacco and nicotine vapour products	-1.340	0.000	-1.340

Transfer to marketing for public awareness campaigns about the Covid-19 pandemic	-1.200	0.000	-1.200
Transfer to Sport Scotland for UCI 2023 Cycling World Championships groups	1.000	0.000	1.000
Additional budget cover for NHS provisions (UK AME)	-1.000	0.000	-1.000
Reduction in NHS impairment requirements	233.000	0.000	233.000
Additional budget cover for NHS donated asset depreciation (UK AME)	-56.000	0.000	-56.000
Additional NHS Boards depreciation requirement	5.000	0.000	5.000
ODEL adjustments for PFI leases and donated assets	54.000	0.000	54.000
Technical Adjustment – IFRS 16 Leases	47.830	-5.188	42.642
Capital expenditure reclassification	-4.950	-10.297	-15.247
Miscellaneous minor transfers	81.676	-81.676	0.000
	-4.556	0.298	-4.258
	-89.083	-90.295	-179.378

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	19,956.615	585.768	20,542.383
Less: Retained Income	-2,626.581	0.000	-2,626.581
Capital Receipts Applied	0.000	-20.000	-20.000
	17,330.034	565.768	17,895.802
Budget Analysis			
Active Healthy Lives	14.442	0.000	14.442
Alcohol and Drugs Policy	84.869	0.000	84.869
Capital Income	0.000	-20.000	-20.000
Care, Support and Rights	263.334	0.000	263.334
Early Years	53.345	0.000	53.345
eHealth	100.409	0.000	100.409
General Dental Services	469.422	0.000	469.422
General Medical Services	1,080.915	0.000	1,080.915
General Ophthalmic Services	119.071	0.000	119.071
Financial Transactions	0.000	5.000	5.000
Health Improvement & Protection	129.834	0.000	129.834
Investment	361.327	503.892	865.219
Mental Health Services	238.086	0.000	238.086
Miscellaneous Other Services and Resource Income	253.821	0.000	253.821
NHS National Boards	1,422.600	0.000	1,422.600
NHS Territorial Boards	11,641.881	72.766	11,714.647
NHS Indirect Capital	12.549	0.000	12.549
Outcomes Framework	74.073	0.000	74.073
Pharmaceutical Services Contractors Remuneration	229.833	0.000	229.833
Quality and Improvement	48.277	0.000	48.277
Revenue Consequences of NPD Schemes	73.229	0.000	73.229
SportScotland	33.550	0.000	33.550
Workforce and Nursing	279.911	0.000	279.911
Health PPP/PFI NPD (Other)	59.830	3.812	63.642
NHS Provisions (UK AME)	233.000	0.000	233.000
NHS Impairments (UK AME)	44.000	0.000	44.000
NHS Depreciation of Donated Assets (UK AME)	5.000	0.000	5.000
NHS IFRS 16 (AME)	3.426	0.298	3.724
Net Expenditure	17,330.034	565.768	17,895.802

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	16,486.353	230.495	16,716.848
Changes Proposed			
<i>Funding Changes</i>	250.044	-6.000	244.044
<i>Technical Adjustment</i>	-96.395	0.000	-96.395
<i>Net Whitehall Transfers</i>	27.294	0.000	27.294
<i>Net Transfers within Scottish Block</i>	1,100.958	9.476	1,110.434
Total changes proposed	1,281.901	3.476	1,285.377
Proposed Budget following Spring Budget Revision	17,768.254	233.971	18,002.225

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Local Government	9,636.316	0.000	9,636.316
Housing	601.295	126.600	727.895
Social Justice	26.834	1.000	27.834
Third Sector	21.706	4.000	25.706
Central Government Grants to Local Authorities	99.850	0.000	99.850
Connected Communities	0.000	0.000	0.000
Social Security	407.598	100.075	507.673
Social Security Assistance	4,039.419	0.000	4,039.419
Equality, Inclusion and Human Rights	47.176	0.000	47.176
Ukrainian Resettlement	212.200	0.000	212.200
Building Standards	5.270	2.000	7.270
Total Expenditure Limit	15,097.666	233.675	15,331.341
UK Funded AME:			
Housing (AME)	-97.412	0.000	-97.412
Social Security (AME)	2.000	0.296	2.296
Non-domestic Rates	2,766.000	0.000	2,766.000
Total UK Funded AME	2,670.588	0.296	2,670.884
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	17,768.254	233.971	18,002.225

Total Limit on Income (accruing resources)	90.000
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SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10,374.290	0.000	10,374.290
ABR Changes	770.977	0.000	770.977
ABR Budget	11,145.267	0.000	11,145.267
Proposed changes	1,224.369	0.000	1,224.369
SBR Proposed Budget	12,369.636	0.000	12,369.636
Summary of proposed changes			
Funding for the Teachers' 2021-22 Pay Award	32.800	0.000	32.800
Funding returned for Inter-Island Ferry Services	-1.366	0.000	-1.366
Funding for Regional Connectivity PSO Services - Dundee to Stansted	1.246	0.000	1.246
Transfer from Social Justice for Scottish Child Payment - Bridging Payments	37.307	0.000	37.307
Transfer from Health support school counselling services	4.000	0.000	4.000
Transfer from Health for Mental Health Transition and Recovery Plan - Recovery and Renewal Fund	120.000	0.000	120.000
Transfer from Health for enforcement of health legislation on the sale and purchase of tobacco and nicotine vapour product	1.340	0.000	1.340
Transfer from Education and Skills for the removal of instrumental music tuition charges in schools	9.909	0.000	9.909
Transfer from Education and Skills for the removal of curriculum charges in schools	7.321	0.000	7.321
Transfer from Social Security Assistance for the Scottish Welfare Fund	35.500	0.000	35.500
Transfer from Social Security for Scottish Welfare Fund administration costs	5.373	0.000	5.373
Transfers from Education and Skills for school clothing grants	11.800	0.000	11.800
Transfers from Education and Skills for the provision of the 2021-22 Easter Study Support	3.900	0.000	3.900
Transfer from Health for the implementation of trauma informed practice as part of the National Trauma Training Programme	1.600	0.000	1.600
Transfer from Social Security for Adult Disability Payments	3.409	0.000	3.409
Transfer from Social Security for Scottish Disability Assistance - Child Disability Payments	3.216	0.000	3.216
Transfer from Health and Social Care for additional Mental Health Officer capacity	3.710	0.000	3.710
Transfer from Health and Social Care to increase the capacity of Care at Home provision	124.000	0.000	124.000
Transfer from Health and Social Care to support the implementation of Carers Act	60.500	0.000	60.500
Transfer from Health and Social Care for free personal and nursing care provided by care home operators	27.300	0.000	27.300
Transfer from Health and Social Care to support the investment in integration of the health and social care	257.200	0.000	257.200
Transfer from Health and Social Care for interim care provision	20.000	0.000	20.000
Transfer from Health and Social Care for the annual pay uplift to staff providing direct adult social care in commissioned services in the third and independent sectors	233.500	0.000	233.500

Transfer from Health and Social Care for increased social work capacity in adult services	22.000	0.000	22.000
Transfer from Education and Skills for additional funding for the Teacher Induction Scheme	8.778	0.000	8.778
Transfer from Education and Skills for additional teachers and support staff	145.500	0.000	145.500
Transfer from Housing for Discretionary Housing Payments	2.580	0.000	2.580
Transfer from Housing for the former Housing Support Grant	1.000	0.000	1.000
Transfer from Education and Skills for the Whole Family Wellbeing Fund	32.000	0.000	32.000
Miscellaneous Minor Transfers	3.106	0.000	3.106
Transfer from Health to transform systems and processes for the successful delivery of Self-Directed Support	3.520	0.000	3.520
Transfer from Education and Skills for the expansion of free school meals	30.000	0.000	30.000
Transfer from Education and Skills funding for Renewal of Play Parks	5.000	0.000	5.000
	1,224.369	0.000	1,224.369

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	12,402.316	0.000	12,402.316
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	12,402.316	0.000	12,402.316
Budget Analysis			
Non-Domestic Rates (NDR)	2,766.000	0.000	2,766.000
General Revenue Grant	8,959.445	0.000	8,959.445
Support for Capital	672.203	0.000	672.203
Local Authority Advice and Policy	4.668	0.000	4.668
Net Expenditure	12,402.316	0.000	12,402.316

Memorandum Item - Total Local Government Funding

Proposed Budget	Operating £m	Capital £m	Total £m
Net Expenditure	12,402.316	0.000	12,402.316
Plus Specific Grants included as follows;			
Social Justice, Housing & Local Government (Page 21)			
Transfer of the Management of Development Funding	92.245	0.000	92.245
Vacant Derelict Land Grant	7.605	0.000	7.605
Education & Skills (Page 50)			
Pupil Equity Fund	130.490	0.000	130.490
Early Learning and Childcare Expansion	531.326	0.000	531.326
Gaelic	4.482	0.000	4.482
Justice (Page 63)			
Criminal Justice Social Work	86.220	0.000	86.220
Net Zero, Energy and Transport (Page 79)			
Cycling, Walking and Safer Routes	35.000	0.000	35.000
Regional Transport Partnership	15.327	0.000	15.327
Heat Networks Early Adopter's Challenge Fund	0.000	0.000	0.000
Support for Inter-Island Ferries	33.102	0.000	33.102
Net Expenditure	13,338.113	0.000	13,338.113

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

**Schedule 3.2 Housing
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	768.690	126.600	895.290
ABR Changes*	-93.479	0.000	-93.479
ABR Budget	675.211	126.600	801.811
Proposed changes	-171.327	0.000	-171.327
SBR Proposed Budget	503.884	126.600	630.484
Summary of proposed changes			
Surrender budget for emerging capital underspend within More Homes to support other SG priorities.	-58.198	0.000	-58.198
Transfer grants funding to Ukraine Resettlement for local authorities to refurbish long-term housing for Ukrainians	-7.200	0.000	-7.200
Transfer to Local Government for Discretionary Housing Payments (DHP)	-2.580	0.000	-2.580
Transfer to Local Government for the former Housing Support Grant	-1.000	0.000	-1.000
Transfer to Social Security for the Scottish Welfare Fund	-2.500	0.000	-2.500
AME Budget reflecting changes in the valuation of Shared Equity Investments and outstanding loans	-97.412	0.000	-97.412
Miscellaneous Minor Transfers	-2.437	0.000	-2.437
	-171.327	0.000	-171.327

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	503.883	126.600	630.483
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	503.883	126.600	630.483
Budget Analysis			
Communities Analysis	7.141	0.000	7.141
Fuel Poverty/Energy Efficiency	23.128	0.000	23.128
Housing Support	39.315	0.000	39.315
Housing (AME)	-97.412	0.000	-97.412
More Homes	531.711	126.600	658.311
Net Expenditure	503.883	126.600	630.483

*restated to correct miscategorisation between operating and capital budgets. No impact on total figures or HMT control totals

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

**Schedule 3.3 Social Justice
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	100.979	1.000	101.979
ABR Changes	-20.787	1.500	-19.287
ABR Budget	80.192	2.500	82.692
Proposed changes	-53.358	-1.500	-54.858
SBR Proposed Budget	26.834	1.000	27.834
Summary of proposed changes			
Surrender budget from emerging underspend to support other SG priorities	-16.977	0.000	-16.977
Transfer to Local Government for Scottish Child Payment - Bridging Payments	-37.307	0.000	-37.307
Transfer to Justice and Veterans for Scottish Legal Aid Board - Improving the Debt Advice Journey Programme	-1.375	0.000	-1.375
Miscellaneous Minor Transfers	2.301	-1.500	0.801
	-53.358	-1.500	-54.858

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	26.834	1.000	27.834
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	26.834	1.000	27.834
Budget Analysis			
Fairer Scotland	26.834	1.000	27.834
Net Expenditure	26.834	1.000	27.834

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

**Schedule 3.4 Third Sector
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	21.797	4.000	25.797
ABR Changes	-0.094	0.000	-0.094
ABR Budget	21.703	4.000	25.703
Proposed changes	0.003	0.000	0.003
SBR Proposed Budget	21.706	4.000	25.706
Summary of proposed changes			
Miscellaneous Minor Transfers	0.003	0.000	0.003
	0.003	0.000	0.003

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	21.706	4.000	25.706
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	21.706	4.000	25.706
Budget Analysis			
Third Sector	21.706	4.000	25.706
Net Expenditure	21.706	4.000	25.706

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

Schedule 3.5 SJH&LG Central Government Grants to Local Authorities
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	99.850	0.000	99.850
ABR Changes	0.000	0.000	0.000
ABR Budget	99.850	0.000	99.850
Proposed changes	0.000	0.000	0.000
SBR Proposed Budget	99.850	0.000	99.850

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	99.850	0.000	99.850
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	99.850	0.000	99.850
Budget Analysis			
Transfer of the Management of Development Funding	92.245	0.000	92.245
Vacant & Derelict Land Grant	7.605	0.000	7.605
Net Expenditure	99.850	0.000	99.850

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

**Schedule 3.6 Connected Communities
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5.181	0.000	5.181
ABR Changes	-5.181	0.000	-5.181
ABR Budget	0.000	0.000	0.000
Proposed changes	0.000	0.000	0.000
SBR Proposed Budget	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	0.000	0.000	0.000
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	0.000	0.000	0.000
Budget Analysis			
Connected Communities	0.000	0.000	0.000
Net Expenditure	0.000	0.000	0.000

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

**Schedule 3.7 Social Security
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	454.224	81.700	535.924
ABR Changes	-27.071	19.495	-7.576
ABR Budget	427.153	101.195	528.348
Proposed changes	-19.555	-0.824	-20.379
SBR Proposed Budget	407.598	100.371	507.969
Summary of proposed changes			
Surrender budget for underspend from Social Security Scotland	-5.700	0.000	-5.700
Transfer to Local Government IRO Scottish Welfare Fund Admin	-5.373	0.000	-5.373
Transfer to Local Government IRO Adult Disability Payment	-3.409	0.000	-3.409
Transfer to Local Government IRO Child Disability Payment	-3.216	0.000	-3.216
Transfer to SCTS IRO Social Security Digital Tribunals	0.000	-1.120	-1.120
Miscellaneous Minor Transfers	-1.857	0.296	-1.561
	-19.555	-0.824	-20.379

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	407.598	100.371	507.969
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	407.598	100.371	507.969
Budget Analysis			
Scottish Welfare Fund Administration	0.100	0.000	0.100
Social Security Advice Policy and Programme Costs	139.809	92.709	232.518
Social Security (AME)	0.000	0.296	0.296
Social Security Scotland	267.689	7.366	275.055
Net Expenditure	407.598	100.371	507.969

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

**Schedule 3.8 Social Security Assistance
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	3,949.200	0.000	3,949.200
ABR Changes	0.000	0.000	0.000
ABR Budget	3,949.200	0.000	3,949.200
Proposed changes	92.219	0.000	92.219
SBR Proposed Budget	4,041.419	0.000	4,041.419
Summary of proposed changes			
Additional funding for net movement in Social Security benefit expenditure forecasts	123.219	0.000	123.219
Additional AME requirement for Impairments	2.000	0.000	2.000
Transfer from Housing to Scottish Welfare Fund	2.500	0.000	2.500
Transfer to Local Government IRO Scottish Welfare Fund	-35.500	0.000	-35.500
	92.219	0.000	92.219

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4,041.419	0.000	4,041.419
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	4,041.419	0.000	4,041.419
Budget Analysis			
Carer's Allowance Supplement	44.295	0.000	44.295
Best Start Grant	20.510	0.000	20.510
Carer's Allowance	311.654	0.000	311.654
Benefit Impairments (AME)	2.000	0.000	2.000
Young Carer Grant	0.940	0.000	0.940
Job Start Payment	0.320	0.000	0.320
Scottish Welfare Fund	2.500	0.000	2.500
Adult Disability Payment	2,047.228	0.000	2,047.228
Attendance Allowance	539.977	0.000	539.977
Disability Living Allowance (Adult)	516.931	0.000	516.931
Child Disability Payment	191.706	0.000	191.706
Industrial Injuries Disablement Scheme	79.268	0.000	79.268
Severe Disablement Allowance	6.009	0.000	6.009
Funeral Support Payment	11.807	0.000	11.807
Child Winter Heating Assistance	5.571	0.000	5.571
Best Start Food Grant	13.008	0.000	13.008
Winter Heating Payment	21.403	0.000	21.403
Scottish Child Payment	226.292	0.000	226.292
Net Expenditure	4,041.419	0.000	4,041.419

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

**Schedule 3.9 Equality, Inclusion and Human Rights
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	44.977	0.000	44.977
ABR Changes	4.987	5.000	9.987
ABR Budget	49.964	5.000	54.964
Proposed changes	-2.788	-5.000	-7.788
SBR Proposed Budget	47.176	0.000	47.176
Summary of proposed changes			
Surrender budget for emerging / planned underspend to support other SG priorities	-1.210	0.000	-1.210
Whitehall funding from tampon VAT	1.060	0.000	1.060
Transfer to Justice and Veterans for Victim Centred Approach Fund (VCAF) ASSIST project	-1.125	0.000	-1.125
Transfer for Ukrainian re-settlement work	0.000	-5.000	-5.000
Miscellaneous Minor Transfers	-1.513	0.000	-1.513
	-2.788	-5.000	-7.788

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	47.176	0.000	47.176
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	47.176	0.000	47.176
Budget Analysis			
Equalities, Inclusion and Human Rights	47.176	0.000	47.176
Net Expenditure	47.176	0.000	47.176

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

Schedule 3.10 Ukrainian Resettlement
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	0.000	0.000	0.000
ABR Changes	15.750	0.000	0.000
ABR Budget	15.750	0.000	15.750
Proposed changes	196.450	0.000	196.450
SBR Proposed Budget	212.200	0.000	212.200
Summary of proposed changes			
Additional Funding for Ukrainian Re-settlelemnt work	178.930	0.000	178.930
Transfer from Equalities for Ukrainian Re-settlement work	5.000	0.000	5.000
Transfer of grants funding from Housing for local authorities to refurbish long-term housing for Ukrainians	7.200	0.000	7.200
Whitehall Funding for 'Thank You Payments' for hosting Ukrainian Displaced People.	5.480	0.000	5.480
Miscellaneous Minor Transfers	-0.160	0.000	-0.160
	196.450	0.000	196.450

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	212.200	0.000	212.200
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	212.200	0.000	212.200
Budget Analysis			
Ukrainian Resettlement	212.200	0.000	212.200
Net Expenditure	212.200	0.000	212.200

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

**Schedule 3.11 Building Standards
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	3.807	8.000	11.807
ABR Changes	1.457	0.000	1.457
ABR Budget	5.264	8.000	13.264
Proposed changes	0.006	-6.000	-5.994
SBR Proposed Budget	5.270	2.000	7.270
Summary of proposed changes			
Surrender budget for emerging / planned underspend to support other SG priorities	0.000	-6.000	-6.000
Miscellaneous Minor Transfer	0.006	0.000	0.006
	0.006	-6.000	-5.994

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.270	2.000	7.270
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	5.270	2.000	7.270
Budget Analysis			
Building Standards	5.270	2.000	7.270
Net Expenditure	5.270	2.000	7.270

FINANCE AND ECONOMY

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	1,436.793	113.302	1,550.095
Changes Proposed			
<i>Funding Changes</i>	-72.658	7.299	-65.359
<i>Technical Adjustments</i>	9.575	-1.376	8.199
<i>Net Whitehall Transfers</i>	0.012	0.000	0.012
<i>Net Transfers within Scottish Block</i>	1.364	1.657	3.021
Total changes proposed	-61.707	7.580	-54.127
Proposed Budget following Spring Budget Revision	1,375.086	120.882	1,495.968

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Scottish Public Pensions Agency	23.935	0.618	24.553
Other Finance	88.230	4.819	93.049
Digital	137.844	25.010	162.854
Planning	7.565	3.980	11.545
Employability and Training	88.469	0.000	88.469
Enterprise, Trade and Investment	348.006	24.207	372.213
European Social Fund - 2014-20 Programmes	0.000	0.000	0.000
European Regional Development Fund	0.000	0.000	0.000
Economic Advice	13.798	0.000	13.798
Scottish National Investment Bank	187.000	0.000	187.000
Accountant in Bankruptcy	1.045	1.100	2.145
Cities Investment & Strategy	293.616	0.000	293.616
Ferguson Marine	6.548	61.100	67.648
Rural Economy Enterprise	104.456	0.000	104.456
Tourism	64.328	0.000	64.328
Total Expenditure Limit	1,364.841	120.834	1,485.676
UK Funded AME:			
Scottish Government (AME)	0.015	0.048	0.063
Scottish National Investment Bank (AME)	10.230	0.000	10.230
Total UK Funded AME	10.245	0.048	10.293
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	1,375.086	120.882	1,495.968

Total Limit on Income (accruing resources)	400.000
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FINANCE AND ECONOMY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	23.679	4.600	28.279
ABR Changes	0.018	0.000	0.018
ABR Budget	23.697	4.600	28.297
Proposed changes	0.238	-3.982	-3.744
SBR Proposed Budget	23.935	0.618	24.553
Summary of proposed changes			
Return of the capital budget related to the Pensions Platform Programme that are non-capital in nature.	0.000	-4.000	-4.000
Funding to cover spend on the Pensions Platform Programme not classified as capital expenditures.	1.761	0.000	1.761
A reduction of the budget requirements for non-cash depreciation.	-1.930	0.000	-1.930
Miscellaneous Minor Transfers	0.407	0.018	0.425
	0.238	-3.982	-3.744

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	23.935	0.618	24.553
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	23.935	0.618	24.553
Budget Analysis			
Agency Administration	23.935	0.618	24.553
Net Expenditure	23.935	0.618	24.553

FINANCE AND ECONOMY

Schedule 3.2 Other Finance Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	63.594	12.800	76.394
ABR Changes	9.992	-3.905	6.087
ABR Budget	73.586	8.895	82.481
Proposed changes	14.644	-4.076	10.568
SBR Proposed Budget	88.230	4.819	93.049
Summary of proposed changes			
Return of spend reductions on the SG estate capital projects.	0.000	-2.200	-2.200
Transfers from various Portfolios to Public Information and Engagement to fund marketing campaigns.	4.077	0.000	4.077
Transfer to fund the Growth Accelerator	4.810	0.000	4.810
Transfers from Health Portfolio to Public Information and Engagement to fund marketing campaigns.	3.040	0.000	3.040
Transfer from Health Portfolio to Public Information and Engagement to fund marketing campaigns for COVID-19.	1.200	0.000	1.200
Additional funding to cover depreciation requirements in the Scottish Government.	2.293	0.000	2.293
IFRS 16 Allocations	-0.806	-1.376	-2.182
Miscellaneous Minor Transfers	0.030	-0.500	-0.470
	14.644	-4.076	10.568

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	88.230	4.819	93.049
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	88.230	4.819	93.049
Budget Analysis			
Exchequer and Finance	11.889	0.000	11.889
Green Growth Accelerator	0.000	0.000	0.000
Growth Accelerator	6.310	0.000	6.310
Procurement Shared Services	29.294	0.000	29.294
Public Information and Engagement	11.245	0.000	11.245
Scotland Act Implementation	1.751	0.000	1.751
Scottish Futures Trust	8.449	0.000	8.449
Scottish Government Centrally Managed Costs	19.292	4.819	24.111
Net Expenditure	88.230	4.819	93.049

FINANCE AND ECONOMY

**Schedule 3.3 Digital
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	186.300	6.000	192.300
ABR Changes	-46.218	17.400	-28.818
ABR Budget	140.082	23.400	163.482
Proposed changes	-2.238	1.610	-0.628
SBR Proposed Budget	137.844	25.010	162.854
Summary of proposed changes			
Miscellaneous Minor Transfers	-2.238	1.610	-0.628
	-2.238	1.610	-0.628

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	137.844	25.010	162.854
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	137.844	25.010	162.854
Budget Analysis			
Digital Economy	8.160	6.000	14.160
Digital Strategy	31.930	19.010	50.940
Digital Connectivity	97.754	0.000	97.754
Net Expenditure	137.844	25.010	162.854

FINANCE AND ECONOMY

**Schedule 3.4 Planning
Details of Proposed Budget**

Proposed Changes	Operating	Capital	Total
	£m	£m	£m
Original Budget	6.685	7.000	13.685
ABR Changes	0.114	0.000	0.114
ABR Budget	6.799	7.000	13.799
Proposed changes	0.766	-3.020	-2.254
SBR Proposed Budget	7.565	3.980	11.545
Summary of proposed changes			
Surrender budget of emerging capital underspend to support other SG priorities	0.000	-3.000	-3.000
Miscellaneous Minor Transfers	0.766	-0.020	0.746
	0.766	-3.020	-2.254

Proposed Budget following Spring Budget Revision	Operating	Capital	Total
	£m	£m	£m
Gross Expenditure	7.565	3.980	11.545
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	7.565	3.980	11.545
Budget Analysis			
Planning	6.965	3.980	10.945
Planning & Environmental Appeals	0.600	0.000	0.600
Net Expenditure	7.565	3.980	11.545

FINANCE AND ECONOMY

Schedule 3.5 Employability and Training Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	124.584	0.000	124.584
ABR Changes	-9.578	0.000	-9.578
ABR Budget	115.006	0.000	115.006
Proposed changes	-4.920	0.000	-4.920
SBR Proposed Budget	110.086	0.000	110.086
Summary of proposed changes			
Additional funding to meet Employability and Training staff costs pressure	3.935	0.000	3.935
Surrender budget of emerging/planned underspends from various employability and training programmes to support other SG priorities. Employability & Workforce Skills (£24.761m) and in Fair Work (£0.791m)	-25.552	0.000	-25.552
Transfer to Scottish Funding Council for additional industry-focused college courses to support the Young Persons Guarantee	-3.800	0.000	-3.800
Miscellaneous Minor Transfers	-1.120	0.000	-1.120
	-4.920	0.000	-4.920

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	88.469	0.000	88.469
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	88.469	0.000	88.469
Budget Analysis			
Employability and Training	88.469	0.000	88.469
Net Expenditure	88.469	0.000	88.469

FINANCE AND ECONOMY

Schedule 3.6 Enterprise, Trade and Investment Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	323.207	37.800	361.007
ABR Changes	12.438	-9.593	2.845
ABR Budget	335.645	28.207	363.852
Proposed changes	12.361	-4.000	8.361
SBR Proposed Budget	348.006	24.207	372.213
Summary of proposed changes			
Additional funding for Scottish Enterprises Expected Credit Losses (ECL's).	16.857	0.000	16.857
Additional funding for ESF write-offs	15.000	0.000	15.000
Additional funding for Scottish Enterprises FTs	6.484	0.000	6.484
Additional funding for operating costs budget pressure	5.200	0.000	5.200
Additional FT funding for Digital Growth scheme	0.000	4.000	4.000
Funding surrendered from Scottish Growth Scheme. FTs available for redeployment	0.000	-8.000	-8.000
Funding surrendered from Low Carbon Economy	-5.000	0.000	-5.000
Funding surrendered from demand led Self- Isolation Grants	-6.000	0.000	-6.000
Release of Scottish Enterprise forecast underspends to support other SG priorities	-13.179	0.000	-13.179
Funding surrendered for savings from the Scottish Technology (STER) Ecosystem	-2.500	0.000	-2.500
Transfer to Registers of Scotland for the implementation of the Moveable Transactions Bill	-2.000	0.000	-2.000
Miscellaneous Minor Transfers	-2.501	0.000	-2.501
	12.361	-4.000	8.361

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	348.006	24.207	372.213
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	348.006	24.207	372.213
Budget Analysis			
Enterprise and Scottish Enterprise	311.963	0.207	312.170
Innovation & Industries	36.043	24.000	60.043
Net Expenditure	348.006	24.207	372.213

FINANCE AND ECONOMY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	0.000	0.000	0.000
ABR Changes	0.000	0.000	0.000
ABR Budget	0.000	0.000	0.000
Proposed changes	0.000	0.000	0.000
SBR Proposed Budget	0.000	0.000	0.000
Summary of proposed changes			
Miscellaneous Minor Transfers	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	0.000	0.000	0.000
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	0.000	0.000	0.000
Budget Analysis			
ESF Central Government Spend- EC Income	0.000	0.000	0.000
ESF Central Government Spend	0.000	0.000	0.000
ESF Grants to Local Authorities	0.000	0.000	0.000
ESF Grants to Local Authorities - EC Income	0.000	0.000	0.000
Net Expenditure	0.000	0.000	0.000

Annual European Social Fund (ESF)/European Regional Development Fund (ERDF) expenditure is offset by corresponding claims from the European Commission (EC), with the final claim anticipated in 2023. Annual pre-financing from the EC allows payment of claims to Lead Partners, prior to submission of those claims to the EC, in line with EC regulations. An annual reconciliation of pre-financing, expenditure and claims is completed as part of the ESF/ERDF Annual Accounts closure process.

FINANCE AND ECONOMY

**Schedule 3.8 European Regional Development Fund
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	0.000	0.000	0.000
ABR Changes	0.000	0.000	0.000
ABR Budget	0.000	0.000	0.000
Proposed changes	0.000	0.000	0.000
SBR Proposed Budget	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	0.000	0.000	0.000
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	0.000	0.000	0.000
Budget Analysis			
ERDF Central Government Spend - EC Income	0.000	0.000	0.000
ERDF Central Government Spend	0.000	0.000	0.000
ERDF Grants to Local Authorities	0.000	0.000	0.000
ERDF Grants to Local Authorities - EC Income	0.000	0.000	0.000
Net Expenditure	0.000	0.000	0.000

Annual European Social Fund (ESF)/European Regional Development Fund (ERDF) expenditure is offset by corresponding claims from the European Commission (EC), with the final claim anticipated in 2023. Annual pre-financing from the EC allows payment of claims to Lead Partners, prior to submission of those claims to the EC, in line with EC regulations. An annual reconciliation of pre-financing, expenditure and claims is completed as part of the ESF/ERDF Annual Accounts closure process.

FINANCE AND ECONOMY

**Schedule 3.9 Economic Advice
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	12.397	0.000	12.397
ABR Changes	0.885	0.000	0.885
ABR Budget	13.282	0.000	13.282
Proposed changes	0.516	0.000	0.516
SBR Proposed Budget	13.798	0.000	13.798
Summary of proposed changes			
Miscellaneous Minor Transfers	0.516	0.000	0.516
	0.516	0.000	0.516

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	13.798	0.000	13.798
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	13.798	0.000	13.798
Budget Analysis			
Consumer Scotland Policy and Advice	3.700	0.000	3.700
Consumer Scotland	2.223	0.000	2.223
Council of Economic Advisers	0.000	0.000	0.000
Office of the Chief Economic Adviser	6.789	0.000	6.789
Economic Policy and Advice	1.086	0.000	1.086
Net Expenditure	13.798	0.000	13.798

FINANCE AND ECONOMY

**Schedule 3.10 Scottish National Investment Bank
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	214.900	0.000	214.900
ABR Changes	0.000	0.000	0.000
ABR Budget	214.900	0.000	214.900
Proposed changes	-27.900	0.000	-27.900
SBR Proposed Budget	187.000	0.000	187.000
Summary of proposed changes			
Surrender budget of emerging underspend to support other SG priorities	-27.900	0.000	-27.900
	-27.900	0.000	-27.900

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	187.000	0.000	187.000
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	187.000	0.000	187.000
Budget Analysis			
Scottish National Investment Bank	187.000	0.000	187.000
Net Expenditure	187.000	0.000	187.000

FINANCE AND ECONOMY

**Schedule 3.11 Accountant in Bankruptcy (AiB)
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.355	1.100	2.455
ABR Changes	0.030	0.000	0.030
ABR Budget	1.385	1.100	2.485
Proposed changes	-0.340	0.000	-0.340
SBR Proposed Budget	1.045	1.100	2.145
Summary of proposed changes			
Miscellaneous Minor Transfers	-0.340	0.000	-0.340
	-0.340	0.000	-0.340

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	9.650	1.100	10.750
<i>Less:</i> Retained Income	-8.605	0.000	-8.605
Capital Receipts Applied	0.000	0.000	0.000
	1.045	1.100	2.145
Budget Analysis			
Accountant in Bankruptcy	1.045	1.100	2.145
Net Expenditure	1.045	1.100	2.145

FINANCE AND ECONOMY

**Schedule 3.12 Cities Investment & Strategy
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	329.564	0.000	329.564
ABR Changes	5.024	0.000	5.024
ABR Budget	334.588	0.000	334.588
Proposed changes	-40.972	0.000	-40.972
SBR Proposed Budget	293.616	0.000	293.616
Summary of proposed changes			
Surrender budget for emerging underspend in City Deals to support other SG priorities	-40.850	0.000	-40.850
Miscellaneous Minor Transfers	-0.122	0.000	-0.122
	-40.972	0.000	-40.972

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	293.616	0.000	293.616
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	293.616	0.000	293.616
Budget Analysis			
Cities Investment & Strategy	199.693	0.000	199.693
Regeneration	93.923	0.000	93.923
Net Expenditure	293.616	0.000	293.616

FINANCE AND ECONOMY

**Schedule 3.13 Ferguson Marine Spending Plans
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.970	33.400	35.370
ABR Changes	-0.026	6.700	6.674
ABR Budget	1.944	40.100	42.044
Proposed changes	4.604	21.000	25.604
SBR Proposed Budget	6.548	61.100	67.648
Summary of proposed changes			
Additional Funding for the completion of vessels 801 and 802.	0.000	21.000	21.000
Funding for a) the seeking of and bidding for new commercial work b) unrecovered costs for the under utilised labour as work on 801/802 tails off.	2.500	0.000	2.500
Resource funding required for consultancy costs incurred within the Strategic Commercial Assets Division (SCAD).	2.100	0.000	2.100
Miscellaneous Minor Transfer	0.004	0.000	0.004
	4.604	21.000	25.604

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	6.548	61.100	67.648
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	6.548	61.100	67.648
Budget Analysis			
Ferguson Marine	6.548	61.100	67.648
Net Expenditure	6.548	61.100	67.648

FINANCE AND ECONOMY

**Schedule 3.14 Rural Economy Enterprise
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	98.348	0.000	98.348
ABR Changes	10.618	0.000	10.618
ABR Budget	108.966	0.000	108.966
Proposed changes	-4.510	0.000	-4.510
SBR Proposed Budget	104.456	0.000	104.456
Summary of proposed changes			
Surrender budget of emerging underspend in SOSE and HIE to support other SG priorities	-8.762	0.000	-8.762
Funding for Wave Energy Scotland (WES) which is a technology development programme and a subsidiary of Highlands and Islands Enterprise.	3.462	0.000	3.462
Miscellaneous Minor Transfers	0.790	0.000	0.790
	-4.510	0.000	-4.510

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	104.456	0.000	104.456
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	104.456	0.000	104.456
Budget Analysis			
Low Carbon Economy	0.000	0.000	0.000
Highlands and Islands Enterprise	74.247	0.000	74.247
South of Scotland Enterprise	30.209	0.000	30.209
Net Expenditure	104.456	0.000	104.456

FINANCE AND ECONOMY

**Schedule 3.15 Tourism
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	48.712	0.000	48.712
ABR Changes	18.187	0.000	18.187
ABR Budget	66.899	0.000	66.899
Proposed changes	-2.571	0.000	-2.571
SBR Proposed Budget	64.328	0.000	64.328
Summary of proposed changes			
Surrender budget from Tourism Recovery Programme saving to support other SG priorities	-1.000	0.000	-1.000
Miscellaneous Minor Transfers	-1.571	0.000	-1.571
	-2.571	0.000	-2.571

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	64.328	0.000	64.328
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	64.328	0.000	64.328
Budget Analysis			
Tourism	64.328	0.000	64.328
Net Expenditure	64.328	0.000	64.328

EDUCATION AND SKILLS

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	4,273.052	541.100	4,814.152
Changes Proposed			
<i>Funding Changes</i>	-19.324	0.000	-19.324
<i>Technical Adjustments</i>	-747.432	165.000	-582.432
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-208.000	-0.250	-208.250
Total changes proposed	-974.756	164.750	-810.006
Proposed Budget following Spring Budget Revision	3,298.296	705.850	4,004.146

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Learning	335.167	2.431	337.598
Children and Families	202.556	8.250	210.806
Early Learning and Childcare Programme	9.017	0.000	9.017
Higher Education Student Support	67.321	2.600	69.921
Scottish Funding Council	2,038.405	0.000	2,038.405
Advanced Learning and Science	15.598	0.000	15.598
Skills and Training	249.617	0.000	249.617
E&S Central Government Grants to LAs	666.298	0.000	666.298
Total Expenditure Limit	3,583.978	13.281	3,597.259
UK Funded AME:			
Learning AME	0.087	0.500	0.587
Higher Education Student Support	-288.700	695.000	406.300
Total UK Funded AME	-288.613	695.500	406.887
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	3,295.365	708.781	4,004.146

Total Limit on Income (accruing resources)	350.000
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EDUCATION AND SKILLS
**Schedule 3.1 Learning
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	579.267	0.000	579.267
ABR Changes	-57.488	0.000	-57.488
ABR Budget	521.779	0.000	521.779
Proposed changes	-170.375	2.931	-167.444
SBR Proposed Budget	351.404	2.931	354.335
Summary of proposed changes			
Release of emerging/planned underspend from Gaelic Schools to support other SG priorities	-1.000	0.000	-1.000
Release of emerging/planned underspend from Technologies for Learning to support other SG priorities	-13.750	0.000	-13.750
Release of emerging/planned underspend from Education Scotland to support other SG priorities	-1.400	0.000	-1.400
Transfer to Local Government to support the expansion of free school meals	-30.000	0.000	-30.000
Transfer to Local Government to support the school clothing grants	-11.800	0.000	-11.800
Transfer to Local Government to support the Easter Study support provision	-3.900	0.000	-3.900
Transfer to Local Government to support removal of instrumental music tuition charges in schools	-9.909	0.000	-9.909
Transfer to Local Government to support removal of curriculum charges in schools	-7.321	0.000	-7.321
Transfer to SAAS to support additional student places for Initial Teacher Education (ITE)	-4.811	0.000	-4.811
Transfer to Scottish Funding Council (SFC) in relation to Initial Teacher Education (ITE)	-11.210	0.000	-11.210
Transfer to Local Government to support the Teacher Induction Scheme	-8.778	0.000	-8.778
Transfer to E&S Grants to LA's in relation to the Attainment Scotland Fund	-10.490	0.000	-10.490
Transfer to Local Government to fund additional teachers and support staff	-145.500	0.000	-145.500
Additional funding to Raising Attainment in relation to the Scottish Attainment Challenge (SAC) Fund	6.160	0.000	6.160
Additional funding to Teacher Training to support STEM teacher bursaries	4.062	0.000	4.062
Additional funding to Education Scotland to support the National e-Learning Offer	1.800	0.000	1.800
Additional funding to support Scottish Qualifications Authority (SQA)	21.670	0.000	21.670
Additional funding to cover NPD Unitary charges	12.641	0.000	12.641
Additional funding to support the National Improvement Framework (NIF)	6.517	0.000	6.517
Additional funding to Education Scotland to cover staff costs	3.000	0.000	3.000
Funding from the Ukrainian Resettlement to support Scottish schools with additional education costs	18.600	0.000	18.600
Miscellaneous Minor Transfers	-1.106	2.931	1.825
	-170.375	2.931	-167.444

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	336.203	2.931	339.134
Less: Retained Income	-0.949	0.000	-0.949
Capital Receipts Applied	0.000	0.000	0.000
	335.254	2.931	338.185
Budget Analysis			
Education Analytical Services	5.049	0.000	5.049
Education Reform	9.316	0.000	9.316
Education Scotland	44.407	2.431	46.838
Education Scotland Income	-0.949	0.000	-0.949
Education Scotland AME	0.087	0.500	0.587
Gaelic	25.259	0.000	25.259
Improvement Attainment and Wellbeing	84.691	0.000	84.691
Curriculum and Qualifications	57.719	0.000	57.719
Workforce, Infrastructure and Reform	109.675	0.000	109.675
Net Expenditure	335.254	2.931	338.185

EDUCATION AND SKILLS

Schedule 3.2 Children and Families Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	211.017	6.400	217.417
ABR Changes	48.739	2.100	50.839
ABR Budget	259.756	8.500	268.256
Proposed changes	-57.200	-0.250	-57.450
SBR Proposed Budget	202.556	8.250	210.806
Summary of proposed changes			
Transfer to Local Government in relation to the Whole Family Wellbeing Fund	-32.000	0.000	-32.000
Release of emerging/planned underspend from Redress Scheme to support other SG priorities	-26.208	0.000	-26.208
Transfer to Local Government in relation to renewing play parks across Scotland	-5.000	0.000	-5.000
Release of emerging/planned underspend from Redress Scotland to support other SG priorities	-1.500	0.000	-1.500
Release of emerging/planned underspend from Creating Positive Futures to support other SG priorities	-1.000	0.000	-1.000
Release of emerging/planned underspend from Children and Families to support other SG priorities	-6.500	0.000	-6.500
Additional Funding to Scottish Children's Reporter Administration (SCRA) to support delivery of services across Scotland	3.308	0.000	3.308
Additional Funding to Scottish Social Services Council (SSSC) to support services across Scotland	2.038	0.000	2.038
Transfer from Health to support free disclosure applications for the voluntary sector	1.000	0.000	1.000
Additional funding to Disclosure Scotland to support delivery of the Disclosure Act	2.583	0.000	2.583
Additional funding to support the Scottish Child Abuse Independent Inquiry costs	5.100	0.000	5.100
Miscellaneous Minor Transfers	0.979	-0.250	0.729
	-57.200	-0.250	-57.450

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	218.095	8.250	226.345
<i>Less:</i> Retained Income	-15.539	0.000	-15.539
Capital Receipts Applied	0.000	0.000	0.000
	202.556	8.250	210.806
Budget Analysis			
Children's Rights, Protection and Justice	52.603	0.000	52.603
Creating Positive Futures	29.739	0.000	29.739
Disclosure Scotland Expenditure	35.863	8.250	44.113
Disclosure Scotland Retained Income	-15.539	0.000	-15.539
Office of the Chief Social Work Adviser	25.495	0.000	25.495
Redress, Relations and Response	39.851	0.000	39.851
Strategy, GIRFEC and The Promise	34.544	0.000	34.544
Net Expenditure	202.556	8.250	210.806

EDUCATION AND SKILLS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	56.759	0.000	56.759
ABR Changes	-42.432	0.000	-42.432
ABR Budget	14.327	0.000	14.327
Proposed changes	-5.310	0.000	-5.310
SBR Proposed Budget	9.017	0.000	9.017
Summary of proposed changes			
Release of emerging/planned underspends from Early Learning and Childcare programmes to support other SG priorities	-3.716	0.000	-3.716
Miscellaneous Minor Transfers	-1.594	0.000	-1.594
	-5.310	0.000	-5.310

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	9.017	0.000	9.017
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	9.017	0.000	9.017
Budget Analysis			
Early Learning and Childcare	9.017	0.000	9.017
Net Expenditure	9.017	0.000	9.017

EDUCATION AND SKILLS

Schedule 3.4 Advanced Learning & Science Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	22.853	0.000	22.853
ABR Changes	-0.596	0.000	-0.596
ABR Budget	22.257	0.000	22.257
Proposed changes	-6.659	0.000	-6.659
SBR Proposed Budget	15.598	0.000	15.598
Summary of proposed changes			
Release of emerging/planned underspends from Higher Education International Activity to support other SG priorities	-6.550	0.000	-6.550
Miscellaneous Minor Transfers	-0.109	0.000	-0.109
	-6.659	0.000	-6.659

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	15.598	0.000	15.598
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	15.598	0.000	15.598
Budget Analysis			
Higher Education	8.141	0.000	8.141
Qualifications and Accreditation	4.432	0.000	4.432
Science Engagement and Advice	3.025	0.000	3.025
Net Expenditure	15.598	0.000	15.598

EDUCATION AND SKILLS

Schedule 3.5 Scottish Funding Council (SFC) Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,946.622	0.000	1,946.622
ABR Changes	71.072	0.000	71.072
ABR Budget	2,017.694	0.000	2,017.694
Proposed changes	20.711	0.000	20.711
SBR Proposed Budget	2,038.405	0.000	2,038.405
Summary of proposed changes			
Transfer from Health in relation to Nurse and Midwifery Education	7.557	0.000	7.557
Transfer from Health in relation to Clinical Academics and Senior Academic GP's	7.645	0.000	7.645
Transfer from Learning in relation to Initial Teacher Education (ITE)	11.210	0.000	11.210
Transfer from Skills in relation to the Flexible Workforce Development Fund (FWDF)	7.000	0.000	7.000
Transfer from Young Persons Guarantee (YPG) to fund additional industry-focused college courses	3.800	0.000	3.800
Transfer from Health in relation to student counselling services in Further Education	2.094	0.000	2.094
Transfer from Health in relation to student counselling services in Higher Education	1.887	0.000	1.887
Release of emerging/planned underspend from colleges and universities to support other SG priorities	-21.800	0.000	-21.800
Miscellaneous Minor Transfers	1.318	0.000	1.318
	20.711	0.000	20.711

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,038.405	0.000	2,038.405
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	2,038.405	0.000	2,038.405
Budget Analysis			
Scottish Funding Council Administration	7.825	0.000	7.825
College Resource	713.867	0.000	713.867
Higher Education Resource	874.413	0.000	874.413
College Capital	72.600	0.000	72.600
Higher Education Capital	369.700	0.000	369.700
Net Expenditure	2,038.405	0.000	2,038.405

EDUCATION AND SKILLS

Schedule 3.6 Higher Education Student Support Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	485.703	531.900	1,017.603
ABR Changes	23.745	0.700	24.445
ABR Budget	509.448	532.600	1,042.048
Proposed changes	-730.827	165.000	-565.827
SBR Proposed Budget	-221.379	697.600	476.221
Summary of proposed changes			
Additional funding to support the student bursary schemes	5.400	0.000	5.400
Additional funding to cover the debt sale subsidy increase	5.200	0.000	5.200
Transfer from Learning to support additional student places for Initial Teacher Education (ITE)	4.811	0.000	4.811
Transfer from Health to support additional medical student places	1.361	0.000	1.361
Revised estimate of student loans capital and capitalised interest requirement (AME)	-120.000	165.000	45.000
Decrease in budget requirement to cover impairment costs on the Student Loans RAB charge	-627.082	0.000	-627.082
Miscellaneous Minor Transfers	-0.517	0.000	-0.517
	-730.827	165.000	-565.827

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	-56.379	697.600	641.221
<i>Less:</i> Retained Income	-165.000	0.000	-165.000
Capital Receipts Applied	0.000	0.000	0.000
	-221.379	697.600	476.221
Budget Analysis			
Capitalised Interest	-200.000	0.000	-200.000
Net Student Loans Advanced	0.000	695.000	695.000
Student Loan Fair Value Adjustment	-90.000	0.000	-90.000
Student Loan Sale Subsidy Impairment Adjustment	1.300	0.000	1.300
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	-322.961	0.000	-322.961
Student Awards Agency for Scotland Operating Costs	13.730	2.600	16.330
Student Loan Interest Subsidy to Bank	8.000	0.000	8.000
Student Loans Company Administration Costs	5.600	0.000	5.600
Student Support & Tuition Fee Payments	362.952	0.000	362.952
Net Expenditure	-221.379	697.600	476.221

EDUCATION AND SKILLS

Schedule 3.7 Skills and Training Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	270.555	0.000	270.555
ABR Changes	1.798	0.000	1.798
ABR Budget	272.353	0.000	272.353
Proposed changes	-22.736	0.000	-22.736
SBR Proposed Budget	249.617	0.000	249.617
Summary of proposed changes			
Transfer to the Scottish Funding Council (SFC) in relation to the Flexible Workforce Development Fund (FWDF)	-7.000	0.000	-7.000
Release of emerging/planned underspend from Employment and Training Interventions to support other SG priorities	-6.500	0.000	-6.500
Release of emerging/planned underspend from Skills Development Scotland (SDS) to support other SG priorities	-11.200	0.000	-11.200
Miscellaneous Minor Transfers	1.964	0.000	1.964
	-22.736	0.000	-22.736

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	249.617	0.000	249.617
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	249.617	0.000	249.617
Budget Analysis			
Skills Development Scotland	210.516	0.000	210.516
Employment and Training Interventions	39.101	0.000	39.101
Net Expenditure	249.617	0.000	249.617

EDUCATION AND SKILLS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	646.338	0.000	646.338
ABR Changes	9.100	0.000	9.100
ABR Budget	655.438	0.000	655.438
Proposed changes	10.860	0.000	10.860
SBR Proposed Budget	666.298	0.000	666.298
Summary of proposed changes			
Transfer from Learning in relation to the Attainment Scotland Func	10.490	0.000	10.490
Miscellaneous Minor Transfers	0.370	0.000	0.370
	10.860	0.000	10.860

Proposed Budget following Spring Budget Revision	£m	£m	£m
Gross Expenditure	666.298	0.000	666.298
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	666.298	0.000	666.298
Budget Analysis			
Local Government Gaelic Grant	4.482	0.000	4.482
Local Government Attainment Fund	130.490	0.000	130.490
Local Government Early Learning and Childcare Expansion	531.326	0.000	531.326
Net Expenditure	666.298	0.000	666.298

JUSTICE AND VETERANS

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	3,065.567	81.948	3,147.514
Changes Proposed			
<i>Funding Changes</i>	165.059	-5.193	159.866
<i>Technical Adjustments</i>	5.336	-0.065	5.271
<i>Net Whitehall Transfers</i>	16.674	0.000	16.674
<i>Net Transfers within Scottish Block</i>	3.467	-4.600	-1.133
Total changes proposed	190.536	-9.858	180.678
Proposed Budget following Spring Budget Revision	3,256.103	72.090	3,328.192

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Community Justice Services	61.205	0.000	61.205
Judiciary	2.551	0.000	2.551
Criminal Injuries Compensation	15.609	0.000	15.609
Legal Aid	146.924	0.000	146.924
Police Central Government	71.092	0.000	71.092
Safer and Stronger Communities	13.389	0.000	13.389
Police and Fire Pensions	661.201	0.000	661.201
Scottish Prison Service	342.790	71.656	414.446
Miscellaneous	58.170	0.434	58.604
Scottish Police Authority	1,379.217	0.000	1,379.217
Scottish Fire and Rescue Service	328.447	0.000	328.447
Justice Central Government Grants to Local Authorities	86.220	0.000	86.220
Total Expenditure Limit	3,166.815	72.090	3,238.905
UK Funded AME:	0.710	0.000	0.710
Total UK Funded AME	0.710	0.000	0.710
Other Expenditure:			
Scottish Prison Service	83.526	0.000	83.526
Scottish Police Authority Loan Charges	5.051	0.000	5.051
Total Other Expenditure	88.577	0.000	88.577
Total Budget	3,256.102	72.090	3,328.192

Total Limit on Income (accruing resources)	39.700
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JUSTICE AND VETERANS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	47.140	0.000	47.140
ABR Changes	11.688	0.000	11.688
ABR Budget	58.828	0.000	58.828
Proposed changes	2.377	0.000	2.377
SBR Proposed Budget	61.205	0.000	61.205
Summary of proposed changes			
Transfer from Scottish Courts and Tribunal Services to support the 'Recover, Renew, Transform' Programme	3.200	0.000	3.200
Miscellaneous Minor Transfers	-0.823	0.000	-0.823
	2.377	0.000	2.377

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	61.205	0.000	61.205
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	61.205	0.000	61.205
Budget Analysis			
Offender Services	57.265	0.000	57.265
Community Justice Services Miscellaneous	3.940	0.000	3.940
Net Expenditure	61.205	0.000	61.205

JUSTICE AND VETERANS

**Schedule 3.2 Judiciary
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.490	0.000	2.490
ABR Changes	0.000	0.000	0.000
ABR Budget	2.490	0.000	2.490
Proposed changes	0.061	0.000	0.061
SBR Proposed Budget	2.551	0.000	2.551
Summary of proposed changes			
Miscellaneous Minor Transfers	0.061	0.000	0.061
	0.061	0.000	0.061

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2.611	0.000	2.611
<i>Less:</i> Retained Income	-0.060	0.000	-0.060
Capital Receipts Applied	0.000	0.000	0.000
	2.551	0.000	2.551
Budget Analysis			
Judiciary	2.551	0.000	2.551
Net Expenditure	2.551	0.000	2.551

JUSTICE AND VETERANS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.609	0.000	15.609
ABR Changes	0.000	0.000	0.000
ABR Budget	15.609	0.000	15.609
Proposed changes	0.000	0.000	0.000
SBR Proposed Budget	15.609	0.000	15.609

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	15.609	0.000	15.609
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	15.609	0.000	15.609
Budget Analysis			
CIC Scheme	13.826	0.000	13.826
Criminal Injuries Administration Costs	1.783	0.000	1.783
Net Expenditure	15.609	0.000	15.609

JUSTICE AND VETERANS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	99.512	4.600	104.112
ABR Changes	4.017	0.000	4.017
ABR Budget	103.529	4.600	108.129
Proposed changes	-32.437	-4.600	-37.037
SBR Proposed Budget	71.092	0.000	71.092
Summary of proposed changes			
Additional funding for Emergency Services Mobile Communications Programme (ESMCP) indirect capital	8.280	0.000	8.280
Release of emerging underspends, primarily resource ESMCP budget, to support SG priorities	-12.768	0.000	-12.768
Transfer to Scottish Police Authority to support the implementation of Policing 2026	-24.100	-4.600	-28.700
Transfer to Scottish Police Authority to support the transition of post mortem toxicology services to the SPA in December 2022	-2.725	0.000	-2.725
Miscellaneous Minor Transfers	-1.124	0.000	-1.124
	-32.437	-4.600	-37.037

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	73.315	0.000	73.315
<i>Less:</i> Retained Income	-2.223	0.000	-2.223
Capital Receipts Applied	0.000	0.000	0.000
	71.092	0.000	71.092
Budget Analysis			
National Police Funding & Police Change Fund	70.683	0.000	70.683
Police Support Services	0.409	0.000	0.409
Net Expenditure	71.092	0.000	71.092

JUSTICE AND VETERANS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	151.300	0.000	151.300
ABR Changes	0.000	0.000	0.000
ABR Budget	151.300	0.000	151.300
Proposed changes	-4.376	0.000	-4.376
SBR Proposed Budget	146.924	0.000	146.924
Summary of proposed changes			
Additional funding to meet additional costs of Legal Aid Administration	1.123	0.000	1.123
Release of emerging underspend in the Legal Aid Fund to support SG priorities	-6.936	0.000	-6.936
Transfer from Housing and Social Justice Directorate to support Debt Levy funded grant funded programmes and 4 stand alone programmes administered by the Scottish Legal Aid Board on the SG's behalf.	1.375	0.000	1.375
Miscellaneous Minor Transfers	0.062	0.000	0.062
	-4.376	0.000	-4.376

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	146.924	0.000	146.924
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	146.924	0.000	146.924
Budget Analysis			
Legal Aid Administration	14.185	0.000	14.185
Legal Aid Fund	132.739	0.000	132.739
Net Expenditure	146.924	0.000	146.924

JUSTICE AND VETERANS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	14.240	0.000	14.240
ABR Changes	-0.098	0.000	-0.098
ABR Budget	14.142	0.000	14.142
Proposed changes	-0.753	0.000	-0.753
SBR Proposed Budget	13.389	0.000	13.389
Summary of proposed changes			
Proceeds of Crime payments covering funding for the Cashback for Communities Scheme	7.369	0.000	7.369
Proceeds of Crime receipts	-7.369	0.000	-7.369
Miscellaneous Minor Transfers	-0.753	0.000	-0.753
	-0.753	0.000	-0.753

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	13.389	0.000	13.389
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	13.389	0.000	13.389
Budget Analysis			
Safer Communities	13.389	0.000	13.389
Net Expenditure	13.389	0.000	13.389

JUSTICE AND VETERANS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	350.600	0.000	350.600
ABR Changes	180.000	0.000	180.000
ABR Budget	530.600	0.000	530.600
Proposed changes	130.601	0.000	130.601
SBR Proposed Budget	661.201	0.000	661.201
Summary of proposed changes			
Additional funding to meet additional forecast costs	130.601	0.000	130.601
	130.601	0.000	130.601

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	661.201	0.000	661.201
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	661.201	0.000	661.201
Budget Analysis			
Police Pensions	529.829	0.000	529.829
Fire Pensions	131.372	0.000	131.372
Net Expenditure	661.201	0.000	661.201

JUSTICE AND VETERANS

Schedule 3.8 Scottish Prison Service Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	405.245	72.800	478.045
ABR Changes	1.903	4.548	6.451
ABR Budget	407.148	77.348	484.496
Proposed changes	19.878	-5.692	14.186
SBR Proposed Budget	427.026	71.656	498.682
Summary of proposed changes			
Additional funding for SPS pressures	14.704	0.000	14.704
Additional non-cash Ringfenced for depreciation and impairments	4.911	0.000	4.911
Additional non-cash AME for impairments	4.150	0.000	4.150
Release of emerging / planned underspend to support priorities	-0.174	-5.627	-5.801
Release of non-cash AME for provisions	-3.440	0.000	-3.440
Miscellaneous Minor Transfers	-0.273	-0.065	-0.338
	19.878	-5.692	14.186

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	433.833	71.656	505.489
<i>Less:</i> Retained Income	-6.807	0.000	-6.807
Capital Receipts Applied	0.000	0.000	0.000
	427.026	71.656	498.682
Budget Analysis			
Income from Sale of Prison Goods	-6.807	0.000	-6.807
Prisons Capital Expenditure	0.000	71.656	71.656
Scottish Prison Service Capital Receipts Applied	0.000	0.000	0.000
Scottish Prison Service Current Expenditure	350.307	0.000	350.307
Scottish Prison Service PPP/PFI	83.526	0.000	83.526
Net Expenditure	427.026	71.656	498.682

JUSTICE AND VETERANS

**Schedule 3.9 Miscellaneous
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	116.686	0.000	116.686
ABR Changes	-40.294	0.000	-40.294
ABR Budget	76.392	0.000	76.392
Proposed changes	-18.222	0.434	-17.788
SBR Proposed Budget	58.170	0.434	58.604
Summary of proposed changes			
Release of emerging / planned underspend to support SG priorities	-9.319	0.000	-9.319
Whitehall transfer from Cabinet Office to support the implementation of the UK National Cyber Security Strategy.	1.093	0.000	1.093
Transfer from Housing and Social Justice to ensure that all victims of domestic abuse are safe, informed and supported throughout their involvement with the criminal justice system.	1.125	0.000	1.125
Transfer to Scottish Courts and Tribunals Service to support the Justice 'Recover, Renew, Transform' Programme.	-3.891	0.000	-3.891
Transfer to Community Justice Services to support the Justice 'Recover, Renew, Transform' Programme.	-3.200	0.000	-3.200
Transfer to Scottish Police Authority to support the delivery and implementation of the Digital Evidence Sharing Capability (DESC) Programme	-1.874	0.000	-1.874
Transfer to Crown Office and Procurator Fiscal Service to support the delivery and implementation of the Digital Evidence Sharing Capability (DESC) Programme	-1.205	0.000	-1.205
Miscellaneous Minor Transfers	-0.951	0.434	-0.517
	-18.222	0.434	-17.788

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	58.170	0.434	58.604
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	58.170	0.434	58.604
Budget Analysis			
Safe & Secure Scotland	12.080	0.000	12.080
Victim/Witness Support	17.813	0.000	17.813
Other Miscellaneous	28.277	0.434	28.711
Net Expenditure	58.170	0.434	58.604

JUSTICE AND VETERANS

Schedule 3.10 Scottish Police Authority Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,296.333	0.000	1,296.333
ABR Changes	0.300	0.000	0.300
ABR Budget	1,296.633	0.000	1,296.633
Proposed changes	87.635	0.000	87.635
SBR Proposed Budget	1,384.268	0.000	1,384.268
Summary of proposed changes			
Additional funding to meet SPA Pay award	37.000	0.000	37.000
Whitehall to support the additional policing costs incurred to implement the programme of events within London Bridge and Unicorn.	15.403	0.000	15.403
Transfer from Police Central Government to support the implementation of Policing 2026	28.700	0.000	28.700
Transfer from Police Central Government to support the transition of post mortem toxicology services to the SPA in December 2022	2.725	0.000	2.725
Transfer to support the delivery and implementation of the Digital Evidence Sharing Capability (DESC) Programme	1.874	0.000	1.874
Miscellaneous Minor Transfers	1.933	0.000	1.933
	87.635	0.000	87.635

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,384.268	0.000	1,384.268
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	1,384.268	0.000	1,384.268
Budget Analysis			
Scottish Police Authority	1,379.217	0.000	1,379.217
Police Loan Charges	5.051	0.000	5.051
Net Expenditure	1,384.268	0.000	1,384.268

JUSTICE AND VETERANS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	326.707	0.000	326.707
ABR Changes	-4.261	0.000	-4.261
ABR Budget	322.446	0.000	322.446
Proposed changes	6.001	0.000	6.001
SBR Proposed Budget	328.447	0.000	328.447
Summary of proposed changes			
Additional funding to meet pay award	3.300	0.000	3.300
Transfer from Directorate for Energy and Climate Change to support Energy Efficiency projects through the Central Government Grant Scheme	1.984	0.000	1.984
Miscellaneous Minor Transfers	0.717	0.000	0.717
	6.001	0.000	6.001

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	328.447	0.000	328.447
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	328.447	0.000	328.447
Budget Analysis			
Scottish Fire and Rescue Service	328.447	0.000	328.447
Net Expenditure	328.447	0.000	328.447

JUSTICE AND VETERANS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	86.450	0.000	86.450
ABR Changes	0.000	0.000	0.000
ABR Budget	86.450	0.000	86.450
Proposed changes	-0.230	0.000	-0.230
SBR Proposed Budget	86.220	0.000	86.220
Summary of proposed changes			
Miscellaneous Minor Transfers	-0.230	0.000	-0.230
	-0.230	0.000	-0.230

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	86.220	0.000	86.220
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	86.220	0.000	86.220
Budget Analysis			
Criminal Justice Social Work	86.220	0.000	86.220
Net Expenditure	86.220	0.000	86.220

NET ZERO, ENERGY AND TRANSPORT

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	3,817.766	549.642	4,367.408
Changes Proposed			
<i>Funding Changes</i>	-141.864	-88.264	-230.128
<i>Technical Adjustments</i>	2.765	13.569	16.334
<i>Net Whitehall Transfers</i>	0.287	0.000	0.287
<i>Net Transfers within Scottish Block</i>	-19.114	6.346	-12.768
Total changes proposed	-157.926	-68.349	-226.275
Proposed Budget following Spring Budget Revisions	3,659.840	481.293	4,141.133

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Energy	190.317	16.300	206.617
Rail Services	1,424.447	0.000	1,424.447
Concessionary Fares and Bus Services	398.286	0.000	398.286
Active Travel, Low Carbon and Other Transport	305.254	39.553	344.807
Motorways and Trunk Roads	460.554	232.100	692.654
Ferry Services	284.015	30.267	314.282
Air Services	77.875	0.000	77.875
Scottish Forestry	81.872	2.497	84.369
Forestry and Land Scotland	30.065	0.000	30.065
Research Analysis and Other Services	81.307	0.000	81.307
Environmental Services	186.085	-2.700	183.385
Land Reform	13.854	0.000	13.854
Climate Change and Land Managers Renewables Fund	32.770	0.500	33.270
Scottish Water	-99.434	162.776	63.342
TIC Central Government Grants to Local Authorities	83.429	0.000	83.429
Total Expenditure Limit	3,550.696	481.293	4,031.989
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Motorways and Trunk Roads PPP/PFI	109.144	0.000	109.144
Total Other Expenditure	109.144	0.000	109.144
Total Budget	3,659.840	481.293	4,141.133

Total Limit on Income (accruing resources)	600.000
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NET ZERO, ENERGY AND TRANSPORT

**Schedule 3.1 Energy
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	374.650	39.300	413.950
ABR Changes	-109.992	-23.000	-132.992
ABR Budget	264.658	16.300	280.958
Proposed Changes	-74.341	0.000	-74.341
SBR Proposed Budget	190.317	16.300	206.617
Summary of proposed changes			
Release of emerging underspend to support other SG priorities. Relates to Capital Grants returned as uptake lower than originally forecast	-68.524	0.000	-68.524
Transfer of funding for CO2 Utilisation Challenge Fund (CUCF) due to the low probability of the Fund being fully required for projected award payments in the current financial year.	1.750	0.000	1.750
Transfer to Scottish Fire and Rescue Service energy efficiency projects.	-1.984	0.000	-1.984
Funding for Wave Energy Scotland (WES)	-3.462	0.000	-3.462
Miscellaneous Minor Transfers	-2.121	0.000	-2.121
	-74.341	0.000	-74.341

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	190.317	16.300	206.617
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	190.317	16.300	206.617
Budget Analysis			
Energy / Fuel Poverty / Energy Efficiency	190.317	16.300	206.617
Net Expenditure	190.317	16.300	206.617

NET ZERO, ENERGY AND TRANSPORT

Schedule 3.2 Rail Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,396.947	0.000	1,396.947
ABR Changes	28.500	0.000	28.500
ABR Budget	1,425.447	0.000	1,425.447
Proposed changes	-1.000	0.000	-1.000
SBR Proposed Budget	1,424.447	0.000	1,424.447
Summary of proposed changes			
Release of underspends for reallocation to support SG priorities	-1.000	0.000	-1.000
	-1.000	0.000	-1.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,424.447	0.000	1,424.447
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	1,424.447	0.000	1,424.447
Budget Analysis			
Major Public Transport Projects	191.100	0.000	191.100
Rail Development	2.000	0.000	2.000
Rail Franchise	760.347	0.000	760.347
Rail Infrastructure	471.000	0.000	471.000
Net Expenditure	1,424.447	0.000	1,424.447

NET ZERO, ENERGY AND TRANSPORT

Schedule 3.3 Concessionary Fares & Bus Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	413.886	0.000	413.886
ABR Changes	1.300	0.000	1.300
ABR Budget	415.186	0.000	415.186
Proposed changes	-16.900	0.000	-16.900
SBR Proposed Budget	398.286	0.000	398.286
Summary of proposed changes			
Release of emerging underspends in demand led Concessionary Fares for reallocation to support SG priorities	-16.900	0.000	-16.900
	-16.900	0.000	-16.900

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<i>Gross Expenditure</i>	398.286	0.000	398.286
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	398.286	0.000	398.286
Budget Analysis			
Concessionary Fares	294.956	0.000	294.956
Smartcard Programme	3.920	0.000	3.920
Support for Bus Services	99.410	0.000	99.410
Net Expenditure	398.286	0.000	398.286

NET ZERO, ENERGY AND TRANSPORT

**Schedule 3.4 Active Travel, Low Carbon and Other Transport
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	358.089	15.056	373.145
ABR Changes	-15.447	10.928	-4.519
ABR Budget	342.642	25.984	368.626
Proposed changes	-37.388	13.569	-23.819
SBR Proposed Budget	305.254	39.553	344.807
Summary of proposed changes			
Surrender of budget on the Bus Partnership Fund due to emerging underspend	-18.900	0.000	-18.900
Surrender of budget following reprofiling of contribution to Glasgow Subway modernisation	-16.500	0.000	-16.500
Transfer of one-off underspend from Motorways and Trunk Roads to Scottish Canals to fund capital pressure	14.350	0.000	0.000
Transfer to Health and Social Care to support fleet decarbonisation across the NHS	-7.068	0.000	-7.068
Transfer of one-off underspend in Road Safety to support Vessels and Piers pressure	-11.600	0.000	-11.600
Technical Adjustment – IFRS 16 Leases	2.830	13.569	16.399
Miscellaneous minor transfers	-0.500	0.000	-0.500
	-37.388	13.569	-23.819

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	305.254	39.553	344.807
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	305.254	39.553	344.807
Budget Analysis			
Agency Administration Costs	25.153	29.553	54.706
Edinburgh Tram Enquiry	0.520	0.000	0.520
Future Transport Fund	96.842	0.000	96.842
Road Safety	8.196	0.000	8.196
Scottish Canals	37.850	0.000	37.850
Strategic Transport Projects Review	2.140	0.000	2.140
Support for Active Travel	112.757	0.000	112.757
Support for Freight Industry	0.700	0.000	0.700
Support for Sustainable Travel	7.300	10.000	17.300
Transport Information	0.504	0.000	0.504
Transport Strategy & Innovation	13.292	0.000	13.292
Net Expenditure	305.254	39.553	344.807

NET ZERO, ENERGY AND TRANSPORT

Schedule 3.5 Motorways and Trunk Roads
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	574.826	257.700	832.526
ABR Changes	-5.301	-5.000	-10.301
ABR Budget	569.525	252.700	822.225
Proposed changes	0.173	-20.600	-20.427
SBR Proposed Budget	569.698	232.100	801.798
Summary of proposed changes			
Transfer of one-off underspend from Motorways and Trunk Roads to Scottish Canals to fund capital pressure	0.000	-14.350	-14.350
Transfer of one-off from Motorways and Trunk Roads to support Vessels and Piers to support Ferry Services	0.000	-5.550	-5.550
Miscellaneous minor transfers	0.173	-0.700	-0.527
	0.173	-20.600	-20.427
Proposed Budget following Spring Budget Revision			
	Operating £m	Capital £m	Total £m
Gross Expenditure	569.698	232.100	801.798
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	569.698	232.100	801.798
Budget Analysis			
Capital Land & Works	0.000	112.000	112.000
Forth & Tay Bridge Authorities	3.069	0.000	3.069
M&T Other Current Expenditure	22.023	0.000	22.023
Network Strengthening	115.490	0.000	115.490
Queensferry Crossing	0.000	1.100	1.100
Roads Depreciation	167.500	0.000	167.500
Roads Improvements	36.500	0.000	36.500
Routine & Winter Maintenance	115.972	0.000	115.972
Structural Repairs	0.000	119.000	119.000
Motorway & Trunk Roads PPP/PFI	109.144	0.000	109.144
Net Expenditure	569.698	232.100	801.798

NET ZERO, ENERGY AND TRANSPORT

Schedule 3.6 Ferry Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	267.027	29.017	296.044
ABR Changes	0.388	0.000	0.388
ABR Budget	267.415	29.017	296.432
Proposed changes	16.600	1.250	17.850
SBR Proposed Budget	284.015	30.267	314.282
Summary of proposed changes			
Transfer of one-off underspend from Motorways and Trunk Roads to support Vessels and Piers to support Ferry Services	5.550	0.000	5.550
Miscellaneous minor transfers	-0.550	1.250	0.700
Transfer of one-off underspend in Road Safety to support Vessels and Piers pressure	11.600	0.000	11.600
	16.600	1.250	17.850

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	267.415	29.017	296.432
<i>Less: Retained Income</i>	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	267.415	29.017	296.432
Budget Analysis			
Support for Ferry Services	228.923	0.000	228.923
Vessels and Piers	55.092	30.267	85.359
Net Expenditure	284.015	30.267	314.282

NET ZERO, ENERGY AND TRANSPORT

Schedule 3.7 Air Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	79.020	0.000	79.020
ABR Changes	0.000	0.000	0.000
ABR Budget	79.020	0.000	79.020
Proposed changes	-1.145	0.000	-1.145
SBR Proposed Budget	77.875	0.000	77.875
Summary of proposed changes			
Miscellaneous minor transfers	-1.145	0.000	-1.145
	-1.145	0.000	-1.145

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	77.875	0.000	77.875
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	77.875	0.000	77.875
Budget Analysis			
Highlands & Islands Airports Limited	61.857	0.000	61.857
Support for Air Services	16.018	0.000	16.018
Support for Prestwick Airport	0.000	0.000	0.000
Net Expenditure	77.875	0.000	77.875

NET ZERO, ENERGY AND TRANSPORT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	88.136	2.727	90.863
ABR Changes	-0.467	0.138	-0.329
ABR Budget	87.669	2.865	90.534
Proposed changes	-5.797	-0.368	-6.165
SBR Proposed Budget	81.872	2.497	84.369
Summary of proposed changes			
Release of emerging underspends for reallocation to support SG priorities	-5.797	-0.368	-6.165
	-5.797	-0.368	-6.165

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	81.872	2.497	84.369
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	81.872	2.497	84.369
Budget Analysis			
Programme and Running Costs	21.683	2.497	24.180
Depreciation	0.686	0.000	0.686
Policy Regulation and Administration	0.000	0.000	0.000
Woodland Grants	68.500	0.000	68.500
EC Receipts	-8.997	0.000	-8.997
Net Expenditure	81.872	2.497	84.369

NET ZERO, ENERGY AND TRANSPORT

**Schedule 3.9 Forestry and Land Scotland
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	27.200	0.000	27.200
ABR Changes	0.900	0.000	0.900
ABR Budget	28.100	0.000	28.100
Proposed changes	1.965	0.000	1.965
SBR Proposed Budget	30.065	0.000	30.065
Summary of proposed changes			
Transfer from Environmental Services to deliver Atlantic Rainforest conservation projects	1.305	0.000	1.305
Transfer from Tourism to support visitor management at forests and woodlands	0.660	0.000	0.660
	1.965	0.000	1.965

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	30.065	0.000	30.065
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	30.065	0.000	30.065
Budget Analysis			
Forestry and Land Scotland Resource	13.820	0.000	13.820
Forestry and Land Scotland Capital	16.245	0.000	16.245
Net Expenditure	30.065	0.000	30.065

NET ZERO, ENERGY AND TRANSPORT

Schedule 3.10 Research, Analysis & Other Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	85.808	0.000	85.808
ABR Changes	-0.579	0.000	-0.579
ABR Budget	85.229	0.000	85.229
Proposed changes	-3.922	0.000	-3.922
SBR Proposed Budget	81.307	0.000	81.307
Summary of proposed changes			
Surrendering of capital underspends in the Biomes project	-3.500	0.000	-3.500
Miscellaneous minor transfers	-0.422	0.000	-0.422
	-3.922	0.000	-3.922

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	81.307	0.000	81.307
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	81.307	0.000	81.307
Budget Analysis			
Economic & Other Surveys	4.483	0.000	4.483
Programmes of Research	49.738	0.000	49.738
Royal Botanic Garden, Edinburgh	23.002	0.000	23.002
Strategic Policy, Research and Sponsorship	4.084	0.000	4.084
Net Expenditure	81.307	0.000	81.307

NET ZERO, ENERGY AND TRANSPORT

Schedule 3.11 Environmental Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	211.576	0.000	211.576
ABR Changes	-3.664	0.000	-3.664
ABR Budget	207.912	0.000	207.912
Proposed changes	-21.828	-2.700	-24.528
SBR Proposed Budget	186.085	-2.700	183.384
Summary of proposed changes			
Release of emerging/planned underspends for reallocation to support SG priorities	-12.877	0.000	-12.877
Surrender of capital underspend in Zero Waste predominantly a result of reprofiling of Recycling Improvement Fund	-6.800	0.000	-6.800
Surrender of capital underspend due to ongoing financial management, review and reprioritisation of range of Natural Resources projects/programmes	-1.900	0.000	-1.900
Repayment of loans from Zero Waste Scotland and Edinburgh Zoo	0.000	-2.700	-2.700
Transfer to Forestry and Land Scotland to deliver Atlantic Rainforest conservation projects	-1.305	0.000	-1.305
Miscellaneous minor transfers	1.054	0.000	1.054
	-21.828	-2.700	-24.528

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	186.085	-2.700	183.385
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	186.085	-2.700	183.385
Budget Analysis			
Environmental Quality	9.837	0.000	9.837
National Parks	22.408	0.000	22.408
Natural Resources, Peatland & Flooding	7.037	-0.200	6.837
NatureScot (SNH)	69.524	0.000	69.524
Scottish Environment Protection Agency	41.348	0.000	41.348
Zero Waste	35.931	-2.500	33.431
Net Expenditure	186.085	-2.700	183.385

NET ZERO, ENERGY AND TRANSPORT

**Schedule 3.12 Land Reform
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	13.866	0.000	13.866
ABR Changes	-0.014	0.000	13.866
ABR Budget	13.852	0.000	13.852
Proposed changes	0.002	0.000	0.002
SBR Proposed Budget	13.854	0.000	13.854
Summary of proposed changes			
Miscellaneous minor transfers	0.002	0.000	0.002
	0.002	0.000	0.002

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	13.854	0.000	13.854
<i>Less: Retained Income</i>	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	13.854	0.000	13.854
Budget Analysis			
Land Reform	12.304	0.000	12.304
Scottish Land Commission	1.550	0.000	1.550
Net Expenditure	13.854	0.000	13.854

NET ZERO, ENERGY AND TRANSPORT

Schedule 3.13 Climate Change and Land Managers Renewables Fund
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	41.349	10.000	51.349
ABR Changes	-0.276	0.000	-0.276
ABR Budget	41.073	10.000	51.073
Proposed changes	-8.303	-9.500	-17.803
SBR Proposed Budget	32.770	0.500	33.270
Summary of proposed changes			
Release of emerging underspends within the Climate Action and Just Transition Fund for reallocation to support SG priorities	-7.406	-9.500	-16.906
Miscellaneous minor transfers	-0.897	0.000	-0.897
	-8.303	-9.500	-17.803

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	32.770	0.500	33.270
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	32.770	0.500	33.270
Budget Analysis			
Climate Change - Policy Development & Implementation	1.720	0.000	1.720
Land Managers Renewables Fund	0.500	0.000	0.500
Climate Action and Just Transition Fund	30.550	0.500	31.050
Net Expenditure	32.770	0.500	33.270

NET ZERO, ENERGY AND TRANSPORT

**Schedule 3.14 Scottish Water
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	-92.341	212.776	120.435
ABR Changes	-1.050	0.000	-1.050
ABR Budget	-93.391	212.776	119.385
Proposed changes	-6.043	-50.000	-56.043
SBR Proposed Budget	-99.434	162.776	63.342
Summary of proposed changes			
Reduction in borrowing reflecting return of additional capital provided in 2021-22	0.000	-50.000	-50.000
Release of emerging underspend in Private Water Network for reallocation to support SG priorities	-4.000	0.000	-4.000
Release of emerging underspends for reallocation to support priorities	-2.100	0.000	-2.100
Miscellaneous minor transfers	0.057	0.000	0.057
	-6.043	-50.000	-56.043

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	-99.434	162.776	63.342
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	-99.434	162.776	63.342
Budget Analysis			
Drinking Water Quality Regulator	0.960	0.000	0.960
Hydro Nation	2.864	0.000	2.864
Interest on Voted Loans	-106.100	0.000	-106.100
Private Water	2.842	0.000	2.842
Voted Loans	0.000	162.776	162.776
Net Expenditure	-99.434	162.776	63.342

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

NET ZERO, ENERGY AND TRANSPORT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	58.454	0.000	58.454
ABR Changes	24.975	0.000	24.975
ABR Budget	83.429	0.000	83.429
Proposed changes	0.000	0.000	0.000
SBR Proposed Budget	83.429	0.000	83.429

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	83.429	0.000	83.429
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	83.429	0.000	83.429
Budget Analysis			
Cycling, Walking & Safer Routes	35.000	0.000	35.000
Heat Networks Early Adopters Challenge Fund	0.000	0.000	0.000
Regional Transport Partnership	15.327	0.000	15.327
Support for Inter-Island Ferries	33.102	0.000	33.102
Net Expenditure	83.429	0.000	83.429

RURAL AFFAIRS AND ISLANDS

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	885.543	29.990	915.533
Changes Proposed			
<i>Funding Changes</i>	4.533	-21.900	-17.367
<i>Technical Adjustments</i>	0.954	0.000	0.954
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-1.241	0.000	-1.241
Total changes proposed	4.246	-21.900	-17.654
Proposed Budget following Spring Budget Revisions	889.789	8.090	897.879

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Agricultural Support and Related Services	707.238	14.300	721.538
Rural Services	53.413	-10.000	43.413
Marine Funding	16.823	-0.250	16.573
Marine	103.285	4.040	107.325
Islands	7.622	0.000	7.622
Total Expenditure Limit	888.381	8.090	896.471
Uk Funded AME: Marine	1.332	0.000	1.332
Total UK Funded AME	1.332	0.000	1.332
Other Expenditure:			
Animal License Fees	0.076	0.000	0.076
Total Other Expenditure	0.076	0.000	0.076
Total Budget	889.789	8.090	897.879

Total Limit on Income (accruing resources)	300.000
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RURAL AFFAIRS AND ISLANDS

Schedule 3.1 Agricultural Support & Related Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	778.442	21.100	799.542
ABR Changes	-46.906	0.000	-46.906
ABR Budget	731.536	21.100	752.636
Proposed changes	-24.298	-6.800	-31.098
SBR Proposed Budget	707.238	14.300	721.538
Summary of proposed changes			
Surrender budget of emerging/planned underspends for reallocation to support SG priorities	-11.900	-6.800	-18.700
Transfer to Rural Services of the Leader programme to Community Led Local Development	-11.600	0.000	-11.600
Miscellaneous minor transfers	-0.798	0.000	-0.798
	-24.298	-6.800	-31.098

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	707.238	13.400	720.638
<i>Less:</i> Retained Income	0.000	0.900	0.900
Capital Receipts Applied	0.000	0.000	0.000
	707.238	14.300	721.538
Budget Analysis			
Agri Environmental Measures	26.800	0.000	26.800
Agricultural Reform Programme	10.200	3.200	13.400
Agricultural Transformation Fund	4.000	0.000	4.000
Broadband	0.000	0.000	0.000
Business Development	18.900	0.000	18.900
CAP Pillar 1 Basic Payments	282.000	0.000	282.000
CAP Pillar 1 Greening Payments	142.000	0.000	142.000
CAP Pillar 1 Other Payments	52.007	0.000	52.007
CAP Compliance Improvements	0.000	0.000	0.000
Convergence Funding	0.000	0.000	0.000
Crofting Assistance	1.661	-0.900	0.761
EU Income	-6.000	0.000	-6.000
Forestry	0.100	0.000	0.100
Leader	0.000	0.000	0.000
Less Favoured Area Support Scheme	65.500	0.000	65.500
Payments and Inspections Admin costs	108.570	12.000	120.570
Technical Assistance	1.500	0.000	1.500
Net Expenditure	707.238	14.300	721.538

RURAL AFFAIRS AND ISLANDS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	42.513	0.000	42.513
ABR Changes	-0.492	0.000	-0.492
ABR Budget	42.021	0.000	42.021
Proposed changes	11.392	-10.000	1.392
SBR Proposed Budget	53.413	-10.000	43.413
Summary of proposed changes			
Repayment of farmers loans being returned	0.000	-10.000	-10.000
Transfer from Agricultural Support & Related Service of the Leader programme to Community Led Local Development	11.600	0.000	11.600
Miscellaneous minor transfers	-0.208	0.000	-0.208
	11.392	-10.000	1.392

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	53.413	-10.000	43.413
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	53.413	-10.000	43.413
Budget Analysis			
Agricultural & Horticultural Advice & Support	1.916	-10.000	-8.084
Animal Health	19.630	0.000	19.630
Community Led Local Development	11.600	0.000	11.600
Crofting Commission	3.900	0.000	3.900
Food Industry Support	10.076	0.000	10.076
Rural Cohesion	1.412	0.000	1.412
Veterinary Surveillance	4.879	0.000	4.879
Net Expenditure	53.413	-10.000	43.413

RURAL AFFAIRS AND ISLANDS

**Schedule 3.3 Marine Funding
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	20.400	0.000	20.400
ABR Changes	0.000	-0.250	-0.250
ABR Budget	20.400	-0.250	20.150
Proposed changes	-3.577	0.000	-3.577
SBR Proposed Budget	16.823	-0.250	16.573
Summary of proposed changes			
Additional funding for Marine Fund Scotland scheme	10.000	0.000	10.000
Transfer to Marine Scotland to support Scotwind leasing round, planning and consenting of Offshore Renewable Energy	-10.000	0.000	-10.000
Release of emerging/planned underspends for reallocation to support priorities	-3.577	0.000	-3.577
	-3.577	0.000	-3.577

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	16.823	-0.250	16.573
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	16.823	-0.250	16.573
Budget Analysis			
EU Fisheries Grants	10.523	-0.250	10.273
Marine Fund Scotland	14.500	0.000	14.500
Fisheries Harbour Grants	1.000	0.000	1.000
Marine EU Income	-9.200	0.000	-9.200
Net Expenditure	16.823	-0.250	16.573

RURAL AFFAIRS AND ISLANDS

**Schedule 3.4 Marine
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	86.840	9.100	95.940
ABR Changes	-2.970	0.040	-2.930
ABR Budget	83.870	9.140	93.010
Proposed changes	20.747	-5.100	15.647
SBR Proposed Budget	104.617	4.040	108.657
Summary of proposed changes			
Additional funding to enable distribution to Local Government of Crown Estates Net revenues	11.496	0.000	11.496
Surrender budget of emerging/planned underspends for reallocation to support SG priorities	-2.200	-5.100	-7.300
Additional AME funding for depreciation of donated assets	1.332	0.000	1.332
Transfer from Marine Fund Scotland to support Scotwind leasing round, planning and consenting of Offshore Renewable Energy	10.000	0.000	10.000
Miscellaneous minor transfers	0.119	0.000	0.119
	20.747	-5.100	15.647

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	102.417	4.040	106.457
<i>Less:</i> Retained Income	2.200	0.000	2.200
Capital Receipts Applied	0.000	0.000	0.000
	104.617	4.040	108.657
Budget Analysis			
Marine Scotland	104.617	4.040	108.657
Net Expenditure	104.617	4.040	108.657

RURAL AFFAIRS AND ISLANDS

**Schedule 3.5 Islands
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	8.300	0.000	8.300
ABR Changes	-0.660	0.000	-0.660
ABR Budget	7.640	0.000	7.640
Proposed changes	-0.018	0.000	-0.018
SBR Proposed Budget	7.622	0.000	7.622
Summary of proposed changes			
Miscellaneous minor transfers	-0.018	0.000	-0.018
	-0.018	0.000	-0.018

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	7.622	0.000	7.622
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	7.622	0.000	7.622
Budget Analysis			
Carbon Neutral Islands	3.000	0.000	3.000
Islands Bonds	0.300	0.000	0.300
Islands Plan	4.322	0.000	4.322
Net Expenditure	7.622	0.000	7.622

CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	282.227	0.000	282.227
Changes Proposed			
<i>Funding Changes</i>	-7.487	-0.515	-8.002
<i>Technical Adjustments</i>	-3.040	0.000	-3.040
<i>Net Whitehall Transfers</i>	1.655	0.000	1.655
<i>Net Transfers within Scottish Block</i>	-1.802	0.000	-1.802
Total changes proposed	-10.674	-0.515	-11.189
Proposed Budget following Spring Budget Revision	271.553	-0.515	271.038

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Culture & Major Events	177.951	-0.515	177.436
External Affairs	31.422	0.000	31.422
Historic Environment Scotland	62.180	0.000	62.180
Total Expenditure Limit	271.553	-0.515	271.038
UK Funded AME:			
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	271.553	-0.515	271.038

Total Limit on Income (accruing resources)	200.000
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CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

**Schedule 3.1 Culture and Major Events
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	197.867	0.000	197.867
ABR Changes	-15.583	0.000	-15.583
ABR Budget	182.284	0.000	182.284
Proposed Changes	-2.688	-0.515	-3.203
SBR Proposed Budget	179.596	-0.515	179.081
Summary of Proposed changes			
Additional budget for Historic Scotland Legacy costs	3.200	0.000	3.200
Budget surrenders from Other Arts Budget to support SG priorities	-3.500	0.000	-3.500
Historic Scotland AME Legacy Costs	-3.000	0.000	-3.000
Whitehall transfers for Project Unicorn	1.655	0.000	1.655
Transfer to Sport Scotland within Health for UCI 2023 Cycling World Championships	-1.000	0.000	-1.000
Miscellaneous Minor Transfers	-1.688	-0.515	-2.203
	-2.688	-0.515	-3.203

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	177.951	-0.515	177.436
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	177.951	-0.515	177.436
Budget Analysis			
Architecture and Place	2.030	0.000	2.030
Creative Scotland & Other Arts	63.834	0.000	63.834
Culture and Major Events Staffing	4.845	0.000	4.845
Cultural Collections	82.064	0.000	82.064
Historic Scotland AME Legacy Costs	-3.000	0.000	-3.000
Historic Scotland - Legacy Costs	3.200	0.000	3.200
Major Events	0.112	0.000	0.112
National Performing Companies	22.661	-0.515	22.146
Royal and Ceremonial	2.205	0.000	2.205
Net Expenditure	177.951	-0.515	177.436

CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

Schedule 3.2 External Affairs
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	33.433	0.000	33.433
ABR Changes	-0.670	0.000	-0.670
ABR Budget	32.763	0.000	32.763
Proposed Changes	-1.341	0.000	-1.341
SBR Proposed Budget	31.422	0.000	31.422
Summary of Proposed changes			
Miscellaneous Minor Transfers	-1.341	0.000	-1.341
	-1.341	0.000	-1.341
Proposed Budget following Spring Budget Revision			
	Operating £m	Capital £m	Total £m
Gross Expenditure	31.422	0.000	31.422
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	31.422	0.000	31.422
Budget Analysis			
British Irish Council	0.100	0.000	0.100
International & European Relations	31.322	0.000	31.322
Net Expenditure	31.422	0.000	31.422

CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	67.100	0.000	67.100
ABR Changes	0.080	0.000	0.080
ABR Budget	67.180	0.000	67.180
Proposed Changes	-5.000	0.000	-5.000
SBR Proposed Budget	62.180	0.000	62.180
Summary of proposed changes			
Funding surrendered to support SG priorities	-5.000	0.000	-5.000
Miscellaneous Minor Transfers	0.000	0.000	0.000
	-5.000	0.000	-5.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	100.480	0.000	100.480
<i>Less:</i> Retained Income	-38.300	0.000	-38.300
Capital Receipts Applied	0.000	0.000	0.000
	62.180	0.000	62.180
Budget Analysis			
Operational Costs	62.180	0.000	62.180
Net Expenditure	62.180	0.000	62.180

DEPUTY FIRST MINISTER AND COVID RECOVERY

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	45.080	0.000	45.080
Changes Proposed			
<i>Funding Changes</i>	0.501	0.000	0.501
<i>Technical Adjustments</i>	-0.034	0.000	-0.034
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-0.700	0.000	-0.700
Total changes proposed	-0.233	0.000	-0.233
Proposed Budget following Spring Budget Revision	44.847	0.000	44.847

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Governance & Reform	3.131	0.000	3.131
Government Business and Constitutional Relations	12.844	0.000	12.844
Organisational Readiness	28.872	0.000	28.872
Total Expenditure Limit	44.847	0.000	44.847
UK Funded AME:			
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	44.847	0.000	44.847

Total Limit on Income (accruing resources)	0.000
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DEPUTY FIRST MINISTER AND COVID RECOVERY

**Schedule 3.1 Governance and Reform
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	3.344	0.000	3.344
ABR Changes	0.230	0.000	0.230
ABR Budget	3.574	0.000	3.574
Proposed changes	-0.443	0.000	-0.443
SBR Proposed Budget	3.131	0.000	3.131
Summary of proposed changes			
Miscellaneous Minor transfers	-0.443	0.000	-0.443
	-0.443	0.000	-0.443

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3.131	0.000	3.131
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	3.131	0.000	3.131
Budget Analysis			
Public Service Reform and Community Empowerment	3.131	0.000	3.131
Net Expenditure	3.131	0.000	3.131

DEPUTY FIRST MINISTER AND COVID RECOVERY

**Schedule 3.2 Government Business and Constitutional Relations
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	13.845	0.000	13.845
ABR Changes	-0.071	0.000	-0.071
ABR Budget	13.774	0.000	13.774
Proposed changes	-0.930	0.000	-0.930
SBR Proposed Budget	12.844	0.000	12.844
Summary of proposed changes			
Miscellaneous Minor transfers	-0.930	0.000	-0.930
	-0.930	0.000	-0.930

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	12.844	0.000	12.844
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	12.844	0.000	12.844
Budget Analysis			
Local Government Elections	2.450	0.000	2.450
Boundary Commission	0.362	0.000	0.362
FOI Implementation	0.000	0.000	0.000
Scottish Parliamentary Elections	0.130	0.000	0.130
Government Business and Constitution Relations Policy and Coordination	9.902	0.000	9.902
Net Expenditure	12.844	0.000	12.844

DEPUTY FIRST MINISTER AND COVID RECOVERY

**Schedule 3.3 Organisational Readiness
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	25.654	0.000	25.654
ABR Changes	2.078	0.000	2.078
ABR Budget	27.732	0.000	27.732
Proposed changes	1.140	0.000	1.140
SBR Proposed Budget	28.872	0.000	28.872
Summary of proposed changes			
Miscellaneous Minor transfers	1.140	0.000	1.140
	1.140	0.000	1.140

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	28.872	0.000	28.872
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	28.872	0.000	28.872
Budget Analysis			
Office of the Chief Researcher	0.848	0.000	0.848
Resilience	5.077	0.000	5.077
Response and Readiness	16.471	0.000	16.471
Organisational Readiness	5.248	0.000	5.248
Covid Recovery	1.228	0.000	1.228
Net Expenditure	28.872	0.000	28.872

THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	177.778	7.020	184.798
Changes Proposed			
<i>Funding Changes</i>	5.817	0.000	5.817
<i>Technical Adjustments</i>	2.249	0.739	2.988
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-0.295	1.205	0.910
Total changes proposed	7.771	1.944	9.715
Proposed Budget following Spring Budget Revision	185.549	8.964	194.513

	Operating £m	Capital £m	Total £m
Expenditure Limit: The Crown Office and Procurator Fiscal Service	183.549	8.964	192.513
Total Expenditure Limit	183.549	8.964	192.513
UK Funded AME: Total UK Funded AME	2.000	0.000	2.000
Other Expenditure: Total Other Expenditure	0.000	0.000	0.000
Total Budget	185.549	8.964	194.513

Total Limit on Income (accruing resources)	3.000
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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	175.600	5.300	180.900
ABR Changes	2.178	1.720	3.898
ABR Budget	177.778	7.020	184.798
Proposed Changes	7.771	1.944	9.715
SBR Proposed Budget	185.549	8.964	194.513
Summary of Proposed changes			
Additional funding for CDIT staffing	2.167	0.000	2.167
Additional funding for day to day operations	3.650	0.000	3.650
Additional AME budget for accelerated Depreciation	2.000	0.000	2.000
Budget transferred from Justice portfolio for the delivery and implementation of the Digital Evidence Sharing Capability (DESC) Programme	0.000	1.205	1.205
Miscellaneous Minor Transfers	-0.046	0.739	0.693
	7.771	1.944	9.715

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	185.549	8.964	194.513
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	185.549	8.964	194.513
Budget Analysis			
Crown Office (AME)	2.000	0.000	2.000
Case Related	18.000	0.000	18.000
Centrally Managed Costs	22.441	0.000	22.441
Capital Expenditure	0.000	8.964	8.964
Staff Costs	139.108	0.000	139.108
Office Costs	4.000	0.000	4.000
Net Expenditure	185.549	8.964	194.513

Income to be surrendered	0.000
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SCOTTISH HOUSING REGULATOR

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	5.134	0.200	5.334
Changes Proposed			
<i>Funding Changes</i>	-0.100	0.000	-0.100
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	-0.100	0.000	-0.100
Proposed Budget following Spring Budget Revision	5.034	0.200	5.234

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Housing Regulator	5.034	0.200	5.234
Total Expenditure Limit	5.034	0.200	5.234
UK Funded AME: Total UK Funded AME	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure: Total Other Expenditure	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	5.034	0.200	5.234

Total Limit on Income (accruing resources)	0.000
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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	5.134	0.200	5.334
ABR Changes	0.000	0.000	0.000
ABR Budget	5.134	0.200	5.334
Proposed changes	-0.100	0.000	-0.100
SBR Proposed Budget	5.034	0.200	5.234
Summary of proposed changes			
Miscellaneous Minor Transfers	-0.100	0.000	-0.100
	-0.100	0.000	-0.100

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.034	0.200	5.234
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	5.034	0.200	5.234
Budget Analysis			
Scottish Housing Regulator	5.034	0.200	5.234
Net Expenditure	5.034	0.200	5.234

NATIONAL RECORDS OF SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	56.395	3.000	59.395
Changes Proposed			
<i>Funding Changes</i>	4.085	-0.400	3.685
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-0.220	0.000	-0.220
Total changes proposed	3.865	-0.400	3.465
Proposed Budget following Spring Budget Revision	60.260	2.600	62.860

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
National Records of Scotland	60.260	2.600	62.860
Total Expenditure Limit	60.260	2.600	62.860
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	60.260	2.600	62.860

Total Limit on Income (accruing resources)	9.800
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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	56.561	3.000	59.561
ABR Changes	-0.166	0.000	-0.166
ABR Budget	56.395	3.000	59.395
Proposed Changes	3.865	-0.400	3.465
SBR Proposed Budget	60.260	2.600	62.860
Summary of proposed changes			
Additional funding for NRS Census	4.000	0.000	4.000
Miscellaneous Minor Transfers	-0.135	-0.400	-0.535
	3.865	-0.400	3.465

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	67.252	2.600	69.852
<i>Less:</i> Retained Income	-6.992	0.000	-6.992
Capital Receipts Applied	0.000	0.000	0.000
	60.260	2.600	62.860
Budget Analysis			
Administration Costs	67.730	0.000	67.730
Capital Expenditure	0.000	2.600	2.600
Less Income	-7.470	0.000	-7.470
Net Expenditure	60.260	2.600	62.860

OFFICE OF THE SCOTTISH CHARITY REGULATOR

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	3.430	0.000	3.430
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	0.000	0.000	0.000
Proposed Budget following Spring Budget Revision	3.430	0.000	3.430

	Operating £m	Capital £m	Total £m
Expenditure Limit: Office of the Scottish Charity Regulator	3.430	0.000	3.430
Total Expenditure Limit	3.430	0.000	3.430
UK Funded AME: Total UK Funded AME	0.000	0.000	0.000
Other Expenditure: Total Other Expenditure	0.000	0.000	0.000
Total Budget	3.430	0.000	3.430

Total Limit on Income (accruing resources)	0.000
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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	3.430	0.000	3.430
ABR Changes	0.000	0.000	0.000
ABR Budget	3.430	0.000	3.430
Proposed changes	0.000	0.000	0.000
SBR Proposed Budget	3.430	0.000	3.430

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3.430	0.000	3.430
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	3.430	0.000	3.430
Budget Analysis			
OSCR Administration Costs	3.430	0.000	3.430
Net Expenditure	3.430	0.000	3.430

SCOTTISH COURTS AND TRIBUNALS SERVICE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	154.612	8.871	163.483
Changes Proposed			
<i>Funding Changes</i>	6.104	3.354	9.458
<i>Technical Adjustments</i>	4.501	0.000	4.501
<i>Net Whitehall Transfers</i>	0.613	0.000	0.613
<i>Net Transfers within Scottish Block</i>	6.158	2.280	8.438
Total changes proposed	17.376	5.634	23.010
Proposed Budget following Spring Budget Revision	171.988	14.505	186.493

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Courts and Tribunals Service	171.783	14.505	186.288
Total Expenditure Limit	171.783	14.505	186.288
UK Funded AME: Total UK Funded AME	0.205	0.000	0.205
Other Expenditure: Total Other Expenditure	0.000	0.000	0.000
Total Budget	171.988	14.505	186.493

Total Limit on Income (accruing resources)	47.000
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SCOTTISH COURTS AND TRIBUNALS SERVICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	125.543	8.000	133.543
ABR Changes	29.069	0.871	29.940
ABR Budget	154.612	8.871	163.483
Proposed changes	17.376	5.634	23.010
ABR Proposed Budget	171.988	14.505	186.493
Summary of proposed changes			
Additional funding to support costs of Phase I of the Edinburgh Justice Campus (EJC) programme	0.000	3.354	3.354
Additional funding to support the 'Recover, Renew, Transform' Programme.	2.408	0.000	2.408
Additional funding to support costs of unfilled judicial vacancies being covered by temporary judges and sheriffs	1.738	0.000	1.738
Additional funding to accommodate the increased pay settlement	1.600	0.000	1.600
Additional depreciation budget cover	4.217	0.000	4.217
Transfer from Justice to support the 'Recover, Renew, Transform' Programme	3.891	0.000	3.891
Transfer from Social Security to fund the development of a suitable digital platform to manage Social Security appeals demand and deliver a modern and accessible system to all tribunal users, stakeholders and judiciary.	0.000	1.120	1.120
Miscellaneous Minor Transfers	3.522	1.160	4.682
	17.376	5.634	23.010

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	216.488	14.505	230.993
<i>Less:</i> Retained Income	-44.500	0.000	-44.500
Capital Receipts Applied	0.000	0.000	0.000
	171.988	14.505	186.493
Budget Analysis			
Operating Expenditure	216.488	0.000	216.488
Less Civil Fees	-33.604	0.000	-33.604
Less Other Income (SCTS)	-10.896	0.000	-10.896
Scottish Courts and Tribunals Service Capital	0.000	14.505	14.505
Net Expenditure	171.988	14.505	186.493

SCOTTISH FISCAL COMMISSION

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Review	2.303	0.000	2.303
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	0.000	0.000	0.000
Proposed Budget following Spring Budget Revision	2.303	0.000	2.303

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Fiscal Commission	2.303	0.000	2.303
Total Expenditure Limit	2.303	0.000	2.303
UK Funded AME: Total UK Funded AME	0.000	0.000	0.000
Other Expenditure: Total Other Expenditure	0.000	0.000	0.000
Total Budget	2.303	0.000	2.303

Total Limit on Income (accruing resources)	0.000
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SCOTTISH FISCAL COMMISSION

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.303	0.000	2.303
ABR changes	0.000	0.000	0.000
ABR Budget	2.303	0.000	2.303
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	2.303	0.000	2.303

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2.303	0.000	2.303
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	2.303	0.000	2.303
Budget Analysis			
Scottish Fiscal Commission	2.303	0.000	2.303
Net Expenditure	2.303	0.000	2.303

REVENUE SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	7.121	0.800	7.921
Changes Proposed			
<i>Funding Changes</i>	-0.100	-0.100	-0.200
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	-0.100	-0.100	-0.200
Proposed Budget following Spring Budget Revision	7.021	0.700	7.721

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Revenue Scotland	7.021	0.700	7.721
Total Expenditure Limit	7.021	0.700	7.721
UK Funded AME:			
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	7.021	0.700	7.721

Total Limit on Income (accruing resources)	0.000
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REVENUE SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	7.121	0.800	7.921
ABR changes	0.000	0.000	0.000
ABR Budget	7.121	0.800	7.921
Proposed changes	-0.100	-0.100	-0.200
SBR Proposed Budget	7.021	0.700	7.721
Summary of proposed changes			
Miscellaneous Minor Transfers	-0.100	-0.100	-0.200
	-0.100	-0.100	-0.200

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	7.021	0.700	7.721
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	7.021	0.700	7.721
Budget Analysis			
Administration Costs	7.021	0.700	7.721
Net Expenditure	7.021	0.700	7.721

REGISTERS OF SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	6.518	2.500	9.018
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	2.047	0.000	2.047
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	2.000	2.000
Total changes proposed	2.047	2.000	4.047
Proposed Budget following Spring Budget Revision	8.565	4.500	13.065

	Operating £m	Capital £m	Total £m
Expenditure Limit: Registers of Scotland	6.506	4.537	11.043
Total Expenditure Limit	6.506	4.537	11.043
UK Funded AME: Total UK Funded AME	2.022	0.000	2.022
	2.022	0.000	2.022
Other Expenditure: Total Other Expenditure	0.000	0.000	0.000
	0.000	0.000	0.000
Total Budget	8.528	4.537	13.065

Total Limit on Income (accruing resources)	100.000
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REGISTERS OF SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5.995	2.500	8.495
ABR changes	0.523	0.000	0.523
ABR Budget	6.518	2.500	9.018
Proposed changes	2.010	2.037	4.047
SBR Proposed Budget	8.528	4.537	13.065
Summary of proposed changes			
AME funding for Provisions	2.022	0.000	2.022
Transfer from International Trade and Investment IRO			
Moveable Transactions Bill	0.000	2.000	2.000
Miscellaneous Minor Transfers	-0.012	0.037	0.025
	2.010	2.037	4.047

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	8.528	4.537	13.065
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	8.528	4.537	13.065
Budget Analysis			
Registers of Scotland	8.528	4.537	13.065
Net Expenditure	8.528	4.537	13.065

ENVIRONMENTAL STANDARDS SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	2.192	0.000	2.192
Changes Proposed			
<i>Funding Changes</i>	-0.091	0.000	-0.091
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	-0.091	0.000	-0.091
Proposed Budget following Spring Budget Revision	2.101	0.000	2.101

	Operating £m	Capital £m	Total £m
Expenditure Limit: Environmental Standards Scotland	2.101	0.000	2.101
Total Expenditure Limit	2.101	0.000	2.101
UK Funded AME: Total UK Funded AME	0.000	0.000	0.000
Other Expenditure: Total Other Expenditure	0.000	0.000	0.000
Total Budget	2.101	0.000	2.101

Total Limit on Income (accruing resources)	0.000
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ENVIRONMENTAL STANDARDS SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.192	0.000	2.192
ABR changes	0.000	0.000	0.000
ABR Budget	2.192	0.000	2.192
Proposed Changes	-0.091	0.000	-0.091
SBR Proposed Budget	2.101	0.000	2.101
Summary of proposed changes			
Miscellaneous Minor Transfers	-0.091	0.000	-0.091
	-0.091	0.000	-0.091

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2.101	0.000	2.101
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	2.101	0.000	2.101
Budget Analysis			
Environmental Standards Scotland	2.101	0.000	2.101
Net Expenditure	2.101	0.000	2.101

FOOD STANDARDS SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	23.000	0.000	23.000
Changes Proposed			
<i>Funding Changes</i>	-1.019	0.390	-0.629
<i>Technical Changes</i>	0.748	2.751	3.499
<i>Net Whitehall transfers</i>	0.300	0.000	0.300
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	0.029	3.141	3.170
Proposed Budget following Spring Budget Revision	23.029	3.141	26.170

	Operating £m	Capital £m	Total £m
Expenditure Limit: Food Standards Scotland	22.609	3.141	25.750
Total Expenditure Limit	22.609	3.141	25.750
UK Funded AME: Total UK Funded AME	0.420	0.000	0.420
Other Expenditure : Total Other Expenditure	0.000	0.000	0.000
Total Budget	23.029	3.141	26.170

Total Limit on Income (accruing resources)	5.000
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FOOD STANDARDS SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	23.000	0.000	23.000
ABR changes	0.000	0.000	0.000
ABR Budget	23.000	0.000	23.000
Proposed changes	0.029	3.141	3.170
SBR Proposed Budget	23.029	3.141	26.170
Summary of proposed changes			
Technical Adjustment - IFRS 16 Leases	0.049	2.751	2.800
Miscellaneous Minor Transfers	-0.020	0.390	0.370
	0.029	3.141	3.170

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	27.856	3.141	30.997
<i>Less:</i> Retained Income	-4.827	0.000	-4.827
Capital Receipts Applied	0.000	0.000	0.000
	23.029	3.141	26.170
Budget Analysis			
Administration	23.029	0.000	23.029
Capital Expenditure	0.000	3.141	3.141
Net Expenditure	23.029	3.141	26.170

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	6,470.382	0.000	6,470.382
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	495.680	0.000	495.680
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	495.680	0.000	495.680
Proposed Budget following Spring Budget Revision	6,966.062	0.000	6,966.062

	Operating £m	Capital £m	Total £m
Expenditure Limit:	0.000	0.000	0.000
Total Expenditure Limit	0.000	0.000	0.000
UK Funded AME:			
NHS Pensions	4,657.773	0.000	4,657.773
Teachers' Pensions	2,308.289	0.000	2,308.289
Total UK Funded AME	6,966.062	0.000	6,966.062
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	6,966.062	0.000	6,966.062

Total Limit on Income (accruing resources)	3,100.0
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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	4,468.173	0.000	4,468.173
ABR changes	0.000	0.000	0.000
ABR Budget	4,468.173	0.000	4,468.173
Proposed changes	189.600	0.000	189.600
SBR Proposed Budget	4,657.773	0.000	4,657.773
Summary of proposed changes			
Refinement of forecast based on scheme pension benefit payments and member employer and employee contributions	189.600	0.000	189.600
	189.600	0.000	189.600

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	6,698.935	0.000	6,698.935
<i>Less:</i> Retained Income	-2,041.162	0.000	-2,041.162
Capital Receipts Applied	0.000	0.000	0.000
	4,657.773	0.000	4,657.773
Budget Analysis			
NHS Pension Scheme Expenditure	6,698.935	0.000	6,698.935
Retained Income from employee and employer contributions and transfers received (NHS)	-2,041.162	0.000	-2,041.162
Net Expenditure	4,657.773	0.000	4,657.773

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	2,002.209	0.000	2,002.209
ABR changes	0.000	0.000	0.000
ABR Budget	2,002.209	0.000	2,002.209
Proposed changes	306.080	0.000	306.080
SBR Proposed Budget	2,308.289	0.000	2,308.289
Summary of proposed changes			
Refinement of forecast based on scheme pension benefit payments and member employer and employee contributions	306.080	0.000	306.080
	306.080	0.000	306.080

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,998.680	0.000	2,998.680
<i>Less:</i> Retained Income	-996.471	0.000	-996.471
Capital Receipts Applied	0.000	0.000	0.000
	2,002.209	0.000	2,002.209
Budget Analysis			
Teachers' Pension Scheme Expenditure	3,318.077	0.000	3,318.077
Teachers' Retained Income from employee and employer contributions and transfers received	-1,009.788	0.000	-1,009.788
Net Expenditure	2,308.289	0.000	2,308.289

SCOTTISH PARLIAMENT CORPORATE BODY

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	127.240	0.800	128.040
Changes Proposed			
<i>Funding Changes</i>	-2.377	0.200	-2.177
<i>Technical Changes</i>	4.200	0.000	4.200
<i>Net Whitehall transfers</i>	0.123	0.000	0.123
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	1.946	0.200	2.146
Proposed Budget following Spring Budget Revision	129.186	1.000	130.186

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Parliament Corporate Body	122.486	1.000	123.486
Total Expenditure Limit	122.486	1.000	123.486
UK Funded AME: Total UK Funded AME	6.700	0.000	6.700
Other Expenditure: Total Other Expenditure	0.000	0.000	0.000
Total Budget	129.186	1.000	130.186

Total Limit on Income (accruing resources)	1.000
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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	127.240	0.000	127.240
ABR changes	0.000	0.000	0.000
ABR Budget	127.240	0.800	128.040
Proposed changes	1.946	0.200	2.146
SBR Proposed Budget	129.186	1.000	130.186
Summary of proposed changes			
Additional funding for SPSO Child Friendly work	0.093	0.000	0.093
Additional funding for SPSO Welfare Grants Fund	0.039	0.000	0.039
Miscellaneous minor funding changes	-0.200	0.200	0.000
Funding surrendered	-2.309	0.000	-2.309
Additional AME - members pension fund	4.700	0.000	4.700
Surrender excess depreciation budget	-0.500	0.000	-0.500
Whitehall transfer for Project Unicorn	0.123	0.000	0.123
	1.946	0.200	2.146

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	129.186	1.000	130.186
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	129.186	1.000	130.186
Budget Analysis			
Administration Costs-	129.186	0.000	129.186
Capital Expenditure-	0.000	1.000	1.000
Net Expenditure	129.186	1.000	130.186

AUDIT SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	11.387	0.250	11.637
Changes Proposed			
<i>Funding Changes</i>	-0.125	0.000	-0.125
<i>Technical Adjustments</i>	5.325	0.200	5.525
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	5.200	0.200	5.400
Proposed Budget following Spring Budget Revision	16.587	0.450	17.037

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Audit Scotland	11.387	0.450	11.837
Total Expenditure Limit	11.387	0.450	11.837
UK Funded AME:	5.200	0.000	5.200
Total UK Funded AME	5.200	0.000	5.200
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	16.587	0.450	17.037

Total Limit on Income (accruing resources)	25.000
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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	11.387	0.250	11.637
ABR changes	0.000	0.000	0.000
ABR Budget	11.387	0.250	11.637
Proposed changes	5.400	0.000	5.400
SBR Proposed Budget	16.787	0.250	17.037
Summary of Proposed changes			
Miscellaneous minor changes - IFRS16 adjustment	0.200	0.000	0.200
AME Budget Cover	5.200	0.000	5.200
	5.400	0.000	5.400

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	16.587	0.450	17.037
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	16.587	0.450	17.037
Budget Analysis			
Capital-	0.000	0.250	0.250
Support to Parliament & the Auditor General:			
Current expenditure-	23.224	0.000	23.224
<i>Less:</i> income from fees and charges-	-6.637	0.200	-6.437
Support to the Accounts Commission:			
Current expenditure-	12.577	0.000	12.577
<i>Less:</i> income from fees and charges-	-12.577	0.000	-12.577
Net Expenditure	16.587	0.450	17.037



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