
Scotland's Budget Documents:

The 2019-20 Spring Budget Revision

to the Budget (Scotland) Act

for the year ending 31 March 2020

Laid before the Scottish Parliament by the Scottish Ministers February 2020

SG/2020/2

**Scotland's Budget Documents:
The 2019-20 Spring Budget Revision**

to the Budget (Scotland) Act

for the year ending 31 March 2020

*Laid before the Scottish Parliament
By the Scottish Ministers
February 2020*

SG/2020/2

Spring Budget Revision

Contents	Page
Introduction	1
Summary Tables	
Table 1.1 Changes sought in Spring Budget Revision	4
Table 1.2 Summary of Changes by Type	5
Table 1.3 Revised Budgets - Consolidated Accounts	6
Table 1.4 Revised Budgets - Other Bodies Not included in the Consolidated Accounts	6
Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)	7
Table 1.6 Reconciliation of revised Budget to overall Cash Authorisation	7
Table 1.7a Funding Reconciliation	8
Table 1.7b Funding Reconciliation (budget changes)	8
Table 1.8 Capital Spending and Net Investment	9
Supporting information:	
Health and Sport	10
Communities & Local Government	13
Finance, Economy & Fair Work	22
Education and Skills	33
Justice	42
Transport, Infrastructure & Connectivity	55
Environment, Climate Change and Land Reform	67
Rural Economy	73
Culture, Tourism & External Affairs	80
Social Security & Older People	84
Government Business & Constitutional Relations	88
Crown Office and Procurator Fiscal	90
National Records of Scotland	92
Office of Scottish Charity Regulator	94
Scottish Courts and Tribunals Service	96
Scottish Fiscal Commission	98
Revenue Scotland	100
Food Standards Scotland	102
Scottish Housing Regulator	104
Scottish Teachers and NHS Pensions	106
Scottish Parliamentary Corporate Body	109
Audit Scotland	111

Spring Budget Revision

Introduction

1. This booklet provides information for the Parliament and others in support of the 'Budget (Scotland) Act 2019 (Amendment) Regulations 2020' – the Spring Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in February 2020. 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 2019, which authorises the Scottish Government's spending plans for the financial year 2019-20.

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 £255.9 million);
- ii) technical adjustments (net increase to the budget of £714.8 million);
- iii) Whitehall Transfers and HM Treasury allocations to the Scottish Government (£138.0 million); and
- iv) the transfer of resources between Scottish Government portfolios (-£0.2 million due to roundings).

In total these changes will increase the Scottish Government budget by £1,108.5 million from £43,094.8 million to £44,203.3 million.

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

Funding Changes

5. The funding changes (£255.9 million) are allocated over a number of lines. As in past years, as part of the internal robust monitoring process and in line with good practice, we have also taken the opportunity at the Spring Budget Revision to ensure that we maximise the budget available in 2019-20 through the redeployment of emerging/planned underspend alongside the remaining unallocated resources held centrally. This strategy is reflected in the portfolio schedules.

Technical Adjustments

6. The Spring Budget Revision records net technical changes of £714.8 million. The largest technical change is the increase to the AME provision for future NHS and Teachers pension costs (£594.6 million). This arises from indexation and equalisation; There is additional non cash funding for Health (£105.1 million) and other portfolios (£1.3 million) and notional funding to cover expected credit losses (£35.6 million); £37 million has been provided to police (SPA) and £5.5 million to Culture for working capital. There are also additional allocations of AME budget, as agreed and funded by HM Treasury, to cover provisions, impairments, fair value adjustments and pension liabilities (net £2.1 million) as well as a small number of changes (-£66.4 million) to align budgets with accounting requirements under the Government Financial Reporting Manual (the FRM).

Transfers

7. There are 16 specific Whitehall Transfers totalling £138.0 million recognised as part of the Spring Budget Revision. Transfers include an £80m transfer from HM Treasury for convergence funding for farmers, a £35.0 million Reserve Claim as additional funding for the Personal Injury Discount Rate; £4.9 million from BEIS in respect of public sector energy efficiency; £3.0 million from DEFRA in relation to EMFF; £1.6 million for the Tampon Tax; £1.4 million from the Department of Transport for the Dundee to Stansted PO; £0.8 million from the Department of Health and Social Care for HIV funding; a transfer from the home office for Migrant Surcharge (£0.5 million) five transfers from the Department for Work and Pensions in relation to funding for the Single Gateway Project (£0.4 million), for Specialist Employment Support (£0.3 million), for the GP IT Project (£0.2 million), and two payments for the Fit for Work programme (both £0.1 million); £0.1 million from the Home Office in respect of Marriage Civil Partnership Changes; and £0.1 million from Department of Digital, Culture, Media and Sports in respect of the Edinburgh Cultural Summit. A further transfer of -£0.4 million was made to the Department of Health and Social Care in relation to the Ambulance Radio Programme. Alongside this is the deployment of EU exit consequential to various portfolios (£9.9 million).

8. 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 Finance, Economy & Fair Work portfolio to the Communities & Local Government portfolio from the Building Scotland Fund (£10.5 million)); and
- transfer from Transport, infrastructure & Connectivity portfolio to the Communities & Local Government for Tay cities Region Michelin Scotland (£7.5 million).

Format of Supporting Document

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

10. The summary tables on pages 4 to 9 set out the changes sought in the Order at portfolio level, and the effect of the proposed changes on the overall cash authorisations. There is a clear read across from the numbers shown on the face of the Budget Act to those in these tables, and to the revised numbers shown in the Spring Budget Revision Order itself. Tables 1.5 and 1.6 provide a reconciliation between the resource 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.

11. 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.

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

Table A - Revised NDPB Cash and Resource Budgets by Portfolio, 2019-20

Portfolios (with at least one Executive NDPB)	NDPB Budget (Cash)	Non Cash items	NDPB Budget (Resource)
	£m	£m	£m
Health and Sport	105.2	1.2	106.4
Communities and Local Government	2.0	0.0	2.0
Finance Economy and Fair Work	280.0	109.0	389.0
Education and Skills	2,194.4	81.7	2,276.1
Justice	1,664.3	86.5	1,750.8
Transport, Infrastructure & Connectivity	47.5	30.0	77.5
Environment, Climate Change and Land Reform	116.4	21.6	138.0
Rural Economy	68.8	9.5	78.3
Culture, Tourism & External Affairs	220.0	16.2	236.2
Total	4,698.6	355.7	5,054.3

Process for the Budget Revision

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

Summary Tables

Table 1.1 Changes sought in Spring Revision (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in the Autumn Budget Revision	Change Proposed	Revised Budget
	£m	£m	£m
Health and Sport	14,452.6	134.6	14,587.2
Communities & Local Government	11,649.7	20.1	11,669.8
Finance, Economy & Fair Work	766.8	-37.5	729.3
Education and Skills	4,065.1	56.6	4,121.7
Justice	2,612.9	187.2	2,800.1
Transport, Infrastructure & Connectivity	2,944.6	16.1	2,960.7
Environment, Climate Change and Land Reform	478.8	-2.6	476.2
Rural Economy	362.4	30.5	392.9
Culture, Tourism & External Affairs	283.8	1.9	285.7
Social Security & Older People	486.1	57.1	543.2
Government Business & Constitutional Relations	11.9	3.0	14.9
Crown Office and Procurator Fiscal	124.6	9.5	134.1
Total Scottish Government (Consolidated)	38,239.3	476.5	38,715.8
National Records of Scotland	38.0	5.9	43.9
Office of the Scottish Charity Regulator	3.4	0.0	3.4
Scottish Courts and Tribunals Service	126.7	14.5	141.2
Scottish Fiscal Commission	1.9	0.0	1.9
Revenue Scotland	7.7	1.1	8.8
Food Standards Scotland	16.3	2.6	18.9
Scottish Housing Regulator	4.6	0.0	4.6
NHS and Teachers' Pensions	4,545.0	594.6	5,139.6
Total Scottish Administration	42,982.9	1,095.2	44,078.1
Direct-Funded Bodies			
Scottish Parliamentary Corporate Body	104.3	3.3	107.6
Audit Scotland	7.6	10.0	17.6
Total Scottish Budget	43,094.8	1,108.5	44,203.3

Table 1.2 Summary of Changes by Type (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in Autumn Budget Revision	Changes Proposed				Revised Budget
		Funding Changes	Technical Adjustments	Net Whitehall transfers	Net Transfers within Scottish Block*	
	£m	£m	£m	£m	£m	£m
Health and Sport	14,452.6	51.0	54.9	39.4	-10.7	14,587.2
Communities & Local Government	11,649.7	-3.1		1.4	21.8	11,669.8
Finance, Economy & Fair Work	766.8	-42.0	1.1	0.8	2.6	729.3
Education and Skills	4,065.1	64.8	-11.7		3.5	4,121.7
Justice	2,612.9	155.1	37.9		-5.8	2,800.1
Transport, Infrastructure & Connectivity	2,944.6	13.5	16.1	5.1	-18.6	2,960.7
Environment, Climate Change and Land Reform	478.8	5.4	-8.5	2.8	-2.3	476.2
Rural Economy	362.4	-59.6		84.6	5.5	392.9
Culture, Tourism & External Affairs	283.8	-2.9	5.5	0.1	-0.8	285.7
Social Security & Older People	486.1	50.9	5.5	1.4	-0.7	543.2
Government Business & Constitutional Relations	11.9	3.1			-0.1	14.9
Crown Office and Procurator Fiscal	124.6	5.9	1.8		1.8	134.1
Scottish Government	38,239.3	242.1	102.6	135.6	-3.8	38,715.8
National Records of Scotland	38.0	5.9	0.7	0.1	-0.8	43.9
Office of the Scottish Charity Regulator	3.4					3.4
Scottish Courts & Tribunals Service	126.7	8.0	2.6		3.9	141.2
Scottish Fiscal Commission	1.9					1.9
Revenue Scotland	7.7	0.3	0.3		0.5	8.8
Food Standards Scotland	16.3	-0.4	0.7	2.3		18.9
Scottish Housing Regulator	4.6					4.6
NHS and Teachers' Pensions	4,545.0		594.6			5,139.6
Scottish Administration	42,982.9	255.9	701.5	138.0	-0.2	44,078.1
Direct-Funded Bodies						
Scottish Parliamentary Corporate Body	104.3		3.3			107.6
Audit Scotland	7.6		10.0			17.6
Total Scottish Budget	43,094.8	255.9	714.8	138.0	-0.2	44,203.3

* may not sum to zero due to roundings

The Consolidated Accounts of the Scottish Government for 2019-20 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 Sport	14,399.3	91.0	96.9	14,587.2
Communities & Local Government	8,816.8	2,853.0		11,669.8
Finance, Economy & Fair Work	729.3			729.3
Education and Skills	3,736.1	385.6		4,121.7
Justice	2,718.8		81.3	2,800.1
Transport, Infrastructure & Connectivity	2,815.4		145.3	2,960.7
Environment, Climate Change and Land Reform	476.2			476.2
Rural Economy	392.8		0.1	392.9
Culture, Tourism & External Affairs	285.7			285.7
Social Security & Older People	538.2	5.0		543.2
Government Business & Constitutional Relations	14.9			14.9
Crown Office and Procurator Fiscal	132.3	1.8		134.1
Consolidated Accounts	35,055.8	3,336.4	323.6	38,715.8

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
National Records of Scotland	43.9			43.9
Office of the Scottish Charity Regulator	3.4			3.4
Scottish Courts & Tribunals Service	138.6	2.6		141.2
Scottish Fiscal Commission	1.9			1.9
Revenue Scotland	8.8			8.8
Food Standards Scotland	18.2	0.7		18.9
Scottish Housing Regulator	4.6			4.6
NHS and Teachers' Pensions		5,139.6		5,139.6
Scottish Parliamentary Corporate Body	102.3	5.3		107.6
Audit Scotland	7.6	10.0		17.6
Total Other bodies	329.3	5,158.2	0.0	5,487.5

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

	Autumn Budget Revision	Change Proposed	Revised Cash authorisation
	£m	£m	£m
Scottish Administration	38,343.4	10.4	38,353.8
Scottish Parliamentary Corporate Body	91.7	0.1	91.8
Audit Scotland	7.3	0.0	7.3
Total Cash Authorisation	38,442.4	10.5	38,452.9

Table 1.6 Reconciliation of Revised Budget to Cash Authorisation

	Revised Budget £m	Adjustments for Non Cash Items		Cash Authorisation £m
		Depreciation £m	Other £m	
Scottish Government - Core	38,581.7	-786.3	103.8	37,899.2
Crown Office and Procurator Fiscal	134.1	-3.7	-1.8	128.6
National Records of Scotland	43.9	-3.6		40.3
Office of the Scottish Charity Regulator	3.4	-0.1		3.3
Scottish Courts & Tribunals Service	141.2	-21.3	-2.6	117.3
Scottish Fiscal Commission	1.9			1.9
Revenue Scotland	8.8	-0.2		8.6
Food Standards Scotland	18.9	-0.6	-0.6	17.7
Scottish Housing Regulator	4.6	-0.2		4.4
Scottish Teachers' and NHS Pensions	5,139.6		-5,007.1	132.5
Scottish Administration	44,078.1	-816.0	-4,908.3	38,353.8
Scottish Parliamentary Corporate Body	107.6	-10.5	-5.3	91.8
Audit Scotland	17.6	-0.3	-10.0	7.3
Total Cash Authorisation	44,203.3	-826.8	-4,923.6	38,452.9

Sources of Funding for Scottish Administration

Cash Grants from the Consolidated Fund (includes EU funds)	20,389.3
Non Domestic Rate Income	2,853.0
Forecast receipts from Scottish Rate of Income Tax	11,684.0
Forecast Receipts from LBTT and Landfill Tax	747.0
Fines, Forfeitures and Fixed Penalties	25.0
Queen's and Lord Treasurers Remembrancer	65.0
Capital borrowing	450.0
National Insurance Contributions	2,239.6
Total Cash Authorisation	38,452.9

Table 1.7 a: Funding Reconciliation (reserve)

	£m
Forecast Closing Reserve balance brought forward from 2018-19 ¹	567.5
Late consequentials for 2018-19 carried forward to 2019-20	148.0
Barnett consequentials (UK Main Estimate)	572.2
Additional carry forward from 2018-19 Final Outturn	37.5
Barnett consequentials (UK Supplementary Estimate)	323.6
Total funding available for deployment	1648.8
Already deployed in 2019-20 budgets	-407.5
Deployed at Autumn Budget Revision	-497.1
Deployed at Spring Budget Revision	-255.9
Balance for future deployment	488.3

Table 1.7 b: Funding Reconciliation (budget changes)

	£m
Budget as approved in Budget Bill 2019-20	42,557.9
Changes at Autumn Budget Revision	536.9
Proposed changes at Spring Budget Revision	1,108.5
Revised Budget following Spring Revision	44,203.3
Sources of funding for proposed changes	
Deployment from unallocated funds	255.9
Transfers from Whitehall Departments	138.0
non cash technical adjustments	714.8
Minor Presentational changes (roundings)	-0.2
Total Changes	1,108.5

1. Forecast closing reserve balance as at 31 March 2019 and notified to Parliament alongside the Provisional Outturn Statement in June 2019

Table 1.8 Capital Spending and Net Investment

	Direct Capital	Financial Transaction	NDPB Capital	Capital Grants to Local Authorities	Capital Grants to Private Sector
	£m	£m	£m	£m	£m
<i>Accounts Definition</i>					
	<i>Net Investment</i>				
Health and Sport	317.6	10.0			197.9
Communities & Local Government	-28.0	260.5		884.2	632.9
Finance, Economy & Fair Work	26.3	209.4		50.0	60.6
Education and Skills	550.4	55.5	57.3	175.8	72.0
Justice	12.2		73.4		5.8
Transport, Infrastructure & Connectivity	279.9	63.5	16.1	212.4	1,215.3
Environment, Climate Change and Land Reform	260.1	4.5	7.4		20.4
Rural Economy	17.2	-69.0	-3.7	6.7	58.4
Culture, Tourism & External Affairs		1.5	16.2		8.2
Social Security & Older People	60.9	6.2			
Government Business & Constitutional Relations					
Crown Office and Procurator Fiscal	10.2				
Total Scottish Government (Consolidated)	1,506.8	542.1	166.7	1,329.1	2,271.5
National Records of Scotland	4.4				
Scottish Courts and Tribunals Service	20.3				
Scottish Fiscal Commission					
Revenue Scotland	1.8				
Food Standards Scotland	0.6				
Office of the Scottish Charity Regulator					
Scottish Housing Regulator	0.2				
Scottish Teachers' and NHS Pension Schemes					
Total Scottish Administration	1,534.1	542.1	166.7	1,329.1	2,271.5
Direct Funded Bodies					
Scottish Parliament Corporate Body	1.3				
Audit Scotland	0.2				
Total Scottish Budget	1,535.6	542.1	166.7	1,329.1	2,271.5

1. Approximately £538m of the E&S direct capital scores in UK Funded AME.

2. Approximately £56m of Health direct capital scores in "Other" Expenditure

3. Financial Transactions £55.5m in Education and Skills, £71.3m in Finance, Economy & Fair Work and £1m in Rural Economy are within NDPB budgets and therefore score as Indirect capital in Scottish Budgets.

HEALTH AND SPORT

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	14,066.6	386.0	14,452.6
Changes Proposed			
<i>Funding Changes</i>	51.0	0.0	51.0
<i>Technical Adjustments</i>	68.5	-13.6	54.9
<i>Net Whitehall Transfers</i>	39.4	0.0	39.4
<i>Net Transfers within Scottish Block</i>	34.1	-44.8	-10.7
Total changes proposed	193.0	-58.4	134.6
Proposed Budget following Spring Budget Revision	14,259.6	327.6	14,587.2

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Health and Sport	14,128.2	271.1	14,399.3
Total Expenditure Limit	14,128.2	271.1	14,399.3
UK Funded AME:			
Health	91.0	0.0	91.0
Total UK Funded AME	91.0	0.0	91.0
Other Expenditure:			
Health	40.4	56.5	96.9
Total Other Expenditure	40.4	56.5	96.9
Total Budget	14,259.6	327.6	14,587.2

Total Limit on Income (accruing resources)	2,050.0
---	----------------

HEALTH AND SPORT

Schedule 3.1 Health and Sport Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	14,062.0	386.0	14,448.0
ABR changes	4.6	0.0	4.6
ABR Budget	14,066.6	386.0	14,452.6
Proposed changes	193.0	-58.4	134.6
SBR Proposed Budget	14,259.6	327.6	14,587.2
Summary of proposed changes			
Additional ring-fenced DEL	105.0	0.0	105.0
Additional resource funding for health portfolio from Scottish Government	50.0	0.0	50.0
Additional budget cover for NHS provisions (UK AME)	45.0	0.0	45.0
Transfer from Capital to Indirect Capital	39.0	-39.0	0.0
Non-recurring UKG consequentials	35.0	0.0	35.0
Transfer to indirect capital	7.9	-7.9	0.0
Additional budget cover for NHS donated asset depreciation (UK AME)	6.0	0.0	6.0
UKG contingency funding for Scottish Ambulance Service	2.8	0.0	2.8
Transfer to Organisational Development and Operations to support e-commerce shared services across the public sector	-2.5	0.0	-2.5
Transfer from Justice portfolio to support the improvement of forensic medical examinations and healthcare services	0.0	2.0	2.0
Transfer from Transport Scotland to Sport Scotland for major sporting events	1.0	0.0	1.0
Transfer to Education, Communities and Justice portfolio / Scottish Funding Council to deliver counselling services in the further and higher education sector	-1.0	0.0	-1.0
Transfer to Education, Communities and Justice portfolio / Scottish Funding Council to fund nursing and midwifery pre-registration places	-4.5	0.0	-4.5
Net adjustment for donated assets additions (ODEL)	-10.5	10.5	0.0
Transfer from Health Finance - ODEL (PFI Leases and Capital) to Finance	-17.1	-24.0	-41.1
Reduction in budget cover for Health Board impairments (UK AME)	-60.0	0.0	-60.0
Miscellaneous minor transfers	-3.1	0.0	-3.1
	193.0	-58.4	134.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	14,383.9	347.6	14,731.5
<i>Less:</i> Retained Income	-124.3	0.0	-124.3
Capital Receipts Applied	0.0	-20.0	-20.0
	14,259.6	327.6	14,587.2
Budget Analysis			
NHS Territorial Boards	10,070.1	0.0	10,070.1
NHS Special Boards	1,225.6	0.0	1,225.6
Primary Care Services	927.7	0.0	927.7
Community Pharmaceutical Services	192.5	0.0	192.5
General Dental Services	430.2	0.0	430.2
General Ophthalmic Services	107.4	0.0	107.4
Additional Support for Care	120.0	0.0	120.0
Mental Health Services	69.6	0.0	69.6
Outcomes Framework	62.9	0.0	62.9
Workforce and Nursing	151.6	0.0	151.6
Health Improvement & Protection	72.1	0.0	72.1
Care, Support and Rights	102.3	0.0	102.3
eHealth	84.3	0.0	84.3
Early Years	45.1	0.0	45.1
Quality and Improvement	37.3	0.0	37.3
Miscellaneous Other Services and resource income	132.9	0.0	132.9
Active Healthy Lives	7.8	0.0	7.8
SportScotland	32.7	0.0	32.7
Revenue Consequences of NPD Schemes	59.2	0.0	59.2
Investment	189.0	281.1	470.1
Financial Transactions	0.0	10.0	10.0
Income	0.0	-20.0	-20.0
Health PPP/PFI NPD (Other)	40.4	56.5	96.9
NHS Impairments (UK AME)	40.0	0.0	40.0
NHS Provisions (UK AME)	45.0	0.0	45.0
NHS Donated Assets Depreciation (UK AME)	6.0	0.0	6.0
NHS Indirect Capital	7.9	0.0	7.9
Net Expenditure	14,259.6	327.6	14,587.2

COMMUNITIES AND 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	11,407.7	242.0	11,649.7
Changes Proposed			
<i>Funding Changes</i>	16.9	-20.0	-3.1
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	1.4	0.0	1.4
<i>Net Transfers within Scottish Block</i>	11.3	10.5	21.8
Total changes proposed	29.6	-9.5	20.1
Proposed Budget following Spring Budget Revision	11,437.3	232.5	11,669.8

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Local Government	7,653.6	0.0	7,653.6
Planning	11.0	2.0	13.0
Housing	707.2	220.0	927.2
Social Justice and Regeneration	61.0	10.5	71.5
Third Sector	22.3	0.0	22.3
Governance and Reform	6.0	0.0	6.0
Central Government Grants to Local Authorities	123.2	0.0	123.2
Total Expenditure Limit	8,584.3	232.5	8,816.8
UK Funded AME:			
Non-domestic Rates	2,853.0	0.0	2,853.0
Total UK Funded AME	2,853.0	0.0	2,853.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	11,437.3	232.5	11,669.8

Total Limit on Income (accruing resources)	80.0
---	-------------

COMMUNITIES AND LOCAL GOVERNMENT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10,009.1	0.0	10,009.1
ABR changes	465.2	0.0	465.2
ABR Budget	10,474.3	0.0	10,474.3
Proposed changes	32.3	0.0	32.3
SBR Proposed Budget	10,506.6	0.0	10,506.6
Summary of proposed changes			
Transfer to Local Government for Additional Support for Learning.	15.0	0.0	15.0
Transfer from Cities Investment and Strategy to fund additional investment package in Tay Cities Region	7.5	0.0	7.5
Transfer from Education for School Clothing Grant.	4.0	0.0	4.0
Additional funding for School Clothing Grant	2.0	0.0	2.0
Transfer to assist Local Authorities with EU Exit	1.6	0.0	1.6
Funding for flight service between Dundee and Stansted (Public Service Obligation).	1.4	0.0	1.4
Transfer from Housing for Housing Support Grant	1.0	0.0	1.0
Transfer from Local Government to Discretionary Housing Payments	-1.2	0.0	-1.2
Transfer from General Revenue Grant to SG Building Standards Division.	-1.5	0.0	-1.5
Miscellaneous minor transfers	2.5	0.0	2.5
	32.3	0.0	32.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	10,506.6	0.0	10,506.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	10,506.6	0.0	10,506.6
Budget			
Non-domestic Rates (NDR)	2,853.0	0.0	2,853.0
General Revenue Grant	6,938.1	0.0	6,938.1
Support for Capital	711.8	0.0	711.8
Local Authority Advice and Policy	3.7	0.0	3.7
Net Expenditure	10,506.6	0.0	10,506.6

Memorandum Item - Total Local Government Funding

Proposed Budget	Operating £m	Capital £m	Total £m
Net Expenditure	10,506.6	0.0	10,506.6
Plus Specific Grants included as follows;			
Communities & Local Government (page 21)			
Transfer of the Management of Development Funding	111.8	0.0	111.8
Vacant Derelict Land Grant	11.4	0.0	11.4
Finance, Economy & Fair Work (page 32)			
Growth Accelerators	2.0	0.0	2.0
Town Centre Fund	50.0	0.0	50.0
Education & Skills (page 41)			
Educational Attainment Fund	122.5	0.0	122.5
Early Learning and Childcare Expansion	462.1	0.0	462.1
Gaelic	4.5	0.0	4.5
Justice (page 54)			
Criminal Justice Social Work	87.7	0.0	87.7
Transport, Infrastructure & Connectivity (page 66)			
Cycling, Walking and Safer Routes	8.9	0.0	8.9
Regional Transport Partnership	23.1	0.0	23.1
Support for Inter-Island Ferries	10.5	0.0	10.5
Net Expenditure	11,401.1	0.0	11,401.1

COMMUNITIES AND LOCAL GOVERNMENT

**Schedule 3.2 Planning
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	9.0	0.5	9.5
ABR changes	0.2	1.5	1.7
ABR Budget	9.2	2.0	11.2
Proposed changes	1.8	0.0	1.8
SBR Proposed Budget	11.0	2.0	13.0
Summary of proposed changes			
Transfer from General Revenue Grant to SG Building Standards Division.	1.5	0.0	1.5
Miscellaneous minor transfers	0.3	0.0	0.3
	1.8	0.0	1.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11.1	2.0	13.1
<i>Less:</i> Retained Income	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0
	11.0	2.0	13.0
Budget Analysis			
Architecture & Place	2.0	0.0	2.0
Building Standards	2.4	0.0	2.4
Planning	5.9	2.0	7.9
Planning & Environmental Appeals	0.7	0.0	0.7
Net Expenditure	11.0	2.0	13.0

COMMUNITIES AND LOCAL GOVERNMENT

**Schedule 3.3 Housing
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	735.7	231.5	967.2
ABR changes	-26.6	8.5	-18.1
ABR Budget	709.1	240.0	949.1
Proposed changes	-1.9	-20.0	-21.9
SBR Proposed Budget	707.2	220.0	927.2
Summary of proposed changes			
Additional Housing Supply Receipts	0.0	-20.0	-20.0
Transfer from Local Government for Discretionary Housing Payments	1.2	0.0	1.2
Transfer to Scottish Courts and Tribunals Services to cover costs incurred by the First-tier Tribunal Housing and Property Chamber	-1.2	0.0	-1.2
Release of emerging/planned underspend to support priorities	-1.1	0.0	-1.1
Transfer to Local Government for Housing Support Grant	-1.0	0.0	-1.0
Miscellaneous minor transfers	0.2	0.0	0.2
	-1.9	-20.0	-21.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	707.2	260.0	967.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-40.0	-40.0
	707.2	220.0	927.2
Budget Analysis			
Communities Analysis	6.5	0.0	6.5
Fuel Poverty/Energy Efficiency	87.6	30.0	117.6
More Homes	584.9	230.0	814.9
Housing Support	28.2	0.0	28.2
Housing Supply Receipts	0.0	-40.0	-40.0
Net Expenditure	707.2	220.0	927.2

COMMUNITIES AND LOCAL GOVERNMENT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	66.9	0.0	66.9
ABR changes	-3.6	0.0	-3.6
ABR Budget	63.3	0.0	63.3
Proposed changes	-2.3	10.5	8.2
SBR Proposed Budget	61.0	10.5	71.5
Summary of proposed changes			
Transfer from Finance, Economy and Fair Work in relation to investment into Scottish Partnership for Regeneration in Urban Centres (SPRUCE)	0.0	10.4	10.4
Interest proceeds from the SPRUCE operation	-2.0	0.0	-2.0
Release of emerging/planned underspend to support priorities	-1.3	0.0	-1.3
Transfer from HM Treasury in relation to EU Exit	1.0	0.0	1.0
Miscellaneous minor transfers	0.0	0.1	0.1
	-2.3	10.5	8.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	61.0	10.5	71.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	61.0	10.5	71.5
Budget Analysis			
Fairer Scotland	13.8	0.0	13.8
Regeneration	47.2	10.5	57.7
Net Expenditure	61.0	10.5	71.5

COMMUNITIES AND LOCAL GOVERNMENT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	24.9	0.0	24.9
ABR changes	-2.0	0.0	-2.0
ABR Budget	22.9	0.0	22.9
Proposed changes	-0.6	0.0	-0.6
SBR Proposed Budget	22.3	0.0	22.3
Summary of proposed changes			
Miscellaneous minor transfers	-0.6	0.0	-0.6
	-0.6	0.0	-0.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	22.3	0.0	22.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	22.3	0.0	22.3
Budget Analysis			
Third Sector	22.3	0.0	22.3
Net Expenditure	22.3	0.0	22.3

COMMUNITIES AND LOCAL GOVERNMENT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5.6	0.0	5.6
ABR changes	0.1	0.0	0.1
ABR Budget	5.7	0.0	5.7
Proposed changes	0.3	0.0	0.3
SBR Proposed Budget	6.0	0.0	6.0
Summary of proposed changes			
Miscellaneous minor transfers	0.3	0.0	0.3
	0.3	0.0	0.3
Proposed Budget following Spring Budget Revision			
	Operating £m	Capital £m	Total £m
Gross Expenditure	6.0	0.0	6.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	6.0	0.0	6.0
Budget Analysis			
Local Governance	0.5	0.0	0.5
Public Service Reform and Community Empowerment	5.5	0.0	5.5
Net Expenditure	6.0	0.0	6.0

COMMUNITIES AND LOCAL GOVERNMENT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	123.2	0.0	123.2
ABR changes	0.0	0.0	0.0
ABR Budget	123.2	0.0	123.2
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	123.2	0.0	123.2
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	123.2	0.0	123.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	123.2	0.0	123.2
Budget Analysis			
Transfer of the Management of Development Funding	111.8	0.0	111.8
Vacant & Derelict Land Grant	11.4	0.0	11.4
Net Expenditure	123.2	0.0	123.2

FINANCE, ECONOMY AND FAIR WORK

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	548.6	218.2	766.8
Changes Proposed			
<i>Funding Changes</i>	-2.0	-40.0	-42.0
<i>Technical Adjustments</i>	1.1	0.0	1.1
<i>Net Whitehall Transfers</i>	0.8	0.0	0.8
<i>Net Transfers within Scottish Block</i>	16.5	-13.9	2.6
Total changes proposed	16.4	-53.9	-37.5
Proposed Budget following Spring Budget Revision	565.0	164.3	729.3

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Scottish Public Pensions Agency	19.4	4.0	23.4
Finance	81.3	17.2	98.5
Economic Advice	15.4	0.0	15.4
Enterprise, Trade and Investment	316.4	142.1	458.5
Digital Strategy	25.5	0.0	25.5
Accountant in Bankruptcy	2.5	0.8	3.3
Employability and Training	52.5	0.2	52.7
European Social Fund	0.0	0.0	0.0
European Regional Development Fund	0.0	0.0	0.0
Central Government Grants to Local Authorities	52.0	0.0	52.0
Total Expenditure Limit	565.0	164.3	729.3
UK Funded AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	565.0	164.3	729.3

Total Limit on Income (accruing resources)	300.0
---	--------------

FINANCE, ECONOMY AND FAIR WORK

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	19.2	4.0	23.2
ABR changes	1.2	0.0	1.2
ABR Budget	20.4	4.0	24.4
Proposed changes	-1.0	0.0	-1.0
SBR Proposed Budget	19.4	4.0	23.4
Summary of proposed changes			
Miscellaneous minor transfers	-1.0	0.0	-1.0
	-1.0	0.0	-1.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	19.4	4.0	23.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	19.4	4.0	23.4
Budget Analysis			
Agency Administration	19.4	4.0	23.4
Net Expenditure	19.4	4.0	23.4

FINANCE, ECONOMY AND FAIR WORK

**Schedule 3.2 Finance
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	64.5	17.2	81.7
ABR changes	4.4	0.0	4.4
ABR Budget	68.9	17.2	86.1
Proposed changes	12.4	0.0	12.4
SBR Proposed Budget	81.3	17.2	98.5
Summary of proposed changes			
Transfer from other Scottish Government portfolios for social advertising and public information in 2019-20	7.2	0.0	7.2
Transfer from Health to support eCommerce Shared Services	2.5	0.0	2.5
Reapportionment of Corporate Running Cost across the portfolios	0.8	0.0	0.8
Miscellaneous minor transfers	1.9	0.0	1.9
	12.4	0.0	12.4

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	81.3	17.2	98.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	81.3	17.2	98.5
Budget Analysis			
Scotland Act Implementation	3.3	0.0	3.3
Scottish Government Capital Projects	14.6	17.2	31.8
Exchequer and Finance	18.1	0.0	18.1
Public Information and Engagement	10.0	0.0	10.0
Scottish Futures Trust	9.1	0.0	9.1
Procurement Shared Services	26.2	0.0	26.2
Net Expenditure	81.3	17.2	98.5

FINANCE, ECONOMY AND FAIR WORK

Schedule 3.3 Economic Advice
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	11.0	0.0	11.0
ABR changes	3.3	0.0	3.3
ABR Budget	14.3	0.0	14.3
Proposed changes	1.1	0.0	1.1
SBR Proposed Budget	15.4	0.0	15.4
Summary of proposed changes			
Miscellaneous minor transfers	1.1	0.0	1.1
	1.1	0.0	1.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	15.4	0.0	15.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	15.4	0.0	15.4
Budget Analysis			
Consumer Scotland Policy and Advice	5.9	0.0	5.9
Council of Economic Advisers	0.1	0.0	0.1
Office of the Chief Economic Adviser	8.1	0.0	8.1
Economic Policy and Advice	1.3	0.0	1.3
Net Expenditure	15.4	0.0	15.4

FINANCE, ECONOMY AND FAIR WORK

**Schedule 3.4 Enterprise, Trade and Investment
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	313.5	192.5	506.0
ABR changes	-6.2	-8.5	-14.7
ABR Budget	307.3	184.0	491.3
Proposed changes	9.1	-41.9	-32.8
SBR Proposed Budget	316.4	142.1	458.5
Summary of proposed changes			
	-5.0	-40.0	-45.0
Release of emerging/planned underspend to support priorities			
Transfer of responsibility from Digital Economy in relation to Digital Growth Fund	2.2	12.0	14.2
Transfer to Communities and Local Government in relation to investment into Scottish Partnership for Regeneration in Urban Centres (SPRUCE)	0.0	-10.5	-10.5
Deployment of emerging/planned underspend to support additional investments by Scottish Enterprise	7.8	0.0	7.8
Additional income in relation to Scottish Enterprise loan repayments	-5.0	0.0	-5.0
Transfer from Energy to Scottish Enterprise to fund a project in the Fife Energy Park	2.5	0.0	2.5
Technical adjustment to the fair value of financial instruments arising from the application of IFRS9	0.9	0.0	0.9
Miscellaneous minor transfers	5.7	-3.4	2.3
	9.1	-41.9	-32.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	326.4	142.1	468.5
<i>Less:</i> Retained Income	-10.0	0.0	-10.0
Capital Receipts Applied	0.0	0.0	0.0
	316.4	142.1	458.5
Budget Analysis			
Enterprise	281.8	4.1	285.9
Innovation, Industries and Trade Investment	23.4	12.0	35.4
Scottish National Investment Bank	11.2	126.0	137.2
Net Expenditure	316.4	142.1	458.5

FINANCE, ECONOMY AND FAIR WORK

**Schedule 3.5 Digital Strategy
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	31.1	12.0	43.1
ABR changes	-1.6	0.0	-1.6
ABR Budget	29.5	12.0	41.5
Proposed changes	-4.0	-12.0	-16.0
SBR Proposed Budget	25.5	0.0	25.5
Summary of proposed changes			
Transfer to Enterprise, Trade and Investment in relation to Digital Growth Fund	0.0	-12.0	-12.0
Transfer to Enterprise, Trade and Investment responsibility in relation to Digital Economy	-2.2	0.0	-2.2
Miscellaneous minor transfers	-1.8	0.0	-1.8
	-4.0	-12.0	-16.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	25.5	0.0	25.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	25.5	0.0	25.5
Budget Analysis			
Digital Strategy	25.5	0.0	25.5
Net Expenditure	25.5	0.0	25.5

FINANCE, ECONOMY AND FAIR WORK

**Schedule 3.6 Accountant in Bankruptcy
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.5	0.8	3.3
ABR changes	-0.2	0.0	-0.2
ABR Budget	2.3	0.8	3.1
Proposed changes	0.2	0.0	0.2
SBR Proposed Budget	2.5	0.8	3.3
Summary of proposed changes			
Additional non-cash budget cover for depreciation	0.2	0.0	0.2
	0.2	0.0	0.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	12.7	0.8	13.5
<i>Less:</i> Retained Income	-10.2	0.0	-10.2
Capital Receipts Applied	0.0	0.0	0.0
	2.5	0.8	3.3
Budget Analysis			
AiB Agency Administration	2.5	0.8	3.3
Net Expenditure	2.5	0.8	3.3

FINANCE, ECONOMY AND FAIR WORK

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	56.5	0.2	56.7
ABR changes	-0.6	0.0	-0.6
ABR Budget	55.9	0.2	56.1
Proposed changes	-3.4	0.0	-3.4
SBR Proposed Budget	52.5	0.2	52.7
Summary of proposed changes			
Release of emerging/planned underspend to support priorities	-3.0	0.0	-3.0
Miscellaneous minor transfers	-0.4	0.0	-0.4
	-3.4	0.0	-3.4

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	52.5	0.2	52.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	52.5	0.2	52.7
Budget Analysis			
Employability and Training	52.5	0.2	52.7
Net Expenditure	52.5	0.2	52.7

FINANCE, ECONOMY AND FAIR WORK

Schedule 3.8 European Social Fund - 2014-20 Programmes

Details of Proposed Budget

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

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

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, ECONOMY AND FAIR WORK

Schedule 3.9 European Regional Development Fund - 2014-20 Programmes

Details of Proposed Budget

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

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

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, ECONOMY AND FAIR WORK

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	50.0	0.0	50.0
ABR changes	0.0	0.0	0.0
ABR Budget	50.0	0.0	50.0
Proposed changes	2.0	0.0	2.0
SBR Proposed Budget	52.0	0.0	52.0
Summary of proposed changes			
Additional funds for Growth Accelerators	2.0	0.0	2.0
	2.0	0.0	2.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	52.0	0.0	52.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	52.0	0.0	52.0
Budget Analysis			
Growth Accelerators	2.0	0.0	2.0
Town Centre Fund	50.0	0.0	50.0
Net Expenditure	52.0	0.0	52.0

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	3,512.2	552.9	4,065.1
Changes Proposed			
<i>Funding Changes</i>	55.3	9.5	64.8
<i>Technical Adjustments</i>	0.3	-12.0	-11.7
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	3.5	0.0	3.5
Total changes proposed	59.1	-2.5	56.6
Proposed Budget following Spring Budget Revision	3,571.3	550.4	4,121.7

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Learning	275.4	0.0	275.4
Children and Families	140.8	10.5	151.3
Early Learning and Childcare Programme	7.9	0.0	7.9
Higher Education Student Support	565.4	1.9	567.3
Scottish Funding Council	1,882.3	0.0	1,882.3
Advanced Learning and Science	11.8	0.0	11.8
Skills and Training	251.0	0.0	251.0
E&S Central Government Grants to LAs	589.1	0.0	589.1
Total Expenditure Limit	3,723.7	12.4	3,736.1
UK Funded AME:			
Learning	0.1	0.0	0.1
Higher Education Student Support	-152.5	538.0	385.5
Total UK Funded AME	-152.4	538.0	385.6
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	3,571.3	550.4	4,121.7

Total Limit on Income (accruing resources)	350.0
---	--------------

EDUCATION AND SKILLS

Schedule 3.1 Learning Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	255.0	0.0	255.0
ABR changes	-11.2	0.0	-11.2
ABR Budget	243.8	0.0	243.8
Proposed changes	31.7	0.0	31.7
SBR Proposed Budget	275.5	0.0	275.5
Summary of proposed changes			
Transfer to Scottish Funding Council for Initial Teacher Education (ITE)	-9.5	0.0	-9.5
Transfer to Local Government for School Clothing Grants	-4.0	0.0	-4.0
Transfer to Skills Development Scotland (SDS) to support Science, Technology, Engineering & Maths (STEM) teacher bursaries	-1.0	0.0	-1.0
Allocation of available funding to cover NPD Unitary charges	9.1	0.0	9.1
Allocation of available funding to support Initial Teacher Training programme	4.9	0.0	4.9
Allocation of available funding to support Raising Attainment	6.0	0.0	6.0
Allocation of available funding to support STEM teacher bursaries	3.2	0.0	3.2
Allocation of available funding to support Gaelic	1.0	0.0	1.0
Allocation of available funding to support SQA	18.6	0.0	18.6
Allocation of available funding to support Education Scotland	4.1	0.0	4.1
Miscellaneous minor transfers	-0.7	0.0	-0.7
	31.7	0.0	31.7

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	276.4	0.0	276.4
<i>Less:</i> Retained Income	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0
	275.5	0.0	275.5
Budget Analysis			
Education Scotland	39.2	0.0	39.2
Education Scotland - AME	0.1	0.0	0.1
Education Scotland Income	-0.9	0.0	-0.9
Gaelic	25.0	0.0	25.0
Learning & Support	50.1	0.0	50.1
Workforce, Infrastructure and Reform	78.5	0.0	78.5
Education Analytical Services	3.9	0.0	3.9
Strategy & Performance	79.6	0.0	79.6
Net Expenditure	275.5	0.0	275.5

EDUCATION AND SKILLS

Schedule 3.2 Children and Families

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	121.1	1.0	122.1
ABR changes	1.4	0.0	1.4
ABR Budget	122.5	1.0	123.5
Proposed changes	18.3	9.5	27.8
SBR Proposed Budget	140.8	10.5	151.3
Summary of proposed changes			
Release of emerging/planned underspend to support other priorities	-3.5	0.0	-3.5
Allocation of available funding to support the Scottish Child Abuse Inquiry	7.8	0.0	7.8
Allocation of available funding to support the Independent Care Review	2.1	0.0	2.1
Allocation of available funding to support the Scottish Childrens Reporter Administration (SCRA)	2.5	0.0	2.5
Allocation of available funding to support Disclosure Scotland	9.7	9.5	19.2
Miscellaneous minor transfers	-0.3	0.0	-0.3
	18.3	9.5	27.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	157.9	10.5	168.4
<i>Less:</i> Retained Income	-17.1	0.0	-17.1
Capital Receipts Applied	0.0	0.0	0.0
	140.8	10.5	151.3
Budget Analysis			
Care & Justice	39.5	0.0	39.5
Care and Protection	31.2	0.0	31.2
Disclosure Scotland Expenditure	37.4	10.5	47.9
Disclosure Scotland Retained Income	-15.8	0.0	-15.8
Office of the Chief Social Work Adviser	20.5	0.0	20.5
Creating Positive Futures	28.0	0.0	28.0
Net Expenditure	140.8	10.5	151.3

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	40.5	0.0	40.5
ABR changes	-28.8	0.0	-28.8
ABR Budget	11.7	0.0	11.7
Proposed changes	-3.8	0.0	-3.8
SBR Proposed Budget	7.9	0.0	7.9
Summary of proposed changes			
Release of emerging/planned underspend to support other priorities	-2.3	0.0	-2.3
Miscellaneous minor transfers	-1.5	0.0	-1.5
	-3.8	0.0	-3.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	7.9	0.0	7.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	7.9	0.0	7.9
Budget Analysis			
Early Learning and Childcare	7.9	0.0	7.9
Net Expenditure	7.9	0.0	7.9

EDUCATION AND SKILLS

Schedule 3.4 Advanced Learning & Science Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10.0	0.0	10.0
ABR changes	1.3	0.0	1.3
ABR Budget	11.3	0.0	11.3
Proposed changes	0.5	0.0	0.5
SBR Proposed Budget	11.8	0.0	11.8
Summary of proposed changes			
Miscellaneous minor transfers	0.5	0.0	0.5
	0.5	0.0	0.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11.8	0.0	11.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	11.8	0.0	11.8
Budget Analysis			
Higher Education	6.9	0.0	6.9
Qualification and Accreditation	1.9	0.0	1.9
Science Engagement and Advice	3.0	0.0	3.0
Net Expenditure	11.8	0.0	11.8

EDUCATION AND SKILLS

Schedule 3.5 Scottish Funding Council (SFC)

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,808.9	0.0	1,808.9
ABR changes	64.7	0.0	64.7
ABR Budget	1,873.6	0.0	1,873.6
Proposed changes	8.7	0.0	8.7
SBR Proposed Budget	1,882.3	0.0	1,882.3
Summary of proposed changes			
Transfer from Health in respect of Nurse and Midwifery Education	4.5	0.0	4.5
Transfer from Learning for Initial Teacher Education (ITE)	9.5	0.0	9.5
Release of emerging/planned underspend to support other priorities	-8.0	0.0	-8.0
Transfer from Health in relation to Counselling in Further Education	1.0	0.0	1.0
Miscellaneous minor transfers	1.7	0.0	1.7
	8.7	0.0	8.7

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,882.3	0.0	1,882.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1,882.3	0.0	1,882.3
Budget Analysis			
Scottish Funding Council Administration	7.5	0.0	7.5
College Resource	644.6	0.0	644.6
Higher Education Resource	1,058.5	0.0	1,058.5
College Capital	48.6	0.0	48.6
Higher Education Capital	123.1	0.0	123.1
Net Expenditure	1,882.3	0.0	1,882.3

EDUCATION AND SKILLS

Schedule 3.6 Higher Education Student Support Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	370.6	551.9	922.5
ABR changes	34.3	0.0	34.3
ABR Budget	404.9	551.9	956.8
Proposed changes	8.0	-12.0	-4.0
SBR Proposed Budget	412.9	539.9	952.8
Summary of proposed changes			
Revised estimate of Student Loans capital requirement (AME)	0.0	-12.0	-12.0
Deployment of emerging/planned underspend to support Higher Education Student Support bursaries	4.8	0.0	4.8
Allocation of available funding to support the administration costs to the Student Loans Company and HMRC	2.5	0.0	2.5
Miscellaneous minor transfers	0.7	0.0	0.7
	8.0	-12.0	-4.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	535.4	539.9	1,075.3
Less: Retained Income	-122.5	0.0	-122.5
Capital Receipts Applied	0.0	0.0	0.0
	412.9	539.9	952.8
Budget Analysis			
Student Support & Tuition Fee Payments	341.0	0.0	341.0
Student Loans Company Administration Costs	6.7	0.0	6.7
Student Loan Interest Subsidy to Bank	2.0	0.0	2.0
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	203.2	0.0	203.2
Student Awards Agency for Scotland Operating Costs	12.5	1.9	14.4
Net Student Loans Advanced	0.0	538.0	538.0
Capitalised Interest	-70.0	0.0	-70.0
Student Loan Fair Value Adjustment	-84.1	0.0	-84.1
Student Loan Sale Subsidy Impairment Adjustment	1.6	0.0	1.6
Net Expenditure	412.9	539.9	952.8

EDUCATION AND SKILLS

Schedule 3.7 Skills and Training Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	254.0	0.0	254.0
ABR changes	2.1	0.0	2.1
ABR Budget	256.1	0.0	256.1
Proposed changes	-5.1	0.0	-5.1
SBR Proposed Budget	251.0	0.0	251.0
Summary of proposed changes			
Release of emerging/planned underspend from SDS to support other priorities	-5.0	0.0	-5.0
Release of emerging/planned underspend from Employee Maintenance Allowances to support priorities	-1.5	0.0	-1.5
Release of emerging/planned underspend from Skills to support other priorities	-1.0	0.0	-1.0
Transfer from Learning to support Science, Technology, Engineering & Maths (STEM) Teacher bursaries	1.0	0.0	1.0
Miscellaneous minor transfers	1.4	0.0	1.4
	-5.1	0.0	-5.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	251.0	0.0	251.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	251.0	0.0	251.0
Budget Analysis			
Skills Development Scotland	220.4	0.0	220.4
Employment and Training Interventions	30.6	0.0	30.6
Net Expenditure	251.0	0.0	251.0

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	561.7	0.0	561.7
ABR changes	26.6	0.0	26.6
ABR Budget	588.3	0.0	588.3
Proposed changes	0.8	0.0	0.8
SBR Proposed Budget	589.1	0.0	589.1
Summary of proposed changes			
Miscellaneous minor transfers	0.8	0.0	0.8
	0.8	0.0	0.8

Proposed Budget following Spring Budget Revision	£m	£m	£m
Gross Expenditure	589.1	0.0	589.1
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	589.1	0.0	589.1
Budget Analysis			
Local Government Gaelic Grant	4.5	0.0	4.5
Local Government Attainment Fund	122.5	0.0	122.5
Local Government Early Learning and Childcare Expansion	462.1	0.0	462.1
Net Expenditure	589.1	0.0	589.1

JUSTICE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	2,555.0	57.9	2,612.9
Changes Proposed			
<i>Funding Changes</i>	190.8	-35.7	155.1
<i>Technical Adjustments</i>	37.9	0.0	37.9
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	4.2	-10.0	-5.8
Total changes proposed	232.9	-45.7	187.2
Proposed Budget following Spring Budget Revision	2,787.9	12.2	2,800.1

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Community Justice Services	34.6	0.0	34.6
Judiciary	1.0	0.0	1.0
Criminal Injuries Compensation	15.5	0.0	15.5
Legal Aid	139.6	0.0	139.6
Police Central Government	66.4	0.0	66.4
Safer and Stronger Communities	11.1	0.0	11.1
Police and Fire Pensions	501.0	0.0	501.0
Scottish Prison Service	289.1	11.8	300.9
Miscellaneous	45.1	0.4	45.5
Scottish Police Authority	1,216.3	0.0	1,216.3
Scottish Fire and Rescue Service	299.2	0.0	299.2
Justice Central Government Grants to Local Authorities	87.7	0.0	87.7
Total Expenditure Limit	2,706.6	12.2	2,718.8
UK Funded AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Scottish Prison Service	77.7	0.0	77.7
Scottish Police Authority Loan Charges	3.6	0.0	3.6
Total Other Expenditure	81.3	0.0	81.3
Total Budget	2,787.9	12.2	2,800.1

Total Limit on Income (accruing resources)	39.7
---	-------------

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	37.0	0.0	37.0
ABR changes	-2.2	0.0	-2.2
ABR Budget	34.8	0.0	34.8
Proposed changes	-0.2	0.0	-0.2
SBR Proposed Budget	34.6	0.0	34.6
Summary of proposed changes			
Miscellaneous Minor Transfers	-0.2	0.0	-0.2
	-0.2	0.0	-0.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	34.6	0.0	34.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	34.6	0.0	34.6
Budget Analysis			
Offender Services	31.1	0.0	31.1
Community Justice Services Miscellaneous	3.5	0.0	3.5
Net Expenditure	34.6	0.0	34.6

JUSTICE

**Schedule 3.2 Judiciary
Details of Proposed Budget**

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

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

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.5	0.0	15.5
ABR changes	0.0	0.0	0.0
ABR Budget	15.5	0.0	15.5
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	15.5	0.0	15.5
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	15.5	0.0	15.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	15.5	0.0	15.5
Budget Analysis			
CIC Scheme	13.8	0.0	13.8
Criminal Injuries Administration Costs	1.7	0.0	1.7
Net Expenditure	15.5	0.0	15.5

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	62.2	4.6	66.8
ABR changes	-4.7	0.0	-4.7
ABR Budget	57.5	4.6	62.1
Proposed changes	8.9	-4.6	4.3
SBR Proposed Budget	66.4	0.0	66.4
Summary of proposed changes			
Allocation of available funding to meet additional costs	30.1	0.0	30.1
Transfer from Scottish Fire and Rescue Service in relation to Firelink (Telecomms) costs	4.3	0.0	4.3
Transfer to Scottish Police Authority to support the implementation of Policing 2026	-24.0	-4.6	-28.6
Transfer to Scottish Police Authority to support police workforce	-1.0	0.0	-1.0
Miscellaneous Minor Transfers	-0.5	0.0	-0.5
	8.9	-4.6	4.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	68.5	0.0	68.5
<i>Less:</i> Retained Income	-2.1	0.0	-2.1
Capital Receipts Applied	0.0	0.0	0.0
	66.4	0.0	66.4
Budget Analysis			
National Police Funding & Police Change Fund	66.0	0.0	66.0
Police Support Services	0.4	0.0	0.4
Net Expenditure	66.4	0.0	66.4

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	136.9	0.0	136.9
ABR changes	1.8	0.0	1.8
ABR Budget	138.7	0.0	138.7
Proposed changes	0.9	0.0	0.9
SBR Proposed Budget	139.6	0.0	139.6
Summary of proposed changes			
Allocation of available funding to meet additional costs	1.1	0.0	1.1
Miscellaneous Minor Transfers	-0.2	0.0	-0.2
	0.9	0.0	0.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	140.3	0.0	140.3
<i>Less:</i> Retained Income	-0.7	0.0	-0.7
Capital Receipts Applied	0.0	0.0	0.0
	139.6	0.0	139.6
Budget Analysis			
Legal Aid Administration	12.2	0.0	12.2
Legal Aid Fund	127.4	0.0	127.4
Net Expenditure	139.6	0.0	139.6

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	6.4	0.0	6.4
ABR changes	4.6	0.0	4.6
ABR Budget	11.0	0.0	11.0
Proposed changes	0.1	0.0	0.1
SBR Proposed Budget	11.1	0.0	11.1
Summary of proposed changes			
Proceeds of Crime receipts	-6.3	0.0	-6.3
Proceeds of Crime payments covering funding for the Cashback for Communities Scheme	6.3	0.0	6.3
Miscellaneous Minor Transfers	0.1	0.0	0.1
	0.1	0.0	0.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11.1	0.0	11.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	11.1	0.0	11.1
Budget Analysis			
Safer Communities	11.1	0.0	11.1
Net Expenditure	11.1	0.0	11.1

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	350.6	0.0	350.6
ABR changes	22.8	0.0	22.8
ABR Budget	373.4	0.0	373.4
Proposed changes	127.6	0.0	127.6
SBR Proposed Budget	501.0	0.0	501.0
Summary of proposed changes			
Reprioritisation of resources to meet additional costs	127.6	0.0	127.6
	127.6	0.0	127.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	501.0	0.0	501.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	501.0	0.0	501.0
Budget Analysis			
Police Pensions	407.1	0.0	407.1
Fire Pensions	93.9	0.0	93.9
Net Expenditure	501.0	0.0	501.0

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	347.9	47.5	395.4
ABR changes	6.2	0.0	6.2
ABR Budget	354.1	47.5	401.6
Proposed changes	12.7	-35.7	-23.0
SBR Proposed Budget	366.8	11.8	378.6
Summary of proposed changes			
Allocation of available funding to meet additional costs	13.9	0.0	13.9
Rephasing of development of the prisons estate	0.0	-35.7	-35.7
Reduction in depreciation requirement	-1.0	0.0	-1.0
Miscellaneous Minor Transfers	-0.2	0.0	-0.2
	12.7	-35.7	-23.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	374.5	14.5	389.0
<i>Less:</i> Retained Income	-7.7	0.0	-7.7
Capital Receipts Applied	0.0	-2.7	-2.7
	366.8	11.8	378.6
Budget Analysis			
Income from Sale of Prison Goods	-7.7	0.0	-7.7
Prisons Capital Expenditure	0.0	11.8	11.8
Scottish Prison Service Capital Receipts Applied	0.0	0.0	0.0
Scottish Prison Service Current Expenditure	296.8	0.0	296.8
Scottish Prison Service PPP/PFI	77.7	0.0	77.7
Net Expenditure	366.8	11.8	378.6

JUSTICE

**Schedule 3.9 Miscellaneous
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	47.5	6.0	53.5
ABR changes	-3.3	-0.2	-3.5
ABR Budget	44.2	5.8	50.0
Proposed changes	0.9	-5.4	-4.5
SBR Proposed Budget	45.1	0.4	45.5
Summary of proposed changes			
Allocation of available funding to meet additional costs	2.4	0.0	2.4
Transfer to Health to support improvements in forensic medical examinations	0.0	-2.0	-2.0
Transfer to Crown Office and Procurator Fiscal Service (COPFS) for costs incurred in relation to the Justice Digital Transformation Fund	0.0	-1.1	-1.1
Transfer to Scottish Courts and Tribunals Service for costs incurred in relation to the Justice Digital Transformation Fund	0.0	-1.2	-1.2
Miscellaneous Minor Transfers	-1.5	-1.1	-2.6
	0.9	-5.4	-4.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	45.1	0.4	45.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	45.1	0.4	45.5
Budget Analysis			
Safe & Secure Scotland	13.7	0.0	13.7
Victim/Witness Support	11.3	0.0	11.3
Other Miscellaneous	20.1	0.4	20.5
Net Expenditure	45.1	0.4	45.5

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,133.7	0.0	1,133.7
ABR changes	1.0	0.0	1.0
ABR Budget	1,134.7	0.0	1,134.7
Proposed changes	85.2	0.0	85.2
SBR Proposed Budget	1,219.9	0.0	1,219.9
Summary of proposed changes			
Additional funding for working capital	37.0	0.0	37.0
Transfer from Police Central Government to support the implementation of Policing 2026	28.6	0.0	28.6
EU Brexit costs	17.0	0.0	17.0
Transfer from Police Central Government to support police workforce	1.0	0.0	1.0
Miscellaneous Minor Transfers	1.6	0.0	1.6
	85.2	0.0	85.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,219.9	0.0	1,219.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1,219.9	0.0	1,219.9
Budget Analysis			
Scottish Police Authority	1,216.3	0.0	1,216.3
Police Loan Charges	3.6	0.0	3.6
Net Expenditure	1,219.9	0.0	1,219.9

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	302.4	0.0	302.4
ABR changes	0.0	0.0	0.0
ABR Budget	302.4	0.0	302.4
Proposed changes	-3.2	0.0	-3.2
SBR Proposed Budget	299.2	0.0	299.2
Summary of proposed changes			
Transfer to Police Central Government in relation to Firelink (Telecoms) costs	-4.3	0.0	-4.3
Miscellaneous Minor Transfers	1.1	0.0	1.1
	-3.2	0.0	-3.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	299.2	0.0	299.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	299.2	0.0	299.2
Budget Analysis			
Scottish Fire and Rescue Service	299.2	0.0	299.2
Net Expenditure	299.2	0.0	299.2

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	86.5	0.0	86.5
ABR changes	1.2	0.0	1.2
ABR Budget	87.7	0.0	87.7
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	87.7	0.0	87.7
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	87.7	0.0	87.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	87.7	0.0	87.7
Budget Analysis			
Criminal Justice Social Work	87.7	0.0	87.7
Net Expenditure	87.7	0.0	87.7

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	2,611.1	333.5	2,944.6
Changes Proposed			
<i>Funding Changes</i>	3.5	10.0	13.5
<i>Technical Adjustments</i>	16.1	0.0	16.1
<i>Net Whitehall Transfers</i>	5.1	0.0	5.1
<i>Net Transfers within Scottish Block</i>	-18.6	0.0	-18.6
Total changes proposed	6.1	10.0	16.1
Proposed Budget following Spring Budget Revisions	2,617.2	343.5	2,960.7

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Digital Connectivity	31.3	0.0	31.3
Energy	78.1	26.5	104.6
Cities Investment & Strategy	183.8	0.0	183.8
Rail Services	987.3	0.0	987.3
Concessionary Fares and Bus Services	280.5	0.0	280.5
Other Transport Policy, Projects and Agency Admin	167.8	37.0	204.8
Motorways and Trunk Roads	404.3	265.4	669.7
Ferry Services	224.4	7.2	231.6
Air Services	60.8	7.4	68.2
Fergusons Marine	11.1	0.0	11.1
TIC Central Government Grants to Local Authorities	42.5	0.0	42.5
Total Expenditure Limit	2,471.9	343.5	2,815.4
UK Funded AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Motorways and Trunk Roads PPP/PFI	145.3	0.0	145.3
Total Other Expenditure	145.3	0.0	145.3
Total Budget	2,617.2	343.5	2,960.7

Total Limit on Income (accruing resources)	100.0
---	--------------

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.1 Digital Connectivity
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	32.9	0.0	32.9
ABR changes	-1.6	0.0	-1.6
ABR Budget	31.3	0.0	31.3
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	31.3	0.0	31.3
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	31.3	0.0	31.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	31.3	0.0	31.3
Budget Analysis			
Digital Strategy	31.3	0.0	31.3
Net Expenditure	31.3	0.0	31.3

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.2 Energy
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	78.6	26.5	105.1
ABR changes	-10.1	0.0	-10.1
ABR Budget	68.5	26.5	95.0
Proposed changes	9.6	0.0	9.6
SBR Proposed Budget	78.1	26.5	104.6
Summary of proposed changes			
Technical adjustment to the fair value of financial instruments arising from the application of IFRS9	24.7	0.0	24.7
Release of emerging/planned underspend to support priorities	-11.9	0.0	-11.9
Transfer from Whitehall for public sector energy efficiency	4.9	0.0	4.9
Transfer to Rural Economy to fund Wave Energy Scotland programme	-4.7	0.0	-4.7
Transfer to Scottish Enterprise to fund a project in the Fife Energy Park	-2.5	0.0	-2.5
Transfer to Scottish Enterprise to fund research and development in ocean energy	-0.7	0.0	-0.7
Miscellaneous minor transfers	-0.2	0.0	-0.2
	9.6	0.0	9.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	78.6	26.5	105.1
<i>Less:</i> Retained Income	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0
	78.1	26.5	104.6
Budget Analysis			
Energy	78.1	26.5	104.6
Net Expenditure	78.1	26.5	104.6

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

**Schedule 3.3 Cities Investment & Strategy
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	192.4	0.0	192.4
ABR changes	0.0	0.0	0.0
ABR Budget	192.4	0.0	192.4
Proposed changes	-8.6	0.0	-8.6
SBR Proposed Budget	183.8	0.0	183.8
Summary of proposed changes			
Transfer to Local Government to fund additional investment package in Tay Cities Region	-7.5	0.0	-7.5
Release of emerging/planned underspend to support priorities	-1.0	0.0	-1.0
Miscellaneous minor transfers	-0.1	0.0	-0.1
	-8.6	0.0	-8.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	183.8	0.0	183.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	183.8	0.0	183.8
Budget Analysis			
Cities Investment & Strategy	183.8	0.0	183.8
Net Expenditure	183.8	0.0	183.8

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

**Schedule 3.4 Rail Services
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	989.0	0.0	989.0
ABR changes	0.0	0.0	0.0
ABR Budget	989.0	0.0	989.0
Proposed changes	-1.7	0.0	-1.7
SBR Proposed Budget	987.3	0.0	987.3
Summary of proposed changes			
Release of planned saving	-1.7	0.0	-1.7
	-1.7	0.0	-1.7

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	987.3	0.0	987.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	987.3	0.0	987.3
Budget Analysis			
Major Public Transport Projects	207.0	0.0	207.0
Rail Development	1.3	0.0	1.3
Rail Franchise	417.0	0.0	417.0
Rail Infrastructure	362.0	0.0	362.0
Net Expenditure	987.3	0.0	987.3

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.5 Concessionary Fares & Bus Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	272.9	0.0	272.9
ABR changes	0.0	0.0	0.0
ABR Budget	272.9	0.0	272.9
Proposed changes	7.6	0.0	7.6
SBR Proposed Budget	280.5	0.0	280.5
Summary of proposed changes			
Additional expenditure on Concessionary Fares	7.2	0.0	7.2
Transfer of smartcard delivery responsibility from Other Transport Policy.	0.4	0.0	0.4
	7.6	0.0	7.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	280.5	0.0	280.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	280.5	0.0	280.5
Budget Analysis			
Concessionary Fares	217.7	0.0	217.7
Smartcard Programme	5.6	0.0	5.6
Support for Bus Services	57.2	0.0	57.2
Net Expenditure	280.5	0.0	280.5

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.6 Other Transport Policy, Projects and Agency Administration
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	174.0	10.0	184.0
ABR changes	-4.4	17.0	12.6
ABR Budget	169.6	27.0	196.6
Proposed changes	-1.8	10.0	8.2
SBR Proposed Budget	167.8	37.0	204.8
Summary of proposed changes			
Additional funding to support the Low Carbon Loan Fund for electric vehicles and e-bikes	0.0	10.0	10.0
Transfer to Culture Tourism & External Affairs to support, promote and showcase Active Travel through the UCI Cycling Championships.	-1.0	0.0	-1.0
Miscellaneous minor transfers	-0.8	0.0	-0.8
	-1.8	10.0	8.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	167.8	37.0	204.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	167.8	37.0	204.8
Budget Analysis			
Agency Administration Costs	16.4	0.0	16.4
Edinburgh Tram Enquiry	0.2	0.0	0.2
Future Transport Fund	55.2	0.0	55.2
Road Safety	2.9	0.0	2.9
Scottish Canals	15.3	0.0	15.3
Strategic Transport Projects Review	3.5	0.0	3.5
Support for Sustainable & Active Travel	67.7	37.0	104.7
Support for Freight Industry	0.7	0.0	0.7
Transport Information	0.8	0.0	0.8
Travel Strategy & Innovation	5.1	0.0	5.1
Net Expenditure	167.8	37.0	204.8

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.7 Motorways and Trunk Roads
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	550.4	264.9	815.3
ABR changes	17.8	0.5	18.3
ABR Budget	568.2	265.4	833.6
Proposed changes	-18.6	0.0	-18.6
SBR Proposed Budget	549.6	265.4	815.0
Summary of proposed changes			
Technical Adjustment to PPP/PFI payments	-17.8	0.0	-17.8
Transfer from Whitehall for Port Stranraer (EU Exit)	0.2	0.0	0.2
Release of planned saving	-0.9	0.0	-0.9
Miscellaneous minor transfers	-0.1	0.0	-0.1
	-18.6	0.0	-18.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	549.6	265.4	815.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	549.6	265.4	815.0
Budget Analysis			
Capital Land & Works	0.0	212.6	212.6
Forth & Tay Bridge Maintenance	21.5	0.0	21.5
M&T Other Current Expenditure	15.7	0.0	15.7
Network Strengthening	70.9	0.0	70.9
Queensferry Crossing	0.0	8.1	8.1
Roads Depreciation	145.5	0.0	145.5
Roads Improvements	59.0	0.0	59.0
Routine & Winter Maintenance	91.7	0.0	91.7
Structural Repairs	0.0	44.7	44.7
Motorway & Trunk Roads PPP/PFI	145.3	0.0	145.3
Net Expenditure	549.6	265.4	815.0

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	225.9	7.2	233.1
ABR changes	0.0	0.0	0.0
ABR Budget	225.9	7.2	233.1
Proposed changes	-1.5	0.0	-1.5
SBR Proposed Budget	224.4	7.2	231.6
Summary of proposed changes			
Release of planned saving	-1.5	0.0	-1.5
	-1.5	0.0	-1.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	224.4	12.2	236.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-5.0	-5.0
	224.4	7.2	231.6
Budget Analysis			
Support for Ferry Services	176.6	0.0	176.6
Vessels and Piers	47.8	7.2	55.0
Net Expenditure	224.4	7.2	231.6

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

**Schedule 3.9 Air Services
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	50.8	7.4	58.2
ABR changes	0.0	0.0	0.0
ABR Budget	50.8	7.4	58.2
Proposed changes	10.0	0.0	10.0
SBR Proposed Budget	60.8	7.4	68.2
Summary of proposed changes			
Technical adjustment to the fair value of financial instruments arising from the application of IFRS9	10.0	0.0	10.0
	10.0	0.0	10.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	60.8	7.4	68.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	60.8	7.4	68.2
Budget Analysis			
Highlands & Islands Airports Limited	36.4	0.0	36.4
Support for Air Services	15.8	0.0	15.8
Support for Prestwick Airport	8.6	7.4	16.0
Net Expenditure	60.8	7.4	68.2

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

**Schedule 3.10 Ferguson Marine
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	0.0	0.0	0.0
ABR changes	0.0	0.0	0.0
ABR Budget	0.0	0.0	0.0
Proposed changes	11.1	0.0	11.1
SBR Proposed Budget	11.1	0.0	11.1
Summary of proposed changes			
Transfer to fund Ferguson Marine operations	11.1	0.0	11.1
	11.1	0.0	11.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11.1	0.0	11.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	11.1	0.0	11.1
Budget Analysis			
Ferguson Marine	11.1	0.0	11.1
Net Expenditure	11.1	0.0	11.1

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

**Schedule 3.11 TIC Central Government Grants to Local Authorities
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	42.5	0.0	42.5
ABR changes	0.0	0.0	0.0
ABR Budget	42.5	0.0	42.5
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	42.5	0.0	42.5
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	42.5	0.0	42.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	42.5	0.0	42.5
Budget Analysis			
Support for Inter-Island Ferries	10.5	0.0	10.5
Cycling, Walking & Safer Routes	8.9	0.0	8.9
Regional Transport Partnership	23.1	0.0	23.1
Net Expenditure	42.5	0.0	42.5

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	216.1	262.7	478.8
Changes Proposed			
<i>Funding Changes</i>	0.9	4.5	5.4
<i>Technical Adjustments</i>	-3.7	-4.8	-8.5
<i>Net Whitehall Transfers</i>	0.7	2.1	2.8
<i>Net Transfers within Scottish Block</i>	-2.3	0.0	-2.3
Total changes proposed	-4.4	1.8	-2.6
Proposed Budget following Spring Budget Revision	211.7	264.5	476.2

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Marine	72.6	3.1	75.7
Research Analysis and Other Services	68.4	0.0	68.4
Environmental Services	150.7	4.5	155.2
Climate Change and Land Managers Renewables Fund	18.1	0.0	18.1
Scottish Water	-98.1	256.9	158.8
Total Expenditure Limit	211.7	264.5	476.2
UK Funded AME:	0.0	0.0	0.0
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
	0.0	0.0	0.0
Total Other Expenditure	0.0	0.0	0.0
Total Budget	211.7	264.5	476.2

Total Limit on Income (accruing resources)	500.0
---	--------------

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

**Schedule 3.1 Marine
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	63.7	1.0	64.7
ABR changes	0.1	0.0	0.1
ABR Budget	63.8	1.0	64.8
Proposed changes	8.8	2.1	10.9
SBR Proposed Budget	72.6	3.1	75.7
Summary of proposed changes			
Additional funding to enable distribution to Local Government of Crown Estates Net revenues.	7.5	0.0	7.5
Compliance and Catch Certificates additional funding from Whitehall for No Deal Brexit preparations.	0.7	2.1	2.8
Miscellaneous minor transfers	0.6	0.0	0.6
	8.8	2.1	10.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	79.2	3.1	82.3
<i>Less:</i> Retained Income	-6.6	0.0	-6.6
Capital Receipts Applied	0.0	0.0	0.0
	72.6	3.1	75.7
Budget Analysis			
Marine Scotland	72.6	3.1	75.7
Net Expenditure	72.6	3.1	75.7

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	64.2	0.0	64.2
ABR changes	2.8	0.0	2.8
ABR Budget	67.0	0.0	67.0
Proposed changes	1.4	0.0	1.4
SBR Proposed Budget	68.4	0.0	68.4
Summary of proposed changes			
Miscellaneous minor transfers	1.4	0.0	1.4
	1.4	0.0	1.4

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	68.7	0.0	68.7
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	68.4	0.0	68.4
Budget Analysis			
Strategic Policy, Research and Sponsorship	5.0	0.0	5.0
Economic & Other Surveys	3.5	0.0	3.5
Programmes of Research	48.0	0.0	48.0
Royal Botanic Garden, Edinburgh	11.9	0.0	11.9
Net Expenditure	68.4	0.0	68.4

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

Schedule 3.3 Environmental Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	145.6	0.0	145.6
ABR changes	15.0	0.0	15.0
ABR Budget	160.6	0.0	160.6
Proposed changes	-9.9	4.5	-5.4
SBR Proposed Budget	150.7	4.5	155.2
Summary of proposed changes			
Zero Waste Scotland reclassification to loan funding.	-2.0	4.5	2.5
Release of funding not required for River Basin Management Plan	-3.0	0.0	-3.0
Transfer to Forestry and Land Scotland from Scottish Natural Heritage for Peatland restoration funding	-2.0	0.0	-2.0
Release of planned saving	-2.0	0.0	-2.0
Transfer to EU Support from Scottish Natural Heritage to support agri-environmental programme and staff costs	-1.2	0.0	-1.2
Additional funding for the Biodiversity Challenge Fund	1.0	0.0	1.0
Miscellaneous minor transfers	-0.7	0.0	-0.7
	-9.9	4.5	-5.4

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	150.7	4.5	155.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	150.7	4.5	155.2
Budget Analysis			
Land Reform	12.9	0.0	12.9
Natural Assets & Flooding	9.4	0.0	9.4
National Park Authorities	12.7	0.0	12.7
Natural Resources	4.7	0.0	4.7
Scottish Environment Protection Agency	34.1	0.0	34.1
Scottish Natural Heritage	56.2	0.0	56.2
Zero Waste	20.7	4.5	25.2
Net Expenditure	150.7	4.5	155.2

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	22.7	0.0	22.7
ABR changes	-3.9	0.0	-3.9
ABR Budget	18.8	0.0	18.8
Proposed changes	-0.7	0.0	-0.7
SBR Proposed Budget	18.1	0.0	18.1
Summary of proposed changes			
Release of planned saving	-0.5	0.0	-0.5
Miscellaneous minor transfers	-0.2	0.0	-0.2
	-0.7	0.0	-0.7

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	18.1	0.0	18.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	18.1	0.0	18.1
Budget Analysis			
Climate Change - Policy Development & Implementation	1.1	0.0	1.1
Land Managers Renewables Fund	0.5	0.0	0.5
Sustainable Action Fund	16.5	0.0	16.5
Net Expenditure	18.1	0.0	18.1

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	-93.6	252.7	159.1
ABR changes	-0.5	9.0	8.5
ABR Budget	-94.1	261.7	167.6
Proposed changes	-4.0	-4.8	-8.8
SBR Proposed Budget	-98.1	256.9	158.8
Summary of proposed changes			
Technical Budget adjustment for voted loans	0.0	-4.8	-4.8
Release of planned saving	-3.8	0.0	-3.8
Miscellaneous minor transfers	-0.2	0.0	-0.2
	-4.0	-4.8	-8.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	-98.1	332.9	234.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-76.0	-76.0
	-98.1	256.9	158.8
Budget Analysis			
Hydro Nation	4.0	0.0	4.0
Interest on Voted Loans	-104.3	0.0	-104.3
Drinking Water Quality Regulator	0.5	0.0	0.5
Private Water	1.7	0.0	1.7
Voted Loans	0.0	256.9	256.9
Net Expenditure	-98.1	256.9	158.8

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

RURAL ECONOMY

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	341.2	21.2	362.4
Changes Proposed			
<i>Funding Changes</i>	14.4	-74.0	-59.6
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	84.6	0.0	84.6
<i>Net Transfers within Scottish Block</i>	5.5	0.0	5.5
Total changes proposed	104.5	-74.0	30.5
Proposed Budget following Spring Budget Revisions	445.7	-52.8	392.9

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
EU Support and Related Services	163.5	9.9	173.4
Rural Services	122.5	-70.0	52.5
Fisheries & Aquaculture Grants	9.0	0.0	9.0
Rural Economy Enterprise	71.7	7.3	79.0
Scottish Forestry	58.2	0.0	58.2
Forestry and Land Scotland	20.7	0.0	20.7
Total Expenditure Limit	445.6	-52.8	392.8
Uk Funded AME: EU Support and Related Services	0.0	0.0	0.0
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Animal License Fees	0.1	0.0	0.1
Total Other Expenditure	0.1	0.0	0.1
Total Budget	445.7	-52.8	392.9

Total Limit on Income (accruing resources)	800.0
---	--------------

RURAL ECONOMY

Schedule 3.1 EU Support & Related Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	162.9	13.9	176.8
ABR changes	-1.3	0.0	-1.3
ABR Budget	161.6	13.9	175.5
Proposed changes	1.9	-4.0	-2.1
SBR Proposed Budget	163.5	9.9	173.4
Summary of proposed changes			
Transfer from EU Support to Rural Services to support payment of farmers loans	0.0	-4.0	-4.0
Transfer from Scottish Natural Heritage to support agri-environmental programme and staff costs	1.2	0.0	1.2
Miscellaneous minor transfers	0.7	0.0	0.7
	1.9	-4.0	-2.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	697.2	11.3	708.5
Less: Retained Income	-533.7	0.0	-533.7
Capital Receipts Applied	0.0	-1.4	-1.4
	163.5	9.9	173.4
Budget Analysis			
CAP Pillar 1 Basic Payments	262.0	0.0	262.0
CAP Pillar 1 Greening Payments	131.5	0.0	131.5
CAP Pillar 1 Other Payments	44.5	0.0	44.5
Broadband	0.0	0.0	0.0
Agri Environmental Measures	43.1	0.0	43.1
Business Development	20.4	0.0	20.4
CAP Compliance Improvements	0.0	0.0	0.0
Crofting Assistance	1.7	-0.9	0.8
EU Income	-533.7	0.0	-533.7
Forestry	0.9	0.0	0.9
Leader	20.4	0.0	20.4
Less Favoured Area Support Scheme	52.4	0.0	52.4
ARE Operations (including Non-Cash)	119.3	10.8	130.1
Technical Assistance	1.0	0.0	1.0
Net Expenditure	163.5	9.9	173.4

RURAL ECONOMY

Schedule 3.2 Rural Services Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	35.0	0.0	35.0
ABR changes	1.2	0.0	1.2
ABR Budget	36.2	0.0	36.2
Proposed changes	86.3	-70.0	16.3
SBR Proposed Budget	122.5	-70.0	52.5
Summary of proposed changes			
Convergence funding	87.0	0.0	87.0
Net repayment of farmers loans	0.0	-74.0	-74.0
Transfer from EU Support to Rural Services to support payment of farmers loans	0.0	4.0	4.0
Export Health Certification additional funding from Whitehall for No Deal Brexit preparations.	1.4	0.0	1.4
Release of planned savings	-1.3	0.0	-1.3
Miscellaneous minor transfers	-0.8	0.0	-0.8
	86.3	-70.0	16.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	122.5	-70.0	52.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	122.5	-70.0	52.5
Budget Analysis			
Agricultural & Horticultural Advice & Support	88.6	-70.0	18.6
Animal Health	18.5	0.0	18.5
Crofting Commission	2.8	0.0	2.8
Food Industry Support	7.2	0.0	7.2
Rural Cohesion	0.5	0.0	0.5
Veterinary Surveillance	4.9	0.0	4.9
Net Expenditure	122.5	-70.0	52.5

RURAL ECONOMY

Schedule 3.3 Fisheries & Aquaculture Grants
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5.9	0.0	5.9
ABR changes	0.0	0.0	0.0
ABR Budget	5.9	0.0	5.9
Proposed changes	3.1	0.0	3.1
SBR Proposed Budget	9.0	0.0	9.0
Summary of proposed changes			
Additional Whitehall Transition funding for Fisheries	3.2	0.0	3.2
Release of planned saving	-0.1	0.0	-0.1
	3.1	0.0	3.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	18.2	0.0	18.2
<i>Less:</i> Retained Income	-9.2	0.0	-9.2
Capital Receipts Applied	0.0	0.0	0.0
	9.0	0.0	9.0
Budget Analysis			
EU Fisheries Grants	17.2	0.0	17.2
Fisheries Harbour Grants	1.0	0.0	1.0
Marine EU Income	-9.2	0.0	-9.2
Net Expenditure	9.0	0.0	9.0

RURAL ECONOMY

Schedule 3.4 Rural Economy Enterprise Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	61.0	8.4	69.4
ABR changes	6.2	-1.1	5.1
ABR Budget	67.2	7.3	74.5
Proposed changes	4.5	0.0	4.5
SBR Proposed Budget	71.7	7.3	79.0
Summary of proposed changes			
Net of capital asset disposal proceeds and additional funding to Highlands and Islands Enterprise	-1.8	0.0	-1.8
Transfer from Energy to fund Wave Energy Scotland programme	4.7	0.0	4.7
Additional funding for South of Scotland Enterprise	1.4	0.0	1.4
Transfer from Cities Investment and Strategy for Cairngorms business case	1.0	0.0	1.0
Miscellaneous minor transfers	-0.8	0.0	-0.8
	4.5	0.0	4.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	71.7	7.3	79.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	71.7	7.3	79.0
Budget Analysis			
Highlands and Islands Enterprise	66.0	0.0	66.0
South of Scotland Enterprise	5.7	7.3	13.0
Net Expenditure	71.7	7.3	79.0

RURAL ECONOMY

Schedule 3.5 Scottish Forestry Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	43.2	0.0	43.2
ABR changes	10.0	0.0	10.0
ABR Budget	53.2	0.0	53.2
Proposed changes	5.0	0.0	5.0
SBR Proposed Budget	58.2	0.0	58.2
Summary of proposed changes			
Additional funding for Woodland and forestry creation.	5.0	0.0	5.0
	5.0	0.0	5.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	58.2	0.0	58.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	58.2	0.0	58.2
Budget Analysis			
Programme and Running Costs	20.8	0.0	20.8
Depreciation	0.5	0.0	0.5
Policy Regulation and Administration	0.0	0.0	0.0
Woodland Grants	57.7	0.0	57.7
EC Receipts	-20.8	0.0	-20.8
Net Expenditure	58.2	0.0	58.2

RURAL ECONOMY

Schedule 3.6 Forestry and Land Scotland Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.7	0.0	15.7
ABR changes	1.3	0.0	1.3
ABR Budget	17.0	0.0	17.0
Proposed changes	3.7	0.0	3.7
SBR Proposed Budget	20.7	0.0	20.7
Summary of proposed changes			
Additional funding for Peatland restoration	3.7	0.0	3.7
	3.7	0.0	3.7

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	20.7	0.0	20.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	20.7	0.0	20.7
Budget Analysis			
Forestry and Land Scotland Resource	19.1	0.0	19.1
Forestry and Land Scotland Capital	1.6	0.0	1.6
Net Expenditure	20.7	0.0	20.7

CULTURE, TOURISM AND EXTERNAL AFFAIRS

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Departmental Budget in the Autumn Budget Revision	283.8	0.0	283.8
Changes Proposed			
<i>Funding Changes</i>	-2.9	0.0	-2.9
<i>Technical Adjustments</i>	5.5	0.0	5.5
<i>Net Whitehall Transfers</i>	0.1	0.0	0.1
<i>Net Transfers within Scottish Block</i>	-0.8	0.0	-0.8
Total changes proposed	1.9	0.0	1.9
Proposed Budget following Spring Budget Revision	285.7	0.0	285.7

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
External Affairs	22.1	0.0	22.1
Culture, Tourism and Major Events	225.1	0.0	225.1
Historic Environment Scotland	38.5	0.0	38.5
Total Expenditure Limit	285.7	0.0	285.7
UK Funded AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Departmental Budget	285.7	0.0	285.7

Total Limit on Income (accruing resources)	100.0
---	--------------

CULTURE, TOURISM AND EXTERNAL AFFAIRS

Schedule 3.1 External Affairs
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	24.0	0.0	24.0
ABR changes	-0.4	0.0	-0.4
ABR Budget	23.6	0.0	23.6
Proposed changes	-1.5	0.0	-1.5
SBR Proposed Budget	22.1	0.0	22.1
Summary of proposed changes			
Miscellaneous Minor Transfers	-1.5	0.0	-1.5
	-1.5	0.0	-1.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	22.1	0.0	22.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	22.1	0.0	22.1
Budget Analysis			
International Relations	22.0	0.0	22.0
British Irish Council	0.1	0.0	0.1
Net Expenditure	22.1	0.0	22.1

CULTURE, TOURISM AND EXTERNAL AFFAIRS

Schedule 3.2 Culture, Tourism and Major Events

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	218.9	0.0	218.9
ABR changes	2.5	0.0	2.5
ABR Budget	221.4	0.0	221.4
Proposed changes	3.7	0.0	3.7
SBR Proposed Budget	225.1	0.0	225.1
Summary of proposed changes			
Additional working capital provided to Creative Scotland	5.4	0.0	5.4
Release of emerging/planned underspend to support other priorities	-3.2	0.0	-3.2
Allocation of available funding to support Paisley Museum	1.0	0.0	1.0
Miscellaneous minor transfers	0.5	0.0	0.5
	3.7	0.0	3.7

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	225.1	0.0	225.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	225.1	0.0	225.1
Budget Analysis			
Advice and Policy	4.4	0.0	4.4
Creative Scotland & Other Arts	69.6	0.0	69.6
Cultural Collections	67.8	0.0	67.8
National Performing Companies	22.9	0.0	22.9
Tourism	57.2	0.0	57.2
Major Events	3.2	0.0	3.2
Net Expenditure	225.1	0.0	225.1

CULTURE, TOURISM AND EXTERNAL AFFAIRS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	36.8	0.0	36.8
ABR changes	2.0	0.0	2.0
ABR Budget	38.8	0.0	38.8
Proposed changes	-0.3	0.0	-0.3
SBR Proposed Budget	38.5	0.0	38.5
Summary of proposed changes			
Miscellaneous minor transfers	-0.3	0.0	-0.3
	-0.3	0.0	-0.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	95.6	0.0	95.6
<i>Less:</i> Retained Income	-57.1	0.0	-57.1
Capital Receipts Applied	0.0	0.0	0.0
	38.5	0.0	38.5
Budget Analysis			
Operational Costs	92.2	0.0	92.2
Capital Expenditure	6.0	0.0	6.0
Less Income	-59.7	0.0	-59.7
Net Expenditure	38.5	0.0	38.5

SOCIAL SECURITY AND OLDER PEOPLE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	476.1	10.0	486.1
Changes Proposed			
<i>Funding Changes</i>	0.0	50.9	50.9
<i>Technical Adjustments</i>	-0.7	6.2	5.5
<i>Net Whitehall Transfers</i>	1.4	0.0	1.4
<i>Net Transfers within Scottish Block</i>	-0.7	0.0	-0.7
Total changes proposed	0.0	57.1	57.1
Proposed Budget following Spring Budget Revision	476.1	67.1	543.2

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Social Security	101.9	60.9	162.8
Social Security Assistance	340.6	6.2	346.8
Equalities	28.6	0.0	28.6
Total Expenditure Limit	471.1	67.1	538.2
UK Funded AME:			
Social Security Assistance	5.0	0.0	5.0
Total UK Funded AME	5.0	0.0	5.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	476.1	67.1	543.2

Total Limit on Income (accruing resources)	10.0
---	-------------

SOCIAL SECURITY AND OLDER PEOPLE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	115.5	10.0	125.5
ABR changes	-6.7	0.0	44.0
ABR Budget	108.8	10.0	118.8
Proposed changes	-6.9	50.9	44.0
SBR Proposed Budget	101.9	60.9	162.8
Summary of proposed changes			
Allocation of available funding to support capital projects	0.0	45.9	45.9
Additional funding to develop and implement the Scottish Child Payment benefit	0.0	5.0	5.0
Revised budget requirement due to capitalisation of staff costs	-7.3	0.0	-7.3
Transfer from Social Security Scotland to develop IT systems	3.0	0.0	3.0
Transfer to Social Security programme costs to develop IT systems	-3.0	0.0	-3.0
Miscellaneous minor transfers	0.4	0.0	0.4
	-6.9	50.9	44.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	101.9	60.9	162.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	101.9	60.9	162.8
Budget Analysis			
Scottish Welfare Fund - Administration	0.1	0.0	0.1
Discretionary Housing Payments - Administration	0.0	0.0	0.0
Social Security Advice Policy and Programme Costs	63.3	60.9	124.2
Social Security Scotland	38.5	0.0	38.5
Net Expenditure	101.9	60.9	162.8

SOCIAL SECURITY AND OLDER PEOPLE

Schedule 3.2 Social Security Assistance Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	434.8	0.0	434.8
ABR changes	-94.1	0.0	11.1
ABR Budget	340.7	0.0	340.7
Proposed changes	4.9	6.2	11.1
SBR Proposed Budget	345.6	6.2	351.8
Summary of proposed changes			
Additional funding for Best Start Grant	6.1	0.0	6.1
Reclassification of Funeral Expense Assistance	-6.2	6.2	0.0
Additional funding (AME) to cover impairments in relation to Carer's Allowance	5.0	0.0	5.0
	4.9	6.2	11.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	345.6	6.2	351.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	345.6	6.2	351.8
Budget Analysis			
Scottish Welfare Fund	0.0	0.0	0.0
Discretionary Housing Payments - BTM	0.0	0.0	0.0
Discretionary Housing Payments - Other	0.0	0.0	0.0
Funeral Expense Assistance	0.0	6.2	6.2
Carer's Allowance	288.0	0.0	288.0
Carer's Allowance Supplement	37.0	0.0	37.0
Best Start Grant	20.6	0.0	20.6
Net Expenditure	345.6	6.2	351.8

SOCIAL SECURITY AND OLDER PEOPLE

**Schedule 3.3 Equalities
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	24.6	0.0	24.6
ABR changes	2.0	0.0	2.0
ABR Budget	26.6	0.0	26.6
Proposed changes	2.0	0.0	2.0
SBR Proposed Budget	28.6	0.0	28.6
Summary of proposed changes			
Transfer from HM Treasury in relation to Tampon Tax allocations	1.4	0.0	1.4
Miscellaneous minor transfers	0.6	0.0	0.6
	2.0	0.0	2.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	28.6	0.0	28.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	28.6	0.0	28.6
Budget Analysis			
Equalities	28.6	0.0	28.6
Net Expenditure	28.6	0.0	28.6

GOVERNMENT BUSINESS AND CONSTITUTIONAL RELATIONS

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	11.9	0.0	11.9
Changes Proposed			
<i>Funding Changes</i>	3.1	0.0	3.1
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-0.1	0.0	-0.1
Total changes proposed	3.0	0.0	3.0
Proposed Budget following Spring Budget Revision	14.9	0.0	14.9

	Operating £m	Capital £m	Total £m
Expenditure Limit: Government Business and Constitutional Relations	14.9	0.0	14.9
Total Expenditure Limit	14.9	0.0	14.9
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	14.9	0.0	14.9

Total Limit on Income (accruing resources)	0.0
---	------------

GOVERNMENT BUSINESS AND CONSTITUTIONAL RELATIONS

Schedule 3.1 Government Business and Constitutional Relations
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	12.1	0.0	12.1
ABR changes	-0.2	0.0	-0.2
ABR Budget	11.9	0.0	11.9
Proposed changes	3.0	0.0	3.0
SBR Proposed Budget	14.9	0.0	14.9
Summary of proposed changes			
Funding for Citizens' Assembly of Scotland	1.5	0.0	1.5
Miscellaneous minor transfers	1.5	0.0	1.5
	3.0	0.0	3.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	14.9	0.0	14.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	14.9	0.0	14.9
Budget Analysis			
Office of the Chief Researcher	2.1	0.0	2.1
Royal and Ceremonial	0.4	0.0	0.4
Local Government Elections	0.4	0.0	0.4
Boundary Commission	0.5	0.0	0.5
Scottish Parliamentary Elections	0.1	0.0	0.1
Extension of Freedom of Information Coverage	0.0	0.0	0.0
Government Business and Constitution Relations Policy and Coordination	11.4	0.0	11.4
Net Expenditure	14.9	0.0	14.9

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	120.8	3.8	124.6
Changes Proposed			
<i>Funding Changes</i>	0.6	5.3	5.9
<i>Technical Adjustments</i>	1.8	0.0	1.8
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.7	1.1	1.8
Total changes proposed	3.1	6.4	9.5
Proposed Budget following Spring Budget Revision	123.9	10.2	134.1

	Operating £m	Capital £m	Total £m
Expenditure Limit: The Crown Office and Procurator Fiscal Service	122.1	10.2	132.3
Total Expenditure Limit	122.1	10.2	132.3
UK Funded AME: Total UK Funded AME	1.8	0.0	1.8
	1.8	0.0	1.8
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	123.9	10.2	134.1

Total Limit on Income (accruing resources)	2.0
---	------------

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	117.1	3.6	120.7
ABR changes	3.7	0.2	3.9
ABR Budget	120.8	3.8	124.6
Proposed changes	3.1	6.4	9.5
SBR Proposed Budget	123.9	10.2	134.1
Summary of Proposed changes			
Additional AME non cash budget for impairments	1.8	0.0	1.8
Allocation of available capital funding for toxicology	0.0	2.4	2.4
Allocation of available funding for essential capital spend	0.0	2.9	2.9
Justice Digital Transformation	0.0	1.1	1.1
Miscellaneous minor transfers	1.3	0.0	1.3
	3.1	6.4	9.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	124.2	10.2	134.4
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	123.9	10.2	134.1
Budget Analysis			
Staff Costs	88.7	0.0	88.7
Office Costs	3.6	0.0	3.6
Case Related	13.8	0.0	13.8
Centrally Managed Costs	17.8	0.0	17.8
Capital Expenditure	0.0	10.2	10.2
Net Expenditure	123.9	10.2	134.1

Income to be surrendered	20.0
---------------------------------	-------------

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	35.0	3.0	38.0
Changes Proposed			
<i>Funding Changes</i>	4.5	1.4	5.9
<i>Technical Adjustments</i>	0.7	0.0	0.7
<i>Net Whitehall transfers</i>	0.1	0.0	0.1
<i>Net Transfers within Scottish Block</i>	-0.8	0.0	-0.8
Total changes proposed	4.5	1.4	5.9
Proposed Budget following Spring Budget Revision	39.5	4.4	43.9

	Operating £m	Capital £m	Total £m
Expenditure Limit: National Records of Scotland	39.5	4.4	43.9
Total Expenditure Limit	39.5	4.4	43.9
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	39.5	4.4	43.9

Total Limit on Income (accruing resources)	9.8
---	------------

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	34.4	3.0	37.4
ABR changes	0.6	0.0	0.6
ABR Budget	35.0	3.0	38.0
Proposed changes	4.5	1.4	5.9
SBR Proposed Budget	39.5	4.4	43.9
Summary of proposed changes			
Transfer to NRS for Census	4.5	1.4	5.9
Miscellaneous Minor Transfers	0.0	0.0	0.0
	4.5	1.4	5.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	45.2	4.4	49.6
<i>Less:</i> Retained Income	-5.7	0.0	-5.7
Capital Receipts Applied	0.0	0.0	0.0
	39.5	4.4	43.9
Budget Analysis			
Operational Costs	45.9	0.0	45.9
Capital Expenditure	0.0	4.4	4.4
Less Income	-6.4	0.0	-6.4
Net Expenditure	39.5	4.4	43.9

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	3.4	0.0	3.4
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Spring Budget Revision	3.4	0.0	3.4

	Operating £m	Capital £m	Total £m
Expenditure Limit: Office of the Scottish Charity Regulator	3.4	0.0	3.4
Total Expenditure Limit	3.4	0.0	3.4
UK Funded AME: Total Uk Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	3.4	0.0	3.4

Total Limit on Income (accruing resources)	0.0
---	------------

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	3.3	0.0	3.3
ABR changes	0.1	0.0	0.1
ABR Budget	3.4	0.0	3.4
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	3.4	0.0	3.4
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

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

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	108.4	18.3	126.7
Changes Proposed			
<i>Funding Changes</i>	7.3	0.7	8.0
<i>Technical Changes</i>	2.6	0.0	2.6
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	2.6	1.3	3.9
Total changes proposed	12.5	2.0	14.5
Proposed Budget following Spring Budget Revision	120.9	20.3	141.2

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Courts and Tribunals Service	118.3	20.3	138.6
Total Expenditure Limit	118.3	20.3	138.6
UK Funded AME: Total UK Funded AME	2.6	0.0	2.6
	2.6	0.0	2.6
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
	0.0	0.0	0.0
Total Budget	120.9	20.3	141.2

Total Limit on Income (accruing resources)	46.0
---	-------------

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	98.3	18.3	116.6
ABR changes	10.1	0.0	10.1
ABR Budget	108.4	18.3	126.7
Proposed changes	12.5	2.0	14.5
SBR Proposed Budget	120.9	20.3	141.2
Summary of proposed changes			
Reprioritisation of resources to meet additional costs	3.9	0.7	4.6
Additional non-cash AME for provisions and impairment	2.6	0.0	2.6
Transfer to cover shortfall in income from retained fines	1.5	0.0	1.5
Transfer from Miscellaneous to cover costs for the Justice Digital Transformation Fund	0.0	1.3	1.3
Transfer to support costs of unfilled judicial vacancies being covered by temporary judges and sheriffs	1.1	0.0	1.1
Transfer from Housing to cover costs incurred by Scottish Courts and Tribunal Service for the operation of the First-tier Tribunal Housing and Property Chamber	1.1	0.0	1.1
Miscellaneous Minor Transfers	2.3	0.0	2.3
	12.5	2.0	14.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	163.9	20.3	184.2
<i>Less: Retained Income</i>	-43.0	0.0	-43.0
Capital Receipts Applied	0.0	0.0	0.0
	120.9	20.3	141.2
Budget Analysis			
Operating Expenditure	163.9	0.0	163.9
Less Civil Fees	-34.1	0.0	-34.1
Less Other Income	-8.9	0.0	-8.9
Capital	0.0	20.3	20.3
Net Expenditure	120.9	20.3	141.2

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 Revision	1.9	0.0	1.9
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Spring Budget Revision	1.9	0.0	1.9

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Fiscal Commission	1.9	0.0	1.9
Total Expenditure Limit	1.9	0.0	1.9
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	1.9	0.0	1.9

Total Limit on Income (accruing resources)	0.0
---	------------

SCOTTISH FISCAL COMMISSION

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.9	0.0	1.9
ABR changes	0.0	0.0	0.0
ABR Budget	1.9	0.0	1.9
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	1.9	0.0	1.9
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1.9	0.0	1.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1.9	0.0	1.9
Budget Analysis			
Scottish Fiscal Commission	1.9	0.0	1.9
Net Expenditure	1.9	0.0	1.9

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	6.3	1.4	7.7
Changes Proposed			
<i>Funding Changes</i>	0.0	0.3	0.3
<i>Technical Adjustments</i>	0.3	0.0	0.3
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.4	0.1	0.5
Total changes proposed	0.7	0.4	1.1
Proposed Budget following Spring Budget Revision	7.0	1.8	8.8

	Operating £m	Capital £m	Total £m
Expenditure Limit: Revenue Scotland	7.0	1.8	8.8
Total Expenditure Limit	7.0	1.8	8.8
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	7.0	1.8	8.8

Total Limit on Income (accruing resources)	0.0
---	------------

REVENUE SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	6.2	1.4	7.6
ABR changes	0.1	0.0	0.1
ABR Budget	6.3	1.4	7.7
Proposed changes	0.7	0.4	1.1
SBR Proposed Budget	7.0	1.8	8.8
Summary of proposed changes			
Miscellaneous minor transfers	0.7	0.4	1.1
	0.7	0.4	1.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	7.0	1.8	8.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	7.0	1.8	8.8
Budget Analysis			
Administration Costs	7.0	1.8	8.8
Net Expenditure	7.0	1.8	8.8

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	16.3	0.0	16.3
Changes Proposed			
<i>Funding Changes</i>	-0.4	0.0	-0.4
<i>Technical Changes</i>	0.7	0.0	0.7
<i>Net Whitehall transfers</i>	2.3	0.0	2.3
<i>Net Transfers within Scottish Block</i>	-0.6	0.6	0.0
Total changes proposed	2.0	0.6	2.6
Proposed Budget following Spring Budget Revision	18.3	0.6	18.9

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Food Standards Agency	17.6	0.6	18.2
Total Expenditure Limit	17.6	0.6	18.2
UK Funded AME:	0.7	0.0	0.7
Total UK Funded AME	0.7	0.0	0.7
Other Expenditure :	0.0	0.0	0.0
Total Other Expenditure	0.0	0.0	0.0
Total Budget	18.3	0.6	18.9

Total Limit on Income (accruing resources)	4.0
---	------------

FOOD STANDARDS SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	16.0	0.0	16.0
ABR changes	0.3	0.0	0.3
ABR Budget	16.3	0.0	16.3
Proposed changes	2.0	0.6	2.6
SBR Proposed Budget	18.3	0.6	18.9
Summary of proposed changes			
EU exit contingency funding	2.3	0.0	2.3
Additional AME non cash funding for pension liability	0.3	0.0	0.3
Transfer from Resource to Capital	-0.6	0.6	0.0
	2.0	0.6	2.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	21.7	0.6	22.3
<i>Less:</i> Retained Income	-3.4	0.0	-3.4
Capital Receipts Applied	0.0	0.0	0.0
	18.3	0.6	18.9
Budget Analysis			
Administration-	17.6	0.0	17.6
Capital Expenditure-	0.0	0.6	0.6
Food Standards Scotland pension liability provision (AME)	0.7	0.0	0.7
Net Expenditure	18.3	0.6	18.9

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	4.4	0.2	4.6
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Spring Budget Revision	4.4	0.2	4.6

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Housing Regulator	4.4	0.2	4.6
Total Expenditure Limit	4.4	0.2	4.6
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	4.4	0.2	4.6

Total Limit on Income (accruing resources)	0.0
---	------------

SCOTTISH HOUSING REGULATOR

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.3	0.2	4.5
ABR changes	0.1	0.0	0.1
ABR Budget	4.4	0.2	4.6
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	4.4	0.2	4.6
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.4	0.2	4.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	4.4	0.2	4.6
Budget Analysis			
Scottish Housing Regulator-	4.4	0.2	4.6
Net Expenditure	4.4	0.2	4.6

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	4,545.0	0.0	4,545.0
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	594.6	0.0	594.6
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	594.6	0.0	594.6
Proposed Budget following Spring Budget Revision	5,139.6	0.0	5,139.6

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Total Expenditure Limit	0.0	0.0	0.0
UK Funded AME:			
NHS Pensions	3,206.1	0.0	3,206.1
Teachers' Pensions	1,933.5	0.0	1,933.5
Total UK Funded AME	5,139.6	0.0	5,139.6
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	5,139.6	0.0	5,139.6

Total Limit on Income (accruing resources)	2,700.0
---	----------------

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	3,020.0	0.0	3,020.0
ABR changes	0.0	0.0	0.0
ABR Budget	3,020.0	0.0	3,020.0
Proposed changes	186.1	0.0	186.1
SBR Proposed Budget	3,206.1	0.0	3,206.1
Summary of proposed changes			
Additional AME for the NHS Pension Scheme (Scotland) in respect of indexation and equalisation	186.1	0.0	186.1
	186.1	0.0	186.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4,878.2	0.0	4,878.2
<i>Less: Retained Income</i>	-1,672.1	0.0	-1,672.1
Capital Receipts Applied	0.0	0.0	0.0
	3,206.1	0.0	3,206.1
Budget Analysis			
NHS Pension Scheme Expenditure	4,878.2	0.0	4,878.2
Retained Income from employee and employer contributions and transfers received (NHS)	-1,672.1	0.0	-1,672.1
Net Expenditure	3,206.1	0.0	3,206.1

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 3.2 Teachers' Pensions
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,525.0	0.0	1,525.0
ABR changes	0.0	0.0	0.0
ABR Budget	1,525.0	0.0	1,525.0
Proposed changes	408.5	0.0	408.5
SBR Proposed Budget	1,933.5	0.0	1,933.5
Summary of proposed changes			
Additional AME for the Scottish Teachers' Pension Scheme in respect of indexation and equalisation	408.5	0.0	408.5
	408.5	0.0	408.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,764.7	0.0	2,764.7
<i>Less: Retained Income</i>	-831.2	0.0	-831.2
Capital Receipts Applied	0.0	0.0	0.0
	1,933.5	0.0	1,933.5
Budget Analysis			
Teachers' Pension Scheme Expenditure	2,764.7	0.0	2,764.7
Teachers' Retained Income from employee and employer contributions and transfers received	-831.2	0.0	-831.2
Net Expenditure	1,933.5	0.0	1,933.5

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	103.0	1.3	104.3
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	3.3	0.0	3.3
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	3.3	0.0	3.3
Proposed Budget following Spring Budget Revision	106.3	1.3	107.6

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Parliament Corporate Body	101.0	1.3	102.3
Total Expenditure Limit	101.0	1.3	102.3
UK Funded AME:	5.3	0.0	5.3
Total UK Funded AME	5.3	0.0	5.3
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	106.3	1.3	107.6

Total Limit on Income (accruing resources)	1.0
---	------------

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	101.7	1.3	103.0
ABR changes	1.3	0.0	1.3
ABR Budget	103.0	1.3	104.3
Proposed changes	3.3	0.0	3.3
SBR Proposed Budget	106.3	1.3	107.6
Summary of proposed changes			
Additional AME budget for pension costs	3.3	0.0	3.3
	3.3	0.0	3.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	107.3	1.3	108.6
<i>Less:</i> Retained Income	-1.0	0.0	-1.0
Capital Receipts Applied	0.0	0.0	0.0
	106.3	1.3	107.6
Budget Analysis			
Administration Costs-	106.3	0.0	106.3
Capital Expenditure-	0.0	1.3	1.3
Net Expenditure	106.3	1.3	107.6

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	7.4	0.2	7.6
Changes Proposed			
<i>Funding Changes</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	10.0	0.0	10.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	10.0	0.0	10.0
Proposed Budget following Spring Budget Revision	17.4	0.2	17.6

	Operating £m	Capital £m	Total £m
Expenditure Limit: Audit Scotland	7.4	0.2	7.6
Total Expenditure Limit	7.4	0.2	7.6
UK Funded AME: Total UK Funded AME	10.0		10.0
	10.0	0.0	10.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
	0.0	0.0	0.0
Total Budget	17.4	0.2	17.6

Total Limit on Income (accruing resources)	22.0
---	-------------

AUDIT SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	7.4	0.2	7.6
ABR changes	0.0	0.0	0.0
ABR Budget	7.4	0.2	7.6
Proposed changes	10.0	0.0	10.0
SBR Proposed Budget	17.4	0.2	17.6
Summary of proposed changes			
AME funding for non cash pension charges	10.0	0.0	10.0
	10.0	0.0	10.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	35.3	0.2	35.5
<i>Less:</i> Retained Income	-17.9	0.0	-17.9
Capital Receipts Applied	0.0	0.0	0.0
	17.4	0.2	17.6
Budget Analysis			
Capital-	0.0	0.2	0.2
Support to Parliament & the Auditor General:			
Current expenditure-	23.7	0.0	23.7
<i>Less:</i> income from fees and charges-	-6.3	0.0	-6.3
Support to the Accounts Commission:			
Current expenditure-	11.6	0.0	11.6
<i>Less:</i> income from fees and charges-	-11.6	0.0	-11.6
Net Expenditure	17.4	0.2	17.6



Scottish Government
Riaghaltas na h-Alba
gov.scot

© Crown copyright 2020

OGL

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3 or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: psi@nationalarchives.gsi.gov.uk.

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

This publication is available at www.gov.scot

Any enquiries regarding this publication should be sent to us at

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

ISBN: 978-1-83960-531-4 (web only)

Published by The Scottish Government, February 2020

Produced for The Scottish Government by APS Group Scotland, 21 Tennant Street, Edinburgh EH6 5NA
PPDAS689734 (02/20)

W W W . g o v . s c o t