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Scotland's Budget Documents:

# The 2021-22 Spring Budget Revision

to the Budget (Scotland) Act

for the year ending 31 March 2022

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*Laid before the Scottish Parliament by the Scottish Ministers February 2022*

SG/2022/9

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# Spring Budget Revision

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# Spring Budget Revision

## Introduction

1. This booklet provides information for the Parliament and others in support of the 'Budget (Scotland) Act 2021 (Amendment) Regulations 2022' – the Spring Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in February 2022. The booklet itself has no statutory force – it is produced as an aid to understanding the Order.

2. The purpose of the Spring Budget Revision is to amend the Budget (Scotland) Act 2021, which authorises the Scottish Government's spending plans for the financial year 2021-22.

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 (including COVID-19 allocations) to reflect deployment of available resources to portfolios (total net increase to the budget of £1,428.3 million);
- ii) technical adjustments (net decrease to the budget of -£357.3 million);
- iii) Whitehall Transfers and HM Treasury allocations to the Scottish Government (£131.2 million); and
- iv) the transfer of resources between Scottish Government portfolios.

4. In total these changes will increase the Scottish Government budget by £1,202.2 million from £56,495.2 million to £57,697.4 million.

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

### Funding Changes

6. Covid allocations, on a gross basis, amounting to £1,386.7 million have been allocated in this budget revision. This is funded from a combination of Covid-19 consequential and reallocations of existing funding as shown below.

| Covid-19 Funding Changes (£m)              | Gross Funding  | Re-allocations | Net Funding    |
|--|----------------|----------------|----------------|
| Health & Social Care                       | 782.0          | -100.0         | 682.0          |
| Social Justice, Housing & Local Government | 62.0           | -7.8           | 54.2           |
| Finance & Economy                          | 460.1          |                | 460.1          |
| Education and Skills                       | 14.7           | -25.2          | -10.5          |
| Justice and Veterans                       | 6.8            |                | 6.8            |
| Constitution, External Affairs & Culture   | 54.2           |                | 54.2           |
| Deputy First Minister & Covid Recovery     | 6.9            |                | 6.9            |
| <b>Scottish Government</b>                 | <b>1,386.7</b> | <b>-133.0</b>  | <b>1,253.7</b> |
| Registers of Scotland                      |                | -6.2           | -6.2           |
| <b>Scottish Administration</b>             | <b>1,386.7</b> | <b>-139.2</b>  | <b>1,247.5</b> |
| Direct-Funded Bodies                       |                |                |                |
| <b>Total Scottish Budget</b>               | <b>1,386.7</b> | <b>-139.2</b>  | <b>1,247.5</b> |

7. Additional non-COVID-19 related funding allocations have been made from the reserve and reprioritised resources where emerging pressures have been identified through the monthly monitoring of budgets.

8. In areas where underspends have emerged through the monthly budget management and monitoring process, budgets have been reduced and redeployed to areas, including on COVID-19 related measures, where pressures have been identified. The areas affected by these transfers are detailed throughout the document.

### Technical Adjustments

9. The Spring Budget Revision records net technical changes of -£357.3 million. The largest technical change (-£298.7 million) relates to a reduction in the Student loans non cash Resource Accounting & Budgeting (RAB) charge requirement. There is a reduction to the AME provision for future NHS and Teachers pension costs (-£94.2 million). This arises from reduced opening pension liability and reduced current service costs. There is additional non cash funding for Health (£12.6 million), Social Security (£2.3 million) and adjustments to other portfolios (net £3.5 million); A technical accounting adjustment in respect of a pre-payment for the sleeper service (£5 million). There are also revisions of AME budget, as agreed and funded by HM Treasury, to cover provisions, impairments, fair value adjustments and pension liabilities (net -£44.1 million) as well as a small number of changes (£36.6 million) to align budgets with accounting requirements under the Government Financial Reporting Manual (the FReM). Finally, there is an adjustment for working capital for SPA (£15 million) along with other minor technical adjustments (£4.7 million).

### Transfers

11. There are eight Whitehall Transfers recognised as part of the Spring Budget Revision totalling £131.2 million. The largest of these relates to the migrant health surcharge £62.4 million. There is a transfer related to COP26 (the transfer is split over a number of budget lines) of £65.0 million, a transfer of £0.7 million in respect of the Scottish Infected Blood Support Scheme, a transfer from Department for Transport of £0.9 million for Dundee to Stanstead PO, a £0.8 million transfer from DEFRA to Marine Scotland, a £1.1 million transfer of funding from the Tampon Tax for Scottish Charities, a transfer to Food Standards Scotland of £0.1 million and a £0.1 million transfer for the Edinburgh Cultural Summit.

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

- transfer from Health & Social Care to Social Justice, Housing & Local Government to support the Adult Social Care Winter Plan (£142.3 million);
- transfer from Health & Social Care to Social Justice, Housing & Local Government for the Best Start Foods Scheme (£12.0 million);
- transfer from Health & Social Care to Social Justice, Housing & Local Government for the Self Isolation Assistance service (£9.1 million);
- transfer from Health & Social Care to Marketing for public awareness campaigns about Covid-19 (£15.0 million);
- transfer from Health & Social Care to Marketing for various Health marketing campaigns (£6.8 million);

- transfer from Health & Social Care to Education & Skills in respect of nursing and midwifery education (£13.3 million);
- transfer from Health & Social Care to Education & Skills in respect of Clinical Academies and SAGP funding (£7.3 million);
- transfer from Social Justice, Housing & Local Government to Finance & Economy for the Community Recovery Fund (£9.0 million);
- transfer from Net Zero, Energy & Transport to Finance & Economy to fund Offshore Wind projects (£6.5 million);
- transfer from Finance & Economy to Education & Skills for additional college courses and grad internships (£9.5 million); and
- transfer from Finance & Economy to Education & Skills for the National Transition Training Fund (£7.5 million).

### Format of Supporting Document

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

14. The summary tables on pages 5 to 10 set out the changes sought in the Order at portfolio level, and the effect of the proposed changes on the overall cash authorisations. There is a clear read across from the numbers shown on the face of the Budget Act to those in these tables, and to the revised numbers shown in the Spring Budget Revision Order itself. Tables 1.5 and 1.6 provide a reconciliation between budgets and the cash authorisations. Tables 1.7 (a) and (b) show the sources of funding that support the changes applied and the movement of available resources. Table 1.8 shows the voted Capital Spending and Net Investment for each portfolio following the SBR adjustments. It should be noted that for the remainder of the document, only spending that scores as capital in the Scottish Government's or Direct Funded Bodies' annual accounts is shown as capital.

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

- a summary of the changes proposed for the portfolio;
- how the proposed revised portfolio budget is comprised in terms of operating and capital resources, divided into the main spending aggregates: 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.

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

**Table A – Revised NDPB Cash and Resource Budgets by Portfolio, 2021-22**

| Portfolios (with at least one Executive NDPB) | NDPB Budget (Cash terms) | Non Cash items | NDPB Budget (Resource Terms) |
|---|--------------------------|----------------|------------------------------|
|   | £m                       | £m             | £m                           |
| Health & Social Care                          | 104.6                    | 9.5            | 114.1                        |
| Social Justice, Housing & Local Government    | -                        | -              | -                            |
| Finance & Economy                             | 663.4                    | 89.9           | 753.3                        |
| Education and Skills                          | 2,301.4                  | 72.9           | 2,374.3                      |
| Justice & Veterans                            | 1,835.5                  | 166.1          | 2,001.6                      |
| Net Zero, Environment & Transport             | 286.8                    | 78.4           | 365.2                        |
| Rural Affairs & Islands                       | 3.2                      | 0.1            | 3.3                          |
| Constitution, External Affairs & Culture      | 259.9                    | 20.2           | 280.1                        |
| Deputy First Minister & Covid Recovery        | -                        | -              | -                            |
| <b>Total</b>                                  | <b>5,454.8</b>           | <b>437.1</b>   | <b>5,891.9</b>               |

### **Process for the Budget Revision**

17 Following detailed consideration by the Subordinate Legislation and Finance Committees, the Scottish Parliament has an opportunity to vote on the Spring Budget Revision Order subject to a recommendation by the Finance and Public Administration 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 & Social Care                            | 17,720.7   | 677.7           | 18,398.4        |
| Social Justice, Housing & Local Government      | 16,252.8   | 158.3           | 16,411.1        |
| Finance & Economy                               | 2,128.8  | 487.2           | 2,616.0         |
| Education and Skills                            | 4,921.4  | -334.6          | 4,586.8         |
| Justice & Veterans                              | 2,837.8  | 285.7           | 3,123.5         |
| Net Zero, Environment & Transport               | 4,556.7  | -20.6           | 4,536.1         |
| Rural Affairs & Islands                         | 1,016.2  | -68.5           | 947.7           |
| Constitution, External Affairs & Culture        | 293.5  | 61.1            | 354.6           |
| Deputy First Minister & Covid Recovery          | 64.7   | 6.9             | 71.6            |
| Crown Office and Procurator Fiscal              | 161.7  | 18.1            | 179.8           |
| <b>Total Scottish Government (Consolidated)</b> | <b>49,954.3</b>  | <b>1,271.3</b>  | <b>51,225.6</b> |
|   |  |                 |                 |
| National Records of Scotland                    | 64.3   | -3.2            | 61.1            |
| Office of the Scottish Charity Regulator        | 3.6  | 0.0             | 3.6             |
| Scottish Courts and Tribunals Service           | 167.3  | 11.2            | 178.5           |
| Scottish Fiscal Commission                      | 2.0  | 0.0             | 2.0             |
| Revenue Scotland                                | 7.1  | 0.0             | 7.1             |
| Registers of Scotland                           | 15.4   | 5.6             | 21.0            |
| Food Standards Scotland                         | 19.5   | 2.6             | 22.1            |
| Scottish Housing Regulator                      | 5.1  | -0.3            | 4.8             |
| NHS and Teachers' Pensions                      | 6,121.0  | -94.2           | 6,026.8         |
| <b>Total Scottish Administration</b>            | <b>56,359.6</b>  | <b>1,193.0</b>  | <b>57,552.6</b> |
|   |  |                 |                 |
| <b>Direct-Funded Bodies</b>                     |  |                 |                 |
| Scottish Parliamentary Corporate Body           | 124.5  | 3.2             | 127.7           |
| Audit Scotland                                  | 11.1   | 6.0             | 17.1            |
|   |  |                 |                 |
| <b>Total Scottish Budget</b>                    | <b>56,495.2</b>  | <b>1,202.2</b>  | <b>57,697.4</b> |



Table 1.2 Summary of Changes by Type

| Scottish Government Portfolios             | Resources other than Accruing Resources as shown in Autumn Budget Revision | Changes Proposed |                   |                         |                                      | Revised Budget  |
|--|--|------------------|-------------------|-------------------------|--------------------------------------|-----------------|
|  |  | Funding Changes  | Technical Changes | Net Whitehall transfers | Net Transfers within Scottish Block* |                 |
|  | £m   | £m               |                   | £m                      | £m                                   | £m              |
| Health and Social Care                     | 17,720.7   | 682.0            | 141.0             | 67.7                    | -213.0                               | 18,398.4        |
| Social Justice, Housing & Local Government | 16,252.8   | 97.4             | -99.7             | 2.1                     | 158.5                                | 16,411.1        |
| Finance & Economy                          | 2,128.8  | 464.3            | 0.7               |                         | 22.2                                 | 2,616.0         |
| Education and Skills                       | 4,921.4  | -9.4             | -374.2            |                         | 49.0                                 | 4,586.8         |
| Justice & Veterans                         | 2,837.8  | 224.5            | 14.6              | 53.0                    | -6.4                                 | 3,123.5         |
| Net Zero, Environment & Transport          | 4,556.7  | -27.2            | 20.3              | 7.0                     | -20.7                                | 4,536.1         |
| Rural Affairs & Islands                    | 1,016.2  | -73.8            | 3.0               | 0.8                     | 1.5                                  | 947.7           |
| Constitution, External Affairs & Culture   | 293.5  | 55.0             | 10.0              | 0.1                     | -4.0                                 | 354.6           |
| Deputy First Minister & Covid Recovery     | 64.7   | 6.9              |                   |                         |                                      | 71.6            |
| Crown Office and Procurator Fiscal         | 161.7  | 14.5             | 2.0               |                         | 1.6                                  | 179.8           |
| <b>Scottish Government</b>                 | <b>49,954.3</b>  | <b>1,434.2</b>   | <b>-282.3</b>     | <b>130.7</b>            | <b>-11.3</b>                         | <b>51,225.6</b> |
| National Records of Scotland               | 64.3   | -0.9             | 0.3               |                         | -2.6                                 | 61.1            |
| Office of the Scottish Charity Regulator   | 3.6  |                  |                   |                         |                                      | 3.6             |
| Scottish Courts & Tribunals Service        | 167.3  |                  | 0.3               | 0.4                     | 10.5                                 | 178.5           |
| Scottish Fiscal Commission                 | 2.0  |                  |                   |                         |                                      | 2.0             |
| Revenue Scotland                           | 7.1  |                  |                   |                         |                                      | 7.1             |
| Registers of Scotland                      | 15.4   | -4.3             | 8.8               |                         | 1.1                                  | 21.0            |
| Food Standards Scotland                    | 19.5   | 0.3              | 0.3               | 0.1                     | 1.9                                  | 22.1            |
| Scottish Housing Regulator                 | 5.1  | -0.3             |                   |                         |                                      | 4.8             |
| NHS and Teachers' Pensions                 | 6,121.0  |                  | -94.2             |                         |                                      | 6,026.8         |
| <b>Scottish Administration</b>             | <b>56,359.6</b>  | <b>1,429.0</b>   | <b>-366.8</b>     | <b>131.2</b>            | <b>-0.4</b>                          | <b>57,552.6</b> |
| <b>Direct-Funded Bodies</b>                |  |                  |                   |                         |                                      |                 |
| Scottish Parliamentary Corporate Body      | 124.5  | -0.7             | 3.5               |                         | 0.4                                  | 127.7           |
| Audit Scotland                             | 11.1   |                  | 6.0               |                         |                                      | 17.1            |
| <b>Total Scottish Budget</b>               | <b>56,495.2</b>  | <b>1,428.3</b>   | <b>-357.3</b>     | <b>131.2</b>            | <b>0.0</b>                           | <b>57,697.4</b> |

The Consolidated Accounts of the Scottish Government for 2021-22 will report the annual outturn against the revised position as analysed over the following expenditure aggregates:

**Table 1.3 Revised Budgets - Consolidated Accounts**

| <b>Scottish Government – Portfolios</b>    | <b>Within<br/>Expenditure<br/>Limit<br/>£m</b> | <b>Within<br/>UK<br/>Funded AME<br/>£m</b> | <b>Other<br/>Expenditure<br/>£m</b> | <b>Total<br/>Budget<br/>£m</b> |
|--|--|--|-------------------------------------|--------------------------------|
| Health & Social Care                       | 18,143.2                                       | 195.0                                      | 60.2                                | 18,398.4                       |
| Social Justice, Housing & Local Government | 14,423.1                                       | 1,988.0                                    | 0.0                                 | 16,411.1                       |
| Finance & Economy                          | 2,616.0  | 0.0  | 0.0                                 | 2,616.0                        |
| Education and Skills                       | 4,246.3  | 340.5                                      | 0.0                                 | 4,586.8                        |
| Justice & Veterans                         | 3,043.1  | 0.2  | 80.2                                | 3,123.5                        |
| Net Zero, Environment & Transport          | 4,389.9  | 15.0                                       | 131.2                               | 4,536.1                        |
| Rural Affairs & Islands                    | 943.5  | 4.1  | 0.1                                 | 947.7                          |
| Constitution, External Affairs & Culture   | 344.6  | 10.0                                       | 0.0                                 | 354.6                          |
| Deputy First Minister & Covid Recovery     | 71.6   | 0.0  | 0.0                                 | 71.6                           |
| Crown Office and Procurator Fiscal         | 178.3  | 1.5  | 0.0                                 | 179.8                          |
| <b>Consolidated Accounts</b>               | <b>48,399.6</b>                                | <b>2,554.3</b>                             | <b>271.7</b>                        | <b>51,225.6</b>                |

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

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

| <b>Other Bodies</b>                      | <b>Within<br/>Expenditure<br/>Limit<br/>£m</b> | <b>Within<br/>UK<br/>Funded AME<br/>£m</b> | <b>Other<br/>Expenditure<br/>£m</b> | <b>Total<br/>Budget<br/>£m</b> |
|--|--|--|-------------------------------------|--------------------------------|
| National Records of Scotland             | 61.1   |  |                                     | 61.1                           |
| Office of the Scottish Charity Regulator | 3.6  |  |                                     | 3.6                            |
| Scottish Courts and Tribunals Service    | 178.2  | 0.3  |                                     | 178.5                          |
| Scottish Fiscal Commission               | 2.0  |  |                                     | 2.0                            |
| Revenue Scotland                         | 7.1  |  |                                     | 7.1                            |
| Registers of Scotland                    | 12.9   | 8.1  |                                     | 21.0                           |
| Food Standards Scotland                  | 21.8   | 0.3  |                                     | 22.1                           |
| Scottish Housing Regulator               | 4.8  |  |                                     | 4.8                            |
| NHS and Teachers' Pensions               |  | 6,026.8                                    |                                     | 6,026.8                        |
| Scottish Parliamentary Corporate Body    | 122.2  | 5.5  |                                     | 127.7                          |
| Audit Scotland                           | 11.1   | 6.0  |                                     | 17.1                           |
| <b>Total Other bodies</b>                | <b>424.8</b>                                   | <b>6,047.0</b>                             | <b>0.0</b>                          | <b>6,471.8</b>                 |

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

|  | Autumn Budget<br>Revision | Change<br>Proposed | Revised Cash<br>authorisation |
|--|---------------------------|--------------------|-------------------------------|
|  | £m                        | £m                 | £m                            |
| <b>Scottish Administration</b>           | <b>48,937.9</b>           | <b>1,411.5</b>     | <b>50,349.4</b>               |
| Scottish Parliamentary Corporate<br>Body | 110.6                     | -0.3               | 110.3                         |
| Audit Scotland                           | 10.8                      | 0.0                | 10.8                          |
| <b>Total Cash Authorisation</b>          | <b>49,059.3</b>           | <b>1,411.2</b>     | <b>50,470.5</b>               |

**Table 1.6 Reconciliation of Revised Budget to Cash Authorisation**

|   | Revised<br>Budget | Adjustments for Non Cash Items |                 | Cash<br>Authorisation |
|---|-------------------|--------------------------------|-----------------|-----------------------|
|   |                   | Depreciation                   | Other           |                       |
| Scottish Government - Core                  | 51,045.8          | -838.3                         | -139.7          | 50,067.8              |
| Crown Office and Procurator Fiscal          | 179.8             | -5.6                           | -1.5            | 172.7                 |
| National Records of Scotland                | 61.1              | -3.9                           |                 | 57.2                  |
| Office of the Scottish Charity<br>Regulator | 3.6               | 0.0                            |                 | 3.6                   |
| Scottish Courts & Tribunals Service         | 178.5             | -25.6                          | -0.3            | 152.6                 |
| Scottish Fiscal Commission                  | 2.0               | 0.0                            |                 | 2.0                   |
| Revenue Scotland                            | 7.1               | -0.4                           |                 | 6.7                   |
| Registers of Scotland                       | 21.0              | -4.9                           | -8.1            | 8.0                   |
| Food Standards Scotland                     | 22.1              | -0.8                           |                 | 21.3                  |
| Scottish Housing Regulator                  | 4.8               | -0.2                           |                 | 4.6                   |
| Scottish Teachers' and NHS<br>Pensions      | 6,026.8           |                                | -6,173.9        | -147.1                |
| <b>Scottish Administration</b>              | <b>57,552.6</b>   | <b>-879.7</b>                  | <b>-6,323.5</b> | <b>50,349.4</b>       |
| Scottish Parliamentary Corporate<br>Body    | 127.7             | -11.8                          | -5.6            | 110.3                 |
| Audit Scotland                              | 17.1              | -0.3                           | -6.0            | 10.8                  |
| <b>Total Cash Authorisation</b>             | <b>57,697.4</b>   | <b>-891.8</b>                  | <b>-6,335.1</b> | <b>50,470.5</b>       |

**Sources of Funding for Scottish Administration**

|  |                 |
|--|-----------------|
| Cash Grants from the Consolidated Fund             | 32,477.3        |
| Non Domestic Rate Income                           | 2,090.0         |
| Forecast receipts from Scottish Rate of Income Tax | 12,263.0        |
| Forecast Receipts from LBTT and Landfill Tax       | 674.0           |
| Fines, Forfeitures and Fixed Penalties             | 25.0            |
| Queen's and Lord Treasurers Remembrancer           | 5.0             |
| Resource borrowing                                 | 319.0           |
| Capital borrowing                                  | 400.0           |
| National Insurance Contributions                   | 2,217.2         |
| <b>Total Cash Authorisation</b>                    | <b>50,470.5</b> |

**Table 1.7 a: Funding Reconciliation (reserve)**

|   |                |
|---|----------------|
| Closing Reserve balance brought forward from 2020-21 <sup>1</sup> | 608.4          |
| Additional funding from the UK Main Estimate                      | 1,262.6        |
| Additional UKSR Consequentials                                    | 605.3          |
| Estimated Impact of UK Supplementary Estimate                     | 851.9          |
| Other Movements in Funding  | -50.5          |
| <b>Total funding available for deployment</b>                     | <b>3,277.7</b> |
| Already deployed in 2021-22 budgets                               | -392.0         |
| Deployed at Autumn Budget Revision                                | -1,173.8       |
| Deployed at Spring Budget Revision                                | -1,428.3       |
| <b>Balance for deployment</b>                                     | <b>283.6</b>   |

**Table 1.7 b: Funding Reconciliation (budget changes)**

|  |                 |
|--|-----------------|
|  | <b>£m</b>       |
| Budget as approved in Budget Bill 2021-22          | 55,024.8        |
| Changes at Autumn Budget Revision                  | 1,470.4         |
| Proposed changes at Spring Budget Revision         | 1,202.2         |
| <b>Revised Budget following Spring Revision</b>    | <b>57,697.4</b> |
| <b>Sources of funding for proposed SBR changes</b> |                 |
| Additional UKSR Consequentials                     | 605.3           |
| Estimated Impact of UK Supplementary Estimate      | 851.9           |
| Net Movement on Reserve and other Central Funds    | -28.9           |
| Non cash Adjustments                               | -357.3          |
| Transfers from Whitehall                           | 131.2           |
| <b>Total Changes</b>                               | <b>1,202.2</b>  |

1. Closing reserve balance following Final Outturn.

**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 & Social Care                            | 497.2                 | 3.8                   |              |                                     | 92.3                             |
| Social Justice, Housing & Local Government      | 89.6                  | 76.5                  |              | 609.8                               | 652.5                            |
| Finance & Economy                               | 80.1                  | 4.6                   | 211.9        | 217.8                               | 414.8                            |
| Education and Skills                            | 525.6                 | 5.2                   | 38.6         | 0.1                                 | 354.3                            |
| Justice & Veterans                              | 55.6                  |                       | 96.6         |                                     | 9.9                              |
| Net Zero, Environment & Transport               | 511.2                 | 92.0                  | 98.3         | 232.6                               | 1,648.2                          |
| Rural Affairs & Islands                         | 15.1                  | 19.8                  |              | 8.9                                 | 55.8                             |
| Constitution, External Affairs & Culture        |                       | -0.5                  | 13.6         |                                     | 2.7                              |
| Deputy First Minister & Covid Recovery          |                       |                       |              |                                     |                                  |
| Crown Office and Procurator Fiscal              | 8.2                   |                       |              |                                     |                                  |
| <b>Total Scottish Government (Consolidated)</b> | <b>1,782.6</b>        | <b>201.4</b>          | <b>459.0</b> | <b>1,069.2</b>                      | <b>3,230.5</b>                   |
|   |                       |                       |              |                                     |                                  |
| National Records of Scotland                    | 2.0                   |                       |              |                                     |                                  |
| Scottish Courts and Tribunals Service           | 16.5                  |                       |              |                                     |                                  |
| Scottish Fiscal Commission                      |                       |                       |              |                                     |                                  |
| Revenue Scotland                                | 0.5                   |                       |              |                                     |                                  |
| Registers of Scotland                           | 7.5                   |                       |              |                                     |                                  |
| Food Standards Scotland                         | 0.3                   |                       |              |                                     |                                  |
| Office of the Scottish Charity Regulator        |                       |                       |              |                                     |                                  |
| Scottish Housing Regulator                      | 0.2                   |                       |              |                                     |                                  |
| Scottish Teachers' and NHS Pension Schemes      |                       |                       |              |                                     |                                  |
| <b>Total Scottish Administration</b>            | <b>1,809.6</b>        | <b>201.4</b>          | <b>459.0</b> | <b>1,069.2</b>                      | <b>3,230.5</b>                   |
|   |                       |                       |              |                                     |                                  |
| <b>Direct Funded Bodies</b>                     |                       |                       |              |                                     |                                  |
| Scottish Parliament Corporate Body              | 1.5                   |                       |              |                                     |                                  |
| Audit Scotland                                  | 0.6                   |                       |              |                                     |                                  |
|   |                       |                       |              |                                     |                                  |
| <b>Total Scottish Budget</b>                    | <b>1,811.7</b>        | <b>201.4</b>          | <b>459.0</b> | <b>1,069.2</b>                      | <b>3,230.5</b>                   |

1. Approximately £513m of the E&S direct capital scores in UK Funded AME.

2. £9m of the Health & Social Care Direct Capital relates to PPP/PFI and scores in "Other".

3. Financial Transactions of £5.2m in Education and Skills and -£23m in Finance and Economy are within NDPB budgets and therefore score as Indirect capital in Scottish Budgets.

## HEALTH AND SOCIAL CARE

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

|   | Operating<br>£m   | Capital<br>£m  | Total<br>£m       |
|---|-------------------|----------------|-------------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>17,182.606</b> | <b>538.090</b> | <b>17,720.696</b> |
| <b>Changes Proposed</b>                                 |                   |                |                   |
| <i>Funding Changes</i>                                  | 629.619           | 52.165         | 681.784           |
| <i>Technical Adjustments</i>                            | 232.309           | -91.321        | 140.988           |
| <i>Net Whitehall Transfers</i>                          | 67.701            | 0.000          | 67.701            |
| <i>Net Transfers within Scottish Block</i>              | -214.960          | 2.144          | -212.816          |
| <b>Total changes proposed</b>                           | <b>714.669</b>    | <b>-37.012</b> | <b>677.657</b>    |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>17,897.275</b> | <b>501.078</b> | <b>18,398.353</b> |

|                                | Operating<br>£m   | Capital<br>£m  | Total<br>£m       |
|--------------------------------|-------------------|----------------|-------------------|
| Expenditure Limit:             |                   |                |                   |
| Health and Social Care         | 17,651.061        | 492.078        | 18,143.139        |
| <b>Total Expenditure Limit</b> | <b>17,651.061</b> | <b>492.078</b> | <b>18,143.139</b> |
| UK Funded AME:                 |                   |                |                   |
| Health                         | 195.000           | 0.000          | 195.000           |
| <b>Total UK Funded AME</b>     | <b>195.000</b>    | <b>0.000</b>   | <b>195.000</b>    |
| Other Expenditure:             |                   |                |                   |
| Health                         | 51.214            | 9.000          | 60.214            |
| <b>Total Other Expenditure</b> | <b>51.214</b>     | <b>9.000</b>   | <b>60.214</b>     |
| <b>Total Budget</b>            | <b>17,897.275</b> | <b>501.078</b> | <b>18,398.353</b> |

|   |                  |
|---|------------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>3,000.000</b> |
|---|------------------|

## HEALTH AND SOCIAL CARE

### Schedule 3.1 Health and Social Care Details of Proposed Budget

| Proposed Changes  | Operating<br>£m   | Capital<br>£m  | Total<br>£m       |
|---|-------------------|----------------|-------------------|
| Original Budget   | 16,709.530        | 538.000        | 17,247.530        |
| ABR changes   | 473.076           | 0.090          | 473.166           |
| <b>ABR Budget</b>   | <b>17,182.606</b> | <b>538.090</b> | <b>17,720.696</b> |
| Proposed changes  | 714.669           | -37.012        | 677.657           |
| <b>SBR Proposed Budget</b>  | <b>17,897.275</b> | <b>501.078</b> | <b>18,398.353</b> |
| <b>Summary of proposed changes</b>  |                   |                |                   |
| Additional Covid funding for Health   | 728.500           | 48.330         | 776.830           |
| Scotland's share of Immigration Health Surcharge income collected by Home Office  | 62.372            | 0.000          | 62.372            |
| Funding for the costs of COP26  | 4.606             | 0.000          | 4.606             |
| Additional funding for loans to GP practices  | 0.000             | 3.835          | 3.835             |
| Transfer from Transport Scotland for fleet decarbonisation  | 0.000             | 2.144          | 2.144             |
| Additional Corporate Running Costs allocation   | 1.119             | 0.000          | 1.119             |
| Transfer to Sport Scotland for UCI 2023 Cycling World Championships   | 1.000             | 0.000          | 1.000             |
| Transfer to Local Government to increase capacity of care at home provision, stand up interim care provision and increase the hourly rate of pay for adult social care staff as part of Adult Social Care Winter Plan | -142.280          | 0.000          | -142.280          |
| Support for public health compliance via business restrictions and self-isolation   | -100.000          | 0.000          | -100.000          |
| Transfer to marketing for public awareness campaigns about the Covid-19 pandemic  | -14.978           | 0.000          | -14.978           |
| Transfer to Scottish Funding Council to fund nursing and midwifery pre-registration places  | -13.047           | 0.000          | -13.047           |
| Transfer to Social Security Scotland to fund Best Start Food Grants   | -12.000           | 0.000          | -12.000           |
| Transfer to Local Government to fund Local Self-Isolation Assistance Service  | -9.100            | 0.000          | -9.100            |
| Transfer to Scottish Funding Council to fund the salaries of clinical academics and Senior Academic GPs   | -7.316            | 0.000          | -7.316            |
| Transfer to Local Government to increase mental health officers capacity  | -2.780            | 0.000          | -2.780            |
| Transfer to Food Standards Scotland for EU Exit costs   | -1.950            | 0.000          | -1.950            |
| Transfer to Local Government to support implementation of trauma informed practice  | -1.600            | 0.000          | -1.600            |
| Transfer to Local Government for enforcement of legislation around tobacco and nicotine vapour products   | -1.340            | 0.000          | -1.340            |
| Transfer to Scottish Environment Protection Agency to fund SARS-CoV2 wastewater monitoring programme  | -1.036            | 0.000          | -1.036            |
| Additional budget cover for NHS provisions (UK AME)   | 95.000            | 0.000          | 95.000            |
| ODEL adjustments for PFI leases and donated assets  | 39.214            | 0.000          | 39.214            |
| Additional NHS Boards depreciation requirement  | 12.500            | 0.000          | 12.500            |
| Capital expenditure reclassification  | 91.321            | -91.321        | 0.000             |
| Revised Sport Scotland working capital requirement  | -4.450            | 0.000          | -4.450            |
| Revised Care Inspectorate working capital requirement   | -1.334            | 0.000          | -1.334            |
| Miscellaneous minor transfers   | -7.752            | 0.000          | -7.752            |
|   | <b>714.669</b>    | <b>-37.012</b> | <b>677.657</b>    |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>20,474.111</b>       | <b>521.078</b>        | <b>20,995.189</b>   |
| <i>Less:</i> Retained Income                            | -2,576.836              | 0.000                 | -2,576.836          |
| Capital Receipts Applied                                | 0.000                   | -20.000               | -20.000             |
|   | <b>17,897.275</b>       | <b>501.078</b>        | <b>18,398.353</b>   |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| NHS Territorial Boards                                  | 10,901.836              | 0.000                 | 10,901.836          |
| NHS National Boards                                     | 1,351.000               | 0.000                 | 1,351.000           |
| General Medical Services                                | 1,139.858               | 0.000                 | 1,139.858           |
| Pharmaceutical Services Contractors Remuneration        | 218.070                 | 0.000                 | 218.070             |
| General Dental Services                                 | 456.238                 | 0.000                 | 456.238             |
| General Ophthalmic Services                             | 115.695                 | 0.000                 | 115.695             |
| Additional Social Care Support                          | 0.000                   | 0.000                 | 0.000               |
| Mental Health Services                                  | 252.295                 | 0.000                 | 252.295             |
| Outcomes Framework                                      | 74.073                  | 0.000                 | 74.073              |
| Workforce and Nursing                                   | 259.181                 | 0.000                 | 259.181             |
| Health Improvement & Protection                         | 355.754                 | 0.000                 | 355.754             |
| Care, Support and Rights                                | 127.996                 | 0.000                 | 127.996             |
| eHealth   | 112.804                 | 0.000                 | 112.804             |
| Early Years   | 52.261                  | 0.000                 | 52.261              |
| Quality and Improvement                                 | 84.549                  | 0.000                 | 84.549              |
| Miscellaneous Other Services and Resource Income        | 1,865.385               | 0.000                 | 1,865.385           |
| Active Healthy Lives                                    | 16.310                  | 0.000                 | 16.310              |
| SportScotland   | 24.650                  | 0.000                 | 24.650              |
| Alcohol and Drugs Policy                                | 83.785                  | 0.000                 | 83.785              |
| Revenue Consequences of NPD Schemes                     | 68.000                  | 0.000                 | 68.000              |
| Investment  | 70.000                  | 508.243               | 578.243             |
| Financial Transactions                                  | 0.000                   | 3.835                 | 3.835               |
| Capital Income  | 0.000                   | -20.000               | -20.000             |
| NHS Indirect Capital                                    | 21.321                  | 0.000                 | 21.321              |
| Health PPP/PFI NPD (Other)                              | 51.214                  | 9.000                 | 60.214              |
| NHS Impairments (UK AME)                                | 53.000                  | 0.000                 | 53.000              |
| NHS Provisions (UK AME)                                 | 137.000                 | 0.000                 | 137.000             |
| NHS Depreciation of Donated Assets (UK AME)             | 5.000                   | 0.000                 | 5.000               |
| <b>Net Expenditure</b>                                  | <b>17,897.275</b>       | <b>501.078</b>        | <b>18,398.353</b>   |



# **SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT**

## **Schedule 2.1 Total Changes for the Spring Budget Revision**

|   | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>16,087.757</b>       | <b>165.081</b>        | <b>16,252.838</b>   |
| <b>Changes Proposed</b>                                 |                         |                       |                     |
| <i>Funding Changes</i>                                  | 90.694                  | 6.787                 | 97.481              |
| <i>Technical Adjustments</i>                            | -99.742                 | 0.000                 | -99.742             |
| <i>Net Whitehall Transfers</i>                          | 2.050                   | 0.000                 | 2.050               |
| <i>Net Transfers within Scottish Block</i>              | 164.227                 | -5.737                | 158.490             |
| <b>Total changes proposed</b>                           | <b>157.229</b>          | <b>1.050</b>          | <b>158.279</b>      |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>16,244.986</b>       | <b>166.131</b>        | <b>16,411.117</b>   |

|  | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|--|-------------------------|-----------------------|---------------------|
| Expenditure Limit:                             |                         |                       |                     |
| Local Government                               | 9,517.876               | 0.000                 | 9,517.876           |
| Housing  | 732.489                 | 60.600                | 793.089             |
| Social Justice                                 | 20.619                  | 0.000                 | 20.619              |
| Third Sector                                   | 36.747                  | 3.500                 | 40.247              |
| Central Government Grants to Local Authorities | 99.850                  | 0.000                 | 99.850              |
| Connected Communities                          | 4.610                   | 0.250                 | 4.860               |
| Social Security                                | 296.785                 | 101.781               | 398.566             |
| Social Security Assistance                     | 3,506.400               | 0.000                 | 3,506.400           |
| Equalities                                     | 41.610                  | 0.000                 | 41.610              |
| <b>Total Expenditure Limit</b>                 | <b>14,256.986</b>       | <b>166.131</b>        | <b>14,423.117</b>   |
| UK Funded AME:                                 |                         |                       |                     |
| Non-domestic Rates                             | 2,090.000               | 0.000                 | 2,090.000           |
| Social Security Assistance                     | 5.000                   | 0.000                 | 5.000               |
| Housing  | -107.000                | 0.000                 | -107.000            |
| <b>Total UK Funded AME</b>                     | <b>1,988.000</b>        | <b>0.000</b>          | <b>1,988.000</b>    |
| Other Expenditure:                             |                         |                       |                     |
| <b>Total Other Expenditure</b>                 | <b>0.000</b>            | <b>0.000</b>          | <b>0.000</b>        |
| <b>Total Budget</b>                            | <b>16,244.986</b>       | <b>166.131</b>        | <b>16,411.117</b>   |

|   |               |
|---|---------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>90.000</b> |
|---|---------------|

**SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT**
**Schedule 3.1 Local Government  
Details of Proposed Budget**

| <b>Proposed Changes</b>   | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| Original Budget   | 10,592.403              | 0.000                 | 10,592.403          |
| ABR changes   | 596.740                 | 0.000                 | 596.740             |
| <b>ABR Budget</b>   | <b>11,189.143</b>       | <b>0.000</b>          | <b>11,189.143</b>   |
| Proposed changes  | 418.733                 | 0.000                 | 418.733             |
| <b>SBR Proposed Budget</b>  | <b>11,607.876</b>       | <b>0.000</b>          | <b>11,607.876</b>   |
| <b>Summary of proposed changes</b>  |                         |                       |                     |
| Transfer from Digital Connectivity for Aberdeenshire Council Digital Projects               | 3.000                   | 0.000                 | 3.000               |
| Additional funding for Play Park Renewal  | 5.000                   | 0.000                 | 5.000               |
| Additional funding for CO2 Monitors   | 7.000                   | 0.000                 | 7.000               |
| Transfer from Learning for CO2 Monitors   | 3.000                   | 0.000                 | 3.000               |
| Transfer from Social Security for the Scottish Welfare Fund                                 | 5.373                   | 0.000                 | 5.373               |
| Additional funding for the 100 Day commitment to increase teachers & classroom assistants   | 50.000                  | 0.000                 | 50.000              |
| Transfer from Social Security for Scottish Disability Assistance                            | 1.072                   | 0.000                 | 1.072               |
| Additional funding for Covid pressures  | 30.000                  | 0.000                 | 30.000              |
| Transfer from Housing for Homelessness prevention and services (temporary accommodation)    | 23.500                  | 0.000                 | 23.500              |
| Additional funding for Flexible funding to support low income households over Winter 21/22. | 25.000                  | 0.000                 | 25.000              |
| Additional funding for Teacher Induction Scheme.  | 15.619                  | 0.000                 | 15.619              |
| Transfer from Health for Self Isolation Assistance  | 9.100                   | 0.000                 | 9.100               |
| Additional funding for School Clothing Grant Funding  | 3.800                   | 0.000                 | 3.800               |
| Additional funding for Care Home Provision/Interim Care Provision/Social Care Staff         | 142.280                 | 0.000                 | 142.280             |
| Transfer from Social Justice for Funding for Scottish Child Payment Bridging Payments       | 32.860                  | 0.000                 | 32.860              |
| Transfer from Social Security Assistance for the Scottish Welfare Fund                      | 35.500                  | 0.000                 | 35.500              |
| Transfer from Health for Tobacco policy   | 1.340                   | 0.000                 | 1.340               |
| Transfer from Health for National Trauma Training Programme.                                | 1.600                   | 0.000                 | 1.600               |
| Transfer from Social Justice for Funding for Scottish Child Payment Bridging Payments       | 5.150                   | 0.000                 | 5.150               |
| Transfer from Health for MHO (Mental Health Officer) capacity                               | 2.780                   | 0.000                 | 2.780               |
| Transfer from Housing for the Tenant Hardship Grant Fund                                    | 10.000                  | 0.000                 | 10.000              |
| Transfer from Enterprise for Administration costs of COVID business support grants          | 3.000                   | 0.000                 | 3.000               |
| Miscellaneous Minor Transfers   | 2.759                   | 0.000                 | 2.759               |
|   | <b>418.733</b>          | <b>0.000</b>          | <b>418.733</b>      |

| <b>Proposed Budget following Spring Budget Revision</b>                  | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|--|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>   | <b>11,607.876</b>       | <b>0.000</b>          | <b>11,607.876</b>   |
| Less: Retained Income  | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied   | 0.000                   | 0.000                 | 0.000               |
|  | <b>11,607.876</b>       | <b>0.000</b>          | <b>11,607.876</b>   |
| <b>Budget</b>  |                         |                       |                     |
| Non-Domestic Rates (NDR)   | 2,090.000               | 0.000                 | 2,090.000           |
| General Revenue Grant  | 9,003.861               | 0.000                 | 9,003.861           |
| Small Business Grant Fund and Retail, Hospitality and Leisure Grant Fund | 0.000                   | 0.000                 | 0.000               |
| Support for Capital  | 509.937                 | 0.000                 | 509.937             |
| Local Authority Advice and Policy  | 4.078                   | 0.000                 | 4.078               |
| <b>Net Expenditure</b>   | <b>11,607.876</b>       | <b>0.000</b>          | <b>11,607.876</b>   |

**Memorandum Item - Total Local Government Funding**

| <b>Proposed Budget</b>  | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Net Expenditure</b>  | <b>11,607.876</b>       | <b>0.000</b>          | <b>11,607.876</b>   |
| <b>Plus Specific Grants included as follows;</b>                |                         |                       |                     |
| <b>Social Justice, Housing &amp; Local Government (Page 19)</b> |                         |                       |                     |
| Transfer of the Management of Development Funding               | 92.245                  | 0.000                 | 92.245              |
| Vacant Derelict Land Grant                                      | 7.605                   | 0.000                 | 7.605               |
| <b>Education &amp; Skills (Page 48)</b>                         |                         |                       |                     |
| Pupil Equity Fund   | 146.967                 | 0.000                 | 146.967             |
| Early Learning and Childcare Expansion                          | 547.942                 | 0.000                 | 547.942             |
| Gaelic  | 4.482                   | 0.000                 | 4.482               |
| <b>Justice (Page 61)</b>  |                         |                       |                     |
| Criminal Justice Social Work                                    | 86.450                  | 0.000                 | 86.450              |
| <b>Net Zero, Energy and Transport (Page 77)</b>                 |                         |                       |                     |
| Cycling, Walking and Safer Routes                               | 23.927                  | 0.000                 | 23.927              |
| Regional Transport Partnership                                  | 15.327                  | 0.000                 | 15.327              |
| Heat Networks Early Adopter's Challenge Fund                    | 0.000                   | 0.000                 | 0.000               |
| Support for Inter-Island Ferries                                | 19.193                  | 0.000                 | 19.193              |
| <b>Net Expenditure</b>  | <b>12,552.014</b>       | <b>0.000</b>          | <b>12,552.014</b>   |

## SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

### Schedule 3.2 Housing Details of Proposed Budget

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m     |
|--|-----------------|---------------|-----------------|
| Original Budget  | 995.834         | 109.100       | 1,104.934       |
| ABR changes  | -205.789        | -39.000       | -244.789        |
| <b>ABR Budget</b>  | <b>790.045</b>  | <b>70.100</b> | <b>860.145</b>  |
| Proposed changes   | -164.556        | -9.500        | -174.056        |
| <b>SBR Proposed Budget</b>   | <b>625.489</b>  | <b>60.600</b> | <b>686.089</b>  |
| <b>Summary of proposed changes</b>   |                 |               |                 |
| Housing Fair Value Adjustment (AME)  | -107.000        | 0.000         | -107.000        |
| Transfer to Local Government for Homelessness prevention - temporary accommodation                         | -23.500         | 0.000         | -23.500         |
| Additional funding for Fuel Insecurity Fund  | 10.000          | 0.000         | 10.000          |
| Additional funding for the Tenant Hardship Grant Fund  | 8.500           | 0.000         | 8.500           |
| Release of emerging underspend from the Gypsy Traveller Accommodation Fund to support other SG Priorities  | -1.890          | 0.000         | -1.890          |
| Release of emerging/planned underspend from SBA Programme to support other SG priorities                   | 0.000           | -5.000        | -5.000          |
| Release of emerging underspend from the Affordable Housing Supply Programme to support other SG Priorities | -40.000         | 0.000         | -40.000         |
| Transfer of FT Budget from Social Housing, Justice & Local Government to Net Zero                          | 0.000           | -4.500        | -4.500          |
| Transfer to Local Government for the Tenant Hardship Grant Fund  | -10.000         | 0.000         | -10.000         |
| Miscellaneous Minor Transfers  | -0.666          | 0.000         | -0.666          |
|  | <b>-164.556</b> | <b>-9.500</b> | <b>-174.056</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>625.489</b>  | <b>60.600</b> | <b>686.089</b> |
| Less: Retained Income                            | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>625.489</b>  | <b>60.600</b> | <b>686.089</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Communities Analysis                             | 6.895           | 0.000         | 6.895          |
| Fuel Poverty/Energy Efficiency                   | 12.971          | -1.500        | 11.471         |
| More Homes                                       | 543.297         | 54.100        | 597.397        |
| Housing Support                                  | 57.646          | 0.000         | 57.646         |
| Building Standards                               | 4.680           | 8.000         | 12.680         |
| <b>Net Expenditure</b>                           | <b>625.489</b>  | <b>60.600</b> | <b>686.089</b> |

## SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

### Schedule 3.3 Social Justice Details of Proposed Budget

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| Original Budget  | 90.933          | 0.000         | 90.933         |
| ABR changes  | -41.129         | 0.000         | -41.129        |
| <b>ABR Budget</b>  | <b>49.804</b>   | <b>0.000</b>  | <b>49.804</b>  |
| Proposed changes   | -29.185         | 0.000         | -29.185        |
| <b>SBR Proposed Budget</b>   | <b>20.619</b>   | <b>0.000</b>  | <b>20.619</b>  |
| <b>Summary of proposed changes</b>   |                 |               |                |
| Additional funding for the Scottish Child Payment Bridging Payments.   | 32.860          | 0.000         | 32.860         |
| Additional funding for Welfare advice funding  | 7.038           | 0.000         | 7.038          |
| Winter Package - Cash for Kids and Citizens Advice   | 1.370           | 0.000         | 1.370          |
| Release of emerging underspends from Fairer Scotland to support other SG priorities                            | -4.600          | 0.000         | -4.600         |
| Release of emerging underspends from Tackling Child Poverty Fund to support other SG priorities                | -3.130          | 0.000         | -3.130         |
| Transfer to Regeneration for the Communities Recovery Fund   | -4.000          | 0.000         | -4.000         |
| Transfer to Regeneration for Supporting towns/BIDs   | -2.000          | 0.000         | -2.000         |
| Transfer to Regeneration for the Communities Recovery Fund   | -3.000          | 0.000         | -3.000         |
| Transfer to Local Governemnt for Scottish Child Payment Bridging Payments                                      | -32.860         | 0.000         | -32.860        |
| Transfer to Justice for the Debt advice journey programme  | -1.225          | 0.000         | -1.225         |
| Release of emerging underspends from Social Justice Access to Sanitary Products to support other SG priorities | -1.715          | 0.000         | -1.715         |
| Release of emerging underspends from Social Justice Food Insecurity to support other SG priorities             | -1.515          | 0.000         | -1.515         |
| Transfer to Local Governemnt for Scottish Child Payment Bridging Payments                                      | -5.150          | 0.000         | -5.150         |
| Transfer to ES for the Access to Childcare Fund  | -1.474          | 0.000         | -1.474         |
| Release of emerging underspends from initial Covid allocation to support other SG priorities                   | -7.790          | 0.000         | -7.790         |
| Miscellaneous Minor Transfers  | -1.994          | 0.000         | -1.994         |
|  | <b>-29.185</b>  | <b>0.000</b>  | <b>-29.185</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>20.619</b>   | <b>0.000</b>  | <b>20.619</b> |
| Less: Retained Income                            | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>20.619</b>   | <b>0.000</b>  | <b>20.619</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Fairer Scotland                                  | 20.619          | 0.000         | 20.619        |
| Social Justice                                   | 0.000           | 0.000         | 0.000         |
| <b>Net Expenditure</b>                           | <b>20.619</b>   | <b>0.000</b>  | <b>20.619</b> |

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**SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT**


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

| <b>Proposed Changes</b>   | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| Original Budget   | 22.645                  | 3.500                 | 26.145              |
| ABR changes   | 20.658                  | 0.000                 | 20.658              |
| <b>ABR Budget</b>   | <b>43.303</b>           | <b>3.500</b>          | <b>46.803</b>       |
| Proposed changes  | -6.556                  | 0.000                 | -6.556              |
| <b>SBR Proposed Budget</b>  | <b>36.747</b>           | <b>3.500</b>          | <b>40.247</b>       |
| <b>Summary of proposed changes</b>  |                         |                       |                     |
| Release of emerging/planned underspend from Third Sector to support other SG priorities | -6.500                  | 0.000                 | -6.500              |
| Miscellaneous Minor Transfers   | -0.056                  | 0.000                 | -0.056              |
|   | <b>-6.556</b>           | <b>0.000</b>          | <b>-6.556</b>       |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>36.747</b>           | <b>3.500</b>          | <b>40.247</b>       |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>36.747</b>           | <b>3.500</b>          | <b>40.247</b>       |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Third Sector  | 36.747                  | 3.500                 | 40.247              |
| <b>Net Expenditure</b>                                  | <b>36.747</b>           | <b>3.500</b>          | <b>40.247</b>       |

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**SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT**


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

| <b>Proposed Changes</b>            | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|------------------------------------|-------------------------|-----------------------|---------------------|
| Original Budget                    | 99.850                  | 0.000                 | 99.850              |
| ABR changes                        | 0.000                   | 0.000                 | 0.000               |
| <b>ABR Budget</b>                  | <b>99.850</b>           | <b>0.000</b>          | <b>99.850</b>       |
| Proposed changes                   | 0.000                   | 0.000                 | 0.000               |
| <b>SBR Proposed Budget</b>         | <b>99.850</b>           | <b>0.000</b>          | <b>99.850</b>       |
| <b>Summary of proposed changes</b> |                         |                       |                     |
|                                    | 0.000                   | 0.000                 | 0.000               |
|                                    | <b>0.000</b>            | <b>0.000</b>          | <b>0.000</b>        |

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

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**SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT**


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

| <b>Proposed Changes</b>            | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|------------------------------------|-------------------------|-----------------------|---------------------|
| Original Budget                    | 4.435                   | 0.250                 | 4.685               |
| ABR changes                        | 0.175                   | 0.000                 | 0.175               |
| <b>ABR Budget</b>                  | <b>4.610</b>            | <b>0.250</b>          | <b>4.860</b>        |
| Proposed changes                   | 0.000                   | 0.000                 | 0.000               |
| <b>SBR Proposed Budget</b>         | <b>4.610</b>            | <b>0.250</b>          | <b>4.860</b>        |
| <b>Summary of proposed changes</b> |                         |                       |                     |
|                                    | 0.000                   | 0.000                 | 0.000               |
|                                    | <b>0.000</b>            | <b>0.000</b>          | <b>0.000</b>        |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>4.610</b>            | <b>0.250</b>          | <b>4.860</b>        |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>4.610</b>            | <b>0.250</b>          | <b>4.860</b>        |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Connected Communities                                   | 4.610                   | 0.250                 | 4.860               |
| <b>Net Expenditure</b>                                  | <b>4.610</b>            | <b>0.250</b>          | <b>4.860</b>        |

## SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

### Schedule 3.7 Social Security Details of Proposed Budget

| Proposed Changes  | Operating<br>£m | Capital<br>£m  | Total<br>£m    |
|---|-----------------|----------------|----------------|
| Original Budget   | 379.290         | 93.000         | 472.290        |
| ABR changes   | -1.621          | -1.769         | -3.390         |
| <b>ABR Budget</b>   | <b>377.669</b>  | <b>91.231</b>  | <b>468.900</b> |
| Proposed changes  | -80.884         | 10.550         | -70.334        |
| <b>SBR Proposed Budget</b>  | <b>296.785</b>  | <b>101.781</b> | <b>398.566</b> |
| <b>Summary of proposed changes</b>  |                 |                |                |
| Release of emerging/planned underspend to support priorities from Social Security Advice Policy and Programme Costs | -19.900         | 0.000          | -19.900        |
| Release of emerging/planned underspend to support priorities from Social Security Scotland                          | -19.440         | 0.000          | -19.440        |
| Transfer to Social Security Assistance to Personal Independence Payment   | -14.500         | 0.000          | -14.500        |
| Transfer to Equalities  | -6.800          | 0.000          | -6.800         |
| Transfer to Social Security Assistance to Carer's Allowance Supplement  | -6.000          | 0.000          | -6.000         |
| Transfer to Local Government IRO Scottish Welfare Fund  | -5.373          | 0.000          | -5.373         |
| Transfer to Social Security Assistance to Disability Living Allowance   | -5.000          | 0.000          | -5.000         |
| Release of emerging/planned underspend from Social Security Scotland Capital  | 0.000           | -4.800         | -4.800         |
| Transfer to Social Security Assistance to Best Start Food Grant   | -2.000          | 0.000          | -2.000         |
| Release of emerging/planned underspend from Social Security Advice Policy and Programme Costs - Staff Costs         | -1.816          | 0.000          | -1.816         |
| Transfer to Social Security Assistance to Child Winter Heating Assistance   | -1.600          | 0.000          | -1.600         |
| Transfer to SCTS IRO Social Security Digital Tribunals  | 0.000           | -1.237         | -1.237         |
| Transfer to Local Government IRO Scottish Disability Assistance   | -1.072          | 0.000          | -1.072         |
| Additional funding to Social Security Advice Policy and Programme Capital   | 0.000           | 16.587         | 16.587         |
| Additional non cash budget requirement for 2021-22 for Social Security Advice Policy and Programme                  | 2.542           | 0.000          | 2.542          |
| Additional CRC budget requirement   | 1.199           | 0.000          | 1.199          |
| Miscellaneous Minor Transfers   | -1.124          | 0.000          | -1.124         |
|   | <b>-80.884</b>  | <b>10.550</b>  | <b>-70.334</b> |

| Proposed Budget following Spring Budget Revision  | Operating<br>£m | Capital<br>£m  | Total<br>£m    |
|---|-----------------|----------------|----------------|
| <b>Gross Expenditure</b>                          | <b>296.785</b>  | <b>101.781</b> | <b>398.566</b> |
| Less: Retained Income                             | 0.000           | 0.000          | 0.000          |
| Capital Receipts Applied                          | 0.000           | 0.000          | 0.000          |
|   | <b>296.785</b>  | <b>101.781</b> | <b>398.566</b> |
| <b>Budget Analysis</b>                            |                 |                |                |
| Scottish Welfare Fund Administration              | 0.100           | 0.000          | 0.100          |
| Social Security Advice Policy and Programme Costs | 97.025          | 84.581         | 181.606        |
| Social Security Scotland                          | 199.660         | 17.200         | 216.860        |
| <b>Net Expenditure</b>                            | <b>296.785</b>  | <b>101.781</b> | <b>398.566</b> |



## SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

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

| Proposed Changes  | Operating<br>£m  | Capital<br>£m | Total<br>£m      |
|---|------------------|---------------|------------------|
| Original Budget   | 3,500.100        | 0.000         | 3,500.100        |
| ABR changes   | -0.200           | 0.000         | -0.200           |
| <b>ABR Budget</b>   | <b>3,499.900</b> | <b>0.000</b>  | <b>3,499.900</b> |
| Proposed changes  | 11.500           | 0.000         | 11.500           |
| <b>SBR Proposed Budget</b>  | <b>3,511.400</b> | <b>0.000</b>  | <b>3,511.400</b> |
| <b>Summary of proposed changes</b>  |                  |               |                  |
| Transfer to Local Government IRO Scottish Welfare Fund                                      | -35.500          | 0.000         | -35.500          |
| Transfer from Social Security Advice, Policy & Programme to Personal Independence Payment   | 14.500           | 0.000         | 14.500           |
| Transfer from Health IRO Best Start Food Grant  | 12.000           | 0.000         | 12.000           |
| Transfer from Social Security Advice, Policy & Programme to Carer's Allowance Supplement    | 6.000            | 0.000         | 6.000            |
| Additional AME requirement for Impairments  | 5.000            | 0.000         | 5.000            |
| Transfer from Social Security Advice, Policy & Programme to Disability Living Allowance     | 5.000            | 0.000         | 5.000            |
| Transfer from Social Security Advice, Policy & Programme to Best Start Food Grant           | 2.000            | 0.000         | 2.000            |
| Transfer from Social Security Advice, Policy & Programme to Child Winter Heating Assistance | 1.600            | 0.000         | 1.600            |
| Miscellaneous Minor Transfers   | 0.900            | 0.000         | 0.900            |
|   | <b>11.500</b>    | <b>0.000</b>  | <b>11.500</b>    |

| Proposed Budget following Spring Budget Revision  | Operating<br>£m  | Capital<br>£m | Total<br>£m      |
|---|------------------|---------------|------------------|
| <b>Gross Expenditure</b>                          | <b>3,511.400</b> | <b>0.000</b>  | <b>3,511.400</b> |
| Less: Retained Income                             | 0.000            | 0.000         | 0.000            |
| Capital Receipts Applied                          | 0.000            | 0.000         | 0.000            |
|   | <b>3,511.400</b> | <b>0.000</b>  | <b>3,511.400</b> |
| <b>Budget Analysis</b>                            |                  |               |                  |
| Scottish Welfare Fund                             | 0.000            | 0.000         | 0.000            |
| Funeral Support Payment                           | 11.800           | 0.000         | 11.800           |
| Scottish Child Payment                            | 56.100           | 0.000         | 56.100           |
| Carer's Allowance                                 | 306.000          | 0.000         | 306.000          |
| Carer's Allowance Supplement                      | 58.200           | 0.000         | 58.200           |
| Best Start Grant                                  | 17.200           | 0.000         | 17.200           |
| Personal Independence Payment                     | 1,734.100        | 0.000         | 1,734.100        |
| Attendance Allowance                              | 519.300          | 0.000         | 519.300          |
| Disability Living Allowance (Adult)               | 694.300          | 0.000         | 694.300          |
| Child Disability Assistance (DLA Child and DACYP) | 6.200            | 0.000         | 6.200            |
| Industrial Injuries Disablement Scheme            | 80.200           | 0.000         | 80.200           |
| Severe Disablement Allowance                      | 6.800            | 0.000         | 6.800            |
| Child Winter Heating Allowance                    | 4.700            | 0.000         | 4.700            |
| Self-Isolation Support Grants                     | 0.000            | 0.000         | 0.000            |
| Job Start Payment                                 | 1.100            | 0.000         | 1.100            |
| Young Carer Grant                                 | 0.700            | 0.000         | 0.700            |
| Best Start Food Grant                             | 14.700           | 0.000         | 14.700           |
| <b>Net Expenditure</b>                            | <b>3,511.400</b> | <b>0.000</b>  | <b>3,511.400</b> |

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**SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT**


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**Schedule 3.9 Equalities**
**Details of Proposed Budget**

| <b>Proposed Changes</b>   | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| Original Budget   | 32.248                  | 0.000                 | 32.248              |
| ABR changes   | 1.185                   | 0.000                 | 1.185               |
| <b>ABR Budget</b>   | <b>33.433</b>           | <b>0.000</b>          | <b>33.433</b>       |
| Proposed changes  | 8.177                   | 0.000                 | 8.177               |
| <b>SBR Proposed Budget</b>  | <b>41.610</b>           | <b>0.000</b>          | <b>41.610</b>       |
| <b>Summary of proposed changes</b>  |                         |                       |                     |
| Transfer from Social Security for additional funding to Equalities to fund 100 day/manifesto/pfg commitments. | 6.800                   | 0.000                 | 6.800               |
| Whitehall transfer for VAT on Sanitary Products   | 1.146                   | 0.000                 | 1.146               |
| Miscellaneous Minor Transfers   | 0.231                   | 0.000                 | 0.231               |
|   | <b>8.177</b>            | <b>0.000</b>          | <b>8.177</b>        |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>41.610</b>           | <b>0.000</b>          | <b>41.610</b>       |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>41.610</b>           | <b>0.000</b>          | <b>41.610</b>       |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Equalities  | 41.610                  | 0.000                 | 41.610              |
| <b>Net Expenditure</b>                                  | <b>41.610</b>           | <b>0.000</b>          | <b>41.610</b>       |

## FINANCE AND ECONOMY

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

|   | Operating<br>£m  | Capital<br>£m  | Total<br>£m      |
|---|------------------|----------------|------------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>2,034.962</b> | <b>93.851</b>  | <b>2,128.813</b> |
| <b>Changes Proposed</b>                                 |                  |                |                  |
| <i>Funding Changes</i>                                  | 455.239          | 9.072          | 464.311          |
| <i>Technical Adjustments</i>                            | 0.677            | 0.000          | 0.677            |
| <i>Net Whitehall Transfers</i>                          | 0.000            | 0.000          | 0.000            |
| <i>Net Transfers within Scottish Block</i>              | 17.388           | 4.766          | 22.154           |
| <b>Total changes proposed</b>                           | <b>473.304</b>   | <b>13.838</b>  | <b>487.142</b>   |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>2,508.266</b> | <b>107.689</b> | <b>2,615.955</b> |

|   | Operating<br>£m  | Capital<br>£m  | Total<br>£m      |
|---|------------------|----------------|------------------|
| Expenditure Limit:                        |                  |                |                  |
| Scottish Public Pensions Agency           | 23.897           | 2.200          | 26.097           |
| Other Finance                             | 113.290          | 21.266         | 134.556          |
| Digital                                   | 167.027          | 5.100          | 172.127          |
| Planning                                  | 7.257            | 2.223          | 9.480            |
| Employability and Training                | 152.966          | 0.000          | 152.966          |
| Enterprise, Trade and Investment          | 1,245.339        | 25.500         | 1,270.839        |
| European Social Fund - 2014-20 Programmes | 0.000            | 0.000          | 0.000            |
| European Regional Development Fund        | 0.000            | 0.000          | 0.000            |
| Economic Advice                           | 14.168           | 0.000          | 14.168           |
| Scottish National Investment Bank         | 212.323          | 0.000          | 212.323          |
| Accountant in Bankruptcy                  | 1.207            | 1.100          | 2.307            |
| Cities Investment & Strategy              | 349.621          | 0.000          | 349.621          |
| Ferguson Marine                           | 1.946            | 50.300         | 52.246           |
| Rural Economy Enterprise                  | 118.340          | 0.000          | 118.340          |
| Tourism                                   | 100.885          | 0.000          | 100.885          |
| <b>Total Expenditure Limit</b>            | <b>2,508.266</b> | <b>107.689</b> | <b>2,615.955</b> |
| UK Funded AME:                            | 0.000            | 0.000          | 0.000            |
| <b>Total UK Funded AME</b>                | <b>0.000</b>     | <b>0.000</b>   | <b>0.000</b>     |
| Other Expenditure:                        | 0.000            | 0.000          | 0.000            |
| <b>Total Other Expenditure</b>            | <b>0.000</b>     | <b>0.000</b>   | <b>0.000</b>     |
| <b>Total Budget</b>                       | <b>2,508.266</b> | <b>107.689</b> | <b>2,615.955</b> |

|   |                |
|---|----------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>400.000</b> |
|---|----------------|

## FINANCE AND ECONOMY

### Schedule 3.1 Scottish Public Pensions Agency

#### Details of Proposed Budget

| Proposed Changes                   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|------------------------------------|-----------------|---------------|---------------|
| Original Budget                    | 23.972          | 2.200         | 26.172        |
| ABR changes                        | 0.425           | 0.000         | 0.425         |
| <b>ABR Budget</b>                  | <b>24.397</b>   | <b>2.200</b>  | <b>26.597</b> |
| Proposed changes                   | -0.500          | 0.000         | -0.500        |
| <b>SBR Proposed Budget</b>         | <b>23.897</b>   | <b>2.200</b>  | <b>26.097</b> |
| <b>Summary of proposed changes</b> |                 |               |               |
| Miscellaneous Minor Changes.       | -0.500          | 0.000         | -0.500        |
|                                    | <b>-0.500</b>   | <b>0.000</b>  | <b>-0.500</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>23.897</b>   | <b>2.200</b>  | <b>26.097</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>23.897</b>   | <b>2.200</b>  | <b>26.097</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Agency Administration                            | 23.897          | 2.200         | 26.097        |
| <b>Net Expenditure</b>                           | <b>23.897</b>   | <b>2.200</b>  | <b>26.097</b> |

## FINANCE AND ECONOMY

### Schedule 3.2 Other Finance

#### Details of Proposed Budget

| Proposed Changes  | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|---|-----------------|---------------|----------------|
| Original Budget   | 71.898          | 16.500        | 88.398         |
| ABR changes   | 5.909           | 0.000         | 5.909          |
| <b>ABR Budget</b>   | <b>77.807</b>   | <b>16.500</b> | <b>94.307</b>  |
| Proposed changes  | 35.483          | 4.766         | 40.249         |
| <b>SBR Proposed Budget</b>  | <b>113.290</b>  | <b>21.266</b> | <b>134.556</b> |
| <b>Summary of proposed changes</b>  |                 |               |                |
| Transfers from Health Portfolio to Public Information and Engagement to fund marketing campaigns.                         | 21.763          | 0.000         | 21.763         |
| Transfers from various Portfolios to Public Information and Engagement to fund marketing campaigns.                       | 9.586           | 0.000         | 9.586          |
| Additional budget allocation for the Shared Services Programme to deliver and manage our corporate systems and processes. | 0.000           | 3.401         | 3.401          |
| Transfer from Energy for the improvement of energy efficiency across buildings owned by the public sector.                | 0.000           | 3.384         | 3.384          |
| Additional funding for Growth Accelerator.  | 3.215           | 0.000         | 3.215          |
| Release of emerging/planned underspends to support other SG priorities  | -1.000          | -3.600        | -4.600         |
| Miscellaneous Minor Changes.  | 1.919           | 1.581         | 3.500          |
|   | <b>35.483</b>   | <b>4.766</b>  | <b>40.249</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>113.290</b>  | <b>21.266</b> | <b>134.556</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>113.290</b>  | <b>21.266</b> | <b>134.556</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Scotland Act Implementation                      | 1.634           | 0.000         | 1.634          |
| Scottish Government Capital Projects             | 13.027          | 21.266        | 34.293         |
| Exchequer and Finance                            | 22.268          | 0.000         | 22.268         |
| Public Information and Engagement                | 33.699          | 0.000         | 33.699         |
| Scottish Futures Trust                           | 9.221           | 0.000         | 9.221          |
| Migration  | 0.000           | 0.000         | 0.000          |
| Procurement Shared Services                      | 27.131          | 0.000         | 27.131         |
| Growth Accelerator                               | 6.310           | 0.000         | 6.310          |
| Green Growth Accelerator                         | 0.000           | 0.000         | 0.000          |
| <b>Net Expenditure</b>                           | <b>113.290</b>  | <b>21.266</b> | <b>134.556</b> |

## FINANCE AND ECONOMY

### Schedule 3.3 Digital Details of Proposed Budget

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| Original Budget  | 138.994         | 5.100         | 144.094        |
| ABR changes  | 2.597           | 0.000         | 2.597          |
| <b>ABR Budget</b>  | <b>141.591</b>  | <b>5.100</b>  | <b>146.691</b> |
| Proposed changes   | 25.436          | 0.000         | 25.436         |
| <b>SBR Proposed Budget</b>   | <b>167.027</b>  | <b>5.100</b>  | <b>172.127</b> |
| <b>Summary of proposed changes</b>   |                 |               |                |
| 100 day commitment for Digital Economy   | 25.000          | 0.000         | 25.000         |
| SDS to deliver a programme, supporting our ambitions for a Digital Economy, that assists those on low incomes or in receipt of benefits to gain digital qualifications and enter the labour market | -1.000          | 0.000         | -1.000         |
| Repayment from Rural Economy Enterprise in relation to the Digital Scotland Superfast Broadband (DSSB) funding.  | 3.900           | 0.000         | 3.900          |
| Transfer to Communities to fund full fibre build across Aberdeenshire via ACRD.  | -3.000          | 0.000         | -3.000         |
| Miscellaneous Minor Changes.   | 0.536           | 0.000         | 0.536          |
|  | <b>25.436</b>   | <b>0.000</b>  | <b>25.436</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>167.027</b>  | <b>5.100</b>  | <b>172.127</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>167.027</b>  | <b>5.100</b>  | <b>172.127</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Digital Economy                                  | 32.465          | 1.800         | 34.265         |
| Digital Strategy                                 | 32.031          | 3.300         | 35.331         |
| Digital Connectivity                             | 102.531         | 0.000         | 102.531        |
| <b>Net Expenditure</b>                           | <b>167.027</b>  | <b>5.100</b>  | <b>172.127</b> |

## FINANCE AND ECONOMY

### Schedule 3.4 Planning Details of Proposed Budget

| Proposed Changes  | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|---|-----------------|---------------|---------------|
| Original Budget   | 7.174           | 5.000         | 12.174        |
| ABR changes   | 0.200           | 0.000         | 0.200         |
| <b>ABR Budget</b>   | <b>7.374</b>    | <b>5.000</b>  | <b>12.374</b> |
| Proposed changes  | -0.117          | -2.777        | -2.894        |
| <b>SBR Proposed Budget</b>  | <b>7.257</b>    | <b>2.223</b>  | <b>9.480</b>  |
| <b>Summary of proposed changes</b>  |                 |               |               |
| Release of emerging/planned underspend from digital transformation to support other SG priorities | 0.000           | -2.700        | -2.700        |
| Miscellaneous Minor Transfers   | -0.117          | -0.077        | -0.194        |
|   | <b>-0.117</b>   | <b>-2.777</b> | <b>-2.894</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|--|-----------------|---------------|--------------|
| <b>Gross Expenditure</b>                         | <b>7.257</b>    | <b>2.223</b>  | <b>9.480</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000        |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000        |
|  | <b>7.257</b>    | <b>2.223</b>  | <b>9.480</b> |
| <b>Budget Analysis</b>                           |                 |               |              |
| Planning   | 6.587           | 2.223         | 8.810        |
| Planning & Environmental Appeals                 | 0.670           | 0.000         | 0.670        |
| <b>Net Expenditure</b>                           | <b>7.257</b>    | <b>2.223</b>  | <b>9.480</b> |

## FINANCE AND ECONOMY

### Schedule 3.5 Employability and Training Details of Proposed Budget

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| Original Budget  | 203.302         | 0.000         | 203.302        |
| ABR changes  | 8.907           | 0.000         | 8.907          |
| <b>ABR Budget</b>  | <b>212.209</b>  | <b>0.000</b>  | <b>212.209</b> |
| Proposed changes   | -59.243         | 0.000         | -59.243        |
| <b>SBR Proposed Budget</b>   | <b>152.966</b>  | <b>0.000</b>  | <b>152.966</b> |
| <b>Summary of proposed changes</b>   |                 |               |                |
| Transfer to Scottish Funding Council (SFC) to support additional industry-focused college courses                      | -5.885          | 0.000         | -5.885         |
| Transfer to SFC to support Graduate Internship university courses  | -3.500          | 0.000         | -3.500         |
| Transfer to SFC in relation to the delivery of the North East Economic Recovery and Skills Fund (NEERSF)               | -1.996          | 0.000         | -1.996         |
| Transfer to SFC in relation to the delivery of the National Transition Training Fund (NTTF)                            | -7.381          | 0.000         | -7.381         |
| Transfer to SFC in relation to the Flexible Workforce Development Fund (FWDF)  | -2.668          | 0.000         | -2.668         |
| Transfer to Skills Development Scotland (SDS) in relation to the Employability Fund                                    | -2.639          | 0.000         | -2.639         |
| Release of emerging/planned underspend from Employability Services and Workforce Skills to support other SG priorities | -4.650          | 0.000         | -4.650         |
| Release of emerging/planned underspend from Fair Work to support other SG priorities                                   | -1.930          | 0.000         | -1.930         |
| Release of emerging/planned underspend from Young Persons Guarantee (YPG) to support other SG priorities               | -24.115         | 0.000         | -24.115        |
| Miscellaneous minor transfers  | -4.479          | 0.000         | -4.479         |
|  | <b>-59.243</b>  | <b>0.000</b>  | <b>-59.243</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>152.966</b>  | <b>0.000</b>  | <b>152.966</b> |
| Less: Retained Income                            | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>152.966</b>  | <b>0.000</b>  | <b>152.966</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Employability and Training                       | 152.966         | 0.000         | 152.966        |
| <b>Net Expenditure</b>                           | <b>152.966</b>  | <b>0.000</b>  | <b>152.966</b> |



## FINANCE AND ECONOMY

### Schedule 3.6 Enterprise, Trade and Investment

#### Details of Proposed Budget

| Proposed Changes   | Operating<br>£m  | Capital<br>£m | Total<br>£m      |
|--|------------------|---------------|------------------|
| Original Budget  | 745.753          | 35.400        | 781.153          |
| ABR changes  | 83.908           | -16.449       | 67.459           |
| <b>ABR Budget</b>  | <b>829.661</b>   | <b>18.951</b> | <b>848.612</b>   |
| Proposed changes   | 415.678          | 6.549         | 422.227          |
| <b>SBR Proposed Budget</b>   | <b>1,245.339</b> | <b>25.500</b> | <b>1,270.839</b> |
| <b>Summary of proposed changes</b>   |                  |               |                  |
| Additional Covid-19 Business Support   | 215.000          | 0.000         | 215.000          |
| Additional funding for self isolation grants   | 131.300          | 0.000         | 131.300          |
| Additional funding for grants to support businesses due to Covid-19                              | 80.000           | 0.000         | 80.000           |
| Funding to provide FT budget to recapitalize the Scottish Growth Schemes                         | 0.000            | 19.000        | 19.000           |
| Additional funding for grants for businesses to improve ventilation to reduce impact of Covid-19 | 24.000           | 0.000         | 24.000           |
| Release of emerging/planned underspend from Enterprise Zones to support other SG priorities      | 0.000            | -12.451       | -12.451          |
| Release of emerging/planned underspend from Enterprise FTs to support other SG priorities        | -33.258          | 0.000         | -33.258          |
| Transfer to Local Government of agreed administration costs of Covid business support grants     | -3.000           | 0.000         | -3.000           |
| Miscellaneous Minor Changes  | 1.636            | 0.000         | 1.636            |
|  | <b>415.678</b>   | <b>6.549</b>  | <b>-4.073</b>    |

| Proposed Budget following Spring Budget Revision | Operating<br>£m  | Capital<br>£m | Total<br>£m      |
|--|------------------|---------------|------------------|
| <b>Gross Expenditure</b>                         | <b>1,245.339</b> | <b>25.500</b> | <b>1,270.839</b> |
| Less: Retained Income                            | 0.000            | 0.000         | 0.000            |
| Capital Receipts Applied                         | 0.000            | 0.000         | 0.000            |
|  | <b>1,245.339</b> | <b>25.500</b> | <b>1,270.839</b> |
| <b>Budget Analysis</b>                           |                  |               |                  |
| Enterprise                                       | 1,212.978        | 0.000         | 1,212.978        |
| Innovation & Industries                          | 32.361           | 25.500        | 57.861           |
| <b>Net Expenditure</b>                           | <b>1,245.339</b> | <b>25.500</b> | <b>1,270.839</b> |

## FINANCE AND ECONOMY

### Schedule 3.7 European Social Fund - 2014-20 Programmes

#### Details of Proposed Budget

| Proposed Changes                   | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|------------------------------------|-----------------|---------------|--------------|
| Original Budget                    | 0.000           | 0.000         | 0.000        |
| ABR changes                        | 0.000           | 0.000         | 0.000        |
| <b>ABR Budget</b>                  | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| Proposed changes                   | 0.000           | 0.000         | 0.000        |
| <b>SBR Proposed Budget</b>         | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| <b>Summary of proposed changes</b> |                 |               |              |
|                                    | 0.000           | 0.000         | 0.000        |
|                                    | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |

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

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

## FINANCE AND ECONOMY

### Schedule 3.8 European Regional Development Fund

#### Details of Proposed Budget

| Proposed Changes                   | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|------------------------------------|-----------------|---------------|--------------|
| Original Budget                    | 0.000           | 0.000         | 0.000        |
| ABR changes                        | 0.000           | 0.000         | 0.000        |
| <b>ABR Budget</b>                  | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| Proposed changes                   | 0.000           | 0.000         | 0.000        |
| <b>SBR Proposed Budget</b>         | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| <b>Summary of proposed changes</b> |                 |               |              |
|                                    | 0.000           | 0.000         | 0.000        |
|                                    | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |

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

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

## FINANCE AND ECONOMY

### Schedule 3.9 Economic Advice

#### Details of Proposed Budget

| Proposed Changes                   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|------------------------------------|-----------------|---------------|---------------|
| Original Budget                    | 12.695          | 0.000         | 12.695        |
| ABR changes                        | 1.317           | 0.000         | 1.317         |
| <b>ABR Budget</b>                  | <b>14.012</b>   | <b>0.000</b>  | <b>14.012</b> |
| Proposed changes                   | 0.156           | 0.000         | 0.156         |
| <b>SBR Proposed Budget</b>         | <b>14.168</b>   | <b>0.000</b>  | <b>14.168</b> |
| <b>Summary of proposed changes</b> |                 |               |               |
| Miscellaneous minor transfers      | 0.156           | 0.000         | 0.156         |
|                                    | <b>0.156</b>    | <b>0.000</b>  | <b>0.156</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>14.168</b>   | <b>0.000</b>  | <b>14.168</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>14.168</b>   | <b>0.000</b>  | <b>14.168</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Consumer Scotland Policy and Advice              | 4.864           | 0.000         | 4.864         |
| Council of Economic Advisers                     | 0.085           | 0.000         | 0.085         |
| Office of the Chief Economic Adviser             | 9.219           | 0.000         | 9.219         |
| Economic Policy and Advice                       | 0.000           | 0.000         | 0.000         |
| <b>Net Expenditure</b>                           | <b>14.168</b>   | <b>0.000</b>  | <b>14.168</b> |

## FINANCE AND ECONOMY

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

| Proposed Changes  | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|---|-----------------|---------------|----------------|
| Original Budget   | 205.000         | 0.000         | 205.000        |
| ABR changes   | 0.000           | 0.000         | 0.000          |
| <b>ABR Budget</b>   | <b>205.000</b>  | <b>0.000</b>  | <b>205.000</b> |
| Proposed changes  | 7.323           | 0.000         | 7.323          |
| <b>SBR Proposed Budget</b>  | <b>212.323</b>  | <b>0.000</b>  | <b>212.323</b> |
| <b>Summary of proposed changes</b>  |                 |               |                |
| To provide budget cover in line with the Banks business plan and spend profile for this financial year. | 6.550           | 0.000         | 6.550          |
| Miscellaneous Minor Changes   | 0.773           | 0.000         | 0.773          |
|   | <b>7.323</b>    | <b>0.000</b>  | <b>7.323</b>   |

  

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>212.323</b>  | <b>0.000</b>  | <b>212.323</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>212.323</b>  | <b>0.000</b>  | <b>212.323</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Scottish National Investment Bank                | 212.323         | 0.000         | 212.323        |
| <b>Net Expenditure</b>                           | <b>212.323</b>  | <b>0.000</b>  | <b>212.323</b> |

## FINANCE AND ECONOMY

### Schedule 3.11 Accountant in Bankruptcy (AiB)

#### Details of Proposed Budget

| Proposed Changes                   | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|------------------------------------|-----------------|---------------|--------------|
| Original Budget                    | 1.400           | 1.100         | 2.500        |
| ABR changes                        | -0.343          | 0.000         | -0.343       |
| <b>ABR Budget</b>                  | <b>1.057</b>    | <b>1.100</b>  | <b>2.157</b> |
| Proposed changes                   | 0.150           | 0.000         | 0.150        |
| <b>SBR Proposed Budget</b>         | <b>1.207</b>    | <b>1.100</b>  | <b>2.307</b> |
| <b>Summary of proposed changes</b> |                 |               |              |
| Miscellaneous minor transfers      | 0.150           | 0.000         | 0.150        |
|                                    | <b>0.150</b>    | <b>0.000</b>  | <b>0.150</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|--|-----------------|---------------|--------------|
| <b>Gross Expenditure</b>                         | <b>1.207</b>    | <b>1.100</b>  | <b>2.307</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000        |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000        |
|  | <b>1.207</b>    | <b>1.100</b>  | <b>2.307</b> |
| <b>Budget Analysis</b>                           |                 |               |              |
| Accountant in Bankruptcy                         | 1.207           | 1.100         | 2.307        |
| <b>Net Expenditure</b>                           | <b>1.207</b>    | <b>1.100</b>  | <b>2.307</b> |

## FINANCE AND ECONOMY

### Schedule 3.12 Cities Investment & Strategy

#### Details of Proposed Budget

| Proposed Changes                                       | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| Original Budget  | 321.387         | 0.000         | 321.387        |
| ABR changes  | 6.661           | 0.000         | 6.661          |
| <b>ABR Budget</b>                                      | <b>328.048</b>  | <b>0.000</b>  | <b>328.048</b> |
| Proposed changes                                       | 21.573          | 0.000         | 21.573         |
| <b>SBR Proposed Budget</b>                             | <b>349.621</b>  | <b>0.000</b>  | <b>349.621</b> |
| <b>Summary of proposed changes</b>                     |                 |               |                |
| Additional funding for Cities Investment               | 12.200          | 0.000         | 12.200         |
| Additional Covid funding for Communities Recovery Fund | 7.000           | 0.000         | 7.000          |
| Additional Covid funding for supporting towns/BIDs     | 2.000           | 0.000         | 2.000          |
| Miscellaneous minor transfers                          | 0.373           | 0.000         | 0.373          |
|  | <b>21.573</b>   | <b>0.000</b>  | <b>21.573</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>349.621</b>  | <b>0.000</b>  | <b>349.621</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>349.621</b>  | <b>0.000</b>  | <b>349.621</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Cities Investment & Strategy                     | 222.066         | 0.000         | 222.066        |
| Regeneration                                     | 127.555         | 0.000         | 127.555        |
| <b>Net Expenditure</b>                           | <b>349.621</b>  | <b>0.000</b>  | <b>349.621</b> |

## FINANCE AND ECONOMY

### Schedule 3.13 Ferguson Marine Spending Plans

#### Details of Proposed Budget

| Proposed Changes                   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|------------------------------------|-----------------|---------------|---------------|
| Original Budget                    | 1.914           | 45.000        | 46.914        |
| ABR changes                        | 0.000           | 0.000         | 0.000         |
| <b>ABR Budget</b>                  | <b>1.914</b>    | <b>45.000</b> | <b>46.914</b> |
| Proposed changes                   | 0.032           | 5.300         | 5.332         |
| <b>SBR Proposed Budget</b>         | <b>1.946</b>    | <b>50.300</b> | <b>52.246</b> |
| <b>Summary of proposed changes</b> |                 |               |               |
| Additional funding for vessels     | 0.032           | 5.300         | 5.332         |
|                                    | <b>0.032</b>    | <b>5.300</b>  | <b>5.332</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>1.946</b>    | <b>50.300</b> | <b>52.246</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>1.946</b>    | <b>50.300</b> | <b>52.246</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Ferguson Marine                                  | 1.946           | 50.300        | 52.246        |
| <b>Net Expenditure</b>                           | <b>1.946</b>    | <b>50.300</b> | <b>52.246</b> |



## FINANCE AND ECONOMY

### Schedule 3.14 Rural Economy Enterprise

#### Details of Proposed Budget

| Proposed Changes  | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|---|-----------------|---------------|----------------|
| Original Budget   | 102.948         | 0.000         | 102.948        |
| ABR Changes   | 5.513           | 0.000         | 5.513          |
| <b>ABR Budget</b>   | <b>108.461</b>  | <b>0.000</b>  | <b>108.461</b> |
| Proposed Changes  | 9.879           | 0.000         | 9.879          |
| <b>SBR Proposed Budget</b>  | <b>118.340</b>  | <b>0.000</b>  | <b>118.340</b> |
| <b>Summary of proposed changes</b>  |                 |               |                |
| Transfer from Energy for for Wave Energy Scotland (WES)                   | 2.443           | 0.000         | 2.443          |
| Transfer from Energy for HIE to Nigg East Quay                            | 5.430           | 0.000         | 5.430          |
| Transfer from Energy for Nigg offshore wind tower facility                | 1.097           | 0.000         | 1.097          |
| Transfer from HIE to Digital iro Digital Scotland Superfast Broadband.    | -3.900          | 0.000         | -3.900         |
| Additional funding for the Cairngorm Funicular                            | 7.400           | 0.000         | 7.400          |
| Release of emerging/planned FT underspends to support other SG priorities | -3.850          | 0.000         | -3.850         |
| Miscellaneous minor transfers   | 1.259           | 0.000         | 1.259          |
|   | <b>9.879</b>    | <b>0.000</b>  | <b>9.879</b>   |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>118.340</b>  | <b>0.000</b>  | <b>118.340</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>118.340</b>  | <b>0.000</b>  | <b>118.340</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Low Carbon Economy                               | 3.200           | 0.000         | 3.200          |
| Highlands and Islands Enterprise                 | 83.274          | 0.000         | 83.274         |
| South of Scotland Enterprise                     | 31.866          | 0.000         | 31.866         |
| <b>Net Expenditure</b>                           | <b>118.340</b>  | <b>0.000</b>  | <b>118.340</b> |

## FINANCE AND ECONOMY

### Schedule 3.15 Tourism Details of Proposed Budget

| Proposed Changes                             | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| Original Budget                              | 83.674          | 0.000         | 83.674         |
| ABR changes                                  | -0.243          | 0.000         | -0.243         |
| <b>ABR Budget</b>                            | <b>83.431</b>   | <b>0.000</b>  | <b>83.431</b>  |
| Proposed changes                             | 17.454          | 0.000         | 17.454         |
| <b>SBR Proposed Budget</b>                   | <b>100.885</b>  | <b>0.000</b>  | <b>100.885</b> |
| <b>Summary of proposed changes</b>           |                 |               |                |
| Additional funding for Tourism               | 10.800          | 0.000         | 10.800         |
| Additional funding for Festivals             | 5.365           | 0.000         | 5.365          |
| Increase to the non cash depreciation budget | 1.100           | 0.000         | 1.100          |
| Miscellaneous minor transfers                | 0.189           | 0.000         | 0.189          |
|  | <b>17.454</b>   | <b>0.000</b>  | <b>17.454</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>100.885</b>  | <b>0.000</b>  | <b>100.885</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>100.885</b>  | <b>0.000</b>  | <b>100.885</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Tourism  | 100.885         | 0.000         | 100.885        |
| <b>Net Expenditure</b>                           | <b>100.885</b>  | <b>0.000</b>  | <b>100.885</b> |

## EDUCATION AND SKILLS

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

|   | Operating<br>£m  | Capital<br>£m  | Total<br>£m      |
|---|------------------|----------------|------------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>4,326.953</b> | <b>594.400</b> | <b>4,921.353</b> |
| <b>Changes Proposed</b>                                 |                  |                |                  |
| <i>Funding Changes</i>                                  | -12.739          | 3.400          | -9.339           |
| <i>Technical Adjustments</i>                            | -302.013         | -72.200        | -374.213         |
| <i>Net Whitehall Transfers</i>                          | 0.000            | 0.000          | 0.000            |
| <i>Net Transfers within Scottish Block</i>              | 48.998           | 0.000          | 48.998           |
| <b>Total changes proposed</b>                           | <b>-265.754</b>  | <b>-68.800</b> | <b>-334.554</b>  |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>4,061.199</b> | <b>525.600</b> | <b>4,586.799</b> |

|  | Operating<br>£m  | Capital<br>£m  | Total<br>£m      |
|--|------------------|----------------|------------------|
| <b>Expenditure Limit:</b>              |                  |                |                  |
| Learning                               | 325.252          | 4.500          | 329.752          |
| Children and Families                  | 185.832          | 6.700          | 192.532          |
| Early Learning and Childcare Programme | 7.733            | 0.000          | 7.733            |
| Higher Education Student Support       | 746.307          | 1.600          | 747.907          |
| Scottish Funding Council               | 1,977.619        | 0.000          | 1,977.619        |
| Advanced Learning and Science          | 20.149           | 0.000          | 20.149           |
| Skills and Training                    | 271.195          | 0.000          | 271.195          |
| E&S Central Government Grants to LAs   | 699.391          | 0.000          | 699.391          |
| <b>Total Expenditure Limit</b>         | <b>4,233.478</b> | <b>12.800</b>  | <b>4,246.278</b> |
| <b>UK Funded AME:</b>                  |                  |                |                  |
| Learning                               | 0.112            | 0.000          | 0.112            |
| Higher Education Student Support       | -172.391         | 512.800        | 340.409          |
| <b>Total UK Funded AME</b>             | <b>-172.279</b>  | <b>512.800</b> | <b>340.521</b>   |
| <b>Other Expenditure:</b>              |                  |                |                  |
| <b>Total Other Expenditure</b>         | <b>0.000</b>     | <b>0.000</b>   | <b>0.000</b>     |
| <b>Total Budget</b>                    | <b>4,061.199</b> | <b>525.600</b> | <b>4,586.799</b> |

|   |                |
|---|----------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>350.000</b> |
|---|----------------|

## EDUCATION AND SKILLS

### Schedule 3.1 Learning Details of Proposed Budget

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| Original Budget  | 448.853         | 2.200         | 451.053        |
| ABR changes  | -149.693        | 0.000         | -149.693       |
| <b>ABR Budget</b>  | <b>299.160</b>  | <b>2.200</b>  | <b>301.360</b> |
| Proposed changes   | 26.204          | 2.300         | 28.504         |
| <b>SBR Proposed Budget</b>   | <b>325.364</b>  | <b>4.500</b>  | <b>329.864</b> |
| <b>Summary of proposed changes</b>   |                 |               |                |
| Transfer to Scottish Funding Council (SFC) in relation to Initial Teacher Education (ITE)            | -3.787          | 0.000         | -3.787         |
| Transfer to Local Government to provide schools with CO2 monitors                                    | -3.000          | 0.000         | -3.000         |
| Transfer to SDS to support Science, Technology, Engineering & Maths (STEM) teacher bursaries         | -1.250          | 0.000         | -1.250         |
| Additional funding to support Scottish Qualifications Authority (SQA)                                | 2.356           | 0.000         | 2.356          |
| Additional funding to Gaelic to support staff costs and projects                                     | 1.680           | 0.000         | 1.680          |
| Additional funding to Education Scotland to fund IT Capital projects                                 | 0.000           | 2.300         | 2.300          |
| Additional funding to support the National Improvement Framework (NIF)                               | 8.400           | 0.000         | 8.400          |
| Additional funding to cover NPD Unitary charges  | 12.259          | 0.000         | 12.259         |
| Additional funding to Raising Attainment in relation to the Scottish Attainment Challenge (SAC) Fund | 8.441           | 0.000         | 8.441          |
| Additional funding to Teacher Training to support STEM teacher bursaries                             | 1.978           | 0.000         | 1.978          |
| Miscellaneous minor transfers  | -0.873          | 0.000         | -0.873         |
|  | <b>26.204</b>   | <b>2.300</b>  | <b>28.504</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>325.364</b>  | <b>4.500</b>  | <b>329.864</b> |
| Less: Retained Income                            | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>325.364</b>  | <b>4.500</b>  | <b>329.864</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Education Scotland                               | 42.158          | 4.500         | 46.658         |
| Education Scotland Income                        | -0.949          | 0.000         | -0.949         |
| Education Scotland AME                           | 0.112           | 0.000         | 0.112          |
| Gaelic   | 27.829          | 0.000         | 27.829         |
| Curriculum and Qualifications                    | 50.964          | 0.000         | 50.964         |
| Workforce, Infrastructure and Reform             | 110.029         | 0.000         | 110.029        |
| Education Analytical Services                    | 4.519           | 0.000         | 4.519          |
| Improvement Attainment and Wellbeing             | 90.702          | 0.000         | 90.702         |
| <b>Net Expenditure</b>                           | <b>325.364</b>  | <b>4.500</b>  | <b>329.864</b> |

## EDUCATION AND SKILLS

### Schedule 3.2 Children and Families

#### Details of Proposed Budget

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| Original Budget  | 175.603         | 5.600         | 181.203        |
| ABR changes  | 4.897           | 0.000         | 4.897          |
| <b>ABR Budget</b>  | <b>180.500</b>  | <b>5.600</b>  | <b>186.100</b> |
| Proposed changes   | 5.332           | 1.100         | 6.432          |
| <b>SBR Proposed Budget</b>   | <b>185.832</b>  | <b>6.700</b>  | <b>192.532</b> |
| <b>Summary of proposed changes</b>   |                 |               |                |
| Additional funding to Disclosure Scotland in relation to fee waivers and lost income due to Covid-19 | 2.500           | 0.000         | 2.500          |
| Additional funding to Disclosure Scotland in relation to IT Capital projects                         | 0.000           | 1.100         | 1.100          |
| Additional funding to Improving Lives for People with Care Experience                                | 1.746           | 0.000         | 1.746          |
| Miscellaneous minor transfers  | 1.086           | 0.000         | 1.086          |
|  | <b>5.332</b>    | <b>1.100</b>  | <b>6.432</b>   |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>185.832</b>  | <b>6.700</b>  | <b>192.532</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>185.832</b>  | <b>6.700</b>  | <b>192.532</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Care & Justice                                   | 46.900          | 0.000         | 46.900         |
| Care and Protection                              | 39.525          | 0.000         | 39.525         |
| Disclosure Scotland Expenditure                  | 34.278          | 6.700         | 40.978         |
| Disclosure Scotland Retained Income              | -13.500         | 0.000         | -13.500        |
| Office of the Chief Social Work Adviser          | 22.190          | 0.000         | 22.190         |
| Creating Positive Futures                        | 32.265          | 0.000         | 32.265         |
| Strategy, GIRFEC and The Promise                 | 24.174          | 0.000         | 24.174         |
| <b>Net Expenditure</b>                           | <b>185.832</b>  | <b>6.700</b>  | <b>192.532</b> |

## EDUCATION AND SKILLS

### Schedule 3.3 Early Learning and Childcare Programme

#### Details of Proposed Budget

| Proposed Changes  | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|---|-----------------|---------------|---------------|
| Original Budget   | 39.800          | 0.000         | 39.800        |
| ABR changes   | -30.651         | 0.000         | -30.651       |
| <b>ABR Budget</b>   | <b>9.149</b>    | <b>0.000</b>  | <b>9.149</b>  |
| Proposed changes  | -1.416          | 0.000         | -1.416        |
| <b>SBR Proposed Budget</b>  | <b>7.733</b>    | <b>0.000</b>  | <b>7.733</b>  |
| <b>Summary of proposed changes</b>  |                 |               |               |
| Release of emerging/planned underspend from Early Learning and Childcare to support other SG priorities | -1.305          | 0.000         | -1.305        |
| Transfer from Social Justice in relation to the Tackling Child Poverty Fund                             | 1.474           | 0.000         | 1.474         |
| Miscellaneous minor transfers   | -1.585          | 0.000         | -1.585        |
|   | <b>-1.416</b>   | <b>0.000</b>  | <b>-1.416</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|--|-----------------|---------------|--------------|
| <b>Gross Expenditure</b>                         | <b>7.733</b>    | <b>0.000</b>  | <b>7.733</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000        |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000        |
|  | <b>7.733</b>    | <b>0.000</b>  | <b>7.733</b> |
| <b>Budget Analysis</b>                           |                 |               |              |
| Early Learning and Childcare                     | 7.733           | 0.000         | 7.733        |
| <b>Net Expenditure</b>                           | <b>7.733</b>    | <b>0.000</b>  | <b>7.733</b> |

## EDUCATION AND SKILLS

### Schedule 3.4 Advanced Learning & Science Details of Proposed Budget

| Proposed Changes  | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|---|-----------------|---------------|---------------|
| Original Budget   | 23.175          | 0.000         | 23.175        |
| ABR changes   | -3.491          | 0.000         | -3.491        |
| <b>ABR Budget</b>   | <b>19.684</b>   | <b>0.000</b>  | <b>19.684</b> |
| Proposed changes  | 0.465           | 0.000         | 0.465         |
| <b>SBR Proposed Budget</b>  | <b>20.149</b>   | <b>0.000</b>  | <b>20.149</b> |
| <b>Summary of proposed changes</b>  |                 |               |               |
| Additional funding to Community Learning and Development (CLD)<br>in relation to adult learning | 1.000           | 0.000         | 1.000         |
| Miscellaneous minor transfers   | -0.535          | 0.000         | -0.535        |
|   | <b>0.465</b>    | <b>0.000</b>  | <b>0.465</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>20.149</b>   | <b>0.000</b>  | <b>20.149</b> |
| Less: Retained Income                            | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>20.149</b>   | <b>0.000</b>  | <b>20.149</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Higher Education                                 | 9.624           | 0.000         | 9.624         |
| Qualifications and Accreditation                 | 7.500           | 0.000         | 7.500         |
| Science Engagement and Advice                    | 3.025           | 0.000         | 3.025         |
| <b>Net Expenditure</b>                           | <b>20.149</b>   | <b>0.000</b>  | <b>20.149</b> |

## EDUCATION AND SKILLS

### Schedule 3.5 Scottish Funding Council (SFC)

#### Details of Proposed Budget

| Proposed Changes   | Operating<br>£m  | Capital<br>£m | Total<br>£m      |
|--|------------------|---------------|------------------|
| Original Budget  | 1,913.722        | 0.000         | 1,913.722        |
| ABR changes  | 76.810           | 0.000         | 76.810           |
| <b>ABR Budget</b>  | <b>1,990.532</b> | <b>0.000</b>  | <b>1,990.532</b> |
| Proposed changes   | -12.913          | 0.000         | -12.913          |
| <b>SBR Proposed Budget</b>   | <b>1,977.619</b> | <b>0.000</b>  | <b>1,977.619</b> |
| <b>Summary of proposed changes</b>   |                  |               |                  |
| Release of emerging/planned underspend from Further Education to support other SG priorities                       | -35.900          | 0.000         | -35.900          |
| Release of emerging/planned underspend from Higher Education to support other SG priorities                        | -9.589           | 0.000         | -9.589           |
| Release of emerging/planned underspend from Higher Education Financial Transactions to support other SG priorities | -16.900          | 0.000         | -16.900          |
| Transfer from Health in relation to Nurse and Midwifery Education  | 13.047           | 0.000         | 13.047           |
| Transfer from Young Persons Guarantee (YPG) to support additional industry-focused college courses                 | 5.885            | 0.000         | 5.885            |
| Transfer from YPG to support Graduate Internship university courses  | 3.500            | 0.000         | 3.500            |
| Transfer from Health in relation to Clinical Academics and Senior Academic GP's                                    | 7.316            | 0.000         | 7.316            |
| Transfer from YPG in relation to the delivery of the North East Economic Recovery and Skills Fund (NEERSF)         | 1.996            | 0.000         | 1.996            |
| Transfer from YPG in relation to the delivery of the National Transition Training Fund (NTTF)                      | 7.381            | 0.000         | 7.381            |
| Transfer from YPG in relation to the Flexible Workforce Development Fund (FWDF)                                    | 2.668            | 0.000         | 2.668            |
| Transfer from Learning in relation to Initial Teacher Education (ITE)  | 3.787            | 0.000         | 3.787            |
| Miscellaneous minor transfers  | 3.896            | 0.000         | 3.896            |
|  | <b>-12.913</b>   | <b>0.000</b>  | <b>-12.913</b>   |

| Proposed Budget following Spring Budget Revision | Operating<br>£m  | Capital<br>£m | Total<br>£m      |
|--|------------------|---------------|------------------|
| <b>Gross Expenditure</b>                         | <b>1,977.619</b> | <b>0.000</b>  | <b>1,977.619</b> |
| Less: Retained Income                            | 0.000            | 0.000         | 0.000            |
| Capital Receipts Applied                         | 0.000            | 0.000         | 0.000            |
|  | <b>1,977.619</b> | <b>0.000</b>  | <b>1,977.619</b> |
| <b>Budget Analysis</b>                           |                  |               |                  |
| Scottish Funding Council Administration          | 8.489            | 0.000         | 8.489            |
| College Resource                                 | 713.554          | 0.000         | 713.554          |
| Higher Education Resource                        | 869.976          | 0.000         | 869.976          |
| College Capital                                  | 33.700           | 0.000         | 33.700           |
| Higher Education Capital                         | 351.900          | 0.000         | 351.900          |
| <b>Net Expenditure</b>                           | <b>1,977.619</b> | <b>0.000</b>  | <b>1,977.619</b> |



## EDUCATION AND SKILLS

### Schedule 3.6 Higher Education Student Support Details of Proposed Budget

| Proposed Changes   | Operating<br>£m | Capital<br>£m  | Total<br>£m      |
|--|-----------------|----------------|------------------|
| Original Budget  | 817.682         | 586.600        | 1,404.282        |
| ABR changes  | 45.752          | 0.000          | 45.752           |
| <b>ABR Budget</b>  | <b>863.434</b>  | <b>586.600</b> | <b>1,450.034</b> |
| Proposed changes   | -289.518        | -72.200        | -361.718         |
| <b>SBR Proposed Budget</b>   | <b>573.916</b>  | <b>514.400</b> | <b>1,088.316</b> |
| <b>Summary of proposed changes</b>   |                 |                |                  |
| Additional funding to support the student bursary schemes  | 11.183          | 0.000          | 11.183           |
| Transfer between HM Treasury and Scottish Government in respect of the UK Supplementary Estimate - Student Loans Fair Value adjustment (AME) | -1.033          | 0.000          | -1.033           |
| Revised estimate of student loans capital requirement (AME)  | 0.000           | -72.200        | -72.200          |
| Revised estimate of student loans capitalised interest (AME)   | -2.658          | 0.000          | -2.658           |
| Decrease in budget requirement to cover impairment costs on Student Loans RAB charge   | -298.714        | 0.000          | -298.714         |
| Miscellaneous minor transfers  | 1.704           | 0.000          | 1.704            |
|  | <b>-289.518</b> | <b>-72.200</b> | <b>-361.718</b>  |

| Proposed Budget following Spring Budget Revision       | Operating<br>£m | Capital<br>£m  | Total<br>£m      |
|--|-----------------|----------------|------------------|
| <b>Gross Expenditure</b>                               | <b>573.916</b>  | <b>514.400</b> | <b>1,088.316</b> |
| <i>Less:</i> Retained Income                           | 0.000           | 0.000          | 0.000            |
| Capital Receipts Applied                               | 0.000           | 0.000          | 0.000            |
|  | <b>573.916</b>  | <b>514.400</b> | <b>1,088.316</b> |
| <b>Budget Analysis</b>                                 |                 |                |                  |
| Student Support & Tuition Fee Payments                 | 391.565         | 0.000          | 391.565          |
| Student Loans Company Administration Costs             | 8.500           | 0.000          | 8.500            |
| Student Loan Interest Subsidy to Bank                  | 2.800           | 0.000          | 2.800            |
| Cost of Providing Student Loans (RAB Charge)(Non-Cash) | 330.286         | 0.000          | 330.286          |
| Student Awards Agency for Scotland Operating Costs     | 13.156          | 1.600          | 14.756           |
| Net Student Loans Advanced                             | 0.000           | 512.800        | 512.800          |
| Capitalised Interest                                   | -82.658         | 0.000          | -82.658          |
| Student Loan Fair Value Adjustment                     | -91.033         | 0.000          | -91.033          |
| Student Loan Sale Subsidy Impairment Adjustment        | 1.300           | 0.000          | 1.300            |
| <b>Net Expenditure</b>                                 | <b>573.916</b>  | <b>514.400</b> | <b>1,088.316</b> |

## EDUCATION AND SKILLS

### Schedule 3.7 Skills and Training Details of Proposed Budget

| Proposed Changes  | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|---|-----------------|---------------|----------------|
| Original Budget   | 269.307         | 0.000         | 269.307        |
| ABR changes   | -4.151          | 0.000         | -4.151         |
| <b>ABR Budget</b>   | <b>265.156</b>  | <b>0.000</b>  | <b>265.156</b> |
| Proposed changes  | 6.039           | 0.000         | 6.039          |
| <b>SBR Proposed Budget</b>  | <b>271.195</b>  | <b>0.000</b>  | <b>271.195</b> |
| <b>Summary of proposed changes</b>  |                 |               |                |
| Transfer from Learning to support Science, Technology, Engineering & Maths (STEM) teacher bursaries | 1.250           | 0.000         | 1.250          |
| Transfer from Finance and Economy in relation to the Digital Start Fund                             | 1.000           | 0.000         | 1.000          |
| Transfer from Employability and Training in relation to the Employability Fund                      | 2.639           | 0.000         | 2.639          |
| Release of emerging/planned underspend from Skills to support other SG priorities                   | -2.000          | 0.000         | -2.000         |
| Miscellaneous minor transfers   | 3.150           | 0.000         | 3.150          |
|   | <b>6.039</b>    | <b>0.000</b>  | <b>6.039</b>   |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>271.195</b>  | <b>0.000</b>  | <b>271.195</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>271.195</b>  | <b>0.000</b>  | <b>271.195</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Skills Development Scotland                      | 240.663         | 0.000         | 240.663        |
| Employment and Training Interventions            | 30.532          | 0.000         | 30.532         |
| <b>Net Expenditure</b>                           | <b>271.195</b>  | <b>0.000</b>  | <b>271.195</b> |

## EDUCATION AND SKILLS

### Schedule 3.8 E&S Central Government Grants to Local Authorities

#### Details of Proposed Budget

| Proposed Changes                   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|------------------------------------|-----------------|---------------|----------------|
| Original Budget                    | 666.338         | 0.000         | 666.338        |
| ABR changes                        | 33.000          | 0.000         | 33.000         |
| <b>ABR Budget</b>                  | <b>699.338</b>  | <b>0.000</b>  | <b>699.338</b> |
| Proposed changes                   | 0.053           | 0.000         | 0.053          |
| <b>SBR Proposed Budget</b>         | <b>699.391</b>  | <b>0.000</b>  | <b>699.391</b> |
| <b>Summary of proposed changes</b> |                 |               |                |
| Miscellaneous minor transfers      | 0.053           | 0.000         | 0.053          |
|                                    | <b>0.053</b>    | <b>0.000</b>  | <b>0.053</b>   |

| Proposed Budget following Spring Budget Revision        | £m             | £m           | £m             |
|---|----------------|--------------|----------------|
| <b>Gross Expenditure</b>                                | <b>699.391</b> | <b>0.000</b> | <b>699.391</b> |
| Less: Retained Income                                   | 0.000          | 0.000        | 0.000          |
| Capital Receipts Applied                                | 0.000          | 0.000        | 0.000          |
|   | <b>699.391</b> | <b>0.000</b> | <b>699.391</b> |
| <b>Budget Analysis</b>                                  |                |              |                |
| Local Government Gaelic Grant                           | 4.482          | 0.000        | 4.482          |
| Local Government Attainment Fund                        | 146.967        | 0.000        | 146.967        |
| Local Government Early Learning and Childcare Expansion | 547.942        | 0.000        | 547.942        |
| <b>Net Expenditure</b>                                  | <b>699.391</b> | <b>0.000</b> | <b>699.391</b> |

## JUSTICE AND VETERANS

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

|   | Operating<br>£m  | Capital<br>£m  | Total<br>£m      |
|---|------------------|----------------|------------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>2,757.354</b> | <b>80.400</b>  | <b>2,837.754</b> |
| <b>Changes Proposed</b>                                 |                  |                |                  |
| <i>Funding Changes</i>                                  | 244.563          | -20.000        | 224.563          |
| <i>Technical Adjustments</i>                            | 14.590           | 0.000          | 14.590           |
| <i>Net Whitehall Transfers</i>                          | 52.994           | 0.000          | 52.994           |
| <i>Net Transfers within Scottish Block</i>              | -1.566           | -4.850         | -6.416           |
| <b>Total changes proposed</b>                           | <b>310.581</b>   | <b>-24.850</b> | <b>285.731</b>   |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>3,067.935</b> | <b>55.550</b>  | <b>3,123.485</b> |

|  | Operating<br>£m  | Capital<br>£m | Total<br>£m      |
|--|------------------|---------------|------------------|
| <b>Expenditure Limit:</b>                              |                  |               |                  |
| Community Justice Services                             | 56.168           | 0.000         | 56.168           |
| Judiciary  | 5.067            | 0.000         | 5.067            |
| Criminal Injuries Compensation                         | 15.609           | 0.000         | 15.609           |
| Legal Aid  | 139.142          | 0.000         | 139.142          |
| Police Central Government                              | 86.228           | 0.000         | 86.228           |
| Safer and Stronger Communities                         | 12.618           | 0.000         | 12.618           |
| Police and Fire Pensions                               | 533.571          | 0.000         | 533.571          |
| Scottish Prison Service                                | 311.390          | 55.550        | 366.940          |
| Miscellaneous  | 56.515           | 0.000         | 56.515           |
| Scottish Police Authority                              | 1,369.340        | 0.000         | 1,369.340        |
| Scottish Fire and Rescue Service                       | 315.438          | 0.000         | 315.438          |
| Justice Central Government Grants to Local Authorities | 86.450           | 0.000         | 86.450           |
| <b>Total Expenditure Limit</b>                         | <b>2,987.536</b> | <b>55.550</b> | <b>3,043.086</b> |
| <b>UK Funded AME:</b>                                  | <b>0.214</b>     | <b>0.000</b>  | <b>0.214</b>     |
| <b>Total UK Funded AME</b>                             | <b>0.214</b>     | <b>0.000</b>  | <b>0.214</b>     |
| <b>Other Expenditure:</b>                              |                  |               |                  |
| Scottish Prison Service                                | 76.363           | 0.000         | 76.363           |
| Scottish Police Authority Loan Charges                 | 3.822            | 0.000         | 3.822            |
| <b>Total Other Expenditure</b>                         | <b>80.185</b>    | <b>0.000</b>  | <b>80.185</b>    |
| <b>Total Budget</b>                                    | <b>3,067.935</b> | <b>55.550</b> | <b>3,123.485</b> |

|   |               |
|---|---------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>39.700</b> |
|---|---------------|

## JUSTICE AND VETERANS

### Schedule 3.1 Community Justice Services

#### Details of Proposed Budget

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| Original Budget  | 46.252          | 0.000         | 46.252        |
| ABR changes  | 11.792          | 0.000         | 11.792        |
| <b>ABR Budget</b>  | <b>58.044</b>   | <b>0.000</b>  | <b>58.044</b> |
| Proposed changes   | -1.876          | 0.000         | -1.876        |
| <b>SBR Proposed Budget</b>                                     | <b>56.168</b>   | <b>0.000</b>  | <b>56.168</b> |
| <b>Summary of proposed changes</b>                             |                 |               |               |
| Release of emerging / planned underspend to support priorities | -1.700          | 0.000         | -1.700        |
| Miscellaneous Minor Transfers                                  | -0.176          | 0.000         | -0.176        |
|  | <b>-1.876</b>   | <b>0.000</b>  | <b>-1.876</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>56.168</b>   | <b>0.000</b>  | <b>56.168</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>56.168</b>   | <b>0.000</b>  | <b>56.168</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Offender Services                                | 52.345          | 0.000         | 52.345        |
| Community Justice Services Miscellaneous         | 3.823           | 0.000         | 3.823         |
| <b>Net Expenditure</b>                           | <b>56.168</b>   | <b>0.000</b>  | <b>56.168</b> |

## JUSTICE AND VETERANS

### Schedule 3.2 Judiciary Details of Proposed Budget

| Proposed Changes  | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|---|-----------------|---------------|--------------|
| Original Budget   | 1.990           | 0.000         | 1.990        |
| ABR changes   | 0.000           | 0.000         | 0.000        |
| <b>ABR Budget</b>   | <b>1.990</b>    | <b>0.000</b>  | <b>1.990</b> |
| Proposed changes  | 3.077           | 0.000         | 3.077        |
| <b>SBR Proposed Budget</b>  | <b>5.067</b>    | <b>0.000</b>  | <b>5.067</b> |
| <b>Summary of proposed changes</b>                                      |                 |               |              |
| To cover the costs of legal obligations in relation to pension payments | 2.500           | 0.000         | 2.500        |
| Miscellaneous Minor Transfers   | 0.577           | 0.000         | 0.577        |
|   | <b>3.077</b>    | <b>0.000</b>  | <b>3.077</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|--|-----------------|---------------|--------------|
| <b>Gross Expenditure</b>                         | <b>5.127</b>    | <b>0.000</b>  | <b>5.127</b> |
| <i>Less:</i> Retained Income                     | -0.060          | 0.000         | -0.060       |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000        |
|  | <b>5.067</b>    | <b>0.000</b>  | <b>5.067</b> |
| <b>Budget Analysis</b>                           |                 |               |              |
| Judiciary  | 5.067           | 0.000         | 5.067        |
| <b>Net Expenditure</b>                           | <b>5.067</b>    | <b>0.000</b>  | <b>5.067</b> |

## JUSTICE AND VETERANS

### Schedule 3.3 Criminal Injuries Compensation

#### Details of Proposed Budget

| Proposed Changes            | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|-----------------------------|-----------------|---------------|---------------|
| Original Budget             | 15.609          | 0.000         | 15.609        |
| ABR changes                 | 0.000           | 0.000         | 0.000         |
| <b>ABR Budget</b>           | <b>15.609</b>   | <b>0.000</b>  | <b>15.609</b> |
| Proposed changes            | 0.000           | 0.000         | 0.000         |
| <b>SBR Proposed Budget</b>  | <b>15.609</b>   | <b>0.000</b>  | <b>15.609</b> |
| Summary of proposed changes | 0.000           | 0.000         | 0.000         |
|                             | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b>  |

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

## JUSTICE AND VETERANS

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

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| Original Budget  | 57.646          | 4.600         | 62.246        |
| ABR changes  | 4.261           | 0.000         | 4.261         |
| <b>ABR Budget</b>  | <b>61.907</b>   | <b>4.600</b>  | <b>66.507</b> |
| Proposed changes   | 24.321          | -4.600        | 19.721        |
| <b>SBR Proposed Budget</b>   | <b>86.228</b>   | <b>0.000</b>  | <b>86.228</b> |
| <b>Summary of proposed changes</b>   |                 |               |               |
| Additional funding for Emergency Services Mobile Communications Programme (ESMCP)    | 47.502          | 0.000         | 47.502        |
| Reprioritisation of resources to meet additional costs                               | 4.800           | 0.000         | 4.800         |
| Transfer to Scottish Police Authority to support the implementation of Policing 2026 | -25.393         | -4.600        | -29.993       |
| Release of emerging / planned underspend to support priorities                       | -2.000          | 0.000         | -2.000        |
| Miscellaneous Minor Transfers  | -0.588          | 0.000         | -0.588        |
|  | <b>24.321</b>   | <b>-4.600</b> | <b>19.721</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>88.428</b>   | <b>0.000</b>  | <b>88.428</b> |
| <i>Less:</i> Retained Income                     | -2.200          | 0.000         | -2.200        |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>86.228</b>   | <b>0.000</b>  | <b>86.228</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| National Police Funding & Police Change Fund     | 85.819          | 0.000         | 85.819        |
| Police Support Services                          | 0.409           | 0.000         | 0.409         |
| <b>Net Expenditure</b>                           | <b>86.228</b>   | <b>0.000</b>  | <b>86.228</b> |



## JUSTICE AND VETERANS

### Schedule 3.5 Legal Aid

#### Details of Proposed Budget

| Proposed Changes  | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|---|-----------------|---------------|----------------|
| Original Budget   | 137.400         | 0.000         | 137.400        |
| ABR changes   | 0.000           | 0.000         | 0.000          |
| <b>ABR Budget</b>   | <b>137.400</b>  | <b>0.000</b>  | <b>137.400</b> |
| Proposed changes  | 1.742           | 0.000         | 1.742          |
| <b>SBR Proposed Budget</b>  | <b>139.142</b>  | <b>0.000</b>  | <b>139.142</b> |
| <b>Summary of proposed changes</b>  |                 |               |                |
| Transfer from Housing and Social Justice to support debt levy funded grant funded programmes administered by the Scottish Legal Aid Board on the SG's behalf. | 1.225           | 0.000         | 1.225          |
| Miscellaneous Minor Transfers   | 0.517           | 0.000         | 0.517          |
|   | <b>1.742</b>    | <b>0.000</b>  | <b>1.742</b>   |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>139.142</b>  | <b>0.000</b>  | <b>139.142</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>139.142</b>  | <b>0.000</b>  | <b>139.142</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Legal Aid Administration                         | 12.880          | 0.000         | 12.880         |
| Legal Aid Fund                                   | 126.262         | 0.000         | 126.262        |
| <b>Net Expenditure</b>                           | <b>139.142</b>  | <b>0.000</b>  | <b>139.142</b> |

## JUSTICE AND VETERANS

### Schedule 3.6 Safer and Stronger Communities

#### Details of Proposed Budget

| Proposed Changes                                    | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|---|-----------------|---------------|---------------|
| Original Budget                                     | 12.620          | 0.000         | 12.620        |
| ABR changes   | -0.050          | 0.000         | -0.050        |
| <b>ABR Budget</b>                                   | <b>12.570</b>   | <b>0.000</b>  | <b>12.570</b> |
| Proposed changes                                    | 0.048           | 0.000         | 0.048         |
| <b>SBR Proposed Budget</b>                          | <b>12.618</b>   | <b>0.000</b>  | <b>12.618</b> |
| <b>Summary of proposed changes</b>                  |                 |               |               |
| Proceeds of Crime receipts                          | -7.112          | 0.000         | -7.112        |
| Proceeds of Crime payments covering funding for the |                 |               |               |
| Cashback for Communities Scheme                     | 7.090           | 0.000         | 7.090         |
| Miscellaneous Minor Transfers                       | 0.070           | 0.000         | 0.070         |
|   | <b>0.048</b>    | <b>0.000</b>  | <b>0.048</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>12.618</b>   | <b>0.000</b>  | <b>12.618</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>12.618</b>   | <b>0.000</b>  | <b>12.618</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Safer Communities                                | 12.618          | 0.000         | 12.618        |
| <b>Net Expenditure</b>                           | <b>12.618</b>   | <b>0.000</b>  | <b>12.618</b> |

## JUSTICE AND VETERANS

### Schedule 3.7 Police and Fire Pensions

#### Details of Proposed Budget

| Proposed Changes                                       | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| Original Budget  | 350.600         | 0.000         | 350.600        |
| ABR changes  | 0.000           | 0.000         | 0.000          |
| <b>ABR Budget</b>                                      | <b>350.600</b>  | <b>0.000</b>  | <b>350.600</b> |
| Proposed changes                                       | 182.971         | 0.000         | 182.971        |
| <b>SBR Proposed Budget</b>                             | <b>533.571</b>  | <b>0.000</b>  | <b>533.571</b> |
| <b>Summary of proposed changes</b>                     |                 |               |                |
| Reprioritisation of resources to meet additional costs | 182.971         | 0.000         | 182.971        |
|  | <b>182.971</b>  | <b>0.000</b>  | <b>182.971</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>533.571</b>  | <b>0.000</b>  | <b>533.571</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>533.571</b>  | <b>0.000</b>  | <b>533.571</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Police Pensions                                  | 423.410         | 0.000         | 423.410        |
| Fire Pensions                                    | 110.161         | 0.000         | 110.161        |
| <b>Net Expenditure</b>                           | <b>533.571</b>  | <b>0.000</b>  | <b>533.571</b> |

## JUSTICE AND VETERANS

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

| Proposed Changes   | Operating<br>£m | Capital<br>£m  | Total<br>£m    |
|--|-----------------|----------------|----------------|
| Original Budget  | 388.795         | 72.800         | 461.595        |
| ABR changes  | 0.000           | 0.000          | 0.000          |
| <b>ABR Budget</b>  | <b>388.795</b>  | <b>72.800</b>  | <b>461.595</b> |
| Proposed changes   | -0.828          | -17.250        | -18.078        |
| <b>SBR Proposed Budget</b>                                     | <b>387.967</b>  | <b>55.550</b>  | <b>443.517</b> |
| <b>Summary of proposed changes</b>                             |                 |                |                |
| Release of emerging / planned underspend to support priorities | -3.014          | -17.250        | -20.264        |
| Depreciation   | 1.950           | 0.000          | 1.950          |
| Miscellaneous Minor Transfers                                  | 0.236           | 0.000          | 0.236          |
|  | <b>-0.828</b>   | <b>-17.250</b> | <b>-18.078</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>394.096</b>  | <b>55.550</b> | <b>449.646</b> |
| <i>Less:</i> Retained Income                     | -6.129          | 0.000         | -6.129         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>387.967</b>  | <b>55.550</b> | <b>443.517</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Income from Sale of Prison Goods                 | -6.129          | 0.000         | -6.129         |
| Prisons Capital Expenditure                      | 0.000           | 55.550        | 55.550         |
| Scottish Prison Service Capital Receipts Applied | 0.000           | 0.000         | 0.000          |
| Scottish Prison Service Current Expenditure      | 317.733         | 0.000         | 317.733        |
| Scottish Prison Service PPP/PFI                  | 76.363          | 0.000         | 76.363         |
| <b>Net Expenditure</b>                           | <b>387.967</b>  | <b>55.550</b> | <b>443.517</b> |

## JUSTICE AND VETERANS

### Schedule 3.9 Miscellaneous Details of Proposed Budget

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| Original Budget  | 109.968         | 3.000         | 112.968       |
| ABR changes  | -49.219         | 0.000         | -49.219       |
| <b>ABR Budget</b>  | <b>60.749</b>   | <b>3.000</b>  | <b>63.749</b> |
| Proposed changes   | -4.234          | -3.000        | -7.234        |
| <b>SBR Proposed Budget</b>   | <b>56.515</b>   | <b>0.000</b>  | <b>56.515</b> |
| <b>Summary of proposed changes</b>   |                 |               |               |
| Deployment of emerging / planned underspend to support Legal Aid Resilience Fund.                                | 6.849           | 0.000         | 6.849         |
| Transfer to Scottish Courts and Tribunals Service to support the Justice 'Recover, Renew, Transform' Programme.  | -4.500          | 0.000         | -4.500        |
| Release of emerging / planned underspend to support priorities   | -2.500          | -2.750        | -5.250        |
| Transfer to The Crown Office and Procurator Fiscal to support the Justice 'Recover, Renew, Transform' Programme. | -0.700          | 0.000         | -0.700        |
| Miscellaneous Minor Transfers  | -3.383          | -0.250        | -3.633        |
|  | <b>-4.234</b>   | <b>-3.000</b> | <b>-7.234</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>56.515</b>   | <b>0.000</b>  | <b>56.515</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>56.515</b>   | <b>0.000</b>  | <b>56.515</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Safe & Secure Scotland                           | 11.855          | 0.000         | 11.855        |
| Victim/Witness Support                           | 12.668          | 0.000         | 12.668        |
| Other Miscellaneous                              | 31.992          | 0.000         | 31.992        |
| <b>Net Expenditure</b>                           | <b>56.515</b>   | <b>0.000</b>  | <b>56.515</b> |

## JUSTICE AND VETERANS

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

| Proposed Changes   | Operating<br>£m  | Capital<br>£m | Total<br>£m      |
|--|------------------|---------------|------------------|
| Original Budget  | 1,269.604        | 0.000         | 1,269.604        |
| ABR changes  | 0.190            | 0.000         | 0.190            |
| <b>ABR Budget</b>  | <b>1,269.794</b> | <b>0.000</b>  | <b>1,269.794</b> |
| Proposed changes   | 103.368          | 0.000         | 103.368          |
| <b>SBR Proposed Budget</b>   | <b>1,373.162</b> | <b>0.000</b>  | <b>1,373.162</b> |
| <b>Summary of proposed changes</b>   |                  |               |                  |
| Additional funding for COP26   | 51.500           | 0.000         | 51.500           |
| Additional funding to meet additional costs of morbid toxicology                       | 4.600            | 0.000         | 4.600            |
| Technical increase to budgets for working capital                                      | 15.000           | 0.000         | 15.000           |
| Transfer from Police Central Government to support the implementation of Policing 2026 | 29.993           | 0.000         | 29.993           |
| Miscellaneous Minor Transfers  | 2.275            | 0.000         | 2.275            |
|  | <b>103.368</b>   | <b>0.000</b>  | <b>103.368</b>   |

| Proposed Budget following Spring Budget Revision | Operating<br>£m  | Capital<br>£m | Total<br>£m      |
|--|------------------|---------------|------------------|
| <b>Gross Expenditure</b>                         | <b>1,373.162</b> | <b>0.000</b>  | <b>1,373.162</b> |
| <i>Less:</i> Retained Income                     | 0.000            | 0.000         | 0.000            |
| Capital Receipts Applied                         | 0.000            | 0.000         | 0.000            |
|  | <b>1,373.162</b> | <b>0.000</b>  | <b>1,373.162</b> |
| <b>Budget Analysis</b>                           |                  |               |                  |
| Scottish Police Authority                        | 1,369.340        | 0.000         | 1,369.340        |
| Police Loan Charges                              | 3.822            | 0.000         | 3.822            |
| <b>Net Expenditure</b>                           | <b>1,373.162</b> | <b>0.000</b>  | <b>1,373.162</b> |

## JUSTICE AND VETERANS

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

| Proposed Changes                   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|------------------------------------|-----------------|---------------|----------------|
| Original Budget                    | 317.207         | 0.000         | 317.207        |
| ABR changes                        | -3.761          | 0.000         | -3.761         |
| <b>ABR Budget</b>                  | <b>313.446</b>  | <b>0.000</b>  | <b>313.446</b> |
| Proposed changes                   | 1.992           | 0.000         | 1.992          |
| <b>SBR Proposed Budget</b>         | <b>315.438</b>  | <b>0.000</b>  | <b>315.438</b> |
| <b>Summary of proposed changes</b> |                 |               |                |
| Miscellaneous Minor Transfers      | 1.992           | 0.000         | 1.992          |
|                                    | <b>1.992</b>    | <b>0.000</b>  | <b>1.992</b>   |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>315.438</b>  | <b>0.000</b>  | <b>315.438</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>315.438</b>  | <b>0.000</b>  | <b>315.438</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Scottish Fire and Rescue Service                 | 315.438         | 0.000         | 315.438        |
| <b>Net Expenditure</b>                           | <b>315.438</b>  | <b>0.000</b>  | <b>315.438</b> |

## JUSTICE AND VETERANS

### Schedule 3.12 Justice Central Government Grants to Local Authorities

#### Details of Proposed Budget

| Proposed Changes            | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|-----------------------------|-----------------|---------------|---------------|
| Original Budget             | 86.450          | 0.000         | 86.450        |
| ABR changes                 | 0.000           | 0.000         | 0.000         |
| <b>ABR Budget</b>           | <b>86.450</b>   | <b>0.000</b>  | <b>86.450</b> |
| Proposed changes            | 0.000           | 0.000         | 0.000         |
| <b>SBR Proposed Budget</b>  | <b>86.450</b>   | <b>0.000</b>  | <b>86.450</b> |
| Summary of proposed changes |                 |               | 0.000         |
|                             | 0.000           | 0.000         | 0.000         |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>86.450</b>   | <b>0.000</b>  | <b>86.450</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>86.450</b>   | <b>0.000</b>  | <b>86.450</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Criminal Justice Social Work                     | 86.450          | 0.000         | 86.450        |
| <b>Net Expenditure</b>                           | <b>86.450</b>   | <b>0.000</b>  | <b>86.450</b> |



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**NET ZERO, ENERGY AND TRANSPORT**


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

|  | Operating<br>£m  | Capital<br>£m  | Total<br>£m      |
|--|------------------|----------------|------------------|
| <b>Total Budget in the Autumn Budget Revision</b>        | <b>3,957.929</b> | <b>598.747</b> | <b>4,556.676</b> |
| <b>Changes Proposed</b>                                  |                  |                |                  |
| <i>Funding Changes</i>                                   | -27.251          | 0.000          | -27.251          |
| <i>Technical Adjustments</i>                             | 20.341           | 0.000          | 20.341           |
| <i>Net Whitehall Transfers</i>                           | 6.990            | 0.000          | 6.990            |
| <i>Net Transfers within Scottish Block</i>               | -25.136          | 4.500          | -20.636          |
| <b>Total changes proposed</b>                            | <b>-25.056</b>   | <b>4.500</b>   | <b>-20.556</b>   |
| <b>Proposed Budget following Spring Budget Revisions</b> | <b>3,932.873</b> | <b>603.247</b> | <b>4,536.120</b> |

|   | Operating<br>£m  | Capital<br>£m  | Total<br>£m      |
|---|------------------|----------------|------------------|
| <b>Expenditure Limit:</b>   |                  |                |                  |
| Energy  | 327.477          | 59.300         | 386.777          |
| Rail Services   | 1,543.004        | 0.000          | 1,543.004        |
| Concessionary Fares and Bus Services                                | 395.403          | 0.000          | 395.403          |
| Active Travel, Low Carbon and Other Transport                       | 301.714          | 32.300         | 334.014          |
| Motorways and Trunk Roads   | 422.288          | 257.800        | 680.088          |
| Ferry Services  | 282.863          | 14.817         | 297.680          |
| Air Services  | 116.725          | 0.000          | 116.725          |
| Scottish Forestry   | 77.261           | 1.000          | 78.261           |
| Forestry and Land Scotland  | 41.190           | 0.000          | 37.450           |
| Research Analysis and Other Services                                | 89.302           | 0.000          | 89.302           |
| Environmental Services  | 194.594          | -0.600         | 193.994          |
| Land Reform   | 13.879           | 0.000          | 13.879           |
| Climate Change and Land Managers Renewables Fund                    | 23.089           | 0.000          | 23.089           |
| Scottish Water  | -100.592         | 238.630        | 138.038          |
| TIC Central Government Grants to Local Authorities                  | 58.447           | 0.000          | 58.447           |
| <b>Total Expenditure Limit</b>                                      | <b>3,786.644</b> | <b>603.247</b> | <b>4,389.891</b> |
| <b>UK Funded AME: Active Travel, Low Carbon and Other Transport</b> | <b>15.000</b>    | <b>0.000</b>   | <b>15.000</b>    |
| <b>Total UK Funded AME</b>  | <b>15.000</b>    | <b>0.000</b>   | <b>15.000</b>    |
| <b>Other Expenditure:</b>   |                  |                |                  |
| Motorways and Trunk Roads PPP/PFI                                   | 131.229          | 0.000          | 131.229          |
| <b>Total Other Expenditure</b>                                      | <b>131.229</b>   | <b>0.000</b>   | <b>131.229</b>   |
| <b>Total Budget</b>   | <b>3,932.873</b> | <b>603.247</b> | <b>4,536.120</b> |

|   |                |
|---|----------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>600.000</b> |
|---|----------------|

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**NET ZERO, ENERGY AND TRANSPORT**


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**Schedule 3.1 Energy**  
**Details of Proposed Budget**

| <b>Proposed Changes</b>  | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|--|-------------------------|-----------------------|---------------------|
| Original Budget  | 202.880                 | 22.300                | 225.180             |
| ABR changes  | 139.010                 | 32.500                | 171.510             |
| <b>ABR Budget</b>  | <b>341.890</b>          | <b>54.800</b>         | <b>396.690</b>      |
| Proposed changes   | -14.413                 | 4.500                 | -9.913              |
| <b>SBR Proposed Budget</b>   | <b>327.477</b>          | <b>59.300</b>         | <b>386.777</b>      |
| <b>Summary of proposed changes</b>   |                         |                       |                     |
| Transfer to Finance & Economy to improve energy efficiency across buildings owned by the public sector | -3.384                  | 0.000                 | -3.384              |
| Transfer to Finance & Economy for Ocean Energy ERA-NET Cofund  | -0.466                  | 0.000                 | -0.466              |
| Transfer to Finance & Economy for Offshore Wind Innovation projects                                    | -6.527                  | 0.000                 | -6.527              |
| Transfer to Finance & Economy for Nova Innovation Tidal VOLT   | -0.540                  | 0.000                 | -0.540              |
| Transfer to Finance & Economy for Wave Energy Scotland   | -2.443                  | 0.000                 | -2.443              |
| Transfer from Social Housing, Justice & Local Government to Net Zero                                   | 0.000                   | 4.500                 | 4.500               |
| Miscellaneous minor transfers  | -1.053                  | 0.000                 | -1.053              |
|  | <b>-14.413</b>          | <b>4.500</b>          | <b>-9.913</b>       |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>327.477</b>          | <b>59.300</b>         | <b>386.777</b>      |
| Less: Retained Income                                   | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>327.477</b>          | <b>59.300</b>         | <b>386.777</b>      |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Energy  | 327.477                 | 59.300                | 386.777             |
| <b>Net Expenditure</b>                                  | <b>327.477</b>          | <b>59.300</b>         | <b>386.777</b>      |

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**NET ZERO, ENERGY AND TRANSPORT**


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

| <b>Proposed Changes</b>                         | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| Original Budget                                 | 1,460.612               | 0.000                 | 1,460.612           |
| ABR changes                                     | 77.392                  | 0.000                 | 77.392              |
| <b>ABR Budget</b>                               | <b>1,538.004</b>        | <b>0.000</b>          | <b>1,538.004</b>    |
| Proposed changes                                | 5.000                   | 0.000                 | 5.000               |
| <b>SBR Proposed Budget</b>                      | <b>1,543.004</b>        | <b>0.000</b>          | <b>1,543.004</b>    |
| <b>Summary of proposed changes</b>              |                         |                       |                     |
| Technical budget adjustment for sleeper service | 5.000                   | 0.000                 | 5.000               |
|   | <b>5.000</b>            | <b>0.000</b>          | <b>5.000</b>        |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>1,543.004</b>        | <b>0.000</b>          | <b>1,543.004</b>    |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>1,543.004</b>        | <b>0.000</b>          | <b>1,543.004</b>    |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Major Public Transport Projects                         | 178.092                 | 0.000                 | 178.092             |
| Rail Development  | 2.000                   | 0.000                 | 2.000               |
| Rail Franchise  | 861.912                 | 0.000                 | 861.912             |
| Rail Infrastructure                                     | 501.000                 | 0.000                 | 501.000             |
| <b>Net Expenditure</b>                                  | <b>1,543.004</b>        | <b>0.000</b>          | <b>1,543.004</b>    |

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**NET ZERO, ENERGY AND TRANSPORT**


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**Schedule 3.3 Concessionary Fares & Bus Services**  
**Details of Proposed Budget**

| <b>Proposed Changes</b>   | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| Original Budget   | 405.714                 | 0.000                 | 405.714             |
| ABR changes   | 4.939                   | 0.000                 | 4.939               |
| <b>ABR Budget</b>   | <b>410.653</b>          | <b>0.000</b>          | <b>410.653</b>      |
| Proposed changes  | -15.250                 | 0.000                 | -15.250             |
| <b>SBR Proposed Budget</b>  | <b>395.403</b>          | <b>0.000</b>          | <b>395.403</b>      |
| <b>Summary of proposed changes</b>  |                         |                       |                     |
| Release of emerging/planned underspends for<br>reallocation to support priorities | -15.250                 | 0.000                 | -15.250             |
|   | <b>-15.250</b>          | <b>0.000</b>          | <b>-15.250</b>      |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>395.403</b>          | <b>0.000</b>          | <b>395.403</b>      |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>395.403</b>          | <b>0.000</b>          | <b>395.403</b>      |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Concessionary Fares                                     | 247.500                 | 0.000                 | 247.500             |
| Smartcard Programme                                     | 4.903                   | 0.000                 | 4.903               |
| Support for Bus Services                                | 143.000                 | 0.000                 | 143.000             |
| <b>Net Expenditure</b>                                  | <b>395.403</b>          | <b>0.000</b>          | <b>395.403</b>      |

## NET ZERO, ENERGY AND TRANSPORT

### Schedule 3.4 Active Travel, low Carbon and Other Transport Details of Proposed Budget

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| Original Budget  | 302.976         | 32.300        | 335.276        |
| ABR changes  | 3.791           | 0.000         | 3.791          |
| <b>ABR Budget</b>  | <b>306.767</b>  | <b>32.300</b> | <b>339.067</b> |
| Proposed changes   | 9.947           | 0.000         | 9.947          |
| <b>SBR Proposed Budget</b>   | <b>316.714</b>  | <b>32.300</b> | <b>349.014</b> |
| <b>Summary of proposed changes</b>   |                 |               |                |
| Additional AME funding as per IFRS9 to account for the discount rate in relation to the Low Carbon Transport Loan scheme | 15.000          | 0.000         | 15.000         |
| Transfer to Health and Sport for the installation of electric vehicle charging infrastructure                            | -2.144          | 0.000         | -2.144         |
| Transfer to Scottish Courts and Tribunals Service for the installation of electric vehicle car charging places           | -1.729          | 0.000         | -1.729         |
| Miscellaneous minor transfers  | -1.180          | 0.000         | -1.180         |
|  | <b>9.947</b>    | <b>0.000</b>  | <b>9.947</b>   |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>316.714</b>  | <b>32.300</b> | <b>349.014</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>316.714</b>  | <b>32.300</b> | <b>349.014</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Agency Administration Costs                      | 19.015          | 0.000         | 19.015         |
| Edinburgh Tram Enquiry                           | 0.520           | 0.000         | 0.520          |
| Future Transport Fund                            | 106.874         | 0.000         | 106.874        |
| Road Safety                                      | 3.474           | 0.000         | 3.474          |
| Scottish Canals                                  | 22.600          | 0.000         | 22.600         |
| Strategic Transport Projects Review              | 3.498           | 0.000         | 3.498          |
| Support for Sustainable & Active Travel          | 101.521         | 32.300        | 133.821        |
| Support for Freight Industry                     | 0.500           | 0.000         | 0.500          |
| Transport Information                            | 0.770           | 0.000         | 0.770          |
| Travel Strategy & Innovation                     | 57.942          | 0.000         | 57.942         |
| <b>Net Expenditure</b>                           | <b>316.714</b>  | <b>32.300</b> | <b>349.014</b> |

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**NET ZERO, ENERGY AND TRANSPORT**


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**Schedule 3.5 Motorways and Trunk Roads**  
**Details of Proposed Budget**

| <b>Proposed Changes</b>               | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---------------------------------------|-------------------------|-----------------------|---------------------|
| Original Budget                       | 547.256                 | 257.800               | 805.056             |
| ABR changes                           | -0.092                  | 0.000                 | -0.092              |
| <b>ABR Budget</b>                     | <b>547.164</b>          | <b>257.800</b>        | <b>804.964</b>      |
| Proposed changes                      | 6.353                   | 0.000                 | 6.353               |
| <b>SBR Proposed Budget</b>            | <b>553.517</b>          | <b>257.800</b>        | <b>811.317</b>      |
| <b>Summary of proposed changes</b>    |                         |                       |                     |
| Funding from Cabinet Office for COP26 | 6.837                   | 0.000                 | 6.837               |
| Miscellaneous minor transfers         | -0.484                  | 0.000                 | -0.484              |
|                                       | <b>6.353</b>            | <b>0.000</b>          | <b>6.353</b>        |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>553.517</b>          | <b>257.800</b>        | <b>811.317</b>      |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>553.517</b>          | <b>257.800</b>        | <b>811.317</b>      |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Capital Land & Works                                    | 0.000                   | 155.700               | 155.700             |
| Forth & Tay Bridge Authorities                          | 2.507                   | 0.000                 | 2.507               |
| M&T Other Current Expenditure                           | 26.859                  | 0.000                 | 26.859              |
| Network Strengthening                                   | 104.400                 | 0.000                 | 104.400             |
| Queensferry Crossing                                    | 0.000                   | 2.100                 | 2.100               |
| Roads Depreciation                                      | 135.400                 | 0.000                 | 135.400             |
| Roads Improvements                                      | 46.208                  | 0.000                 | 46.208              |
| Routine & Winter Maintenance                            | 106.914                 | 0.000                 | 106.914             |
| Structural Repairs                                      | 0.000                   | 100.000               | 100.000             |
| Motorway & Trunk Roads PPP/PFI                          | 131.229                 | 0.000                 | 131.229             |
| <b>Net Expenditure</b>                                  | <b>553.517</b>          | <b>257.800</b>        | <b>811.317</b>      |

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**NET ZERO, ENERGY AND TRANSPORT**


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

| <b>Proposed Changes</b>            | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|------------------------------------|-------------------------|-----------------------|---------------------|
| Original Budget                    | 282.475                 | 14.817                | 297.292             |
| ABR changes                        | 0.388                   | 0.000                 | 0.388               |
| <b>ABR Budget</b>                  | <b>282.863</b>          | <b>14.817</b>         | <b>297.680</b>      |
| Proposed changes                   | 0.000                   | 0.000                 | 0.000               |
| <b>SBR Proposed Budget</b>         | <b>282.863</b>          | <b>14.817</b>         | <b>297.680</b>      |
| <b>Summary of proposed changes</b> |                         |                       |                     |
|                                    | 0.000                   | 0.000                 | 0.000               |
|                                    | <b>0.000</b>            | <b>0.000</b>          | <b>0.000</b>        |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>282.863</b>          | <b>14.817</b>         | <b>297.680</b>      |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>282.863</b>          | <b>14.817</b>         | <b>297.680</b>      |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Support for Ferry Services                              | 241.688                 | 0.000                 | 241.688             |
| Vessels and Piers                                       | 41.175                  | 14.817                | 55.992              |
| <b>Net Expenditure</b>                                  | <b>282.863</b>          | <b>14.817</b>         | <b>297.680</b>      |

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**NET ZERO, ENERGY AND TRANSPORT**


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**Schedule 3.7 Air Services**  
**Details of Proposed Budget**

| <b>Proposed Changes</b>            | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|------------------------------------|-------------------------|-----------------------|---------------------|
| Original Budget                    | 107.825                 | 0.000                 | 107.825             |
| ABR changes                        | 8.900                   | 0.000                 | 8.900               |
| <b>ABR Budget</b>                  | <b>116.725</b>          | <b>0.000</b>          | <b>116.725</b>      |
| Proposed changes                   | 0.000                   | 0.000                 | 0.000               |
| <b>SBR Proposed Budget</b>         | <b>116.725</b>          | <b>0.000</b>          | <b>116.725</b>      |
| <b>Summary of proposed changes</b> |                         |                       |                     |
|                                    | 0.000                   | 0.000                 | 0.000               |
|                                    | <b>0.000</b>            | <b>0.000</b>          | <b>0.000</b>        |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>116.725</b>          | <b>0.000</b>          | <b>116.725</b>      |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>116.725</b>          | <b>0.000</b>          | <b>116.725</b>      |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Highlands & Islands Airports Limited                    | 100.497                 | 0.000                 | 100.497             |
| Support for Air Services                                | 16.228                  | 0.000                 | 16.228              |
| Support for Prestwick Airport                           | 0.000                   | 0.000                 | 0.000               |
| <b>Net Expenditure</b>                                  | <b>116.725</b>          | <b>0.000</b>          | <b>116.725</b>      |



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**NET ZERO, ENERGY AND TRANSPORT**


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

| <b>Proposed Changes</b>  | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|--|-------------------------|-----------------------|---------------------|
| Original Budget  | 82.730                  | 1.000                 | 83.730              |
| ABR changes  | -3.810                  | 0.000                 | -3.810              |
| <b>ABR Budget</b>  | <b>78.920</b>           | <b>1.000</b>          | <b>79.920</b>       |
| Proposed changes   | -1.659                  | 0.000                 | -1.659              |
| <b>SBR Proposed Budget</b>   | <b>77.261</b>           | <b>1.000</b>          | <b>78.261</b>       |
| <b>Summary of proposed changes</b>   |                         |                       |                     |
| Transfer to Agricultural Support & Related Services,<br>return of harvesting, processing and woodland creations<br>funding | -1.500                  | 0.000                 | -1.500              |
| Miscellaneous minor transfers  | -0.159                  | 0.000                 | -0.159              |
|  | <b>-1.659</b>           | <b>0.000</b>          | <b>-1.659</b>       |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>77.261</b>           | <b>1.000</b>          | <b>78.261</b>       |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>77.261</b>           | <b>1.000</b>          | <b>78.261</b>       |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Programme and Running Costs                             | 20.520                  | 1.000                 | 21.520              |
| Depreciation  | 0.441                   | 0.000                 | 0.441               |
| Policy Regulation and Administration                    | 0.000                   | 0.000                 | 0.000               |
| Woodland Grants   | 66.800                  | 0.000                 | 66.800              |
| EC Receipts   | -10.500                 | 0.000                 | -10.500             |
| <b>Net Expenditure</b>                                  | <b>77.261</b>           | <b>1.000</b>          | <b>78.261</b>       |

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**NET ZERO, ENERGY AND TRANSPORT**


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

| <b>Proposed Changes</b>   | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| Original Budget   | 37.450                  | 0.000                 | 37.450              |
| ABR changes   | 0.000                   | 0.000                 | 0.000               |
| <b>ABR Budget</b>   | <b>37.450</b>           | <b>0.000</b>          | <b>37.450</b>       |
| Proposed changes  | 3.740                   | 0.000                 | 3.740               |
| <b>SBR Proposed Budget</b>  | <b>41.190</b>           | <b>0.000</b>          | <b>41.190</b>       |
| <b>Summary of proposed changes</b>  |                         |                       |                     |
| Transfer from Environmental Services to deliver peatland restoration projects | 3.590                   | 0.000                 | 3.590               |
| Miscellaneous minor transfers   | 0.150                   | 0.000                 | 0.150               |
|   | <b>3.740</b>            | <b>0.000</b>          | <b>3.740</b>        |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>41.190</b>           | <b>0.000</b>          | <b>41.190</b>       |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>41.190</b>           | <b>0.000</b>          | <b>41.190</b>       |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Forestry and Land Scotland Resource                     | 15.610                  | 0.000                 | 15.610              |
| Forestry and Land Scotland Capital                      | 25.580                  | 0.000                 | 25.580              |
| <b>Net Expenditure</b>                                  | <b>41.190</b>           | <b>0.000</b>          | <b>41.190</b>       |

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**NET ZERO, ENERGY AND TRANSPORT**


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

| <b>Proposed Changes</b>            | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|------------------------------------|-------------------------|-----------------------|---------------------|
| Original Budget                    | 90.673                  | 0.000                 | 90.673              |
| ABR changes                        | -0.575                  | 0.000                 | -0.575              |
| <b>ABR Budget</b>                  | <b>90.098</b>           | <b>0.000</b>          | <b>90.098</b>       |
| Proposed changes                   | -0.796                  | 0.000                 | -0.796              |
| <b>SBR Proposed Budget</b>         | <b>89.302</b>           | <b>0.000</b>          | <b>89.302</b>       |
| <b>Summary of proposed changes</b> |                         |                       |                     |
| Miscellaneous minor transfers      | -0.796                  | 0.000                 | -0.796              |
|                                    | <b>-0.796</b>           | <b>0.000</b>          | <b>-0.796</b>       |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>89.302</b>           | <b>0.000</b>          | <b>89.302</b>       |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>89.302</b>           | <b>0.000</b>          | <b>89.302</b>       |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Strategic Policy, Research and Sponsorship              | 5.163                   | 0.000                 | 5.163               |
| Economic & Other Surveys                                | 4.286                   | 0.000                 | 4.286               |
| Programmes of Research                                  | 49.518                  | 0.000                 | 49.518              |
| Royal Botanic Garden, Edinburgh                         | 30.335                  | 0.000                 | 30.335              |
| <b>Net Expenditure</b>                                  | <b>89.302</b>           | <b>0.000</b>          | <b>89.302</b>       |

## NET ZERO, ENERGY AND TRANSPORT

### Schedule 3.11 Environmental Services Details of Proposed Budget

| Proposed Changes  | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|---|-----------------|---------------|----------------|
| Original Budget   | 184.002         | 16.700        | 200.702        |
| ABR changes   | 17.959          | -17.300       | 0.659          |
| <b>ABR Budget</b>   | <b>201.961</b>  | <b>-0.600</b> | <b>201.361</b> |
| Proposed changes  | -7.367          | 0.000         | -7.367         |
| <b>SBR Proposed Budget</b>  | <b>194.594</b>  | <b>-0.600</b> | <b>193.994</b> |
| <b>Summary of proposed changes</b>  |                 |               |                |
| Release of emerging/planned underspends for reallocation to support priorities  | -4.530          | 0.000         | -4.530         |
| Transfer to Forestry and Land Scotland to deliver peatland restoration projects | -3.590          | 0.000         | -3.590         |
| Transfer from Health for SARS-CoV-2 wastewater monitoring                       | 1.036           | 0.000         | 1.036          |
| Miscellaneous minor transfers   | -0.283          | 0.000         | -0.283         |
|   | <b>-7.367</b>   | <b>0.000</b>  | <b>-7.367</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>194.594</b>  | <b>-0.600</b> | <b>193.994</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>194.594</b>  | <b>-0.600</b> | <b>193.994</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Natural Resources, Peatland & Flooding           | 13.745          | -0.100        | 13.645         |
| National Parks                                   | 19.699          | 0.000         | 19.699         |
| Environmental Quality                            | 9.662           | 0.000         | 9.662          |
| Scottish Environment Protection Agency           | 44.015          | 0.000         | 44.015         |
| NatureScot                                       | 68.112          | 0.000         | 68.112         |
| Zero Waste                                       | 39.361          | -0.500        | 38.861         |
| <b>Net Expenditure</b>                           | <b>194.594</b>  | <b>-0.600</b> | <b>193.994</b> |

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**NET ZERO, ENERGY AND TRANSPORT**


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

| <b>Proposed Changes</b>  | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|--|-------------------------|-----------------------|---------------------|
| Original Budget  | 16.400                  | 0.000                 | 16.400              |
| ABR changes  | -1.435                  | 0.000                 | -1.435              |
| <b>ABR Budget</b>  | <b>14.965</b>           | <b>0.000</b>          | <b>14.965</b>       |
| Proposed changes   | -1.086                  | 0.000                 | -1.086              |
| <b>SBR Proposed Budget</b>   | <b>13.879</b>           | <b>0.000</b>          | <b>13.879</b>       |
| <b>Summary of proposed changes</b>   |                         |                       |                     |
| Transfer to Registers of Scotland for the development of the Register of Persons Holding a Controlled Interest in Land | -1.115                  | 0.000                 | -1.115              |
| Miscellaneous minor transfers  | 0.029                   | 0.000                 | 0.029               |
|  | <b>-1.086</b>           | <b>0.000</b>          | <b>-1.086</b>       |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>13.879</b>           | <b>0.000</b>          | <b>13.879</b>       |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>13.879</b>           | <b>0.000</b>          | <b>13.879</b>       |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Land Reform   | 12.353                  | 0.000                 | 12.353              |
| Scottish Land Commission                                | 1.526                   | 0.000                 | 1.526               |
| <b>Net Expenditure</b>                                  | <b>13.879</b>           | <b>0.000</b>          | <b>13.879</b>       |

## NET ZERO, ENERGY AND TRANSPORT

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

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| Original Budget  | 31.801          | 0.000         | 31.801        |
| ABR Changes  | -1.777          | 0.000         | -1.777        |
| <b>ABR Budget</b>  | <b>30.024</b>   | <b>0.000</b>  | <b>30.024</b> |
| Proposed Changes   | -6.935          | 0.000         | -6.935        |
| <b>SBR Proposed Budget</b>   | <b>23.089</b>   | <b>0.000</b>  | <b>23.089</b> |
| <b>Summary of proposed changes</b>   |                 |               |               |
| Release of emerging/planned underspends for reallocation to support priorities                 | -3.771          | 0.000         | -3.771        |
| Transfer to Public Information and Engagement for COP26 strategic communications and marketing | -1.293          | 0.000         | -1.293        |
| Miscellaneous minor transfers  | -1.871          | 0.000         | -1.871        |
|  | <b>-6.935</b>   | <b>0.000</b>  | <b>-6.935</b> |

| Proposed Budget following Spring Budget Revision     | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                             | <b>23.089</b>   | <b>0.000</b>  | <b>23.089</b> |
| <i>Less:</i> Retained Income                         | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                             | 0.000           | 0.000         | 0.000         |
|  | <b>23.089</b>   | <b>0.000</b>  | <b>23.089</b> |
| <b>Budget Analysis</b>                               |                 |               |               |
| Climate Change - Policy Development & Implementation | 2.110           | 0.000         | 2.110         |
| Land Managers Renewables Fund                        | 0.500           | 0.000         | 0.500         |
| Sustainable Action Fund                              | 20.479          | 0.000         | 20.479        |
| <b>Net Expenditure</b>                               | <b>23.089</b>   | <b>0.000</b>  | <b>23.089</b> |

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**NET ZERO, ENERGY AND TRANSPORT**


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

| <b>Proposed Changes</b>  | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|--|-------------------------|-----------------------|---------------------|
| Original Budget  | -96.114                 | 238.630               | 142.516             |
| ABR changes  | -1.888                  | 0.000                 | -1.888              |
| <b>ABR Budget</b>  | <b>-98.002</b>          | <b>238.630</b>        | <b>140.628</b>      |
| Proposed changes   | -2.590                  | 0.000                 | -2.590              |
| <b>SBR Proposed Budget</b>   | <b>-100.592</b>         | <b>238.630</b>        | <b>138.038</b>      |
| <b>Summary of proposed changes</b>   |                         |                       |                     |
| Release of emerging/planned underspends for reallocation to support priorities | -2.600                  | 0.000                 | -2.600              |
| Miscellaneous minor transfers  | 0.010                   | 0.000                 | 0.010               |
|  | <b>-2.590</b>           | <b>0.000</b>          | <b>-2.590</b>       |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>-100.592</b>         | <b>238.630</b>        | <b>138.038</b>      |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>-100.592</b>         | <b>238.630</b>        | <b>138.038</b>      |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Hydro Nation  | 2.821                   | 0.000                 | 2.821               |
| Interest on Voted Loans                                 | -105.600                | 0.000                 | -105.600            |
| Drinking Water Quality Regulator                        | 0.487                   | 0.000                 | 0.487               |
| Private Water   | 1.700                   | 0.000                 | 1.700               |
| Voted Loans   | 0.000                   | 238.630               | 238.630             |
| <b>Net Expenditure</b>                                  | <b>-100.592</b>         | <b>238.630</b>        | <b>138.038</b>      |

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

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**NET ZERO, ENERGY AND TRANSPORT**


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

| <b>Proposed Changes</b>            | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|------------------------------------|-------------------------|-----------------------|---------------------|
| Original Budget                    | 58.447                  | 0.000                 | 58.447              |
| ABR changes                        | 0.000                   | 0.000                 | 0.000               |
| <b>ABR Budget</b>                  | <b>58.447</b>           | <b>0.000</b>          | <b>58.447</b>       |
| Proposed changes                   | 0.000                   | 0.000                 | 0.000               |
| <b>SBR Proposed Budget</b>         | <b>58.447</b>           | <b>0.000</b>          | <b>58.447</b>       |
| <b>Summary of proposed changes</b> |                         |                       |                     |
|                                    | 0.000                   | 0.000                 | 0.000               |
|                                    | <b>0.000</b>            | <b>0.000</b>          | <b>0.000</b>        |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>58.447</b>           | <b>0.000</b>          | <b>58.447</b>       |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>58.447</b>           | <b>0.000</b>          | <b>58.447</b>       |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Support for Inter-Island Ferries                        | 19.193                  | 0.000                 | 19.193              |
| Cycling, Walking & Safer Routes                         | 23.927                  | 0.000                 | 23.927              |
| Heat Networks Early Adopters Challenge Fund             | 0.000                   | 0.000                 | 0.000               |
| Regional Transport Partnership                          | 15.327                  | 0.000                 | 15.327              |
| <b>Net Expenditure</b>                                  | <b>58.447</b>           | <b>0.000</b>          | <b>58.447</b>       |



## RURAL AFFAIRS AND ISLANDS

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

|  | Operating<br>£m | Capital<br>£m | Total<br>£m      |
|--|-----------------|---------------|------------------|
| <b>Total Budget in the Autumn Budget Revision</b>        | <b>980.869</b>  | <b>35.400</b> | <b>1,016.269</b> |
| <b>Changes Proposed</b>                                  |                 |               |                  |
| <i>Funding Changes</i>                                   | -73.548         | -0.250        | -73.798          |
| <i>Technical Adjustments</i>                             | 2.951           | 0.000         | 2.951            |
| <i>Net Whitehall Transfers</i>                           | 0.800           | 0.000         | 0.800            |
| <i>Net Transfers within Scottish Block</i>               | 1.728           | -0.270        | 1.458            |
| <b>Total changes proposed</b>                            | <b>-68.069</b>  | <b>-0.520</b> | <b>-68.589</b>   |
| <b>Proposed Budget following Spring Budget Revisions</b> | <b>912.800</b>  | <b>34.880</b> | <b>947.680</b>   |

|   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|---|-----------------|---------------|----------------|
| <b>Expenditure Limit:</b>                 |                 |               |                |
| Agricultural Support and Related Services | 742.795         | 27.700        | 770.495        |
| Rural Services                            | 46.125          | 0.000         | 46.125         |
| Fisheries & Aquaculture Grants            | 21.200          | -0.250        | 20.950         |
| Marine                                    | 88.185          | 7.430         | 95.615         |
| Islands Plan                              | 10.347          | 0.000         | 10.347         |
| <b>Total Expenditure Limit</b>            | <b>908.652</b>  | <b>34.880</b> | <b>943.532</b> |
| <b>UK Funded AME:</b>                     |                 |               |                |
| Agricultural Support and Related Services | 2.503           | 0.000         | 2.503          |
| Marine                                    | 1.569           | 0.000         | 1.569          |
| <b>Total UK Funded AME</b>                | <b>4.072</b>    | <b>0.000</b>  | <b>4.072</b>   |
| <b>Other Expenditure:</b>                 |                 |               |                |
| Animal License Fees                       | 0.076           | 0.000         | 0.076          |
| <b>Total Other Expenditure</b>            | <b>0.076</b>    | <b>0.000</b>  | <b>0.076</b>   |
| <b>Total Budget</b>                       | <b>912.800</b>  | <b>34.880</b> | <b>947.680</b> |

|   |                |
|---|----------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>300.000</b> |
|---|----------------|

## RURAL AFFAIRS AND ISLANDS

### Schedule 3.1 Agricultural Support & Related Services Details of Proposed Budget

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| Original Budget  | 778.445         | 27.700        | 806.145        |
| ABR changes  | 37.607          | 0.000         | 37.607         |
| <b>ABR Budget</b>  | <b>816.052</b>  | <b>27.700</b> | <b>843.752</b> |
| Proposed changes   | -70.754         | 0.000         | -70.754        |
| <b>SBR Proposed Budget</b>   | <b>745.298</b>  | <b>27.700</b> | <b>772.998</b> |
| <b>Summary of proposed changes</b>   |                 |               |                |
| Reprioritisation of agriculture allocation to reflect adjusted long term funding profile         | -77.000         | 0.000         | -77.000        |
| Additional AME funding for expected credit losses  | 2.503           | 0.000         | 2.503          |
| Transfer from Scottish Forestry, return of harvesting, processing and woodland creations funding | 1.500           | 0.000         | 1.500          |
| Miscellaneous minor transfers  | 2.243           | 0.000         | 2.243          |
|  | <b>-70.754</b>  | <b>0.000</b>  | <b>-70.754</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>745.298</b>  | <b>26.800</b> | <b>772.098</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.900         | 0.900          |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>745.298</b>  | <b>27.700</b> | <b>772.998</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| CAP Pillar 1 Basic Payments                      | 282.000         | 0.000         | 282.000        |
| CAP Pillar 1 Greening Payments                   | 142.000         | 0.000         | 142.000        |
| CAP Pillar 1 Other Payments                      | 42.907          | 0.000         | 42.907         |
| Broadband  | 0.000           | 0.000         | 0.000          |
| Agri Environmental Measures                      | 34.200          | 0.000         | 34.200         |
| Business Development                             | 20.600          | 0.000         | 20.600         |
| CAP Compliance Improvements                      | 0.000           | 0.000         | 0.000          |
| Crofting Assistance                              | 1.661           | -0.900        | 0.761          |
| EU Income  | -24.000         | 0.000         | -24.000        |
| Forestry   | 0.200           | 0.000         | 0.200          |
| Leader   | 7.400           | 0.000         | 7.400          |
| Less Favoured Area Support Scheme                | 65.500          | 0.000         | 65.500         |
| ARE Operations (including Non-Cash)              | 141.130         | 8.600         | 149.730        |
| Technical Assistance                             | 0.100           | 0.000         | 0.100          |
| Convergence Funding                              | 6.600           | 0.000         | 6.600          |
| Agricultural Transformation Fund                 | 25.000          | 20.000        | 45.000         |
| <b>Net Expenditure</b>                           | <b>745.298</b>  | <b>27.700</b> | <b>772.998</b> |

## RURAL AFFAIRS AND ISLANDS

### Schedule 3.2 Rural Services

#### Details of Proposed Budget

| Proposed Changes                   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|------------------------------------|-----------------|---------------|---------------|
| Original Budget                    | 42.083          | 0.000         | 42.083        |
| ABR Changes                        | 3.591           | 0.000         | 3.591         |
| <b>ABR Budget</b>                  | <b>45.674</b>   | <b>0.000</b>  | <b>45.674</b> |
| Proposed Changes                   | 0.451           | 0.000         | 0.451         |
| <b>SBR Proposed Budget</b>         | <b>46.125</b>   | <b>0.000</b>  | <b>46.125</b> |
| <b>Summary of proposed changes</b> |                 |               |               |
| Miscellaneous minor transfers      | 0.451           | 0.000         | 0.451         |
|                                    | <b>0.451</b>    | <b>0.000</b>  | <b>0.451</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>46.125</b>   | <b>0.000</b>  | <b>46.125</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>46.125</b>   | <b>0.000</b>  | <b>46.125</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Agricultural & Horticultural Advice & Support    | 1.820           | 0.000         | 1.820         |
| Animal Health                                    | 19.137          | 0.000         | 19.137        |
| Crofting Commission                              | 3.200           | 0.000         | 3.200         |
| Food Industry Support                            | 10.860          | 0.000         | 10.860        |
| Rural Cohesion                                   | 6.229           | 0.000         | 6.229         |
| Veterinary Surveillance                          | 4.879           | 0.000         | 4.879         |
| <b>Net Expenditure</b>                           | <b>46.125</b>   | <b>0.000</b>  | <b>46.125</b> |

## RURAL AFFAIRS AND ISLANDS

### Schedule 3.3 Fisheries & Aquaculture Grants

#### Details of Proposed Budget

| Proposed Changes                   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|------------------------------------|-----------------|---------------|---------------|
| Original Budget                    | 20.400          | 0.000         | 20.400        |
| ABR changes                        | 0.000           | 0.000         | 0.000         |
| <b>ABR Budget</b>                  | <b>20.400</b>   | <b>0.000</b>  | <b>20.400</b> |
| Proposed changes                   | 0.800           | -0.250        | 0.550         |
| <b>SBR Proposed Budget</b>         | <b>21.200</b>   | <b>-0.250</b> | <b>20.950</b> |
| <b>Summary of proposed changes</b> |                 |               |               |
| Miscellaneous minor transfers      | 0.800           | -0.250        | 0.550         |
|                                    | <b>0.800</b>    | <b>-0.250</b> | <b>0.550</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>21.200</b>   | <b>-0.250</b> | <b>20.950</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>21.200</b>   | <b>-0.250</b> | <b>20.950</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| EU Fisheries Grants                              | 14.100          | -0.250        | 13.850        |
| Fisheries Transition Fund                        | 15.300          | 0.000         | 15.300        |
| Fisheries Harbour Grants                         | 1.000           | 0.000         | 1.000         |
| Marine EU Income                                 | -9.200          | 0.000         | -9.200        |
| <b>Net Expenditure</b>                           | <b>21.200</b>   | <b>-0.250</b> | <b>20.950</b> |

## RURAL AFFAIRS AND ISLANDS

### Schedule 3.4 Marine Details of Proposed Budget

| Proposed Changes  | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|---|-----------------|---------------|---------------|
| Original Budget   | 76.233          | 7.700         | 83.933        |
| ABR changes   | 11.971          | 0.000         | 11.971        |
| <b>ABR Budget</b>   | <b>88.204</b>   | <b>7.700</b>  | <b>95.904</b> |
| Proposed changes  | 1.550           | -0.270        | 1.280         |
| <b>SBR Proposed Budget</b>  | <b>89.754</b>   | <b>7.430</b>  | <b>97.184</b> |
| <b>Summary of proposed changes</b>  |                 |               |               |
| Reduction to non-cash budget as depreciation of donated assets classed as AME | -1.121          | 0.000         | -1.121        |
| Additional AME funding for depreciation of donated assets                     | 1.569           | 0.000         | 1.569         |
| Miscellaneous minor transfers   | 1.102           | -0.270        | 0.832         |
|   | <b>1.550</b>    | <b>-0.270</b> | <b>1.280</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>89.754</b>   | <b>7.430</b>  | <b>97.184</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>89.754</b>   | <b>7.430</b>  | <b>97.184</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Marine Scotland                                  | 89.754          | 7.430         | 97.184        |
| <b>Net Expenditure</b>                           | <b>89.754</b>   | <b>7.430</b>  | <b>97.184</b> |

## RURAL AFFAIRS AND ISLANDS

### Schedule 3.5 Islands Plan Details of Proposed Budget

| Proposed Changes                   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|------------------------------------|-----------------|---------------|---------------|
| Original Budget                    | 10.500          | 0.000         | 10.500        |
| ABR changes                        | -0.037          | 0.000         | -0.037        |
| <b>ABR Budget</b>                  | <b>10.463</b>   | <b>0.000</b>  | <b>10.463</b> |
| Proposed changes                   | -0.116          | 0.000         | -0.116        |
| <b>SBR Proposed Budget</b>         | <b>10.347</b>   | <b>0.000</b>  | <b>10.347</b> |
| <b>Summary of proposed changes</b> |                 |               |               |
| Miscellaneous minor transfers      | -0.116          | 0.000         | -0.116        |
|                                    | <b>-0.116</b>   | <b>0.000</b>  | <b>-0.116</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>10.347</b>   | <b>0.000</b>  | <b>10.347</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>10.347</b>   | <b>0.000</b>  | <b>10.347</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Islands Plan                                     | 10.347          | 0.000         | 10.347        |
| <b>Net Expenditure</b>                           | <b>10.347</b>   | <b>0.000</b>  | <b>10.347</b> |

## CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

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

|   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|---|-----------------|---------------|----------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>293.475</b>  | <b>0.000</b>  | <b>293.475</b> |
| <b>Changes Proposed</b>                                 |                 |               |                |
| <i>Funding Changes</i>                                  | 55.526          | -0.533        | 54.993         |
| <i>Technical Adjustments</i>                            | 10.026          | 0.000         | 10.026         |
| <i>Net Whitehall Transfers</i>                          | 0.051           | 0.000         | 0.051          |
| <i>Net Transfers within Scottish Block</i>              | -3.948          | 0.000         | -3.948         |
| <b>Total changes proposed</b>                           | <b>61.655</b>   | <b>-0.533</b> | <b>61.122</b>  |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>355.130</b>  | <b>-0.533</b> | <b>354.597</b> |

|                                | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--------------------------------|-----------------|---------------|----------------|
| <b>Expenditure Limit:</b>      |                 |               |                |
| Culture & Major Events         | 242.313         | -0.533        | 241.780        |
| External Affairs               | 28.878          | 0.000         | 28.878         |
| Historic Environment Scotland  | 73.939          | 0.000         | 73.939         |
| <b>Total Expenditure Limit</b> | <b>345.130</b>  | <b>-0.533</b> | <b>344.597</b> |
| <b>UK Funded AME:</b>          |                 |               |                |
| Culture & Major Events         | 10.000          | 0.000         | 10.000         |
| <b>Total UK Funded AME</b>     | <b>10.000</b>   | <b>0.000</b>  | <b>10.000</b>  |
| <b>Other Expenditure:</b>      |                 |               |                |
| <b>Total Other Expenditure</b> | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b>   |
| <b>Total Budget</b>            | <b>355.130</b>  | <b>-0.533</b> | <b>354.597</b> |

|   |                |
|---|----------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>200.000</b> |
|---|----------------|

## CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

### Schedule 3.1 Culture and Major Events

#### Details of Proposed Budget

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| Original Budget  | 169.045         | 0.000         | 169.045        |
| ABR changes  | 20.527          | 0.000         | 20.527         |
| <b>ABR Budget</b>  | <b>189.572</b>  | <b>0.000</b>  | <b>189.572</b> |
| Proposed changes   | 62.741          | -0.533        | 62.208         |
| <b>SBR Proposed Budget</b>   | <b>252.313</b>  | <b>-0.533</b> | <b>251.780</b> |
| <b>Summary of proposed changes</b>   |                 |               |                |
| Miscellaneous Minor Transfers  | -0.476          | -0.533        | -1.009         |
| Transfer to Heath for the promotion of Active Travel to secure wider benefits of hosting the Cycling World Championships | -1.000          | 0.000         | -1.000         |
| Release of emerging/planned underspends for reallocation to priorities   | -2.000          | 0.000         | -2.000         |
| Transfer to Visit Scotland as part of additional Covid Support Measures for the events sector                            | -1.000          | 0.000         | -1.000         |
| Transfer for the Crannog Centre announced as part part of the Culture Consequentials                                     | 1.000           | 0.000         | 1.000          |
| Transfer to Creative Scotland as part of additional Covid Support Measures for the culture sector                        | 41.500          | 0.000         | 41.500         |
| Transfer to National Performing Companies as part of additional Covid Support Measures for the culture and events sector | 2.000           | 0.000         | 2.000          |
| Transfer to Major Events and Themed Years as part of additional Covid Support Measures for the events sector             | 9.000           | 0.000         | 9.000          |
| Transfer to Non -national museums as part of additional Covid Support Measures for the culture sector                    | 1.700           | 0.000         | 1.700          |
| Historic Silicosis Legal Provision (AME)   | 10.000          | 0.000         | 10.000         |
| Historic Silcosis Legal Costs  | 1.017           | 0.000         | 1.017          |
| Transfer to Museums Galleries Scotland to assist in Covid Recovery   | 1.000           | 0.000         | 1.000          |
|  | <b>62.741</b>   | <b>-0.533</b> | <b>62.208</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>242.689</b>  | <b>0.000</b>  | <b>242.689</b> |
| Less: Retained Income                            | 9.624           | 0.000         | 9.624          |
| Capital Receipts Applied                         | 0.000           | -0.533        | -0.533         |
|  | <b>252.313</b>  | <b>-0.533</b> | <b>251.780</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Culture and Major Events Staffing                | 4.268           | 0.000         | 4.268          |
| Creative Scotland and Other Arts                 | 127.218         | 0.000         | 127.218        |
| Cultural Collections                             | 72.783          | 0.000         | 72.783         |
| National Performing Companies                    | 24.806          | -0.533        | 24.273         |
| Major Events and Themed Years                    | 9.905           | 0.000         | 9.905          |
| Historic Scotland Legacy Costs                   | 11.017          | 0.000         | 11.017         |
| Architecture and Place                           | 1.916           | 0.000         | 1.916          |
| Royal and Ceremonial                             | 0.400           | 0.000         | 0.400          |
| <b>Net Expenditure</b>                           | <b>252.313</b>  | <b>-0.533</b> | <b>251.780</b> |



## CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

### Schedule 3.2 External Affairs

#### Details of Proposed Budget

| Proposed Changes                   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|------------------------------------|-----------------|---------------|---------------|
| Original Budget                    | 29.937          | 0.000         | 29.937        |
| ABR changes                        | 0.012           | 0.000         | 0.012         |
| <b>ABR Budget</b>                  | <b>29.949</b>   | <b>0.000</b>  | <b>29.949</b> |
| Proposed changes                   | -1.071          | 0.000         | -1.071        |
| <b>SBR Proposed Budget</b>         | <b>28.878</b>   | <b>0.000</b>  | <b>28.878</b> |
| <b>Summary of proposed changes</b> |                 |               |               |
| Miscellaneous Minor Transfers      | -1.071          | 0.000         | -1.071        |
|                                    | <b>-1.071</b>   | <b>0.000</b>  | <b>-1.071</b> |

  

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>28.878</b>   | <b>0.000</b>  | <b>28.878</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>28.878</b>   | <b>0.000</b>  | <b>28.878</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| International & European Relations               | 28.778          | 0.000         | 28.778        |
| British Irish Council                            | 0.100           | 0.000         | 0.100         |
| <b>Net Expenditure</b>                           | <b>28.878</b>   | <b>0.000</b>  | <b>28.878</b> |

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**CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE**


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

| <b>Proposed Changes</b>            | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|------------------------------------|-------------------------|-----------------------|---------------------|
| Original Budget                    | 72.900                  | 0.000                 | 72.900              |
| ABR Changes                        | 1.054                   | 0.000                 | 1.054               |
| <b>ABR Budget</b>                  | <b>73.954</b>           | <b>0.000</b>          | <b>73.954</b>       |
| Proposed Changes                   | -0.015                  | 0.000                 | -0.015              |
| <b>SBR Proposed Budget</b>         | <b>73.939</b>           | <b>0.000</b>          | <b>73.939</b>       |
| <b>Summary of proposed changes</b> |                         |                       |                     |
| Miscellaneous Minor Transfers      | -0.015                  | 0.000                 | -0.015              |
|                                    | <b>-0.015</b>           | <b>0.000</b>          | <b>-0.015</b>       |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>95.339</b>           | <b>0.000</b>          | <b>95.339</b>       |
| <i>Less:</i> Retained Income                            | -21.400                 | 0.000                 | -21.400             |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>73.939</b>           | <b>0.000</b>          | <b>73.939</b>       |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Operational Costs                                       | 73.939                  | 0.000                 | 73.939              |
| <b>Net Expenditure</b>                                  | <b>73.939</b>           | <b>0.000</b>          | <b>73.939</b>       |

**DEPUTY FIRST MINISTER AND COVID RECOVERY**

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

|   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|---|-----------------|---------------|---------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>64.744</b>   | <b>0.000</b>  | <b>64.744</b> |
| <b>Changes Proposed</b>                                 |                 |               |               |
| <i>Funding Changes</i>                                  | 6.903           | 0.000         | 6.903         |
| <i>Technical Adjustments</i>                            | 0.000           | 0.000         | 0.000         |
| <i>Net Whitehall Transfers</i>                          | 0.000           | 0.000         | 0.000         |
| <i>Net Transfers within Scottish Block</i>              | -0.005          | 0.000         | -0.005        |
| <b>Total changes proposed</b>                           | <b>6.898</b>    | <b>0.000</b>  | <b>6.898</b>  |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>71.642</b>   | <b>0.000</b>  | <b>71.642</b> |

|  | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Expenditure Limit:</b>                        |                 |               |               |
| Governance & Reform                              | 4.739           | 0.000         | 4.739         |
| Government Business and Constitutional Relations | 66.903          | 0.000         | 66.903        |
| <b>Total Expenditure Limit</b>                   | <b>71.642</b>   | <b>0.000</b>  | <b>71.642</b> |
| <b>UK Funded AME:</b>                            |                 |               |               |
| <b>Total UK Funded AME</b>                       | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b>  |
| <b>Other Expenditure:</b>                        |                 |               |               |
| <b>Total Other Expenditure</b>                   | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b>  |
| <b>Total Budget</b>                              | <b>71.642</b>   | <b>0.000</b>  | <b>71.642</b> |

|   |              |
|---|--------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>0.000</b> |
|---|--------------|

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**DEPUTY FIRST MINISTER AND COVID RECOVERY**


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

| <b>Proposed Changes</b>                                 | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| Original Budget   | 4.058                   | 0.000                 | 4.058               |
| ABR changes   | 0.561                   | 0.000                 | 0.561               |
| <b>ABR Budget</b>                                       | <b>4.619</b>            | <b>0.000</b>          | <b>4.619</b>        |
| Proposed changes  | 0.120                   | 0.000                 | 0.120               |
| <b>SBR Proposed Budget</b>                              | <b>4.739</b>            | <b>0.000</b>          | <b>4.739</b>        |
| <b>Summary of proposed changes</b>                      |                         |                       |                     |
| Miscellaneous Minor Transfers                           | 0.120                   | 0.000                 | 0.120               |
|   | <b>0.120</b>            | <b>0.000</b>          | <b>0.120</b>        |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
| <b>Gross Expenditure</b>                                | <b>4.739</b>            | <b>0.000</b>          | <b>4.739</b>        |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>4.739</b>            | <b>0.000</b>          | <b>4.739</b>        |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Public Service Reform and Community Empowerment         | 4.739                   | 0.000                 | 4.739               |
| <b>Net Expenditure</b>                                  | <b>4.739</b>            | <b>0.000</b>          | <b>4.739</b>        |

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**DEPUTY FIRST MINISTER AND COVID RECOVERY**


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

| <b>Proposed Changes</b>                         | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| Original Budget                                 | 52.878                  | 0.000                 | 52.878              |
| ABR changes                                     | 7.247                   | 0.000                 | 7.247               |
| <b>ABR Budget</b>                               | <b>60.125</b>           | <b>0.000</b>          | <b>60.125</b>       |
| Proposed changes                                | 6.778                   | 0.000                 | 6.778               |
| <b>SBR Proposed Budget</b>                      | <b>66.903</b>           | <b>0.000</b>          | <b>66.903</b>       |
| <b>Summary of proposed changes</b>              |                         |                       |                     |
| Additional Funding for Covid Co-ordination      | 2.589                   | 0.000                 | 2.589               |
| Additional Funding for Organisational Readiness | 2.500                   | 0.000                 | 2.500               |
| Additional Funding for Covid Inquiry            | 1.500                   | 0.000                 | 1.500               |
| Miscellaneous Minor Transfers                   | 0.189                   | 0.000                 | 0.189               |
|   | <b>6.778</b>            | <b>0.000</b>          | <b>6.778</b>        |

| <b>Proposed Budget following Spring Budget Revision</b>                | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|--|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>   | <b>66.903</b>           | <b>0.000</b>          | <b>66.903</b>       |
| <i>Less:</i> Retained Income   | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied   | 0.000                   | 0.000                 | 0.000               |
|  | <b>66.903</b>           | <b>0.000</b>          | <b>66.903</b>       |
| <b>Budget Analysis</b>   |                         |                       |                     |
| Office of the Chief Researcher   | 0.510                   | 0.000                 | 0.510               |
| Local Government Elections   | 4.705                   | 0.000                 | 4.705               |
| Boundary Commission  | 0.437                   | 0.000                 | 0.437               |
| Scottish Parliamentary Elections                                       | 32.430                  | 0.000                 | 32.430              |
| Government Business and Constitution Relations Policy and Coordination | 28.821                  | 0.000                 | 28.821              |
| <b>Net Expenditure</b>   | <b>66.903</b>           | <b>0.000</b>          | <b>66.903</b>       |

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**THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE**


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

|   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|---|-----------------|---------------|----------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>156.900</b>  | <b>4.800</b>  | <b>161.700</b> |
| <b>Changes Proposed</b>                                 |                 |               |                |
| <i>Funding Changes</i>                                  | 14.515          | 0.000         | 14.515         |
| <i>Technical Adjustments</i>                            | -0.583          | 2.583         | 2.000          |
| <i>Net Whitehall Transfers</i>                          | 0.000           | 0.000         | 0.000          |
| <i>Net Transfers within Scottish Block</i>              | 0.700           | 0.842         | 1.542          |
| <b>Total changes proposed</b>                           | <b>14.632</b>   | <b>3.425</b>  | <b>18.057</b>  |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>171.532</b>  | <b>8.225</b>  | <b>179.757</b> |

|  | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| Expenditure Limit:                             |                 |               |                |
| The Crown Office and Procurator Fiscal Service | 170.032         | 8.225         | 178.257        |
| <b>Total Expenditure Limit</b>                 | <b>170.032</b>  | <b>8.225</b>  | <b>178.257</b> |
| UK Funded AME:                                 | 1.500           | 0.000         | 1.500          |
| <b>Total UK Funded AME</b>                     | <b>1.500</b>    | <b>0.000</b>  | <b>1.500</b>   |
| Other Expenditure:                             | 0.000           | 0.000         | 0.000          |
| <b>Total Other Expenditure</b>                 | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b>   |
| <b>Total Budget</b>                            | <b>171.532</b>  | <b>8.225</b>  | <b>179.757</b> |

|   |              |
|---|--------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>2.000</b> |
|---|--------------|

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**THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE**


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

| <b>Proposed Changes</b>            | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|------------------------------------|-------------------------|-----------------------|---------------------|
| Original Budget                    | <b>151.900</b>          | <b>4.800</b>          | <b>156.700</b>      |
| ABR changes                        | 5.000                   | 0.000                 | 5.000               |
| <b>ABR Budget</b>                  | <b>156.900</b>          | <b>4.800</b>          | <b>161.700</b>      |
| Proposed changes                   | 14.632                  | 3.425                 | 18.057              |
| <b>SBR Proposed Budget</b>         | <b>171.532</b>          | <b>8.225</b>          | <b>179.757</b>      |
| <b>Summary of Proposed changes</b> |                         |                       |                     |
| Additional funding for pay parity  | 1.600                   | 0.000                 | 1.600               |
| Operation IONA adjustments         | 12.915                  | 0.000                 | 12.915              |
| AME funding for Capital Assets     | 1.500                   | 0.000                 | 1.500               |
| Resource to Capital adjustment     | -2.583                  | 2.583                 | 0.000               |
| Miscellaneous minor transfers      | 1.200                   | 0.842                 | 2.042               |
|                                    | <b>14.632</b>           | <b>3.425</b>          | <b>18.057</b>       |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>171.532</b>          | <b>8.225</b>          | <b>179.757</b>      |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>171.532</b>          | <b>8.225</b>          | <b>179.757</b>      |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Staff Costs   | 116.967                 | 0.000                 | 116.967             |
| Office Costs  | 3.800                   | 0.000                 | 3.800               |
| Case Related  | 29.615                  | 0.000                 | 29.615              |
| Centrally Managed Costs                                 | 21.150                  | 0.000                 | 21.150              |
| Capital Expenditure                                     | 0.000                   | 8.225                 | 8.225               |
| <b>Net Expenditure</b>                                  | <b>171.532</b>          | <b>8.225</b>          | <b>179.757</b>      |

|                                 |              |
|---------------------------------|--------------|
| <b>Income to be surrendered</b> | <b>0.000</b> |
|---------------------------------|--------------|

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**NATIONAL RECORDS OF SCOTLAND**


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

|   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|---|-----------------|---------------|---------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>61.351</b>   | <b>3.000</b>  | <b>64.351</b> |
| <b>Changes Proposed</b>                                 |                 |               |               |
| <i>Funding Changes</i>                                  | 0.100           | -1.000        | -0.900        |
| <i>Technical Adjustments</i>                            | 0.330           | 0.000         | 0.330         |
| <i>Net Whitehall Transfers</i>                          | 0.000           | 0.000         | 0.000         |
| <i>Net Transfers within Scottish Block</i>              | -2.691          | 0.000         | -2.691        |
| <b>Total changes proposed</b>                           | <b>-2.261</b>   | <b>-1.000</b> | <b>-3.261</b> |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>59.090</b>   | <b>2.000</b>  | <b>61.090</b> |

|  | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| Expenditure Limit:<br>National Records of Scotland | 59.090          | 2.000         | 61.090        |
| <b>Total Expenditure Limit</b>                     | <b>59.090</b>   | <b>2.000</b>  | <b>61.090</b> |
| UK Funded AME:                                     | 0.000           | 0.000         | 0.000         |
| <b>Total UK Funded AME</b>                         | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b>  |
| Other Expenditure:                                 | 0.000           | 0.000         | 0.000         |
| <b>Total Other Expenditure</b>                     | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b>  |
| <b>Total Budget</b>                                | <b>59.090</b>   | <b>2.000</b>  | <b>61.090</b> |

|   |              |
|---|--------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>9.800</b> |
|---|--------------|



## NATIONAL RECORDS OF SCOTLAND

### Schedule 3.1 National Records of Scotland

#### Details of Proposed Budget

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| Original Budget  | 61.361          | 3.000         | 64.361        |
| ABR Changes  | -0.010          | 0.000         | -0.010        |
| <b>ABR Budget</b>  | <b>61.351</b>   | <b>3.000</b>  | <b>64.351</b> |
| Proposed Changes   | -2.261          | -1.000        | -3.261        |
| <b>SBR Proposed Budget</b>   | <b>59.090</b>   | <b>2.000</b>  | <b>61.090</b> |
| <b>Summary of proposed changes</b>                                   |                 |               |               |
| Transfer to SG Marketing for a campaign to support Scotland's Census | -2.058          | 0.000         | -2.058        |
| Miscellaneous minor transfers  | -0.203          | -1.000        | -1.203        |
|  | <b>-2.261</b>   | <b>-1.000</b> | <b>-3.261</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>66.082</b>   | <b>2.000</b>  | <b>68.082</b> |
| <i>Less:</i> Retained Income                     | -6.992          | 0.000         | -6.992        |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>59.090</b>   | <b>2.000</b>  | <b>61.090</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Administration Costs                             | 66.082          | 0.000         | 66.082        |
| Capital Expenditure                              | 0.000           | 2.000         | 2.000         |
| Less Income                                      | -6.992          | 0.000         | -6.992        |
| <b>Net Expenditure</b>                           | <b>59.090</b>   | <b>2.000</b>  | <b>61.090</b> |

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**OFFICE OF THE SCOTTISH CHARITY REGULATOR**


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

|   | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|---|-----------------|---------------|--------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>3.580</b>    | <b>0.000</b>  | <b>3.580</b> |
| <b>Changes Proposed</b>                                 |                 |               |              |
| <i>Funding Changes</i>                                  | 0.000           | 0.000         | 0.000        |
| <i>Technical Adjustments</i>                            | 0.000           | 0.000         | 0.000        |
| <i>Net Whitehall Transfers</i>                          | 0.000           | 0.000         | 0.000        |
| <i>Net Transfers within Scottish Block</i>              | 0.000           | 0.000         | 0.000        |
| <b>Total changes proposed</b>                           | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>3.580</b>    | <b>0.000</b>  | <b>3.580</b> |

|  | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|--|-----------------|---------------|--------------|
| Expenditure Limit:<br>Office of the Scottish Charity Regulator | 3.580           | 0.000         | 3.580        |
| <b>Total Expenditure Limit</b>                                 | <b>3.580</b>    | <b>0.000</b>  | <b>3.580</b> |
| UK Funded AME:<br><b>Total UK Funded AME</b>                   | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| Other Expenditure:<br><b>Total Other Expenditure</b>           | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| <b>Total Budget</b>  | <b>3.580</b>    | <b>0.000</b>  | <b>3.580</b> |

|   |              |
|---|--------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>0.000</b> |
|---|--------------|

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**OFFICE OF THE SCOTTISH CHARITY REGULATOR**


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

| <b>Proposed Changes</b>            | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|------------------------------------|-------------------------|-----------------------|---------------------|
| Original Budget                    | 3.580                   | 0.000                 | 3.580               |
| ABR changes                        | 0.000                   | 0.000                 | 0.000               |
| <b>ABR Budget</b>                  | <b>3.580</b>            | <b>0.000</b>          | <b>3.580</b>        |
| Proposed changes                   | 0.000                   | 0.000                 | 0.000               |
| <b>SBR Proposed Budget</b>         | <b>3.580</b>            | <b>0.000</b>          | <b>3.580</b>        |
| <b>Summary of proposed changes</b> |                         |                       |                     |
|                                    | 0.000                   | 0.000                 | 0.000               |
|                                    | <b>0.000</b>            | <b>0.000</b>          | <b>0.000</b>        |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>3.580</b>            | <b>0.000</b>          | <b>3.580</b>        |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>3.580</b>            | <b>0.000</b>          | <b>3.580</b>        |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| OSCR Administration Costs                               | 3.580                   | 0.000                 | 3.580               |
| <b>Net Expenditure</b>                                  | <b>3.580</b>            | <b>0.000</b>          | <b>3.580</b>        |

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**SCOTTISH COURTS AND TRIBUNALS SERVICE**


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

|   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|---|-----------------|---------------|----------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>157.512</b>  | <b>9.769</b>  | <b>167.281</b> |
| <b>Changes Proposed</b>                                 |                 |               |                |
| <i>Funding Changes</i>                                  | -3.784          | 3.784         | 0.000          |
| <i>Technical Adjustments</i>                            | 0.310           | 0.000         | 0.310          |
| <i>Net Whitehall Transfers</i>                          | 0.410           | 0.000         | 0.410          |
| <i>Net Transfers within Scottish Block</i>              | 7.589           | 2.966         | 10.555         |
| <b>Total changes proposed</b>                           | <b>4.525</b>    | <b>6.750</b>  | <b>11.275</b>  |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>162.037</b>  | <b>16.519</b> | <b>178.556</b> |

|                                       | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|---------------------------------------|-----------------|---------------|----------------|
| Expenditure Limit:                    |                 |               |                |
| Scottish Courts and Tribunals Service | 161.727         | 16.519        | 178.246        |
| <b>Total Expenditure Limit</b>        | <b>161.727</b>  | <b>16.519</b> | <b>178.246</b> |
| UK Funded AME:                        | 0.310           | 0.000         | 0.310          |
| <b>Total UK Funded AME</b>            | <b>0.310</b>    | <b>0.000</b>  | <b>0.310</b>   |
| Other Expenditure:                    |                 |               |                |
| <b>Total Other Expenditure</b>        | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b>   |
| <b>Total Budget</b>                   | <b>162.037</b>  | <b>16.519</b> | <b>178.556</b> |

|   |               |
|---|---------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>46.000</b> |
|---|---------------|

## SCOTTISH COURTS AND TRIBUNALS SERVICE

### Schedule 3.1 Scottish Courts and Tribunals Service

#### Details of Proposed Budget

| Proposed Changes   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| Original Budget  | 128.313         | 8.000         | 136.313        |
| ABR changes  | 29.199          | 1.769         | 30.968         |
| <b>ABR Budget</b>  | <b>157.512</b>  | <b>9.769</b>  | <b>167.281</b> |
| Proposed changes   | 4.525           | 6.750         | 11.275         |
| <b>SBR Proposed Budget</b>   | <b>162.037</b>  | <b>16.519</b> | <b>178.556</b> |
| <b>Summary of proposed changes</b>   |                 |               |                |
| This transfer from Justice is to support the 'Recover, Renew, Transform' Programme   | 4.500           | 0.000         | 4.500          |
| Resource to Capital transfer   | -3.784          | 3.784         | 0.000          |
| Transfer from Transport Scotland to cover the cost for the installation of Electric Vehicle car chargers across SCTS's estate to help transition Scotland to net zero emissions by 2045 and contributes to achieving the annual targets detailed within the Climate Scotland Change Act. | 0.000           | 1.729         | 1.729          |
| Transfer from Social Security to fund the development of a suitable digital platform to manage Social Security appeals demand and deliver a modern and accessible system to all tribunal users, stakeholders and judiciary.  | 0.000           | 1.237         | 1.237          |
| Transfer from Judiciary to support costs of unfilled judicial vacancies being covered by temporary judges and sheriffs   | 1.234           | 0.000         | 1.234          |
| Miscellaneous Minor Transfers  | 2.575           | 0.000         | 2.575          |
|  | <b>4.525</b>    | <b>6.750</b>  | <b>11.275</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| <b>Gross Expenditure</b>                         | <b>203.285</b>  | <b>16.519</b> | <b>219.804</b> |
| Less: Retained Income                            | -41.248         | 0.000         | -41.248        |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000          |
|  | <b>162.037</b>  | <b>16.519</b> | <b>178.556</b> |
| <b>Budget Analysis</b>                           |                 |               |                |
| Operating Expenditure                            | 203.285         | 0.000         | 203.285        |
| Less Civil Fees                                  | -29.858         | 0.000         | -29.858        |
| Less Other Income (SCTS)                         | -11.390         | 0.000         | -11.390        |
| Scottish Courts and Tribunals Service Capital    | 0.000           | 16.519        | 16.519         |
| <b>Net Expenditure</b>                           | <b>162.037</b>  | <b>16.519</b> | <b>178.556</b> |

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**SCOTTISH FISCAL COMMISSION**


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

|   | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|---|-----------------|---------------|--------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>2.005</b>    | <b>0.000</b>  | <b>2.005</b> |
| <b>Changes Proposed</b>                                 |                 |               |              |
| <i>Funding Changes</i>                                  | 0.000           | 0.000         | 0.000        |
| <i>Technical Adjustments</i>                            | 0.000           | 0.000         | 0.000        |
| <i>Net Whitehall Transfers</i>                          | 0.000           | 0.000         | 0.000        |
| <i>Net Transfers within Scottish Block</i>              | 0.000           | 0.000         | 0.000        |
| <b>Total changes proposed</b>                           | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>2.005</b>    | <b>0.000</b>  | <b>2.005</b> |

|  | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|--|-----------------|---------------|--------------|
| Expenditure Limit:<br>Scottish Fiscal Commission     | 2.005           | 0.000         | 2.005        |
| <b>Total Expenditure Limit</b>                       | <b>2.005</b>    | <b>0.000</b>  | <b>2.005</b> |
| UK Funded AME:<br><b>Total UK Funded AME</b>         | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| Other Expenditure:<br><b>Total Other Expenditure</b> | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| <b>Total Budget</b>                                  | <b>2.005</b>    | <b>0.000</b>  | <b>2.005</b> |

|   |              |
|---|--------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>0.000</b> |
|---|--------------|

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**SCOTTISH FISCAL COMMISSION**


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

| <b>Proposed Changes</b>            | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|------------------------------------|-------------------------|-----------------------|---------------------|
| Original Budget                    | 2.005                   | 0.000                 | 2.005               |
| ABR Changes                        | 0.000                   | 0.000                 | 0.000               |
| <b>ABR Budget</b>                  | <b>2.005</b>            | <b>0.000</b>          | <b>2.005</b>        |
| Proposed Changes                   | 0.000                   | 0.000                 | 0.000               |
| <b>SBR Proposed Budget</b>         | <b>2.005</b>            | <b>0.000</b>          | <b>2.005</b>        |
| <b>Summary of proposed changes</b> |                         |                       |                     |
|                                    | 0.000                   | 0.000                 | 0.000               |
|                                    | <b>0.000</b>            | <b>0.000</b>          | <b>0.000</b>        |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>2.005</b>            | <b>0.000</b>          | <b>2.005</b>        |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>2.005</b>            | <b>0.000</b>          | <b>2.005</b>        |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Scottish Fiscal Commission                              | 2.005                   | 0.000                 | 2.005               |
| <b>Net Expenditure</b>                                  | <b>2.005</b>            | <b>0.000</b>          | <b>2.005</b>        |

## REVENUE SCOTLAND

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

|   | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|---|-----------------|---------------|--------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>6.596</b>    | <b>0.500</b>  | <b>7.096</b> |
| <b>Changes Proposed</b>                                 |                 |               |              |
| <i>Funding Changes</i>                                  | 0.000           | 0.000         | 0.000        |
| <i>Technical Adjustments</i>                            | 0.000           | 0.000         | 0.000        |
| <i>Net Whitehall Transfers</i>                          | 0.000           | 0.000         | 0.000        |
| <i>Net Transfers within Scottish Block</i>              | 0.000           | 0.000         | 0.000        |
| <b>Total changes proposed</b>                           | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>6.596</b>    | <b>0.500</b>  | <b>7.096</b> |

|  | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|--|-----------------|---------------|--------------|
| Expenditure Limit:<br>Revenue Scotland | 6.596           | 0.500         | 7.096        |
| <b>Total Expenditure Limit</b>         | <b>6.596</b>    | <b>0.500</b>  | <b>7.096</b> |
| UK Funded AME:                         | 0.000           | 0.000         | 0.000        |
| <b>Total UK Funded AME</b>             | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| Other Expenditure:                     | 0.000           | 0.000         | 0.000        |
| <b>Total Other Expenditure</b>         | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| <b>Total Budget</b>                    | <b>6.596</b>    | <b>0.500</b>  | <b>7.096</b> |

|   |              |
|---|--------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>0.000</b> |
|---|--------------|



## REVENUE SCOTLAND

### Schedule 3.1 Revenue Scotland

#### Details of Proposed Budget

| Proposed Changes            | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|-----------------------------|-----------------|---------------|--------------|
| Original Budget             | 6.596           | 0.500         | 7.096        |
| ABR changes                 | 0.000           | 0.000         | 0.000        |
| <b>ABR Budget</b>           | <b>6.596</b>    | <b>0.500</b>  | <b>7.096</b> |
| Proposed changes            | 0.000           | 0.000         | 0.000        |
| <b>SBR Proposed Budget</b>  | <b>6.596</b>    | <b>0.500</b>  | <b>7.096</b> |
| Summary of proposed changes | 0.000           | 0.000         | 0.000        |
|                             | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|--|-----------------|---------------|--------------|
| <b>Gross Expenditure</b>                         | <b>6.596</b>    | <b>0.500</b>  | <b>7.096</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000        |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000        |
|  | <b>6.596</b>    | <b>0.500</b>  | <b>7.096</b> |
| <b>Budget Analysis</b>                           |                 |               |              |
| Administration Costs                             | 6.596           | 0.500         | 7.096        |
| <b>Net Expenditure</b>                           | <b>6.596</b>    | <b>0.500</b>  | <b>7.096</b> |

## REGISTERS OF SCOTLAND

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

|   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|---|-----------------|---------------|---------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>10.953</b>   | <b>4.435</b>  | <b>15.388</b> |
| <b>Changes Proposed</b>                                 |                 |               |               |
| <i>Funding Changes</i>                                  | -6.203          | 1.906         | -4.297        |
| <i>Technical Adjustments</i>                            | 8.771           | 0.000         | 8.771         |
| <i>Net Whitehall Transfers</i>                          | 0.000           | 0.000         | 0.000         |
| <i>Net Transfers within Scottish Block</i>              | 0.000           | 1.132         | 1.132         |
| <b>Total changes proposed</b>                           | <b>2.568</b>    | <b>3.038</b>  | <b>5.606</b>  |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>13.521</b>   | <b>7.473</b>  | <b>20.994</b> |

|   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|---|-----------------|---------------|---------------|
| Expenditure Limit:<br>Registers of Scotland | 5.429           | 7.473         | 12.902        |
| <b>Total Expenditure Limit</b>              | <b>5.429</b>    | <b>7.473</b>  | <b>12.902</b> |
| UK Funded AME:                              | 8.092           | 0.000         | 8.092         |
| <b>Total UK Funded AME</b>                  | <b>8.092</b>    | <b>0.000</b>  | <b>8.092</b>  |
| Other Expenditure:                          | 0.000           | 0.000         | 0.000         |
| <b>Total Other Expenditure</b>              | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b>  |
| <b>Total Budget</b>                         | <b>13.521</b>   | <b>7.473</b>  | <b>20.994</b> |

|   |                |
|---|----------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>100.000</b> |
|---|----------------|

## REGISTERS OF SCOTLAND

### Schedule 3.1 Registers of Scotland

#### Details of Proposed Budget

| Proposed Changes                                    | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|---|-----------------|---------------|---------------|
| Original Budget                                     | 22.217          | 3.000         | 25.217        |
| ABR changes   | -11.264         | 1.435         | -9.829        |
| <b>ABR Budget</b>                                   | <b>10.953</b>   | <b>4.435</b>  | <b>15.388</b> |
| Proposed changes                                    | 2.568           | 3.038         | 5.606         |
| <b>SBR Proposed Budget</b>                          | <b>13.521</b>   | <b>7.473</b>  | <b>20.994</b> |
| <b>Summary of proposed changes</b>                  |                 |               |               |
| Additional AME cover for Provisions and Impairments | 8.092           | 0.000         | 8.092         |
| Funding released for redeployment                   | -6.203          | 0.000         | -6.203        |
| Funding for Register of Moveable Transactions       | 0.000           | 1.800         | 1.800         |
| Transfer from Land Reform                           | 0.000           | 1.115         | 1.115         |
| Minor Miscellaneous Transfers                       | 0.679           | 0.123         | 0.802         |
|   | <b>2.568</b>    | <b>3.038</b>  | <b>5.606</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>13.521</b>   | <b>7.473</b>  | <b>20.994</b> |
| <i>Less:</i> Retained Income                     | 0.000           | 0.000         | 0.000         |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>13.521</b>   | <b>7.473</b>  | <b>20.994</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Registers of Scotland                            | 13.521          | 7.473         | 20.994        |
| <b>Net Expenditure</b>                           | <b>13.521</b>   | <b>7.473</b>  | <b>20.994</b> |

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**FOOD STANDARDS SCOTLAND**


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

|   | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>19.500</b>           | <b>0.000</b>          | <b>19.500</b>       |
| <b>Changes Proposed</b>                                 |                         |                       |                     |
| <i>Funding Changes</i>                                  | 0.000                   | 0.300                 | 0.300               |
| <i>Technical Changes</i>                                | 0.250                   | 0.000                 | 0.250               |
| <i>Net Whitehall transfers</i>                          | 0.100                   | 0.000                 | 0.100               |
| <i>Net Transfers within Scottish Block</i>              | 1.950                   | 0.000                 | 1.950               |
| <b>Total changes proposed</b>                           | <b>2.300</b>            | <b>0.300</b>          | <b>2.600</b>        |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>21.800</b>           | <b>0.300</b>          | <b>22.100</b>       |

|                                | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|--------------------------------|-------------------------|-----------------------|---------------------|
| Expenditure Limit:             |                         |                       |                     |
| Food Standards Agency          | 21.450                  | 0.300                 | 21.750              |
| <b>Total Expenditure Limit</b> | <b>21.450</b>           | <b>0.300</b>          | <b>21.750</b>       |
| UK Funded AME:                 | 0.350                   | 0.000                 | 0.350               |
| <b>Total UK Funded AME</b>     | <b>0.350</b>            | <b>0.000</b>          | <b>0.350</b>        |
| Other Expenditure :            | 0.000                   | 0.000                 | 0.000               |
| <b>Total Other Expenditure</b> | <b>0.000</b>            | <b>0.000</b>          | <b>0.000</b>        |
| <b>Total Budget</b>            | <b>21.800</b>           | <b>0.300</b>          | <b>22.100</b>       |

|   |              |
|---|--------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>4.000</b> |
|---|--------------|

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**FOOD STANDARDS SCOTLAND**


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

| <b>Proposed Changes</b>            | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|------------------------------------|-------------------------|-----------------------|---------------------|
| Original Budget                    | 19.500                  | 0.000                 | 19.500              |
| ABR changes                        | 0.000                   | 0.000                 | 0.000               |
| <b>ABR Budget</b>                  | <b>19.500</b>           | <b>0.000</b>          | <b>19.500</b>       |
| Proposed changes                   | 2.300                   | 0.300                 | 2.600               |
| <b>SBR Proposed Budget</b>         | <b>21.800</b>           | <b>0.300</b>          | <b>22.100</b>       |
| <b>Summary of proposed changes</b> |                         |                       |                     |
| Additional EU Exit funding         | 2.500                   | 0.000                 | 2.500               |
| Miscellaneous minor transfers      | -0.200                  | 0.300                 | 0.100               |
|                                    | <b>2.300</b>            | <b>0.300</b>          | <b>2.600</b>        |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>18.300</b>           | <b>0.300</b>          | <b>18.600</b>       |
| <i>Less:</i> Retained Income                            | 3.500                   | 0.000                 | 3.500               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>21.800</b>           | <b>0.300</b>          | <b>22.100</b>       |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Administration-   | 21.800                  | 0.000                 | 21.800              |
| Capital Expenditure-                                    | 0.000                   | 0.300                 | 0.300               |
| <b>Net Expenditure</b>                                  | <b>21.800</b>           | <b>0.300</b>          | <b>22.100</b>       |

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**SCOTTISH HOUSING REGULATOR**


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

|   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|---|-----------------|---------------|---------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>4.914</b>    | <b>0.200</b>  | <b>5.114</b>  |
| <b>Changes Proposed</b>                                 |                 |               |               |
| <i>Funding Changes</i>                                  | -0.225          | -0.050        | -0.275        |
| <i>Technical Adjustments</i>                            | 0.000           | 0.000         | 0.000         |
| <i>Net Whitehall Transfers</i>                          | 0.000           | 0.000         | 0.000         |
| <i>Net Transfers within Scottish Block</i>              | 0.000           | 0.000         | 0.000         |
| <b>Total changes proposed</b>                           | <b>-0.225</b>   | <b>-0.050</b> | <b>-0.275</b> |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>4.689</b>    | <b>0.150</b>  | <b>4.839</b>  |

|  | Operating<br>£m | Capital<br>£m | Total<br>£m  |
|--|-----------------|---------------|--------------|
| Expenditure Limit:<br>Scottish Housing Regulator | 4.689           | 0.150         | 4.839        |
| <b>Total Expenditure Limit</b>                   | <b>4.689</b>    | <b>0.150</b>  | <b>4.839</b> |
| UK Funded AME:                                   | 0.000           | 0.000         | 0.000        |
| <b>Total UK Funded AME</b>                       | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| Other Expenditure:                               | 0.000           | 0.000         | 0.000        |
| <b>Total Other Expenditure</b>                   | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b> |
| <b>Total Budget</b>                              | <b>4.689</b>    | <b>0.150</b>  | <b>4.839</b> |

|   |              |
|---|--------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>0.000</b> |
|---|--------------|

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**SCOTTISH HOUSING REGULATOR**


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

| <b>Proposed Changes</b>            | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|------------------------------------|-------------------------|-----------------------|---------------------|
| Original Budget                    | 4.914                   | 0.200                 | 5.114               |
| ABR changes                        | 0.000                   | 0.000                 | 0.000               |
| <b>ABR Budget</b>                  | <b>4.914</b>            | <b>0.200</b>          | <b>5.114</b>        |
| Proposed changes                   | -0.225                  | -0.050                | -0.275              |
| <b>SBR Proposed Budget</b>         | <b>4.689</b>            | <b>0.150</b>          | <b>4.839</b>        |
| <b>Summary of proposed changes</b> |                         |                       |                     |
| Miscellaneous Minor Transfers      | -0.225                  | -0.050                | -0.275              |
|                                    | <b>-0.225</b>           | <b>-0.050</b>         | <b>-0.275</b>       |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>4.689</b>            | <b>0.150</b>          | <b>4.839</b>        |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>4.689</b>            | <b>0.150</b>          | <b>4.839</b>        |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Scottish Housing Regulator-                             | 4.689                   | 0.150                 | 4.839               |
| <b>Net Expenditure</b>                                  | <b>4.689</b>            | <b>0.150</b>          | <b>4.839</b>        |

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**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


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

|   | Operating<br>£m  | Capital<br>£m | Total<br>£m      |
|---|------------------|---------------|------------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>6,121.000</b> | <b>0.000</b>  | <b>6,121.000</b> |
| <b>Changes Proposed</b>                                 |                  |               |                  |
| <i>Funding Changes</i>                                  | 0.000            | 0.000         | 0.000            |
| <i>Technical Adjustments</i>                            | -94.241          | 0.000         | -94.241          |
| <i>Net Whitehall Transfers</i>                          | 0.000            | 0.000         | 0.000            |
| <i>Net Transfers within Scottish Block</i>              | 0.000            | 0.000         | 0.000            |
| <b>Total changes proposed</b>                           | <b>-94.241</b>   | <b>0.000</b>  | <b>-94.241</b>   |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>6,026.759</b> | <b>0.000</b>  | <b>6,026.759</b> |

|                                | Operating<br>£m  | Capital<br>£m | Total<br>£m      |
|--------------------------------|------------------|---------------|------------------|
| Expenditure Limit:             | 0.000            | 0.000         | 0.000            |
| <b>Total Expenditure Limit</b> | <b>0.000</b>     | <b>0.000</b>  | <b>0.000</b>     |
| UK Funded AME:                 |                  |               |                  |
| NHS Pensions                   | 4,114.400        | 0.000         | 4,114.400        |
| Teachers' Pensions             | 1,912.359        | 0.000         | 1,912.359        |
| <b>Total UK Funded AME</b>     | <b>6,026.759</b> | <b>0.000</b>  | <b>6,026.759</b> |
| Other Expenditure:             |                  |               |                  |
| <b>Total Other Expenditure</b> | <b>0.000</b>     | <b>0.000</b>  | <b>0.000</b>     |
| <b>Total Budget</b>            | <b>6,026.759</b> | <b>0.000</b>  | <b>6,026.759</b> |

|   |                |
|---|----------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>3,100.0</b> |
|---|----------------|



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**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


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

| <b>Proposed Changes</b>   | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| Original Budget   | 3,931.000               | 0.000                 | 3,931.000           |
| ABR changes   | 297.000                 | 0.000                 | 297.000             |
| <b>ABR Budget</b>   | <b>4,228.000</b>        | <b>0.000</b>          | <b>4,228.000</b>    |
| Proposed changes  | -113.600                | 0.000                 | -113.600            |
| <b>SBR Proposed Budget</b>  | <b>4,114.400</b>        | <b>0.000</b>          | <b>4,114.400</b>    |
| <b>Summary of proposed changes</b>  |                         |                       |                     |
| Refinement of forecast based on YTD experience of Scheme pension benefit payments and member employer and employee contributions. | -113.600                | 0.000                 | -113.600            |
|   | <b>-113.600</b>         | <b>0.000</b>          | <b>-113.600</b>     |

| <b>Proposed Budget following Spring Budget Revision</b>                               | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>  | <b>6,102.275</b>        | <b>0.000</b>          | <b>6,102.275</b>    |
| <i>Less:</i> Retained Income  | -1,987.875              | 0.000                 | -1,987.875          |
| Capital Receipts Applied  | 0.000                   | 0.000                 | 0.000               |
|   | <b>4,114.400</b>        | <b>0.000</b>          | <b>4,114.400</b>    |
| <b>Budget Analysis</b>  |                         |                       |                     |
| NHS Pension Scheme Expenditure  | 6,102.275               | 0.000                 | 6,102.275           |
| Retained Income from employee and employer contributions and transfers received (NHS) | -1,987.875              | 0.000                 | -1,987.875          |
| <b>Net Expenditure</b>  | <b>4,114.400</b>        | <b>0.000</b>          | <b>4,114.400</b>    |

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**SCOTTISH TEACHERS' AND NHS PENSION SCHEMES**


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

| <b>Proposed Changes</b>   | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| Original Budget   | 1,922.800               | 0.000                 | 1,922.800           |
| ABR changes   | -29.800                 | 0.000                 | -29.800             |
| <b>ABR Budget</b>   | <b>1,893.000</b>        | <b>0.000</b>          | <b>1,893.000</b>    |
| Proposed changes  | 19.359                  | 0.000                 | 19.359              |
| <b>SBR Proposed Budget</b>  | <b>1,912.359</b>        | <b>0.000</b>          | <b>1,912.359</b>    |
| <b>Summary of proposed changes</b>  |                         |                       |                     |
| Refinement of forecast based on YTD experience of Scheme pension benefit payments and member employer and employee contributions. | 19.359                  | 0.000                 | 19.359              |
|   | <b>19.359</b>           | <b>0.000</b>          | <b>19.359</b>       |

| <b>Proposed Budget following Spring Budget Revision</b>                                   | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>  | <b>2,877.466</b>        | <b>0.000</b>          | <b>2,877.466</b>    |
| <i>Less:</i> Retained Income  | -965.107                | 0.000                 | -965.107            |
| Capital Receipts Applied  | 0.000                   | 0.000                 | 0.000               |
|   | <b>1,912.359</b>        | <b>0.000</b>          | <b>1,912.359</b>    |
| <b>Budget Analysis</b>  |                         |                       |                     |
| Teachers' Pension Scheme Expenditure  | 2,877.466               | 0.000                 | 2,877.466           |
| Teachers' Retained Income from employee and employer contributions and transfers received | -965.107                | 0.000                 | -965.107            |
| <b>Net Expenditure</b>  | <b>1,912.359</b>        | <b>0.000</b>          | <b>1,912.359</b>    |

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**SCOTTISH PARLIAMENT CORPORATE BODY**


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

|   | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|---|-----------------|---------------|----------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>123.472</b>  | <b>1.000</b>  | <b>124.472</b> |
| <b>Changes Proposed</b>                                 |                 |               |                |
| <i>Funding Changes</i>                                  | -0.665          | 0.000         | -0.665         |
| <i>Technical Changes</i>                                | 3.500           | 0.000         | 3.500          |
| <i>Net Whitehall transfers</i>                          | 0.000           | 0.000         | 0.000          |
| <i>Net Transfers within Scottish Block</i>              | -0.098          | 0.500         | 0.402          |
| <b>Total changes proposed</b>                           | <b>2.737</b>    | <b>0.500</b>  | <b>3.237</b>   |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>126.209</b>  | <b>1.500</b>  | <b>127.709</b> |

|  | Operating<br>£m | Capital<br>£m | Total<br>£m    |
|--|-----------------|---------------|----------------|
| Expenditure Limit:<br>Scottish Parliament Corporate Body | 120.709         | 1.500         | 122.209        |
| <b>Total Expenditure Limit</b>                           | <b>120.709</b>  | <b>1.500</b>  | <b>122.209</b> |
| UK Funded AME:   | 5.500           | 0.000         | 5.500          |
| <b>Total UK Funded AME</b>                               | <b>5.500</b>    | <b>0.000</b>  | <b>5.500</b>   |
| Other Expenditure:                                       |                 |               |                |
| <b>Total Other Expenditure</b>                           | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b>   |
| <b>Total Budget</b>                                      | <b>126.209</b>  | <b>1.500</b>  | <b>127.709</b> |

|   |              |
|---|--------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>1.000</b> |
|---|--------------|

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**SCOTTISH PARLIAMENT CORPORATE BODY**


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

| <b>Proposed Changes</b>             | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|-------------------------------------|-------------------------|-----------------------|---------------------|
| Original Budget                     | 123.460                 | 1.000                 | 124.460             |
| ABR changes                         | 0.012                   | 0.000                 | 0.012               |
| <b>ABR Budget</b>                   | <b>123.472</b>          | <b>1.000</b>          | <b>124.472</b>      |
| Proposed changes                    | 2.737                   | 0.500                 | 3.237               |
| <b>SBR Proposed Budget</b>          | <b>126.209</b>          | <b>1.500</b>          | <b>127.709</b>      |
| <b>Summary of proposed changes</b>  |                         |                       |                     |
| Additional AME for in-year movement | 3.500                   | 0.000                 | 3.500               |
| Miscellaneous minor transfers       | -0.763                  | 0.500                 | -0.263              |
|                                     | <b>2.737</b>            | <b>0.500</b>          | <b>3.237</b>        |

| <b>Proposed Budget following Spring Budget Revision</b> | <b>Operating<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Total<br/>£m</b> |
|---|-------------------------|-----------------------|---------------------|
| <b>Gross Expenditure</b>                                | <b>126.209</b>          | <b>1.500</b>          | <b>127.709</b>      |
| <i>Less:</i> Retained Income                            | 0.000                   | 0.000                 | 0.000               |
| Capital Receipts Applied                                | 0.000                   | 0.000                 | 0.000               |
|   | <b>126.209</b>          | <b>1.500</b>          | <b>127.709</b>      |
| <b>Budget Analysis</b>                                  |                         |                       |                     |
| Administration Costs-                                   | 126.209                 | 0.000                 | 126.209             |
| Capital Expenditure-                                    | 0.000                   | 1.500                 | 1.500               |
| <b>Net Expenditure</b>                                  | <b>126.209</b>          | <b>1.500</b>          | <b>127.709</b>      |

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**AUDIT SCOTLAND**


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

|   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|---|-----------------|---------------|---------------|
| <b>Total Budget in the Autumn Budget Revision</b>       | <b>10.814</b>   | <b>0.250</b>  | <b>11.064</b> |
| <b>Changes Proposed</b>                                 |                 |               |               |
| <i>Funding Changes</i>                                  | 0.000           | 0.000         | 0.000         |
| <i>Technical Adjustments</i>                            | 6.000           | 0.000         | 6.000         |
| <i>Net Whitehall Transfers</i>                          | 0.000           | 0.000         | 0.000         |
| <i>Net Transfers within Scottish Block</i>              | -0.350          | 0.350         | 0.000         |
| <b>Total changes proposed</b>                           | <b>5.650</b>    | <b>0.350</b>  | <b>6.000</b>  |
| <b>Proposed Budget following Spring Budget Revision</b> | <b>16.464</b>   | <b>0.600</b>  | <b>17.064</b> |

|                                      | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--------------------------------------|-----------------|---------------|---------------|
| Expenditure Limit:<br>Audit Scotland | 10.464          | 0.600         | 11.064        |
| <b>Total Expenditure Limit</b>       | <b>10.464</b>   | <b>0.600</b>  | <b>11.064</b> |
| UK Funded AME:                       | 6.000           | 0.000         | 6.000         |
| <b>Total UK Funded AME</b>           | <b>6.000</b>    | <b>0.000</b>  | <b>6.000</b>  |
| Other Expenditure:                   | 0.000           | 0.000         | 0.000         |
| <b>Total Other Expenditure</b>       | <b>0.000</b>    | <b>0.000</b>  | <b>0.000</b>  |
| <b>Total Budget</b>                  | <b>16.464</b>   | <b>0.600</b>  | <b>17.064</b> |

|   |               |
|---|---------------|
| <b>Total Limit on Income (accruing resources)</b> | <b>22.000</b> |
|---|---------------|

## AUDIT SCOTLAND

### Schedule 3.1 Audit Scotland Details of Proposed Budget

| Proposed Changes                   | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|------------------------------------|-----------------|---------------|---------------|
| Original Budget                    | 10.814          | 0.250         | 11.064        |
| ABR changes                        | 0.000           | 0.000         | 0.000         |
| <b>ABR Budget</b>                  | <b>10.814</b>   | <b>0.250</b>  | <b>11.064</b> |
| Proposed changes                   | 5.650           | 0.350         | 6.000         |
| <b>SBR Proposed Budget</b>         | <b>16.464</b>   | <b>0.600</b>  | <b>17.064</b> |
| <b>Summary of Proposed changes</b> |                 |               |               |
| Revenue transfer to capital        | -0.350          | 0.350         | 0.000         |
| AME for non cash pension charges   | 6.000           | 0.000         | 6.000         |
|                                    | <b>5.650</b>    | <b>0.350</b>  | <b>6.000</b>  |

| Proposed Budget following Spring Budget Revision | Operating<br>£m | Capital<br>£m | Total<br>£m   |
|--|-----------------|---------------|---------------|
| <b>Gross Expenditure</b>                         | <b>35.201</b>   | <b>0.600</b>  | <b>35.801</b> |
| <i>Less:</i> Retained Income                     | -18.737         | 0.000         | -18.737       |
| Capital Receipts Applied                         | 0.000           | 0.000         | 0.000         |
|  | <b>16.464</b>   | <b>0.600</b>  | <b>17.064</b> |
| <b>Budget Analysis</b>                           |                 |               |               |
| Capital-   | 0.000           | 0.600         | 0.600         |
| Support to Parliament & the Auditor General:     |                 |               |               |
| Current expenditure-                             | 22.984          | 0.000         | 22.984        |
| <i>Less:</i> income from fees and charges-       | -6.520          | 0.000         | -6.520        |
| Support to the Accounts Commission:              |                 |               |               |
| Current expenditure-                             | 12.217          | 0.000         | 12.217        |
| <i>Less:</i> income from fees and charges-       | -12.217         | 0.000         | -12.217       |
| <b>Net Expenditure</b>                           | <b>16.464</b>   | <b>0.600</b>  | <b>17.064</b> |



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