
Scotland's Budget Documents:

The 2023-24 Spring Budget Revision

to the Budget (Scotland) Act

for the year ending 31 March 2024

Laid before the Scottish Parliament by the Scottish Ministers February
2024

SG/2024/19

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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 2023 Amendment Regulations 2023' - the Spring Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in February 2024. 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 2023, which authorises the Scottish Government's spending plans for the financial year 2023-24.
3. The main changes to the Scottish Government's spending plans, as set out in the supporting document to the Budget Bill, are explained below:
 - i) Funding changes to reflect deployment of available resources to portfolios (total net increase to the budget of £564.8 million);
 - ii) technical adjustments (net decrease to the budget of £2,455.7 million);
 - iii) Whitehall Transfers and HM Treasury allocations to the Scottish Government (£144.4 million); and
 - iv) the transfer of resources between Scottish Government portfolios.
4. In total these changes will decrease the Scottish Government budget by £1,746.5 million from £60,205.9 million to £58,459.4 million.
5. The purpose of the Spring Budget Revision is to seek Parliamentary approval for these changes.

Scottish Government Funding Changes

6. Following the completion of the 2023-24 Autumn Budget Revision additional funding has become available. This funding has arisen from a number of sources as detailed in Tables 1.7a to 1.7e. These include:

- Revised block grant adjustments and fully devolved tax forecasts;
- Additional funding expected from the UK Supplementary Estimates Process; and
- An increased carry forward within the Scotland reserve, following the 2022-23 Audit process, noting the most significant change reflects relates a timing difference with Health between years (i.e. an in for 22-23 and out for 23-24 with no impact over the two years combined) arising from a different audit interpretation of a contract from treatment of patients from a Health Board to other boards areas

7. The funding position here represents the final Scottish Budget aggregate available but this does not represent the final position which will be reflected in the funding aggregates in HM Treasury terms. At the time of publication The Supplementary Estimate position is not yet confirmed and any changes to this position, along with movements on devolved taxes, borrowing and other funding items will be reflected in the provisional and final outturn.

8. The pressures on the financial position across the year has required active management and reprioritisation of funding. In areas where savings have been targeted through this process, budgets have been reduced and funding redeployed to address priority areas, such as Health and Social Care and supporting Ukrainian displaced people. Details of these transfers are set out throughout the document

Scottish Government Funding Allocation Changes

9. The largest element of funding deployed in the budget revision is being provided to NHS Recovery, Health and Social Care portfolio. £514 million of additional resource funding has been provided alongside £235 million of capital funding

10. The Social Justice portfolio is receiving an additional £51.8 million of resource budget, which relates to funding being provided to Social Security to fund increases in demand led benefit expenditure following revised forecasts.

11. The portfolio is also receiving an additional £41.2 million of resource budget for Ukrainian Resettlement costs as part of the Scottish Government's ongoing commitment to the displaced people of Ukraine.

12. Turning to other portfolios, a further funding allocation of £134.2 million has been provided to the Justice and Home Affairs portfolio to fund Police and Fire Pensions following the allocation of £44 million at the Autumn Budget Revision

13. An additional £24.3 million has been provided to support the Corporate Running Costs of the Scottish Government. This funding has been split proportionally across all portfolios based on existing operating cost budgets.

14. The Transport, Net Zero and Just Transition portfolio have provided £299.5 million of funding as part of the process of active management and reprioritisation of funding, to support the overall financial position.

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

Scottish Government Portfolios	Funding Additions	Funding Reductions	Net Funding Changes
NHS Recovery, Health and Social Care	752.2	(1.4)	750.8
Social Justice	347.5	(274.2)	73.3
Wellbeing Economy, Fair Work and Energy	3.7	(113.9)	(110.3)
Education and Skills	54.1	(153.0)	(98.8)
Justice and Home affairs	202.3	(65.5)	136.7
Transport, Net Zero and Just Transition	81.6	(299.5)	(217.9)
Rural Affairs, Land Reform and Islands	17.1	(44.8)	(27.6)
Constitution, External Affairs and Culture	7.5	0.0	7.5
Deputy First Minister and Finance	33.6	(3.8)	29.8
Crown Office and Procurator Fiscal Service	15.0	(1.7)	13.3
Scottish Government	1,514.5	(957.9)	556.7
Scottish Housing Regulator	0.1	(0.4)	(0.4)
National Records of Scotland	0.0	(0.5)	(0.5)
Office of the Scottish Charity Regulator	0.0	0.0	0.0
Scottish Courts and Tribunals Service	8.9	0.0	8.9
Scottish Fiscal Commission	0.0	0.0	0.0
Revenue Scotland	0.2	0.0	0.2
Registers of Scotland	0.0	0.0	0.0
Environmental Standards Scotland	0.0	(0.2)	(0.2)
Food Standards Scotland	0.2	(0.2)	0.0
Consumer Scotland	0.0	0.0	0.0
Scottish Teachers' and NHS Pension Schemes	0.0	0.0	0.0
Total Scottish Administration	1,523.8	(959.1)	564.7
Direct Funded Bodies			
Scottish Parliament Corporate Body	0.1	0.0	0.1
Audit Scotland	0.0	0.0	0.0
Total Scottish Budget	1,523.9	(959.1)	564.8

Technical Adjustments

15. The Spring Budget Revision records net technical changes of £2,455.7 million. The largest technical change (of £3,160.2 million) relates to a decrease in the AME non-cash provision for future NHS and Teachers pension costs. The primary driver of this is the increase in discount rate (set by HM Treasury), which means a lower Net Present Value for the overall pension liability – this has no impact on discretionary spending.

16. Within the Education and Skills portfolio there have been two technical adjustments in relation to student loans, totalling (£734.1m). The first is an adjustment of (£419.9m) relating to a fair value adjustment and a revised estimate of the capitalised interest requirement. This is a non cash adjustment and has no impact on discretionary spending.

The second adjustment (£314.2 million) relates to an increase in the student loans non cash Resource Accounting & Budgeting (RAB) charge requirement. The RAB charge is a non-cash adjustment to reflect a change in valuation which considers the extent to which student loans issued to Scottish students will be repaid.

17. Further technical adjustments have been required within the Spring Budget Revision as a result of additional work to accurately quantify the final impact of the introduction of International Financial Reporting Standard 16 (IFRS16) in some areas, with IFRS16 reflecting updated accounting for leases.

18. Additional budget cover has been provided for Private Finance Initiatives (PFI) projects in Health and Social Care £48.1 million. This technical change falls outside of UK Budget limits and is provided to align the Scottish Budget with accounting requirements (and has no impact on discretionary funding).

Whitehall transfers

19. There are nine specific Whitehall transfers and allocations from HM Treasury recognised at the Spring Budget Revision. The net positive impact on the Scottish Budget is £144.4 million.

20. The largest of the Whitehall transfers is the £85.6 million being provided to the NHS Recovery, Health and Social Care portfolio for additional covid funding for Health and Social Care services. The portfolio is also receiving a transfer of £2.5 million which is providing interim payments to all new members of the Scottish infected blood support scheme.

21. Within the Social Justice portfolio, Ukrainian Resettlement is receiving two transfers. The first is a transfer of £8.1 million for Thank You Payments, and the second a transfer of £0.1 million for the Children and Young People fund. Within the

Deputy First Minister and Finance portfolio, Local Government is receiving a transfer of £30 million in relation to Ukrainian Resettlement.

22. A transfer of £1.1 million is also being provided to the Social Justice portfolio for the Debt Advice Levy. This will be used to fund essential debt advice services provided by a range of organisations across Scotland as per the requirements of HM Treasury.

23. The Wellbeing Economy, Fair Work and Energy portfolio is receiving a transfer of £16 million to provide funding to support the R100 Programme under Digital Connectivity.

24. Scottish Courts and Tribunals Service are receiving a transfer of £1.6 million relating to the devolution of Personal Independence Payment appeals from HMCTS.

Table B - Whitehall and Technical transfers by Portfolio, 2023-24

Scottish Government Portfolios	Changes Proposed		Total changes
	Whitehall	Technical	
	£m	£m	£m
NHS Recovery, Health and Social Care	87.5	(29.1)	58.4
Social Justice	9.2	(21.0)	(11.8)
Wellbeing Economy, Fair Work and Energy	16.0	0.0	16.0
Education and Skills	0.0	734.9	734.9
Justice and Home Affairs	0.0	18.8	18.8
Transport, Net Zero and Just Transition	0.0	2.4	2.4
Rural Affairs, Land Reform and Islands	0.0	1.4	1.4
Constitution, External Affairs and Culture	0.0	0.0	0.0
Deputy First Minister and Finance	30.0	1.0	31.0
Crown Office and Procurator Fiscal Service	0.0	(2.6)	(2.6)
Scottish Government	142.8	705.7	848.5
Scottish Housing Regulator	0.0	(0.8)	(0.8)
National Records of Scotland	0.0	(0.3)	(0.3)
Office of the Scottish Charity Regulator	0.0	0.0	0.0
Scottish Courts and Tribunals Service	1.6	0.2	1.8
Scottish Fiscal Commission	0.0	0.1	0.1
Revenue Scotland	0.0	0.0	0.0
Registers of Scotland	0.0	(0.1)	(0.1)
Environmental Standards Scotland	0.0	0.8	0.8
Food Standards Scotland	0.0	0.2	0.2
Consumer Scotland	0.0	0.0	0.0
Scottish Teachers' and NHS Pension Schemes	0.0	(3,160.2)	(3,160.2)
Scottish Administration	144.4	(2,454.3)	(2,309.9)
Direct-Funded Bodies			
Scottish Parliamentary Corporate Body	0.0	(1.4)	(1.4)
Audit Scotland	0.0	0.0	0.0
Total Scottish Budget	144.4	(2,455.7)	(2,311.3)

Internal Transfers

25. 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 fund service delivery in one portfolio where the policy responsibility rests with another, or 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 Education & Skills to Local Government within the Deputy First Minister & Finance portfolio to support the expansion of Free School Meals (£139.7 million)
- Transfer from Education & Skills to Local Government within Deputy First Minister & Finance to support teacher training and the employment of teachers on permanent contracts (£60.5 million)
- Transfer from Social Justice to Local Government within the Deputy First Minister & Finance portfolio to support local authorities with funding for the Scottish Welfare Fund (£40.8 million)
- Transfer from Health & Social Care to Education & Skills to fund additional places for Medical, Nursing and Midwifery Students in Scotland 2023/24 (£25.1 million)
- Transfer from Education & Skills to Local Government within the Deputy First Minister & Finance portfolio to provide funding for the delivery of Kinship Foster Care Allowances (£16 million)
- Transfer from Transport Net Zero & Just Transition to Wellbeing Economy, Fair Work & Energy portfolio to support CARES Programme (£10.2 million)

Format of Supporting Document

26. 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.

27. The summary tables on pages 10 to 19 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 funding. 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 direct capital in the Scottish Government's or Direct Funded Bodies' Annual Accounts is shown as capital.

28. 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.

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

Table C – Revised NDPB Cash and Resource Budgets by Portfolio, 2023-24

Portfolios (with at least one Executive NDPB)	NDPB Budget (Cash terms)	Non Cash items	NDPB Budget (Resource Terms)
	£m	£m	£m
NHS Recovery, Health and Social Care	119.3	9.1	128.4
Wellbeing Economy, Fair Work and Energy	694.5	154.7	849.2
Education and Skills	2,344.4	65.4	2,409.8
Justice	1,930.0	190.8	2,120.8
Transport, Net Zero and Just Transition	1,053.1	151.3	1,204.4
Rural Affairs, Land Reform and Islands	37.0	3.8	40.8
Constitution, External Affairs & Culture	196.6	30.7	227.3
Total	6,374.8	605.9	6,980.7

Process for the Budget Revision

30. 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 Budget Revision (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in the Budget Act	Change Proposed	Revised Budget
	£m	£m	£m
NHS Recovery, Health and Social Care	18,303.3	770.4	19,073.7
Social Justice	6,662.6	11.9	6,674.5
Wellbeing Economy, Fair Work and Energy	1,390.8	(66.8)	1,324.0
Education and Skills	4,731.4	442.9	5,174.3
Justice	3,220.3	147.2	3,367.5
Transport, Net Zero and Just Transition	4,307.8	(239.2)	4,068.7
Rural Affairs, Land Reform and Islands	1,173.4	(27.1)	1,146.3
Constitution, External Affairs and Culture	271.6	0.9	272.5
Deputy First Minister and Finance	12,604.9	341.5	12,946.4
Crown Office and Procurator Fiscal Service	198.7	10.8	209.5
Total Scottish Government (Consolidated)	52,864.8	1,392.5	54,257.3
Scottish Housing Regulator	6.6	(1.2)	5.4
National Records of Scotland	33.3	(0.8)	32.5
Office of the Scottish Charity Regulator	3.3	0.0	3.3
Scottish Courts and Tribunals Service	174.1	23.4	197.5
Scottish Fiscal Commission	2.4	0.1	2.5
Revenue Scotland	8.2	0.2	8.4
Registers of Scotland	11.2	(0.1)	11.1
Environmental Standards Scotland	2.9	0.6	3.6
Food Standards Scotland	23.0	0.2	23.2
Consumer Scotland	2.4	0.0	2.4
Scottish Teachers' and NHS Pension Schemes	6,921.0	(3,160.2)	3,760.8
Total Scottish Administration	60,053.2	(1,745.2)	58,308.0
Direct Funded Bodies			
Scottish Parliament Corporate Body	134.2	(1.3)	132.9
Audit Scotland	18.5	0.0	18.5
Total Scottish Budget	60,205.9	(1,746.5)	58,459.4

Table 1.2 - Summary of Changes by Type Scottish Government Portfolios	Resources other than Accruing Resources as shown in Budget Act	Changes Proposed				Revised Budget
		Funding Changes	Technical Changes	Net Whitehall transfers	Net Transfers within Scottish Block	
	£m	£m	£m	£m	£m	£m
NHS Recovery, Health and Social Care	18,303.3	750.8	(29.1)	87.5	(38.8)	19,073.7
Social Justice	6,662.6	73.3	(21.0)	9.2	(49.6)	6,674.5
Wellbeing Economy, Fair Work and Energy	1,390.8	(110.3)	0.0	16.0	27.5	1,324.0
Education and Skills	4,731.4	(98.8)	734.9	0.0	(193.1)	5,174.4
Justice	3,220.3	136.7	18.8	0.0	(8.3)	3,367.5
Transport, Net Zero and Just Transition	4,307.8	(217.9)	2.4	0.0	(23.7)	4,068.7
Rural Affairs, Land Reform and Islands	1,173.4	(27.6)	1.4	0.0	(0.9)	1,146.3
Constitution, External Affairs and Culture	271.6	7.5	0.0	0.0	(6.6)	272.5
Deputy First Minister and Finance	12,604.9	29.8	1.0	30.0	280.7	12,946.4
Crown Office and Procurator Fiscal Service	198.7	13.3	(2.6)	0.0	0.1	209.5
Scottish Government	52,864.8	556.7	705.7	142.8	(12.7)	54,257.3
Scottish Housing Regulator	6.6	(0.4)	(0.8)	0.0	0.0	5.4
National Records of Scotland	33.3	(0.5)	(0.3)	0.0	0.0	32.5
Office of the Scottish Charity Regulator	3.3	0.0	0.0	0.0	0.0	3.3
Scottish Courts and Tribunals Service	174.1	8.9	0.2	1.6	12.7	197.5
Scottish Fiscal Commission	2.4	0.0	0.1	0.0	0.0	2.5
Revenue Scotland	8.2	0.2	0.0	0.0	0.0	8.4
Registers of Scotland	11.2	0.0	(0.1)	0.0	0.0	11.1
Environmental Standards Scotland	2.9	(0.2)	0.8	0.0	0.0	3.6
Food Standards Scotland	23.0	0.0	0.2	0.0	0.0	23.2
Consumer Scotland	2.4	0.0	0.0	0.0	0.0	2.4
Scottish Teachers' and NHS Pension Schemes	6,921.0	0.0	(3,160.2)	0.0	0.0	3,760.8
Scottish Administration	60,053.2	564.7	(2,454.3)	144.4	0.0	58,308.0
Direct-Funded Bodies						
Scottish Parliamentary Corporate Body	134.2	0.1	(1.4)	0.0	0.0	132.9
Audit Scotland	18.5	0.0	0.0	0.0	0.0	18.5
Total Scottish Budget	60,205.9	564.8	(2,455.7)	144.4	0.0	58,459.4

* may not sum due to roundings

The Consolidated Accounts of the Scottish Government for 2023-24 will report the annual outturn against the revised position as analysed over the following expenditure aggregates:

Table 1.3 Revised Budgets - Consolidated Accounts

Scottish Government - Portfolios	Within Expenditure Limit £m	Within UK Funded AME £m	Other Expenditure £m	Total Budget £m
NHS Recovery, Health and Social Care	18,899.7	104.9	69.1	19,073.7
Social Justice	6,692.2	(17.7)	0.0	6,674.5
Wellbeing Economy, Fair Work and Energy	1,324.0	0.0	0.0	1,324.0
Education and Skills	4,332.1	842.2	0.0	5,174.3
Justice	3,350.1	20.7	(3.3)	3,367.5
Transport, Net Zero and Just Transition	3,961.1	3.0	104.6	4,068.7
Rural Affairs, Land Reform and Islands	1,144.9	1.4	0.1	1,146.3
Constitution, External Affairs and Culture	272.4	0.1	0.0	272.4
Deputy First Minister and Finance	9,899.2	3,047.2	0.0	12,946.4
Crown Office and Procurator Fiscal Service	213.1	(3.6)	0.0	209.5
Consolidated Accounts	50,088.8	3,998.0	170.5	54,257.3

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

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

Other Bodies	Within Expenditure Limit £m	Within UK Funded AME £m	Other Expenditure £m	Total Budget £m
Scottish Housing Regulator	5.4	0.0	0.0	5.4
National Records of Scotland	32.6	0.0	0.0	32.6
Office of the Scottish Charity Regulator	3.3	0.0	0.0	3.3
Scottish Courts and Tribunals Service	195.2	2.3	0.0	197.5
Scottish Fiscal Commission	2.5	0.0	0.0	2.5
Revenue Scotland	8.4	0.0	0.0	8.4
Registers of Scotland	10.7	0.4	0.0	11.2
Environmental Standards Scotland	3.6	0.0	0.0	3.6
Food Standards Scotland	22.8	0.4	0.0	23.2
Consumer Scotland	2.4	0.0	0.0	2.4
Scottish Teachers' and NHS Pension Schemes	0.0	3,760.8	0.0	3,760.8
Scottish Parliamentary Corporate Body	131.8	1.1	0.0	132.9
Audit Scotland	18.5	0.0	0.0	18.5
Total Other Bodies	437.1	3,765.1	0.0	4,202.1

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

	Budget Act	Change Proposed	Revised Cash Authorisation
	£m	£m	£m
Scottish Administration	52,300.9	306.5	52,607.4
Scottish Parliamentary Corporate Body	117.6	0.1	117.7
Audit Scotland	17.4	(6.2)	11.2
Total Cash Authorisation	52,435.9	300.3	52,736.2

Table 1.6 Reconciliation of Revised Budget to Cash Authorisation

	Revised Budget	Adjustments for Non-Cash Items		Cash Authorisation
		Depreciation	Other	
Scottish Government - Core	54,047.8	(1,190.5)	(573.5)	52,283.8
Crown Office and Procurator Fiscal Service	209.5	(9.4)	3.0	203.2
Scottish Housing Regulator	5.4	(0.2)	0.0	5.2
National Records of Scotland	32.6	(2.5)	0.0	30.1
Office of the Scottish Charity Regulator	3.3	0.0	0.0	3.3
Scottish Courts & Tribunals Service	197.5	(33.5)	(0.3)	163.6
Scottish Fiscal Commission	2.5	(0.1)	0.0	2.4
Revenue Scotland	8.4	(0.6)	0.0	7.8
Registers of Scotland	11.2	(4.5)	(0.5)	6.2
Environmental Standards Scotland	3.6	0.0	(0.8)	2.8
Food Standards Scotland	23.2	(0.8)	(0.4)	22.0
Consumer Scotland	2.4	0.0	0.0	2.4
Scottish Teachers' and NHS Pensions	3,760.8	0.0	(3,886.1)	(125.3)
Scottish Administration	58,308.1	(1,242.1)	(4,458.6)	52,607.4
Scottish Parliamentary Corporate Body	132.9	(14.0)	(1.2)	117.7
Audit Scotland	18.5	(1.1)	(6.3)	11.2
Total Cash Authorisation	58,459.4	(1,257.2)	(4,466.0)	52,736.2

Table 1.7 a: Funding Reconciliation –Discretionary Funding

Scottish Government Discretionary Funding	2023-24 ABR position	Confirmed changes	Position following SBR
Fiscal Resource	42,268.6	840.6	43,109.2
Non-Domestic Rates	3,047.0	0.0	3,047.0
Capital	5,989.9	-33.2	5,956.7
Financial Transactions	424.6	-29.2	395.4
Total Discretionary Fiscal Budget	51,730.1	778.2	52,508.3

Table 1.7 b: Funding Reconciliation – Non-Discretionary Funding

Scottish Government Non-Discretionary Funding	2023-24 ABR position	Confirmed changes	Position following SBR
Non-Cash Resource Budget	1,015.0	504.0	1,519.0
UK Fund Annually Management Expenditure and Other Technical Changes	7,632.0	(2,626.0)	5,006.0
Total Non-Discretionary Budget	8,647.0	(2,122.0)	6,525.0

Table 1.7 c: Funding movements - Resource

Fiscal Resource (£m)	Funding Position at ABR	Confirmed changes (SBR)	Funding position at SBR
Barnett	36,117.5	543.1	36,660.6
Ringfenced Funding (HMT)	714.7	0.0	714.7
Total UK Settlement (A)	36,832.2	543.1	37,375.3
Social Security Block Grant Adjustment (B)	4,360.4	44.5	4,404.9
Block Grant Adjustment for Taxes and Non-Tax Income	-16,130.9	1.4	-16,129.5
Scottish Income Tax	15,810.0	0.0	15,810.0
Land and Buildings Transaction Tax	773.2	24.5	797.7
Scottish Landfill Tax	79.4	-5.2	74.2
Non-Tax Income	25.0	0.0	25.0
Net Budget Adjustment for Taxes and Non-Tax Income (C)	556.7	20.7	577.4
Reconciliations	45.6	0.0	45.6
Resource Borrowing	41.3	0.0	41.3
Resource Borrowing Costs	-113.9	0.0	-113.9
Capital Borrowing Costs	-102.8	0.0	-102.8
Scotwind	310.0	0.0	310.0
Scotland Reserve	180.6	70.2	250.8
Migrant Surcharge	120.0	40.7	160.7
KLTR	5.0	-5.0	0.0
Other	20.2	-5.0	15.2
Machinery of Government	13.2	131.4	144.6
Other Income and Funding Adjustments (D)	519.2	232.3	751.5
Total Fiscal Resource Funding (A+B+C+D)	42,268.5	840.6	43,109.1
Total Fiscal Resource Budget allocated (SG Basis)	42,268.5	834.8	43,103.3
Adjustment to reflect HMT Budget Scoring	0.0	6.5	6.5
Total Fiscal Resource Budget allocated	42,267.9	841.3	43,109.2
Unallocated Funding	0.6	-0.6	0.0

- a) Additional Fiscal Resource and Capital budget cover provided in the SBR for IFRS16 adjustments has not been reflected in the tables above. This funding is Non-discretionary.

Table 1.7 d: Funding movements - Capital

Capital (£m)	Funding Position at ABR	Changes at SBR	Funding position at SBR
Barnett Funding	4,781.6	114.5	4,896.1
Ringfenced Funding	632.2	0.0	632.2
Capital Borrowing and other*	450.0	-150.0	300.0
Scotland Reserve	24.7	4.9	29.6
City Deals	100.4	-18.5	81.9
Other	1.1	15.9	16.9
Total Capital Funding	5,990.0	-33.2	5,956.7
Total Capital Budget allocated (SG Basis)	5,989.8	-92.4	5,897.4
Adjustment to reflect HMT Budget Scoring	0.0	-52.2	-52.2
Total Fiscal Capital Budget allocated	0.0	-144.6	5,845.2
Unallocated Funding	0.2	111.3	111.5

Table 1.7 e: Funding movements - FTs

FT (£m)	Funding Position at ABR	Changes at SBR	Funding position at SBR
Barnett Funding	185.6	(22.3)	163.3
Scotland Reserve	39.4	5.1	44.5
Other	199.6	(12.0)	187.6
Total FT Funding	424.6	(29.2)	395.4
Total FT Budget allocated	423.6	(33.3)	390.3
Unallocated Funding	1.0	4.0	5.0

Table 1.8 Capital Spending and Net Investment	Direct Capital	Financial Transactions	NDPB Capital	Capital Grants to Local Authorities	Capital Grants to Private Sector
	£m	£m	£m	£m	£m
Accounts Definition					
<i>Net Investment</i>					
NHS Recovery, Health and Social Care	922.2	4.5	4.2	0.0	0.0
Social Justice	74.8	84.6	0.0	92.2	511.1
Wellbeing Economy, Fair Work and Energy	66.5	2.0	284.4	149.1	153.8
Education and Skills	924.7	0.0	104.9	6.0	6.4
Justice and Home Affairs	57.0	0.0	95.0	0.0	7.5
Transport, Net Zero and Just Transition	545.3	16.0	130.4	180.7	1082.2
Rural Affairs, Land Reform and Islands	21.5	(5.4)	19.8	51.0	99.1
Constitution, External Affairs & Culture	0.1	0.0	15.7	0.0	6.1
Deputy First Minister and Finance	7.4	(4.0)	0.0	743.2	39.3
Crown Office and Procurator Fiscal Service	11.3	0.0	0.0	0.0	0.0
Total Scottish Government (Consolidated)	2,630.8	97.7	654.5	1,222.2	1,905.4
Scottish Housing Regulator	0.0	0.0	0.0	0.0	0.0
National Records of Scotland	3.5	0.0	0.0	0.0	0.0
Office of the Scottish Charity Regulator	0.0	0.0	0.0	0.0	0.0
Scottish Courts and Tribunals Service	18.9	0.0	0.0	0.0	0.0
Scottish Fiscal Commission	0.0	0.0	0.0	0.0	0.0
Revenue Scotland	0.5	0.0	0.0	0.0	0.0
Registers of Scotland	6.1	0.0	0.0	0.0	0.0
Environmental Standards Scotland	0.8	0.0	0.0	0.0	0.0
Food Standards Scotland	0.1	0.0	0.0	0.0	0.0
Consumer Scotland	0.0	0.0	0.0	0.0	0.0
Total Scottish Administration	2,660.8	97.7	654.5	1,222.2	1,905.4

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	17,499.432	803.819	18,303.251
Changes Proposed			
<i>Funding Changes</i>	516.302	234.471	750.773
<i>Technical Adjustments</i>	80.272	-109.372	-29.100
<i>Net Whitehall Transfers</i>	88.133	-0.585	87.548
<i>Net Transfers within Scottish Block</i>	-39.072	0.278	-38.794
Total changes proposed	645.635	124.792	770.427
Proposed Budget following Spring Budget Revision	18,145.067	928.611	19,073.678

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
NHS Recovery, Health and Social Care	17,973.229	926.464	18,899.693
Total Expenditure Limit	17,973.229	926.464	18,899.693
UK Funded AME:			
Health	104.654	0.208	104.862
Total UK Funded AME	104.654	0.208	104.862
Other Expenditure:			
Health	67.184	1.939	69.123
Total Other Expenditure	67.184	1.939	69.123
Total Budget	18,145.067	928.611	19,073.678

Total Limit on Income (accruing resources)	3,000.000
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Schedule 3.1 NHS Recovery, Health and Social Care

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	18556.875	592.000	19148.875
ABR changes	-1057.443	211.819	-845.624
ABR Budget	17,499.432	803.819	18,303.251
Proposed changes	645.635	124.792	770.427
SBR Proposed Budget	18,145.067	928.611	19,073.678
Summary of proposed changes			
Additional funding for Health and Social Care services	513.967	235.000	748.967
Whitehall transfer in relation to Covid-19	85.598	0.000	85.598
Transfer to Scottish Funding Council to fund nursing and midwifery pre-registration teaching grants	-13.285	0.000	-13.285
Transfer to Scottish Funding Council for additional medical student places	-11.844	0.000	-11.844
Transfer to Deputy First Minister and Finance portfolio to increase mental health officer capacity in local authorities	-3.710	0.000	-3.710
Transfer to Justice portfolio for the Emergency Services Mobile Communication Programme	-2.354	-0.954	-3.308
Transfer to Deputy First Minister and Finance portfolio for various marketing campaigns	-2.630	0.000	-2.630
Scottish Infected Blood Support Scheme interim payments	2.535	0.000	2.535
Additional funding for Corporate Running Costs	2.335	0.000	2.335
Transfer to Education portfolio for additional medical student places	-2.033	0.000	-2.033
Transfer to Wellbeing Economy, Fair Work and Energy portfolio to support Research Data Scotland	-1.500	0.000	-1.500
Transfer from Transport Scotland for fleet decarbonisation	0.000	1.232	1.232
Transfer to Scottish Funding Council for the student mental health transition fund	-0.970	0.000	-0.970
Technical Adjustment in relation to IFRS 16 Leases	-5.820	-102.311	-108.131
Reduction in NHS impairment requirements (UK AME)	-58.673	0.000	-58.673
Additional budget cover for NHS provisions (UK AME)	50.233	0.000	50.233
ODEL adjustments for PFI leases and donated assets	55.184	-7.061	48.123
Additional NHS Boards depreciation requirement	28.600	0.000	28.600
Additional budget cover for NHS donated asset depreciation (UK AME)	5.648	0.000	5.648
NHS Pension Liability (UK AME)	5.100	0.000	5.100
Miscellaneous minor transfers	-0.746	-1.114	-1.860
	645.635	124.792	770.427

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	20,681.903	948.611	21,630.514
<i>Less: Retained Income</i>	-2,536.836	0.000	-2,536.836
Capital Receipts Applied	0.000	-20.000	-20.000
	18,145.067	928.611	19,073.678
Budget Analysis			
Active Healthy Lives	13.600	0.000	13.600
Alcohol and Drugs Policy	104.280	0.000	104.280
Capital Income	0.000	-20.000	-20.000
Care, Support and Rights	185.579	0.000	185.579
Early Years	57.280	0.000	57.280
eHealth	103.771	0.000	103.771
General Dental Services	495.582	0.000	495.582
General Medical Services	1,236.959	0.000	1,236.959
General Ophthalmic Services	127.112	0.000	127.112
Financial Transactions	0.000	4.471	4.471
Health Improvement & Protection	317.735	0.000	317.735
Investment	0.000	886.756	886.756
Mental Health Services	236.880	0.000	236.880
COVID-19 Funding and Other Services	658.342	0.000	658.342
NHS National Boards	1,530.100	0.000	1,530.100
NHS Territorial Boards	12,159.121	52.109	12,211.230
Outcomes Framework	73.081	0.000	73.081
Pharmaceutical Services Contractors Remuneration	242.496	0.000	242.496
Quality and Improvement	37.732	0.000	37.732
Revenue Consequences of NPD Schemes	71.129	0.000	71.129
SportScotland	35.350	0.000	35.350
Workforce and Nursing	287.100	3.128	290.228
Health PPP/PFI NPD (Other)	67.184	1.939	69.123
NHS Provisions (AME)	50.233	0.000	50.233
NHS Impairments (UK AME)	41.327	0.000	41.327
NHS Donated Assets (UK AME)	5.648	0.000	5.648
NHS Pension Liability (AME)	5.100	0.000	5.100
NHS IFRS 16 (AME)	2.346	0.208	2.554
Net Expenditure	18,145.067	928.611	19,073.678

SOCIAL JUSTICE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	6,526.915	135.708	6,662.624
Changes Proposed			
<i>Funding Changes</i>	55.413	17.850	73.263
<i>Technical Adjustment</i>	-26.852	5.833	-21.019
<i>Net Whitehall Transfers</i>	9.232	0.000	9.232
<i>Net Transfers within Scottish Block</i>	-49.589	0.000	-49.589
Total changes proposed	-11.796	23.683	11.887
Proposed Budget following Spring Budget Revision	6,515.119	159.391	6,674.510

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Third Sector	21.436	0.000	21.436
Housing and Building Standards	571.158	74.302	645.460
Cladding	10.811	0.000	10.811
Tackling Child Poverty and Social Justice	43.677	0.000	43.677
Connected Communities	92.245	0.000	92.245
Social Security	440.226	85.089	525.315
Social Security Assistance	5,154.204	0.000	5,154.204
Equalities, Inclusion and Human Rights	47.647	0.000	47.647
Ukrainian Resettlement	148.754	0.000	148.754
Migration Strategy	2.697	0.000	2.697
Total Expenditure Limit	6,532.855	159.391	6,692.246
UK Funded AME:			
Social Security (AME)	-17.736	0.000	-17.736
Total UK Funded AME	-17.736	0.000	-17.736
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	6,515.119	159.391	6,674.510

Total Limit on Income (accruing resources)	90.000
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SOCIAL JUSTICE

Schedule 3.1 Third Sector
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	21.768	0.000	21.768
ABR changes	-0.196	0.000	-0.196
ABR Budget	21.572	0.000	21.572
Proposed changes	-0.136	0.000	-0.136
SBR Proposed Budget	21.436	0.000	21.436
Summary of proposed changes			
Miscellaneous minor transfers	-0.136	0.000	-0.136
	-0.136	0.000	-0.136

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	21.436	0.000	21.436
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	21.436	0.000	21.436
Budget Analysis			
Third Sector	21.436	0.000	21.436
Net Expenditure	21.436	0.000	21.436

SOCIAL JUSTICE

Schedule 3.2 Housing
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	654.867	68.300	723.167
ABR changes	-73.876	0.000	-73.876
ABR Budget	580.991	68.300	649.291
Proposed changes	-27.569	6.002	-21.567
SBR Proposed Budget	553.422	74.302	627.724
Summary of proposed changes			
AME Budget reflecting changes in the valuation of Shared Equity Investments and outstanding loans	-17.736	0.000	-17.736
Technical adjustment between direct to indirect capital to show correct split of capital receipts	-6.002	6.002	0.000
Transfer from Tackling Child Poverty and Social Justice to support the Fuel Insecurity Fund	5.000	0.000	5.000
Transfer from Local Government to fund the Building Standards Division	1.500	0.000	1.500
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-10.300	0.000	-10.300
Miscellaneous minor transfers	-0.031	0.000	-0.031
	-27.569	6.002	-21.567

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	553.422	74.302	627.724
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	553.422	74.302	627.724
Budget Analysis			
More Homes	479.680	74.302	553.982
Housing Support	43.570	0.000	43.570
Fuel Poverty/Energy Efficiency	27.077	0.000	27.077
Building Standards	3.095	0.000	3.095
Net Expenditure	553.422	74.302	627.724

SOCIAL JUSTICE

**Schedule 3.3 Cladding
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	29.717	0.000	29.717
ABR changes	-0.023	0.000	-0.023
ABR Budget	29.694	0.000	29.694
Proposed changes	-18.883	0.000	-18.883
SBR Proposed Budget	10.811	0.000	10.811
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-18.977	0.000	-18.977
Miscellaneous minor transfers	0.094	0.000	0.094
	-18.883	0.000	-18.883

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	10.811	0.000	10.811
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	10.811	0.000	10.811
Budget Analysis			
Cladding	10.811	0.000	10.811
Net Expenditure	10.811	0.000	10.811

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Schedule 3.4 Tackling Child Poverty and Social Justice
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	52.934	0.000	52.934
ABR changes	-0.808	0.000	-0.808
ABR Budget	52.126	0.000	52.126
Proposed changes	-8.449	0.000	-8.449
SBR Proposed Budget	43.677	0.000	43.677
Summary of proposed changes			
Transfer to Housing to support the Fuel Insecurity Fund	-5.000	0.000	-5.000
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-3.717	0.000	-3.717
Transfer from Lifelong Learning and Skills to support delivery of MCR Pathways school-based mentoring programme	1.000	0.000	1.000
Miscellaneous minor transfers	-0.732	0.000	-0.732
	-8.449	0.000	-8.449

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	43.677	0.000	43.677
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	43.677	0.000	43.677
Budget Analysis			
Communities Analysis	7.666	0.000	7.666
Social Justice	36.011	0.000	36.011
Net Expenditure	43.677	0.000	43.677

SOCIAL JUSTICE

Schedule 3.5 SJ Central Government Grants to Local Authorities
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	92.245	0.000	92.245
ABR changes	0.000	0.000	0.000
ABR Budget	92.245	0.000	92.245
Proposed changes	0.000	0.000	0.000
SBR Proposed Budget	92.245	0.000	92.245
Summary of proposed changes			
Miscellaneous minor transfers	0.000	0.000	0.000
	0.000	0.000	0.000

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

SOCIAL JUSTICE

Schedule 3.6 Social Security
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	458.470	67.200	525.670
ABR changes	-0.131	0.208	0.077
ABR Budget	458.339	67.408	525.747
Proposed changes	-18.113	17.681	-0.432
SBR Proposed Budget	440.226	85.089	525.315
Summary of proposed changes			
Additional funding to Social Security Programme Costs	0.000	17.850	17.850
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-5.500	0.000	-5.500
Transfer from Social Security for Scottish Disability Assistance - Child Disability Payment	-4.584	0.000	-4.584
Transfer to Local Government in relation to Scottish Welfare Fund	-5.473	0.000	-5.473
Technical adjustment of non-cash budget for depreciation	-2.900	0.000	-2.900
	-1.221	0.000	-1.221
Transfer to Scottish Courts and Tribunal Service in relation to First-tier Tribunal for Scotland Social Security Chamber funding			
Miscellaneous minor transfers	1.565	-0.169	1.396
	-18.113	17.681	-0.432

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	-57.190	85.089	27.899
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	497.416	0.000	497.416
	440.226	85.089	525.315
Budget Analysis			
Social Security Scotland	275.246	3.539	278.785
Social Security Advice Policy and Programme Costs	164.980	81.550	246.530
Scottish Welfare Fund Administration	0.000	0.000	0.000
Social Security (AME)	0.000	0.000	0.000
Net Expenditure	440.226	85.089	525.315

SOCIAL JUSTICE

Schedule 3.7 Social Security Assistance
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5,137.900	0.000	5,137.900
ABR changes	0.000	0.000	0.000
ABR Budget	5,137.900	0.000	5,137.900
Proposed changes	16.304	0.000	16.304
SBR Proposed Budget	5,154.204	0.000	5,154.204
Summary of proposed changes			
Additional funding for net movement in Social Security benefit expenditure forecasts	51.804	0.000	51.804
Transfer to Local Government to supply support to local authorities to provide the Scottish Welfare Fund	-35.500	0.000	-35.500
	16.304	0.000	16.304

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5,154.204	0.000	5,154.204
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	5,154.204	0.000	5,154.204
Budget Analysis			
Personal Independence Payment	2,646.044	0.000	2,646.044
Attendance Allowance	659.940	0.000	659.940
Scottish Child Payment	426.841	0.000	426.841
Disability Living Allowance (Adult)	443.856	0.000	443.856
Carer's Allowance	359.136	0.000	359.136
Child Disability Assistance (DLA Child and DACYP)	400.895	0.000	400.895
Industrial Injuries Disablement Scheme	83.950	0.000	83.950
Carer's Allowance Supplement	47.900	0.000	47.900
Scottish Welfare Fund	0.000	0.000	0.000
Low Income Winter Heating Assistance	22.126	0.000	22.126
Best Start Grant	21.832	0.000	21.832
Best Start Food Grant	14.029	0.000	14.029
Funeral Support Payment	12.917	0.000	12.917
Severe Disablement Allowance	5.688	0.000	5.688
Child Winter Heating Allowance	7.249	0.000	7.249
Job Start Payment	0.352	0.000	0.352
Young Carer Grant	1.449	0.000	1.449
Net Expenditure	5,154.204	0.000	5,154.204

SOCIAL JUSTICE

**Schedule 3.8 Equalities, Inclusion and Human Rights
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	52.937	0.000	52.937
ABR changes	-4.091	0.000	-4.091
ABR Budget	48.846	0.000	48.846
Proposed changes	-1.199	0.000	-1.199
SBR Proposed Budget	47.647	0.000	47.647
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-1.000	0.000	-1.000
Miscellaneous minor transfers	-0.199	0.000	-0.199
	-1.199	0.000	-1.199

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	47.647	0.000	47.647
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	47.647	0.000	47.647
Budget Analysis			
Equalities, Inclusion and Human Rights	47.647	0.000	47.647
Net Expenditure	47.647	0.000	47.647

SOCIAL JUSTICE

Schedule 3.9 Ukrainian Resettlement
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	72.292	0.000	72.292
ABR changes	29.979	0.000	29.979
ABR Budget	102.271	0.000	102.271
Proposed changes	46.482	0.000	46.482
SBR Proposed Budget	148.753	0.000	148.753
Summary of proposed changes			
Transfer to Local Government to support Ukrainian Resettlement	-3.200	0.000	-3.200
Transfers from Tackling Child Poverty and Social Justice in relation to Ukrainian Resettlement	3.526	0.000	3.526
Additional funding in relation to Ukrainian Resettlement	37.700	0.000	37.700
Whitehall transfer in relation to Ukrainian Resettlement (thank you payment)	8.074	0.000	8.074
Miscellaneous minor transfers	0.382	0.000	0.382
	46.482	0.000	46.482

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	148.754	0.000	148.754
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	148.754	0.000	148.754
Budget Analysis			
Ukrainian Resettlement	148.754	0.000	148.754
Net Expenditure	148.754	0.000	148.754

SOCIAL JUSTICE

Schedule 3.10 Migration Strategy

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	0.000	0.000	0.000
ABR changes	2.931	0.000	2.931
ABR Budget	2.931	0.000	2.931
Proposed changes	-0.234	0.000	-0.234
SBR Proposed Budget	2.697	0.000	2.697
Summary of proposed changes			
Miscellaneous minor transfers	-0.234	0.000	-0.234
	-0.234	0.000	-0.234

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2.697	0.000	2.697
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	2.697	0.000	2.697
Budget Analysis			
Migration Strategy	2.697	0.000	2.697
Net Expenditure	2.697	0.000	2.697

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	1,333.43200	57.410	1,390.842
Changes Proposed			
<i>Funding Changes</i>	-102.925	-7.345	-110.270
<i>Technical Adjustments</i>	-2.519	2.492	-0.027
<i>Net Whitehall Transfers</i>	0.000	15.985	15.985
<i>Net Transfers within Scottish Block</i>	27.485	0.000	27.485
Total changes proposed	-77.959	11.132	-66.827
Proposed Budget following Spring Budget Revision	1,255.473	68.542	1,324.015

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Energy	50.273	0.000	50.273
Digital	160.715	6.900	167.615
Employability and Training	106.879	0.000	106.879
Enterprise, Trade and Investment	420.507	4.042	424.549
European Social Fund - 2014-20 Programmes	0.000	0.000	0.000
European Regional Development Fund	0.000	0.000	0.000
Economic Advice	22.966	0.000	22.966
Scottish National Investment Bank	240.800	0.000	240.800
City and Region Investment & Strategy	171.366	0.000	171.366
Ferguson Marine	3.976	57.600	61.576
Tourism	77.990	0.000	77.990
Total Expenditure Limit	1,255.473	68.542	1,324.015
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	1,255.473	68.542	1,324.015

Total Limit on Income (accruing resources)	400.000
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WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.1 Energy
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	102.134	0.000	102.134
ABR changes	-19.004	0.000	-19.004
ABR Budget	83.130	0.000	83.130
Proposed changes	-32.857	0.000	-32.857
SBR Proposed Budget	50.273	0.000	50.273
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-38.648	0.000	-38.648
Transfer to Highlands & Islands Enterprise in relation to offshore wind energy	-5.000	0.000	-5.000
Transfer of CARES programme from Heat in Buildings	10.200	0.000	10.200
Transfer to Highlands and Islands Enterprise to support the work of Wave Energy Scotland	-1.516	0.000	-1.516
Funding for the transfer of functions from Marine to Offshore Wind	1.200	0.000	1.200
Miscellaneous minor transfers	0.907	0.000	0.907
	-32.857	0.000	-32.857

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	50.273	0.000	50.273
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	50.273	0.000	50.273
Budget Analysis			
Energy	38.278	0.000	38.278
Offshore Wind	11.995	0.000	11.995
Net Expenditure	50.273	0.000	50.273

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.2 Digital
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	145.141	6.900	152.041
ABR changes	-0.279	0.000	-0.279
ABR Budget	144.862	6.900	151.762
Proposed changes	15.853	0.000	15.853
SBR Proposed Budget	160.715	6.900	167.615
Summary of proposed changes			
Transfer from Whitehall for Digital Connectivity towards R100 Programme	15.985	0.000	15.985
Transfer from Health for Research Data Scotland	1.500	0.000	1.500
Transfer to Local Government for The Digital Public Services Programme	-1.400	0.000	-1.400
Miscellaneous minor transfers	-0.232	0.000	-0.232
	15.853	0.000	15.853

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	160.715	6.900	167.615
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	160.715	6.900	167.615
Budget Analysis			
Digital Economy	0.000	-2.000	-2.000
Digital Strategy	48.509	8.900	57.409
Digital Connectivity	112.206	0.000	112.206
Net Expenditure	160.715	6.900	167.615

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.3 Employability and Training
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	135.149	0.000	135.149
ABR changes	-18.845	0.000	-18.845
ABR Budget	116.304	0.000	116.304
Proposed changes	-9.425	0.000	-9.425
SBR Proposed Budget	106.879	0.000	106.879
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-10.000	0.000	-10.000
Miscellaneous minor transfers	0.575	0.000	0.575
	-9.425	0.000	-9.425

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	106.879	0.000	106.879
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	106.879	0.000	106.879
Budget Analysis			
Employability and Training	106.879	0.000	106.879
Net Expenditure	106.879	0.000	106.879

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.4 Enterprise, Trade and Investment
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	404.144	-7.090	397.054
ABR changes	1.876	0.000	1.876
ABR Budget	406.020	-7.090	398.930
Proposed changes	14.487	11.132	25.619
SBR Proposed Budget	420.507	4.042	424.549
Summary of proposed changes			
Transfer from Scottish National Investment Bank to fund additional loans	0.000	11.782	11.782
Transfer from Scottish National Investment Bank to Scottish Enterprise to fund additional loans	10.555	0.000	10.555
Transfer of Cairngorm Funicular legal case income to Centre	-9.400	0.000	-9.400
Transfer from Offshore Wind to Highlands and Islands Enterprise in relation to offshore wind energy development	5.000	0.000	5.000
Transfer from Future Transport Funds to Scottish Enterprise in relation to innovation projects (ZEMIF fund)	5.000	0.000	5.000
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-2.000	0.000	-2.000
Transfer from Offshore Wind to Highlands and Islands Enterprise to support the work Wave Energy Scotland (WES)	1.516	0.000	1.516
Miscellaneous minor transfers	3.816	-0.650	3.166
	14.487	11.132	25.619

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	420.507	4.042	424.549
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	420.507	4.042	424.549
Budget Analysis			
Enterprise and Scottish Enterprise	289.348	0.000	289.348
Highlands and Islands Enterprise	59.776	0.000	59.776
South of Scotland Enterprise Agency	32.096	0.000	32.096
Innovation, Industries, Trade and Investment	39.287	4.042	43.329
Net Expenditure	420.507	4.042	424.549

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.5 European Social Fund - 2014-20 Programmes
 Details of Proposed Budget

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

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

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

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.6 European Regional Development Fund
Details of Proposed Budget

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

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

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

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.7 Economic Advice

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	8.723	0.000	8.723
ABR changes	10.892	0.000	10.892
ABR Budget	19.615	0.000	19.615
Proposed changes	3.351	0.000	3.351
SBR Proposed Budget	22.966	0.000	22.966
Summary of proposed changes			
Transfer from Science Engagement and Advice to Enterprise Trade and Investment to align with organisational structure, portfolio and Ministerial responsibilities	3.025	0.000	3.025
Miscellaneous minor transfers	0.326	0.000	0.326
	3.351	0.000	3.351

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	22.966	0.000	22.966
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	22.966	0.000	22.966
Budget Analysis			
Council of Economic Advisers	11.099	0.000	11.099
Office of the Chief Economic Adviser	8.842	0.000	8.842
Science and Engagement	3.025	0.000	3.025
Net Expenditure	22.966	0.000	22.966

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.8 Scottish National Investment Bank
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	243.600	0.000	243.600
ABR changes	25.000	0.000	25.000
ABR Budget	268.600	0.000	268.600
Proposed changes	-27.800	0.000	-27.800
SBR Proposed Budget	240.800	0.000	240.800
Summary of proposed changes			
Transfer to Innovation, Industries, Trade and Investment to cover agreed financial transaction pressure	-11.782	0.000	-11.782
Transfer to Scottish Enterprise to cover agreed financial transaction pressure	-10.555	0.000	-10.555
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-5.463	0.000	-5.463
	-27.800	0.000	-27.800

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	240.800	0.000	240.800
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	240.800	0.000	240.800
Budget Analysis			
Scottish National Investment Bank	240.800	0.000	240.800
Net Expenditure	240.800	0.000	240.800

Schedule 3.9 City and Region Investment and Strategy
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	214.977	0.000	214.977
ABR changes	4.504	0.000	4.504
ABR Budget	219.481	0.000	219.481
Proposed changes	-48.115	0.000	-48.115
SBR Proposed Budget	171.366	0.000	171.366
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-48.420	0.000	-48.420
Miscellaneous minor transfers	0.305	0.000	0.305
	-48.115	0.000	-48.115

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	171.366	0.000	171.366
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	171.366	0.000	171.366
Budget Analysis			
Cities Investment & Strategy	155.155	0.000	155.155
Scottish Futures Trust	8.604	0.000	8.604
Growth Accelerator	7.607	0.000	7.607
Net Expenditure	171.366	0.000	171.366

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.10 Ferguson Marine Spending Plans
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.790	57.600	60.390
ABR changes	1.098	0.000	1.098
ABR Budget	3.888	57.600	61.488
Proposed changes	0.088	0.000	0.088
SBR Proposed Budget	3.976	57.600	61.576
Summary of proposed changes			
Miscellaneous minor transfers	0.088	0.000	0.088
	0.088	0.000	0.088

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3.976	57.600	61.576
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	3.976	57.600	61.576
Budget Analysis			
Ferguson Marine	3.976	57.600	61.576
Net Expenditure	3.976	57.600	61.576

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.11 Tourism
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	46.907	0.000	46.907
ABR changes	24.625	0.000	24.625
ABR Budget	71.532	0.000	71.532
Proposed changes	6.458	0.000	6.458
SBR Proposed Budget	77.990	0.000	77.990
Summary of proposed changes			
Transfer from Major Events to VisitScotland for the Cycling World Championships	6.058	0.000	6.058
Miscellaneous minor transfers	0.400	0.000	0.400
	6.458	0.000	6.458

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	77.990	0.000	77.990
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	77.990	0.000	77.990
Budget Analysis			
Tourism	77.990	0.000	77.990
Net Expenditure	77.990	0.000	77.990

EDUCATION AND SKILLS

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	3,895.427	835.933	4,731.360
Changes Proposed			
<i>Funding Changes</i>	-102.646	3.800	-98.846
<i>Technical Adjustments</i>	649.921	84.972	734.893
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-193.087	0.000	-193.087
Total changes proposed	354.188	88.772	442.960
Proposed Budget following Spring Budget Revision	4,249.615	924.705	5,174.320

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Learning	171.953	0.000	171.953
Education Reform	104.916	0.000	104.916
Education Scotland	45.201	0.100	45.301
Children and Families	228.301	8.200	236.501
Early Learning and Childcare Programme	25.399	0.000	25.399
Lifelong Learning and Skills	256.892	0.000	256.892
Scottish Funding Council	2,011.385	0.000	2,011.385
Higher Education Student Support	817.337	4.900	822.237
E&S Central Government Grants to LAs	657.541	0.000	657.541
Total Expenditure Limit	4,318.925	13.200	4,332.125
UK Funded AME:			
Children and Families	0.000	0.000	0.000
Education Reform	0.000	1.355	1.355
Education Scotland	0.170	0.000	0.170
Higher Education Student Support	-69.480	910.150	840.670
Total UK Funded AME	-69.310	911.505	842.195
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	4,249.615	924.705	5,174.320

Total Limit on Income (accruing resources)	350.000
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EDUCATION AND SKILLS

Schedule 3.1 Learning
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	541.973	0.000	541.973
ABR changes	-74.475	0.000	-74.475
ABR Budget	467.498	0.000	467.498
Proposed changes	-295.545	0.000	-295.545
SBR Proposed Budget	171.953	0.000	171.953
Summary of proposed changes			
Release of emerging and planned underspend from Technologies for Learning to support priorities and the costs of inflation and public sector pay deals	-67.164	0.000	-67.164
Transfer to E&S Grants to LA's in relation to the Attainment Scotland Fund	-10.537	0.000	-10.537
Transfer to Local Government to support the expansion of Free School Meals	-80.000	0.000	-80.000
Transfer to Local Government to support the expansion of Free School Meals	-59.700	0.000	-59.700
Transfer to Local Government to meet the teacher numbers commitment	-45.500	0.000	-45.500
Transfer to Local Government to support the Teacher Induction Scheme	-6.749	0.000	-6.749
Transfer to Scottish Funding Council (SFC) in relation to Initial Teacher Education (ITE)	-5.960	0.000	-5.960
Transfer to Education Scotland to support Digital Learning and Teaching programmes	-5.607	0.000	-5.607
Transfer to SAAS to support additional student places for Initial Teacher Education (ITE)	-3.338	0.000	-3.338
Transfer to Education Reform to support Regional Improvement Collaborative programmes	-2.000	0.000	-2.000
Transfer to Local Government to support the Teachers' Pay Award	-8.300	0.000	-8.300
Miscellaneous minor transfers	-0.690	0.000	-0.690
	-295.545	0.000	-295.545
Proposed Budget following Spring Budget Revision			
Gross Expenditure	171.953	0.000	171.953
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	171.953	0.000	171.953
Budget Analysis			
Workforce and Infrastructure	88.981	0.000	88.981
Improvement Attainment and Wellbeing	77.353	0.000	77.353
Education Analytical Services	5.619	0.000	5.619
Net Expenditure	171.953	0.000	171.953

EDUCATION AND SKILLS

**Schedule 3.2 Education Reform
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	99.284	0.000	99.284
ABR changes	-22.038	0.000	-22.038
ABR Budget	77.246	0.000	77.246
Proposed changes	27.670	1.355	29.025
SBR Proposed Budget	104.916	1.355	106.271
Summary of proposed changes			
Release of emerging and planned underspend from Education Reform to support priorities and the costs of inflation and public sector pay deals	-1.800	0.000	-1.800
Transfer from Learning to support Regional Improvement Collaborative programmes	2.000	0.000	2.000
Additional funding to support Scottish Qualifications Authority (SQA)	29.770	0.000	29.770
Miscellaneous minor transfers	-2.300	1.355	-0.945
	27.670	1.355	29.025

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	104.916	1.355	106.271
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	104.916	1.355	106.271
Budget Analysis			
Education Reform	69.213	0.000	69.213
Education Reform AME	0.000	1.355	1.355
Gaelic	27.503	0.000	27.503
Curriculum	8.200	0.000	8.200
Net Expenditure	104.916	1.355	106.271

EDUCATION AND SKILLS

**Schedule 3.3 Education Scotland
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	28.742	0.000	28.742
ABR changes	3.689	0.033	3.722
ABR Budget	32.431	0.033	32.464
Proposed changes	12.940	0.067	13.007
SBR Proposed Budget	45.371	0.100	45.471
Summary of proposed changes			
Transfer from Technologies for Learning to support Digital Learning and Teaching programmes	5.607	0.000	5.607
Additional funding to Education Scotland to cover staff costs	4.100	0.000	4.100
Miscellaneous minor transfers	3.233	0.067	3.300
	12.940	0.067	13.007

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	46.320	0.100	46.420
<i>Less:</i> Retained Income	-0.949	0.000	-0.949
Capital Receipts Applied	0.000	0.000	0.000
	45.371	0.100	45.471
Budget Analysis			
Education Scotland	46.150	0.100	46.250
Education Scotland Income	-0.949	0.000	-0.949
Education Scotland AME	0.170	0.000	0.170
Net Expenditure	45.371	0.100	45.471

EDUCATION AND SKILLS

Schedule 3.4 Children and Families Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	286.674	5.000	291.674
ABR changes	-38.988	0.000	-38.988
ABR Budget	247.686	5.000	252.686
Proposed changes	-19.385	3.200	-16.185
SBR Proposed Budget	228.301	8.200	236.501
Summary of proposed changes			
Transfer to Early Learning and Childcare in relation to Keeping the Promise	-7.200	0.000	-7.200
Transfer to Local Government to support the Kinship Foster Care Allowance	-16.000	0.000	-16.000
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-10.900	0.000	-10.900
Additional Funding to Scottish Social Services Council (SSSC) to support services across Scotland	2.409	0.000	2.409
Additional funding to Disclosure Scotland to support delivery of the Disclosure Act	4.200	0.000	4.200
Additional funding to Disclosure Scotland in relation to IT Capital projects	0.000	3.200	3.200
Transfer from Local Government to support Scottish Social Services Council	2.593	0.000	2.593
Additional funding to support the Scottish Child Abuse Independent Inquiry costs	0.000	0.000	0.000
Transfer from Justice to support the Bairns' Hoose	2.500	0.000	2.500
Additional Funding to Scottish Children's Reporter Administration (SCRA) to support delivery of services across Scotland	2.421	0.000	2.421
Additional Funding to Children's Hearings Scotland (CHS) to support delivery of services across Scotland	1.343	0.000	1.343
Miscellaneous minor transfers	-0.751	0.000	-0.751
	-19.385	3.200	-16.185
Proposed Budget following Spring Budget Revision			
Gross Expenditure	244.445	8.200	252.645
Less: Retained Income	-16.144	0.000	-16.144
Capital Receipts Applied	0.000	0.000	0.000
	228.301	8.200	236.501
Budget Analysis			
Redress, Relations and Response	62.443	0.000	62.443
Children's Rights, Protection and Justice	67.827	0.000	67.827
Strategy, GIRFEC and The Promise	16.017	0.000	16.017
Disclosure Scotland Expenditure	39.093	8.200	47.293
Creating Positive Futures	29.895	0.000	29.895
Office of the Chief Social Work Adviser	29.170	0.000	29.170
Redress, Relations and Response - AME	0.000	0.000	0.000
Disclosure Scotland Retained Income	-16.144	0.000	-16.144
Net Expenditure	228.301	8.200	236.501

EDUCATION AND SKILLS

**Schedule 3.5 Early Learning and Childcare Programme
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	53.228	0.000	53.228
ABR changes	-22.921	0.000	-22.921
ABR Budget	30.307	0.000	30.307
Proposed changes	-4.908	0.000	-4.908
SBR Proposed Budget	25.399	0.000	25.399
Summary of proposed changes			
Transfer to Local Government to support the Summer Holiday programmes	-4.000	0.000	-4.000
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-5.500	0.000	-5.500
Transfer from Children and Families in relation to Keeping the Promise	7.200	0.000	7.200
Miscellaneous minor transfers	-2.608	0.000	-2.608
	-4.908	0.000	-4.908

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	25.399	0.000	25.399
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	25.399	0.000	25.399
Budget Analysis			
Early Learning and Childcare	25.399	0.000	25.399
Net Expenditure	25.399	0.000	25.399

EDUCATION AND SKILLS

**Schedule 3.6 Lifelong Learning and Skills
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	282.242	0.000	282.242
ABR changes	-8.351	0.000	-8.351
ABR Budget	273.891	0.000	273.891
Proposed changes	-16.999	0.000	-16.999
SBR Proposed Budget	256.892	0.000	256.892
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-12.800	0.000	-12.800
Transfer of ministerial responsibility of the Chief Scientific Adviser branch to DG Economy	-3.025	0.000	-3.025
Miscellaneous minor transfers	-1.174	0.000	-1.174
	-16.999	0.000	-16.999

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	256.892	0.000	256.892
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	256.892	0.000	256.892
Budget Analysis			
Skills Development Scotland	206.191	0.000	206.191
Skills	36.533	0.000	36.533
Lifelong Learning	14.168	0.000	14.168
Net Expenditure	256.892	0.000	256.892

EDUCATION AND SKILLS

**Schedule 3.7 Scottish Funding Council (SFC)
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,985.927	0.000	1,985.927
ABR changes	14.740	0.000	14.740
ABR Budget	2,000.667	0.000	2,000.667
Proposed changes	10.718	0.000	10.718
SBR Proposed Budget	2,011.385	0.000	2,011.385
Summary of proposed changes			
Release of emerging and planned underspend from colleges and universities to support priorities and the costs of inflation and public sector pay deals	-26.000	0.000	-26.000
Transfer from Health to fund additional medical school student places	11.844	0.000	11.844
Transfer from Health in relation to Nurse and Midwifery Education	13.285	0.000	13.285
Transfer from Learning in relation to Initial Teacher Education (ITE)	5.960	0.000	5.960
Additional funding to support the operational costs of the Scottish Funding Council	3.000	0.000	3.000
Miscellaneous minor transfers	2.629	0.000	2.629
	10.718	0.000	10.718

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,011.385	0.000	2,011.385
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	2,011.385	0.000	2,011.385
Budget Analysis			
Higher Education Resource	875.617	0.000	875.617
College Resource	687.480	0.000	687.480
Higher Education Capital	357.305	0.000	357.305
College Capital	80.300	0.000	80.300
Scottish Funding Council Administration	10.683	0.000	10.683
Net Expenditure	2,011.385	0.000	2,011.385

EDUCATION AND SKILLS

**Schedule 3.8 Higher Education Student Support
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	94.197	830.900	925.097
ABR changes	25.167	0.000	25.167
ABR Budget	119.364	830.900	950.264
Proposed changes	628.493	84.150	712.643
SBR Proposed Budget	747.857	915.050	1,662.907
Summary of proposed changes			
Technical Adjustment - Revised estimate of student loans capital and capitalised interest requirement (AME)	335.720	84.150	419.870
Technical Adjustment - Increase in budget requirement to cover impairment costs on the Student Loans RAB charge	314.182	0.000	314.182
Release of emerging and planned underspend from Student Support and Tuition Fees to support priorities and the costs of inflation and public sector pay deals	-25.600	0.000	-25.600
Transfer from Teacher Training to support additional student places for Initial Teacher Education (ITE)	3.338	0.000	3.338
Transfer from Health to support additional medical school student places	2.033	0.000	2.033
Miscellaneous minor transfers	-1.180	0.000	-1.180
	628.493	84.150	712.643

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	747.857	915.050	1,662.907
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	747.857	915.050	1,662.907
Budget Analysis			
Net Student Loans Advanced	0.000	910.150	910.150
Student Support & Tuition Fee Payments	327.923	0.000	327.923
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	463.147	0.000	463.147
Student Awards Agency for Scotland Operating Costs	14.845	4.900	19.745
Student Loans Company Administration Costs	5.422	0.000	5.422
Student Loan Interest Subsidy to Bank	6.000	0.000	6.000
Student Loan Sale Subsidy Impairment Adjustment	-6.730	0.000	-6.730
Student Loan Fair Value Adjustment	406.100	0.000	406.100
Capitalised Interest	-468.850	0.000	-468.850
Net Expenditure	747.857	915.050	1,662.907

EDUCATION AND SKILLS

**Schedule 3.9 E&S Central Government Grants to Local Authorities
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	646.338	0.000	646.338
ABR changes	0.000	0.000	0.000
ABR Budget	646.338	0.000	646.338
Proposed changes	11.203	0.000	11.203
SBR Proposed Budget	657.541	0.000	657.541
Summary of proposed changes			
Transfer from Learning in relation to the Attainment Scotland Fund	10.537	0.000	10.537
Miscellaneous minor transfers	0.666	0.000	0.666
	11.203	0.000	11.203

Proposed Budget following Spring Budget Revision	£m	£m	£m
Gross Expenditure	657.541	0.000	657.541
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	657.541	0.000	657.541
Budget Analysis			
Local Government Early Learning and Childcare Expansion	522.522	0.000	522.522
Local Government Attainment Fund	130.537	0.000	130.537
Local Government Gaelic Grant	4.482	0.000	4.482
Net Expenditure	657.541	0.000	657.541

JUSTICE & HOME AFFAIRS

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	3,121.269	99.000	3,220.269
Changes Proposed			
<i>Funding Changes</i>	177.716	-40.990	136.726
<i>Technical Adjustments</i>	18.778	0.000	18.778
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-7.313	-1.000	-8.313
Total changes proposed	189.181	-41.990	147.191
Proposed Budget following Spring Budget Revision	3,310.450	57.010	3,367.460

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Community Justice Services	65.712	0.000	65.712
Judiciary	3.450	0.000	3.450
Criminal Injuries Compensation	19.145	0.000	19.145
Legal Aid	155.520	0.000	155.520
Police Central Government	79.108	1.000	80.108
Safer and Stronger Communities	8.586	0.000	8.586
Police and Fire Pensions	578.837	0.000	578.837
Scottish Prison Service	472.879	56.010	528.889
Miscellaneous	63.811	0.000	63.811
Scottish Police Authority	1,423.038	0.000	1,423.038
Scottish Fire and Rescue Service	337.587	0.000	337.587
Justice Central Government Grants to Local Authorities	85.380	0.000	85.380
Total Expenditure Limit	3,293.053	57.010	3,350.063
UK Funded AME: Scottish Prison Service	0.164	0.000	0.164
UK Funded AME: Police and Fire Pensions	20.500	0.000	20.500
Total UK Funded AME	20.664	0.000	20.664
Other Expenditure:			
Scottish Prison Service	-7.000	0.000	-7.000
Scottish Police Authority Loan Charges	3.733	0.000	3.733
Total Other Expenditure	-3.267	0.000	-3.267
Total Budget	3,310.450	57.010	3,367.460

Total Limit on Income (accruing resources)	39.700
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JUSTICE

Schedule 3.1 Community Justice Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	49.577	0.000	49.577
ABR changes	15.780	0.000	15.780
ABR Budget	65.357	0.000	65.357
Proposed changes	0.355	0.000	0.355
SBR Proposed Budget	65.712	0.000	65.712
Summary of proposed changes			
Miscellaneous minor transfers	0.355	0.000	0.355
	0.355	0.000	0.355

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	65.712	0.000	65.712
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	65.712	0.000	65.712
Budget Analysis			
Offender Services	61.772	0.000	61.772
Community Justice Services Miscellaneous	3.940	0.000	3.940
Net Expenditure	65.712	0.000	65.712

JUSTICE

Schedule 3.2 Judiciary
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.490	0.000	4.490
ABR changes	0.000	0.000	0.000
ABR Budget	4.490	0.000	4.490
Proposed changes	-1.040	0.000	-1.040
SBR Proposed Budget	3.450	0.000	3.450
Summary of proposed changes			
Transfer to Scottish Courts and Tribunals Service to support the continued increase in cases coming to the Mental Health Tribunal for Scotland.	-1.148	0.000	-1.148
Miscellaneous minor transfers	0.108	0.000	0.108
	-1.040	0.000	-1.040
Proposed Budget following Spring Budget Revision			
Gross Expenditure	3.510	0.000	3.510
Less: Retained Income	-0.060	0.000	-0.060
Capital Receipts Applied	0.000	0.000	0.000
	3.450	0.000	3.450
Budget Analysis			
Judiciary	3.450	0.000	3.450
Net Expenditure	3.450	0.000	3.450

JUSTICE

Schedule 3.3 Criminal Injuries Compensation
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.645	0.000	15.645
ABR changes	0.000	0.000	0.000
ABR Budget	15.645	0.000	15.645
Proposed changes	3.500	0.000	3.500
SBR Proposed Budget	19.145	0.000	19.145
Summary of proposed changes			
Additional funding to support the growing pressure on the Criminal Injuries Compensation Authority	3.500	0.000	3.500
Miscellaneous minor transfers	0.000	0.000	0.000
	3.500	0.000	3.500

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	19.145	0.000	19.145
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	19.145	0.000	19.145
Budget Analysis			
CIC Scheme	17.326	0.000	17.326
Criminal Injuries Administration Costs	1.819	0.000	1.819
Net Expenditure	19.145	0.000	19.145

JUSTICE

Schedule 3.4 Police Central Government
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	72.790	1.000	73.790
ABR changes	10.711	0.000	10.711
ABR Budget	83.501	1.000	84.501
Proposed changes	-4.393	0.000	-4.393
SBR Proposed Budget	79.108	1.000	80.108
Summary of proposed changes	-9.648	0.000	-9.648
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	4.000	0.000	4.000
Additional funding to support the Airwave and Firelink telecommunications service	2.354	0.000	2.354
Transfer from Health Finance to cover the Scottish Ambulance Service's share of the Scottish Government's resource contribution to the Emergency Services Mobile Communications Programme	-1.099	0.000	-1.099
Miscellaneous minor transfers	-4.393	0.000	-4.393

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	81.148	1.000	82.148
Less: Retained Income	-2.223	0.000	-2.223
Capital Receipts Applied	0.000	0.000	0.000
	78.925	1.000	79.925
Budget Analysis			
National Police Funding & Police Change Fund	71.879	0.000	71.879
Police Investigations & Review Commissioner	6.808	0.000	6.808
Police Support Services	0.421	1.000	1.421
Net Expenditure	79.108	1.000	80.108

JUSTICE

Schedule 3.5 Legal Aid
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	155.500	0.000	155.500
ABR changes	0.000	0.000	0.000
ABR Budget	155.500	0.000	155.500
Proposed changes	0.020	0.000	0.020
SBR Proposed Budget	155.520	0.000	155.520
Summary of proposed changes			
Miscellaneous minor transfers	0.020	0.000	0.020
	0.020	0.000	0.020

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	155.520	0.000	155.520
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	155.520	0.000	155.520
Budget Analysis			
Legal Aid Administration	14.220	0.000	14.220
Legal Aid Fund	141.300	0.000	141.300
Net Expenditure	155.520	0.000	155.520

JUSTICE

Schedule 3.6 Safer and Stronger Communities
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.154	0.000	15.154
ABR changes	-6.555	0.000	-6.555
ABR Budget	8.599	0.000	8.599
Proposed changes	-0.013	0.000	-0.013
SBR Proposed Budget	8.586	0.000	8.586
Summary of proposed changes			
Miscellaneous minor transfers	-0.013	0.000	-0.013
	-0.013	0.000	-0.013

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	8.586	0.000	8.586
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	8.586	0.000	8.586
Budget Analysis			
Safer Communities	8.586	0.000	8.586
Net Expenditure	8.586	0.000	8.586

JUSTICE

Schedule 3.7 Police and Fire Pensions
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	400.600	0.000	400.600
ABR changes	44.000	0.000	44.000
ABR Budget	444.600	0.000	444.600
Proposed changes	154.737	0.000	154.737
SBR Proposed Budget	599.337	0.000	599.337
Summary of proposed changes			
Additional funding to meet additional costs in relation to police and fire pensions	134.237	0.000	134.237
Additional non-cash AME for impairments	20.500	0.000	20.500
	154.737	0.000	154.737
Proposed Budget following Spring Budget Revision			
Gross Expenditure	599.337	0.000	599.337
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	599.337	0.000	599.337
Budget Analysis			
Police Pensions	481.951	0.000	481.951
Fire Pensions	117.386	0.000	117.386
Net Expenditure	599.337	0.000	599.337

JUSTICE

Schedule 3.8 Scottish Prison Service
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	444.948	97.000	541.948
ABR changes	0.014	0.000	0.014
ABR Budget	444.962	97.000	541.962
Proposed changes	21.081	-40.990	-19.909
SBR Proposed Budget	466.043	56.010	522.053
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation	0.000	-40.990	-40.990
Additional funding to meet cost pressures	22.856	0.000	22.856
Non-cash Ringfenced for depreciation and impairments	-2.701	0.000	-2.701
Miscellaneous minor transfers	0.926	0.000	0.926
	21.081	-40.990	-19.909

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	473.043	56.010	529.053
Less: Retained Income	-7.000	0.000	-7.000
Capital Receipts Applied	0.000	0.000	0.000
	466.043	56.010	522.053
Budget Analysis			
Scottish Prison Service Current Expenditure	380.590	0.000	380.590
Prisons Capital Expenditure	0.000	56.010	56.010
Scottish Prison Service PPP/PFI	92.453	0.000	92.453
Scottish Prison Service Capital Receipts Applied	0.000	0.000	0.000
Income from Sale of Prison Goods	-7.000	0.000	-7.000
Net Expenditure	466.043	56.010	522.053

JUSTICE

Schedule 3.9 Miscellaneous
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	111.401	1.000	112.401
ABR changes	-34.010	0.000	-34.010
ABR Budget	77.391	1.000	78.391
Proposed changes	-13.580	-1.000	-14.580
SBR Proposed Budget	63.811	0.000	63.811
Summary of proposed changes			
Transfer to Scottish Courts and Tribunals Service to support the Justice 'Recover, Renew, Transform' Programme.	-7.770	0.000	-7.770
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-7.529	0.000	-7.529
Additional funding to support potential victims of trafficking in Scotland.	3.500	0.000	3.500
Transfer to Scottish Police Authority to support the delivery and implementation of the Digital Evidence Sharing Capability (DESC) Programme	-2.139	0.000	-2.139
Transfer from Children and Families Directorate for the Bairns Hoose Fund Phase 1 Pathfinders	-1.500	-1.000	-2.500
Miscellaneous minor transfers	1.858	0.000	1.858
	-13.580	-1.000	-14.580

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	63.811	0.000	63.811
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	63.811	0.000	63.811
Budget Analysis			
Safe & Secure Scotland	13.591	0.000	13.591
Victim/Witness Support	19.914	0.000	19.914
Other Miscellaneous	30.306	0.000	30.306
Net Expenditure	63.811	0.000	63.811

JUSTICE

Schedule 3.10 Scottish Police Authority
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,402.082	0.000	1,402.082
ABR changes	0.190	0.000	0.190
ABR Budget	1,402.272	0.000	1,402.272
Proposed changes	24.499	0.000	24.499
SBR Proposed Budget	1,426.771	0.000	1,426.771
Summary of proposed changes			
Additional funding to meet staff costs	18.300	0.000	18.300
Transfer to support the delivery and implementation of the Digital Evidence Sharing Capability (DESC) Programme	2.139	0.000	2.139
Additional funding to support the police costs associated with the 'Recover, Renew and Transform' Programme	1.732	0.000	1.732
Miscellaneous minor transfers	2.328	0.000	2.328
	24.499	0.000	24.499
Proposed Budget following Spring Budget Revision			
Gross Expenditure	1,426.771	0.000	1,426.771
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	1,426.771	0.000	1,426.771
Budget Analysis			
Scottish Police Authority	1,423.038	0.000	1,423.038
Police Loan Charges	3.733	0.000	3.733
Net Expenditure	1,426.771	0.000	1,426.771

JUSTICE

Schedule 3.11 Scottish Fire and Rescue Service
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	336.707	0.000	336.707
ABR changes	-4.205	0.000	-4.205
ABR Budget	332.502	0.000	332.502
Proposed changes	5.085	0.000	5.085
SBR Proposed Budget	337.587	0.000	337.587
Summary of proposed changes			
Additional funding to meet staff costs	4.400	0.000	4.400
Miscellaneous minor transfers	0.685	0.000	0.685
	5.085	0.000	5.085

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	337.587	0.000	337.587
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	337.587	0.000	337.587
Budget Analysis			
Scottish Fire and Rescue Service	337.587	0.000	337.587
Net Expenditure	337.587	0.000	337.587

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	86.450	0.000	86.450
ABR changes	0.000	0.000	0.000
ABR Budget	86.450	0.000	86.450
Proposed changes	-1.070	0.000	-1.070
SBR Proposed Budget	85.380	0.000	85.380
Summary of proposed changes			
Miscellaneous minor transfers	-1.070	0.000	-1.070
	-1.070	0.000	-1.070

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	85.380	0.000	85.380
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	85.380	0.000	85.380
Budget Analysis			
Criminal Justice Social Work	85.380	0.000	85.380
Net Expenditure	85.380	0.000	85.380

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	3,727.653	580.167	4,307.820
Changes Proposed			
<i>Funding Changes</i>	-210.229	-7.662	-217.891
<i>Technical Adjustments</i>	15.871	-13.450	2.421
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-23.680	0.000	-23.680
Total changes proposed	-218.038	-21.112	-239.150
Proposed Budget following Spring Budget Revisions	3,509.615	559.055	4,068.670

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Heat in Buildings/Energy Efficiency	243.265	19.000	262.265
Rail Services	1,430.777	0.000	1,430.777
Concessionary Fares and Bus Services	396.051	0.000	396.051
Active Travel, Low Carbon and Other Transport	217.126	0.000	217.126
Motorways and Trunk Roads	483.494	180.341	663.835
Ferry Services	324.154	69.100	393.254
Air Services	68.877	0.000	68.877
Environmental Services	211.053	-4.038	207.015
Climate Change and Land Managers Renewables Fund	46.569	1.000	47.569
Scottish Water	-104.824	290.652	185.828
Green Economy	5.070	0.000	5.070
NZJT Central Government Grants to Local Authorities	83.429	0.000	83.429
Total Expenditure Limit	3,405.042	556.055	3,961.097
UK Funded AME: Active Travel, Low Carbon and Other Transport	0.000	3.000	3.000
Total UK Funded AME	0.000	3.000	3.000
Other Expenditure:			
Motorways and Trunk Roads PPP/PFI	104.573	0.000	104.573
Total Other Expenditure	104.573	0.000	104.573
Total Budget	3,509.615	559.055	4,068.670

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

Schedule 3.1 Heat in Buildings/Energy Efficiency
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	347.636	36.000	383.636
ABR changes	-21.466	0.000	-21.466
ABR Budget	326.170	36.000	362.170
Proposed changes	-82.905	-17.000	-99.905
SBR Proposed Budget	243.265	19.000	262.265
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-71.500	-16.000	-87.500
Transfer of CARES programme to Energy	-10.200	0.000	-10.200
Transfer to Climate Change in relation to Social Investment Scotland	0.000	-1.000	-1.000
Miscellaneous minor transfers	-1.205	0.000	-1.205
	-82.905	-17.000	-99.905

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	243.265	19.000	262.265
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	243.265	19.000	262.265
Budget Analysis			
Heat in Buildings/ Energy Efficiency	243.265	19.000	262.265
Net Expenditure	243.265	19.000	262.265

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.2 Rail Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,418.262	0.000	1,418.262
ABR changes	13.000	0.000	13.000
ABR Budget	1,431.262	0.000	1,431.262
Proposed changes	-0.485	0.000	-0.485
SBR Proposed Budget	1,430.777	0.000	1,430.777
Summary of proposed changes			
	-4.179	0.000	-4.179
Transfer to support higher demand within Ferry Services	3.544	0.000	3.544
Transfer to support the Active Travel objectives of the new Leven Rail Line	0.150	0.000	0.150
Miscellaneous minor transfers	-0.485	0.000	-0.485

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,430.777	0.000	1,430.777
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	1,430.777	0.000	1,430.777
Budget Analysis			
Rail Franchise	838.093	0.000	838.093
Rail Infrastructure	420.325	0.000	420.325
Major Public Transport Projects	172.359	0.000	172.359
Rail Development	0.000	0.000	0.000
Net Expenditure	1,430.777	0.000	1,430.777

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.3 Concessionary Fares & Bus Services
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	425.693	0.000	425.693
ABR changes	-0.500	0.000	-0.500
ABR Budget	425.193	0.000	425.193
Proposed changes	-29.142	0.000	-29.142
SBR Proposed Budget	396.051	0.000	396.051
Summary of proposed changes			
Resulting balance due to lower than forecast demand transferred to support higher demand within Ferry Services	-22.167	0.000	-22.167
Annual transfer to Local Government to support the Community Bus Fund	-5.000	0.000	-5.000
Resulting balance due to lower than forecast demand transferred to Motorways and Trunk Roads to support remedial works following extreme weather event	-2.333	0.000	-2.333
Miscellaneous minor transfers	0.358	0.000	0.358
	-29.142	0.000	-29.142

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
<i>Gross Expenditure</i>	396.051	0.000	396.051
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	396.051	0.000	396.051
Budget Analysis			
Concessionary Fares	360.101	0.000	360.101
Support for Bus Services	32.508	0.000	32.508
Smartcard Programme	3.442	0.000	3.442
Net Expenditure	396.051	0.000	396.051

TRANSPORT, NET ZERO AND JUST TRANSITION

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	345.184	1.150	346.334
ABR changes	-28.639	0.000	-28.639
ABR Budget	316.545	1.150	317.695
Proposed changes	-99.419	1.850	-97.569
SBR Proposed Budget	217.126	3.000	220.126
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-82.890	-1.150	-84.040
Balance resulting from lower than forecast demand reallocated to Motorways and Trunk Roads to support remedial works following extreme weather event	-7.270	0.000	-7.270
Transfer to Scottish Enterprise to support the development of battery and hydrogen buses	-5.000	0.000	-5.000
Transfer to Rail Services to support the Active Travel objectives of the new Leven Rail Line	-3.544	0.000	-3.544
Technical Adjustment in relation to IFRS16 Leases	1.473	3.000	4.473
Miscellaneous minor transfers	-2.188	0.000	-2.188
	-99.419	1.850	-97.569

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	217.126	3.000	220.126
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	217.126	3.000	220.126
Budget Analysis			
Support for Active Travel	108.120	0.000	108.120
Future Transport Fund	32.289	0.000	32.289
Agency Administration Costs	26.855	3.000	29.855
Scottish Canals	23.492	0.000	23.492
Transport Strategy & Innovation	22.240	0.000	22.240
Support for Sustainable Travel	3.201	0.000	3.201
Support for Freight Industry	0.679	0.000	0.679
Edinburgh Tram Enquiry	0.250	0.000	0.250
Strategic Transport Projects Review	0.000	0.000	0.000
Net Expenditure	217.126	3.000	220.126

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.5 Motorways and Trunk Roads
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	555.228	220.541	775.769
ABR changes	-1.150	-0.400	-1.550
ABR Budget	554.078	220.141	774.219
Proposed changes	33.989	-39.800	-5.811
SBR Proposed Budget	588.067	180.341	768.408
Summary of proposed changes			
Technical budget adjustment	24.600	-24.600	0.000
Release of emerging and planned underspend to support priorities and the costs of inflation	0.000	-15.800	-15.800
Balance resulting from lower than forecast demand reallocated from Active Travel, Low Carbon and Other Transport Policy to support remedial works following extreme weather event	7.270	0.000	7.270
Resulting balance due to lower than forecast demand transferred from Concessionary Fares & Bus Services to support remedial works following extreme weather event	2.333	0.000	2.333
Miscellaneous minor transfers	-0.214	0.600	0.386
	33.989	-39.800	-5.811

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	588.067	180.341	768.408
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	588.067	180.341	768.408
Budget Analysis			
Roads Depreciation	168.600	0.000	168.600
Capital Land & Works	0.000	81.391	81.391
Routine & Winter Maintenance	125.717	0.000	125.717
Motorway & Trunk Roads PPP/PFI	104.573	0.000	104.573
Structural Repairs	0.000	98.650	98.650
Network Strengthening	101.100	0.000	101.100
Roads Improvements	44.128	0.000	44.128
M&T Other Current Expenditure	21.542	0.000	21.542
Road Safety	13.783	0.000	13.783
Forth & Tay Bridge Authorities	8.142	0.000	8.142
Transport Information	0.482	0.000	0.482
Queensferry Crossing	0.000	0.300	0.300
Net Expenditure	588.067	180.341	768.408

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.6 Ferry Services
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	329.870	110.100	439.970
ABR changes	1.938	0.000	1.938
ABR Budget	331.808	110.100	441.908
Proposed changes	-7.654	-41.000	-48.654
SBR Proposed Budget	324.154	69.100	393.254
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-34.000	-41.000	-75.000
	22.167	0.000	22.167
Resulting balance due to lower than forecast demand transferred from Concessionary Fares & Bus Services to support higher demand within Ferry Services			
Transfer from Rail Services to support higher demand within Ferry Services	4.179	0.000	4.179
	-7.654	-41.000	-48.654

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	324.154	69.100	393.254
<i>Less: Retained Income</i>	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	324.154	69.100	393.254
Budget Analysis			
Support for Ferry Services	279.254	0.000	279.254
Vessels and Piers	44.900	69.100	114.000
Net Expenditure	324.154	69.100	393.254

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.7 Air Services
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	73.977	0.000	73.977
ABR changes	0.500	0.000	0.500
ABR Budget	74.477	0.000	74.477
Proposed changes	-5.600	0.000	-5.600
SBR Proposed Budget	68.877	0.000	68.877
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-5.200	0.000	-5.200
Miscellaneous minor transfers	-0.400	0.000	-0.400
	-5.600	0.000	-5.600

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	68.877	0.000	68.877
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	68.877	0.000	68.877
Budget Analysis			
Highlands & Islands Airports Limited	54.287	0.000	54.287
Support for Air Services	14.590	0.000	14.590
Support for Prestwick Airport	0.000	0.000	0.000
Net Expenditure	68.877	0.000	68.877

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.8 Environmental Services
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	209.626	0.000	209.626
ABR changes	9.860	0.000	9.860
ABR Budget	219.486	0.000	219.486
Proposed changes	-8.433	-4.038	-12.471
SBR Proposed Budget	211.053	-4.038	207.015
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-9.245	0.000	-9.245
Repayment of loan from Zero Waste Scotland	0.000	-4.038	-4.038
Transfer to Local Government to support the Storm Babet recovery fund	-1.000	0.000	-1.000
Miscellaneous minor transfers	1.812	0.000	1.812
	-8.433	-4.038	-12.471

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	211.053	-4.038	207.015
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	211.053	-4.038	207.015
Budget Analysis			
NatureScot (SNH)	77.563	0.000	77.563
Zero Waste	46.457	-4.038	42.419
Scottish Environment Protection Agency	47.865	0.000	47.865
National Parks	25.499	0.000	25.499
Nature Restoration	5.151	0.000	5.151
Environmental Quality	8.518	0.000	8.518
Net Expenditure	211.053	-4.038	207.015

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.9 Climate Change and Land Managers Renewables Fund
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	56.363	25.000	81.363
ABR changes	-1.252	-25.000	-26.252
ABR Budget	55.111	0.000	55.111
Proposed changes	-8.542	1.000	-7.542
SBR Proposed Budget	46.569	1.000	47.569
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-8.305	0.000	-8.305
Transfer from Energy Efficiency in relation to Social Investment Scotland	0.000	1.000	1.000
Miscellaneous minor transfers	-0.237	0.000	-0.237
	-8.542	1.000	-7.542

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	46.569	1.000	47.569
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	46.569	1.000	47.569
Budget Analysis			
Climate Change - Policy Development & Implementation	1.303	0.000	1.303
Climate Change and Just Transition Fund	45.266	1.000	46.266
Land Managers Renewables Fund	0.000	0.000	0.000
Net Expenditure	46.569	1.000	47.569

TRANSPORT, NET ZERO AND JUST TRANSITION

**Schedule 3.10 Scottish Water
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	-94.095	212.776	118.681
ABR changes	-0.882	0.000	-0.882
ABR Budget	-94.977	212.776	117.799
Proposed changes	-9.847	77.876	68.029
SBR Proposed Budget	-104.824	290.652	185.828
Summary of proposed changes			
Technical budget adjustment for voted loans	0.000	77.876	77.876
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-9.855	0.000	-9.855
Miscellaneous minor transfers	0.008	0.000	0.008
	-9.847	77.876	68.029

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	-104.824	290.652	185.828
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	-104.824	290.652	185.828
Budget Analysis			
Drinking Water Quality Regulator	0.307	0.000	0.307
Hydro Nation	2.582	0.000	2.582
Interest on Voted Loans	-114.500	0.000	-114.500
Private Water	6.787	0.000	6.787
Voted Loans	0.000	290.652	290.652
Net Expenditure	-104.824	290.652	185.828

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.11 Green Economy
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5.070	0.000	5.070
ABR changes	0.000	0.000	0.000
ABR Budget	5.070	0.000	5.070
Proposed changes	0.000	0.000	0.000
SBR Proposed Budget	5.070	0.000	5.070
Summary of proposed changes			
Miscellaneous minor transfers	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.070	0.000	5.070
<i>Less: Retained Income</i>	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	5.070	0.000	5.070
Budget Analysis			
Green Economy	5.070	0.000	5.070
Net Expenditure	5.070	0.000	5.070

TRANSPORT, NET ZERO AND JUST TRANSITION

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	58.454	0.000	58.454
ABR changes	24.975	0.000	24.975
ABR Budget	83.429	0.000	83.429
Proposed changes	0.000	0.000	0.000
SBR Proposed Budget	83.429	0.000	83.429
Summary of proposed changes			
Miscellaneous minor transfers	0.000	0.000	0.000
	0.000	0.000	0.000

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

RURAL AFFAIRS, LAND REFORM AND ISLANDS

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	1,142.397	31.022	1,173.419
Changes Proposed			
<i>Funding Changes</i>	-14.777	-12.850	-27.627
<i>Technical Adjustments</i>	3.362	-2.000	1.362
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-0.853	0.000	-0.853
Total changes proposed	-12.268	-14.850	-27.118
Proposed Budget following Spring Budget Revisions	1,130.129	16.172	1,146.301

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Agricultural Support and Related Services	721.986	15.500	737.486
Rural Services	55.811	-5.000	50.811
Marine Funding	17.100	-0.250	16.850
Marine	102.841	3.000	105.841
Islands	8.316	0.000	8.316
Land Reform	14.987	0.000	14.987
Scottish Forestry	90.805	3.022	93.827
Forestry and Land Scotland	28.229	0.000	28.229
Natural Resources and Peatland	1.137	-0.100	1.037
Research Analysis and Other Services	87.479	0.000	87.479
Total Expenditure Limit	1,128.691	16.172	1,144.863
UK Funded AME: Marine	1.362	0.000	1.362
Total UK Funded AME	1.362	0.000	1.362
Other Expenditure:			
Animal License Fees	0.076	0.000	0.076
Total Other Expenditure	0.076	0.000	0.076
Total Budget	1,130.129	16.172	1,146.301

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

Schedule 3.1 Agricultural Support & Related Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	752.178	20.000	772.178
ABR changes	-17.296	0.000	-17.296
ABR Budget	734.882	20.000	754.882
Proposed changes	-12.896	-4.500	-17.396
SBR Proposed Budget	721.986	15.500	737.486
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-17.600	-4.500	-22.100
Miscellaneous minor transfers	4.704	0.000	4.704
	-12.896	-4.500	-17.396

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	721.986	14.600	736.586
Less: Retained Income	0.000	0.900	0.900
Capital Receipts Applied	0.000	0.000	0.000
	721.986	15.500	737.486
Budget Analysis			
CAP Pillar 1 Basic Payments	282.000	0.000	282.000
CAP Pillar 1 Greening Payments	142.000	0.000	142.000
Payments and Inspections Admin costs	118.881	9.500	128.381
Less Favoured Area Support Scheme	65.500	0.000	65.500
CAP Pillar 1 Other Payments	48.207	0.000	48.207
Agricultural Reform Programme	20.200	6.300	26.500
Agri Environmental Measures	29.530	0.000	29.530
Business Development	8.668	0.000	8.668
Agricultural Transformation Fund	5.000	0.000	5.000
Crofting Assistance	2.200	-0.300	1.900
Technical Assistance	1.000	0.000	1.000
Science and Advice for Scottish Agriculture	0.700	0.000	0.700
Forestry	0.100	0.000	0.100
Broadband	0.000	0.000	0.000
CAP Compliance Improvements	0.000	0.000	0.000
Convergence Funding	0.000	0.000	0.000
EU Income	-2.000	0.000	-2.000
Net Expenditure	721.986	15.500	737.486

RURAL AFFAIRS, LAND REFORM AND ISLANDS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	58.354	0.000	58.354
ABR changes	-4.143	0.000	-4.143
ABR Budget	54.211	0.000	54.211
Proposed changes	1.600	-5.000	-3.400
SBR Proposed Budget	55.811	-5.000	50.811
Summary of proposed changes			
Budget allocation related to the repayment of farmers loans	0.000	-5.000	-5.000
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-1.300	0.000	-1.300
Resource to indirect capital switch (resource returned to Centre at ABR)	2.900	0.000	2.900
	1.600	-5.000	-3.400

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	55.811	-5.000	50.811
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	55.811	-5.000	50.811
Budget Analysis			
Animal Health	25.652	0.000	25.652
Leader	11.600	0.000	11.600
Food Industry Support	6.563	0.000	6.563
Veterinary Surveillance	4.925	0.000	4.925
Crofting Commission	4.170	0.000	4.170
Agricultural & Horticultural Advice & Support	1.434	-5.000	-3.566
Rural Cohesion	1.467	0.000	1.467
Net Expenditure	55.811	-5.000	50.811

RURAL AFFAIRS, LAND REFORM AND ISLANDS

Schedule 3.3 Marine Funding
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	17.100	0.000	17.100
ABR changes	0.000	0.000	0.000
ABR Budget	17.100	0.000	17.100
Proposed changes	0.000	-0.250	-0.250
SBR Proposed Budget	17.100	-0.250	16.850
Summary of proposed changes			
Miscellaneous minor transfers	0.000	-0.250	-0.250
	0.000	-0.250	-0.250

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	17.100	-0.250	16.850
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	17.100	-0.250	16.850
Budget Analysis			
Fisheries Transition Fund	14.500	0.000	14.500
EU Fisheries Grants	5.200	-0.250	4.950
Fisheries Harbour Grants	1.000	0.000	1.000
Marine EU Income	-3.600	0.000	-3.600
Net Expenditure	17.100	-0.250	16.850

RURAL AFFAIRS, LAND REFORM AND ISLANDS

Schedule 3.4 Marine
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	100.656	8.000	108.656
ABR changes	-5.917	0.000	-5.917
ABR Budget	94.739	8.000	102.739
Proposed changes	9.464	-5.000	4.464
SBR Proposed Budget	104.203	3.000	107.203
Summary of proposed changes			
Additional funding to enable distribution to Local Government of Crown Estates Net revenues	5.806	0.000	5.806
Additional AME funding for depreciation of donated assets	1.362	0.000	1.362
Technical Budget adjustment	2.000	-2.000	0.000
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-1.000	-3.000	-4.000
Funding for the transfer of functions from Marine to Offshore Wind	-1.200	0.000	-1.200
Miscellaneous minor transfers	2.496	0.000	2.496
	9.464	-5.000	4.464

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	102.003	3.000	105.003
Less: Retained Income	2.200	0.000	2.200
Capital Receipts Applied	0.000	0.000	0.000
	104.203	3.000	107.203
Budget Analysis			
Marine Scotland	104.203	3.000	107.203
Net Expenditure	104.203	3.000	107.203

RURAL AFFAIRS, LAND REFORM AND ISLANDS

**Schedule 3.5 Islands Plan
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	8.500	0.000	8.500
ABR changes	-0.134	0.000	-0.134
ABR Budget	8.366	0.000	8.366
Proposed changes	-0.050	0.000	-0.050
SBR Proposed Budget	8.316	0.000	8.316
Summary of proposed changes			
Miscellaneous minor transfers	-0.050	0.000	-0.050
	-0.050	0.000	-0.050

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	8.316	0.000	8.316
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	8.316	0.000	8.316
Budget Analysis			
Carbon Neutral Islands	2.450	0.000	2.450
Islands Bonds	0.000	0.000	0.000
Islands Plan	5.866	0.000	5.866
Net Expenditure	8.316	0.000	8.316

RURAL AFFAIRS, LAND REFORM AND ISLANDS

**Schedule 3.6 Land Reform
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.409	0.000	15.409
ABR changes	-1.059	0.000	-1.059
ABR Budget	14.350	0.000	14.350
Proposed changes	0.637	0.000	0.637
SBR Proposed Budget	14.987	0.000	14.987
Summary of proposed changes			
Miscellaneous minor transfers	0.637	0.000	0.637
	0.637	0.000	0.637

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	14.987	0.000	14.987
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	14.987	0.000	14.987
Budget Analysis			
Land Reform	13.428	0.000	13.428
Scottish Land Commission	1.559	0.000	1.559
Net Expenditure	14.987	0.000	14.987

RURAL AFFAIRS, LAND REFORM AND ISLANDS

Schedule 3.7 Scottish Forestry
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	100.633	1.727	102.360
ABR changes	-0.828	1.295	0.467
ABR Budget	99.805	3.022	102.827
Proposed changes	-9.000	0.000	-9.000
SBR Proposed Budget	90.805	3.022	93.827
Summary of proposed changes Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-9.000	0.000	-9.000
	-9.000	0.000	-9.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	90.805	3.022	93.827
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	90.805	3.022	93.827
Budget Analysis			
Woodland Grants	67.196	0.000	67.196
Programme and Running costs	20.400	1.295	21.695
Forest Research (Cross Border Services)	2.296	1.727	4.023
Depreciation	0.913	0.000	0.913
EC Receipts	0.000	0.000	0.000
Net Expenditure	90.805	3.022	93.827

RURAL AFFAIRS, LAND REFORM AND ISLANDS

Schedule 3.8 Forestry and Land Scotland

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	23.769	0.000	23.769
ABR changes	-5.600	0.000	-5.600
ABR Budget	18.169	0.000	18.169
Proposed changes	10.060	0.000	10.060
SBR Proposed Budget	28.229	0.000	28.229
Summary of proposed changes			
Transfer from Natural Resources and Peatland to support peatland and Atlantic rainforest restoration work	10.060	0.000	10.060
	10.060	0.000	10.060

Proposed Budget following spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	28.229	0.000	28.229
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	28.229	0.000	28.229
Budget Analysis			
Forestry and Land Scotland Resource	7.669	0.000	7.669
Forestry and Land Scotland Capital	20.560	0.000	20.560
Net Expenditure	28.229	0.000	28.229

RURAL AFFAIRS, LAND REFORM AND ISLANDS

**Schedule 3.9 Natural Resources and Peatland
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	32.303	0.000	32.303
ABR changes	-18.006	0.000	-18.006
ABR Budget	14.297	0.000	14.297
Proposed changes	-13.160	-0.100	-13.260
SBR Proposed Budget	1.137	-0.100	1.037
Summary of proposed changes			
Transfer to Forestry and Land Scotland to support peatland and Atlantic rainforest restoration work	-10.060	0.000	-10.060
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-3.000	0.000	-3.000
Miscellaneous minor transfers	-0.100	-0.100	-0.200
	-13.160	-0.100	-13.260

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	-1.063	-0.100	-1.163
<i>Less:</i> Retained Income	2.200	0.000	2.200
Capital Receipts Applied	0.000	0.000	0.000
	1.137	-0.100	1.037
Budget Analysis			
Natural Resources	0.174	-0.100	0.074
Peatlands	0.963	0.000	0.963
Net Expenditure	1.137	-0.100	1.037

RURAL AFFAIRS, LAND REFORM AND ISLANDS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	88.246	0.000	88.246
ABR changes	-1.844	0.000	-1.844
ABR Budget	86.402	0.000	86.402
Proposed changes	1.077	0.000	1.077
SBR Proposed Budget	87.479	0.000	87.479
Summary of proposed changes			
Miscellaneous minor transfers	1.077	0.000	1.077
	1.077	0.000	1.077

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	87.479	0.000	87.479
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	87.479	0.000	87.479
Budget Analysis			
Programmes of Research	48.824	0.000	48.824
Royal Botanic Garden, Edinburgh	31.287	0.000	31.287
Economic and Other Surveys	4.349	0.000	4.349
Strategic Policy, Research and Sponsorship	3.019	0.000	3.019
Net Expenditure	87.479	0.000	87.479

CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	271.522	0.062	271.584
Changes Proposed			
<i>Funding Changes</i>	7.488	0.000	7.488
<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>	-6.632	0.000	-6.632
Total changes proposed	0.856	0.000	0.856
Proposed Budget following Spring Budget Revision	272.378	0.062	272.440

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Culture & Major Events	173.490	0.000	173.490
External Affairs	30.553	0.000	30.553
Historic Environment Scotland	68.335	0.000	68.335
Total Expenditure Limit	272.378	0.000	272.378
UK Funded AME:			
External Affairs	0.000	0.062	0.062
Total UK Funded AME	0.000	0.062	0.062
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	272.378	0.062	272.440

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

Schedule 3.1 Culture and Major Events
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	195.732	0.000	195.732
ABR changes	-23.142	0.000	-23.142
ABR Budget	172.590	0.000	172.590
Proposed changes	0.900	0.000	0.900
SBR Proposed Budget	173.490	0.000	173.490
Summary of proposed changes			
Additional funding to Major Events to cover 2023 Cycling World Champs (CWC)	5.058	0.000	5.058
Transfers from Major Events to Visit Scotland to cover 2023 Cycling World Champs (CWC)	-6.058	0.000	-6.058
Miscellaneous Minor Transfers	1.900	0.000	1.900
	0.900	0.000	0.900

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	173.490	0.000	173.490
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	173.490	0.000	173.490
Budget Analysis			
Cultural Collections	80.896	0.000	80.896
Creative Scotland & Other Arts	62.384	0.000	62.384
National Performing Companies	22.972	0.000	22.972
Culture and Major Events Staffing	3.545	0.000	3.545
Architecture and Place	2.100	0.000	2.100
Major Events	0.469	0.000	0.469
Royal and Ceremonial	1.124	0.000	1.124
Net Expenditure	173.490	0.000	173.490

CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

Schedule 3.2 External Affairs
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	31.122	0.000	31.122
ABR changes	-1.000	0.062	-0.938
ABR Budget	30.122	0.062	30.184
Proposed changes	0.431	0.000	0.431
SBR Proposed Budget	30.553	0.062	30.615
Summary of proposed changes			
Miscellaneous minor transfers	0.431	0.000	0.431
	0.431	0.000	0.431
Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	30.553	0.062	30.615
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	30.553	0.062	30.615
Budget Analysis			
British Irish Council	0.100	0.000	0.100
International & European Relations	30.453	0.000	30.453
International & European Relations AME	0.000	0.062	0.062
Net Expenditure	30.553	0.062	30.615

CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

Schedule 3.3 Historic Environment Scotland
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	68.730	0.000	68.730
ABR changes	0.080	0.000	0.080
ABR Budget	68.810	0.000	68.810
Proposed changes	-0.475	0.000	-0.475
SBR Proposed Budget	68.335	0.000	68.335
Summary of proposed changes			
Miscellaneous minor transfers	-0.475	0.000	-0.475
	-0.475	0.000	-0.475

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	101.635	0.000	101.635
Less: Retained Income	-33.300	0.000	-33.300
Capital Receipts Applied	0.000	0.000	0.000
	68.335	0.000	68.335
Budget Analysis			
Operational Costs	68.335	0.000	68.335
Net Expenditure	68.335	0.000	68.335

DEPUTY FIRST MINISTER AND FINANCE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	12,599.527	5.363	12,604.890
Changes Proposed			
<i>Funding Changes</i>	31.554	-1.750	29.804
<i>Technical Adjustments</i>	1.211	-0.176	1.035
<i>Net Whitehall Transfers</i>	30.000	0.000	30.000
<i>Net Transfers within Scottish Block</i>	280.677	0.000	280.677
Total changes proposed	343.442	-1.926	341.516
Proposed Budget following Spring Budget Revision	12,942.969	3.437	12,946.406

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Governance & Reform	5.001	0.000	5.001
Government Business and Constitutional Relations	13.242	0.000	13.242
Organisational Readiness	34.231	4.120	38.351
Local Government	9,638.327	0.000	9,638.327
Scottish Public Pensions Agency	33.275	3.800	37.075
Accountant in Bankruptcy	1.127	0.850	1.977
Planning	83.866	-13.980	69.886
Other Finance	79.295	8.412	87.707
DFMF Central Government Grants to Local Authorities	7.605	0.000	7.605
Total Expenditure Limit	9,895.969	3.202	9,899.171
UK Funded AME:			
Scottish Government Corporate	0.000	0.095	0.095
Response and Readiness	0.000	0.140	0.140
Non-domestic rates	3,047.000	0.000	3,047.000
Total UK Funded AME	3,047.000	0.235	3,047.235
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	12,942.969	3.437	12,946.406

Total Limit on Income (accruing resources)	0.000
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Schedule 3.1 Governance and Reform
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5.062	0.000	5.062
ABR changes	-0.158	0.000	-0.158
ABR Budget	4.904	0.000	4.904
Proposed changes	0.097	0.000	0.097
SBR Proposed Budget	5.001	0.000	5.001
Summary of proposed changes			
Miscellaneous minor transfers	0.097	0.000	0.097
	0.097	0.000	0.097
Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.001	0.000	5.001
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	5.001	0.000	5.001
Budget Analysis			
Public Service Reform and Community Empowerment	3.523	0.000	3.523
Covid Recovery	1.478	0.000	1.478
Net Expenditure	5.001	0.000	5.001

DEPUTY FIRST MINISTER AND FINANCE

Schedule 3.2 Government Business and Constitutional Relations
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	13.157	0.000	13.157
ABR changes	-0.064	0.000	-0.064
ABR Budget	13.093	0.000	13.093
Proposed changes	0.149	0.000	0.149
SBR Proposed Budget	13.242	0.000	13.242
Summary of proposed changes			
Miscellaneous minor transfers	0.149	0.000	0.149
	0.149	0.000	0.149

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	13.242	0.000	13.242
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	13.242	0.000	13.242
Budget Analysis			
Local Government Elections	0.750	0.000	0.750
Boundary Commission	0.437	0.000	0.437
FOI Implementation	0.030	0.000	0.030
Scottish Parliamentary Elections	0.130	0.000	0.130
Government Business and Constitution Relations Policy and Coordination	11.895	0.000	11.895
Net Expenditure	13.242	0.000	13.242

DEPUTY FIRST MINISTER AND FINANCE

Schedule 3.3 Organisational Readiness
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	26.770	0.000	26.770
ABR changes	1.966	2.988	4.954
ABR Budget	28.736	2.988	31.724
Proposed changes	5.495	1.272	6.767
SBR Proposed Budget	34.231	4.260	38.491
Summary of proposed changes			
Additional funding to support the Scottish COVID-19 Inquiry	6.640	0.000	6.640
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	-1.470	0.000	-1.470
Additional funding to support the Waverly Gate accomodation refit costs	0.000	1.300	1.300
Miscellaneous minor transfers	0.325	-0.028	0.297
	5.495	1.272	6.767

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	34.231	4.260	38.491
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	34.231	4.260	38.491
Budget Analysis			
Office of the Chief Researcher Resilience	1.381	0.000	1.381
Response and Readiness	4.668	0.000	4.668
Response and Readiness (AME)	22.640	4.120	26.760
Organisational Readiness	0.000	0.140	0.140
Net Expenditure	5.542	0.000	5.542
	34.231	4.260	38.491

DEPUTY FIRST MINISTER AND FINANCE

Schedule 3.4 Local Government
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10,792.974	0.000	10,792.974
ABR changes	1,569.709	0.000	1,569.709
ABR Budget	12,362.683	0.000	12,362.683
Proposed changes	322.644	0.000	322.644
SBR Proposed Budget	12,685.327	0.000	12,685.327
Summary of proposed changes			
Transfer to Children and Families for Scottish Social Services Council fees agreed as part of the Local Government pay deal	-2.593	0.000	-2.593
Transfer to Housing for the Building Standards Division (BSD) following the increases to building warrant related fees	-1.500	0.000	-1.500
Transfer from Learning for the expansion of free school meals	80.000	0.000	80.000
Transfer from Learning to allow Local Government to issue funding to local authorities in relation to Free School Meal debt	59.700	0.000	59.700
Transfer from Learning to support employment of teachers	45.500	0.000	45.500
Transfer from Social Security Assistance to Local Government Finance to supply support to local authorities to provide the Scottish Welfare Fund	40.873	0.000	40.873
Transfer from Children and Families for kinship Foster Care Allowances Scottish Recommended Allowance	16.000	0.000	16.000
Transfer from Learning for Teachers' Pay Awards	8.300	0.000	8.300
Transfer from Learning to support costs of probationary teachers	6.749	0.000	6.749
Transfer from Concessionary Fares and Bus Services for distribution of capital funding for Community Bus Fund (CBF) as agreed with COSLA.	5.000	0.000	5.000
Funding from Social Security for Scottish Disability Assistance - Child Disability Payment	4.584	0.000	4.584
Transfer from Early Learning and Childcare Programme for summer holiday programmes provision to all 32 Local Authorities	4.000	0.000	4.000
Transfer from Health and Social Care to increase Mental Health Officer capacity within Local Authorities	3.710	0.000	3.710
Transfer from Ukrainian Resettlement to support Ukrainian Resettlement teams	3.200	0.000	3.200
Transfer from Digital to support the delivery of the Digital Public Services programme	1.400	0.000	1.400
Transfer from Environmental Services for the emergency grant funding for individuals and businesses following Storm Babet	1.000	0.000	1.000
Additional funding in relation to Bellwin	15.000	0.000	15.000
Whitehall transfer in relation to Ukrainian Resettlement	30.000	0.000	30.000
Miscellaneous minor transfers	1.721	0.000	1.721
	322.644	0.000	322.644

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	12,685.327	0.000	12,685.327
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	12,685.327	0.000	12,685.327
Budget			
Non-Domestic Rates (NDR)	3,047.000	0.000	3,047.000
General Revenue Grant	8,921.109	0.000	8,921.109
Support for Capital	712.600	0.000	712.600
Local Authority Advice and Policy	4.618	0.000	4.618
Net Expenditure	12,685.327	0.000	12,685.327

Memorandum Item - Total Local Government Funding

Proposed Budget	Operating £m	Capital £m	Total £m
Net Expenditure	12,685.327	0.000	12,685.327
Plus Specific Grants included as follows;			
Social Justice (Page 28)			
Transfer of the Management of Development Funding	92.245	0.000	92.245
Deputy First Minister and Finance (Page 107)			
Vacant Derelict Land Grant Education & Skills (Page 55)	7.605	0.000	7.605
Pupil Equity Fund	130.537	0.000	130.537
Early Learning and Childcare Expansion	522.522	0.000	522.522
Gaelic	4.482	0.000	4.482
Justice (Page 68)			
Criminal Justice Social Work	85.380	0.000	85.380
Transport, Net Zero and Just Transition (Page 81)			
Cycling, Walking and Safer Routes	35.000	0.000	35.000
Regional Transport Partnership	15.327	0.000	15.327
Support for Inter-Island Ferries	33.102	0.000	33.102
Net Expenditure	13,611.527	0.000	13,611.527

DEPUTY FIRST MINISTER AND FINANCE

Schedule 3.5 Scottish Public Pensions Agency
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	30.200	3.450	33.650
ABR changes	0.425	0.000	0.425
ABR Budget	30.625	3.450	34.075
Proposed changes	2.650	0.350	3.000
SBR Proposed Budget	33.275	3.800	37.075
Summary of proposed changes			
Additional funding to cover running costs	2.650	0.350	3.000
	2.650	0.350	3.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	33.275	3.800	37.075
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	33.275	3.800	37.075
Budget Analysis			
Agency Administration	33.275	3.800	37.075
Net Expenditure	33.275	3.800	37.075

DEPUTY FIRST MINISTER AND FINANCE

Schedule 3.6 Accountant in Bankruptcy (AiB)
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.117	0.850	1.967
ABR changes	0.010	0.000	0.010
ABR Budget	1.127	0.850	1.977
Proposed changes	0.000	0.000	0.000
SBR Proposed Budget	1.127	0.850	1.977
Summary of proposed changes			
Miscellaneous minor transfers	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	9.732	0.850	10.582
<i>Less:</i> Retained Income	-8.605	0.000	-8.605
Capital Receipts Applied	0.000	0.000	0.000
	1.127	0.850	1.977
Budget Analysis			
Accountant in Bankruptcy	1.127	0.850	1.977
Net Expenditure	1.127	0.850	1.977

DEPUTY FIRST MINISTER AND FINANCE

Schedule 3.7 Planning
Details of Proposed Budget

Proposed Changes	Operating	Capital	Total
	£m	£m	£m
Original Budget	81.515	-10.000	71.515
ABR changes	1.939	-0.080	1.859
ABR Budget	83.454	-10.080	73.374
Proposed changes	0.412	-3.900	-3.488
SBR Proposed Budget	83.866	-13.980	69.886
Summary of proposed changes			
Release of emerging and planned underspend to support priorities and the costs of inflation and public sector pay deals	0.000	-3.400	-3.400
Miscellaneous minor transfers	0.412	-0.500	-0.088
	0.412	-3.900	-3.488

Proposed Budget following Spring Budget Revision	Operating	Capital	Total
	£m	£m	£m
Gross Expenditure	83.866	-13.980	69.886
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	83.866	-13.980	69.886
Budget Analysis			
Regeneration	80.909	-17.000	63.909
Planning	2.375	3.020	5.395
Planning & Environmental Appeals	0.582	0.000	0.582
Net Expenditure	83.866	-13.980	69.886

DEPUTY FIRST MINISTER AND FINANCE

Schedule 3.8 Other Finance
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	53.774	7.000	60.774
ABR changes	13.526	1.155	14.681
ABR Budget	67.300	8.155	75.455
Proposed changes	11.995	0.352	12.347
SBR Proposed Budget	79.295	8.507	87.802
Summary of proposed changes			
Additional funding to cover staff costs	5.590	0.000	5.590
Transfers from various Portfolios to Public Information and Engagement to fund marketing campaigns	3.404	0.000	3.404
Miscellaneous minor transfers	3.001	0.352	3.353
	11.995	0.352	12.347

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	79.295	8.507	87.802
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	79.295	8.507	87.802
Budget Analysis			
Procurement Shared Services	31.523	0.000	31.523
Scottish Government Capital Projects	16.569	8.412	24.981
Exchequer and Finance	13.011	0.000	13.011
Public Information and Engagement	12.664	0.000	12.664
Consumer Policy and Advice	2.632	0.000	2.632
Scotland Act Implementation	2.896	0.000	2.896
Scottish Government (AME)	0.000	0.095	0.095
Finance FTs	0.000	0.000	0.000
Net Expenditure	79.295	8.507	87.802

Schedule 3.9 DFMF Central Government Grants to Local Authorities
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	7.605	0.000	7.605
ABR changes	0.000	0.000	0.000
ABR Budget	7.605	0.000	7.605
Proposed changes	0.000	0.000	0.000
SBR Proposed Budget	7.605	0.000	7.605
Summary of proposed changes			
Miscellaneous minor transfers	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	7.605	0.000	7.605
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	7.605	0.000	7.605
Budget Analysis			
Vacant Derelict Land Grant	7.605	0.000	7.605
Net Expenditure	7.605	0.000	7.605

THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	190.404	8.300	198.704
Changes Proposed			
<i>Funding Changes</i>	12.101	1.187	13.288
<i>Technical Adjustments</i>	-4.420	1.825	-2.595
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.100	0.000	0.100
Total changes proposed	7.781	3.012	10.793
Proposed Budget following Spring Budget Revision	198.185	11.312	209.497

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
The Crown Office and Procurator Fiscal Service	203.030	10.112	213.142
Total Expenditure Limit	203.030	10.112	213.142
UK Funded AME:	-4.845	1.200	-3.645
Total UK Funded AME	-4.845	1.200	-3.645
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	198.185	11.312	209.497

Total Limit on Income (accruing resources)	3.000
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THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	188.300	8.300	196.600
ABR changes	2.104	0.000	2.104
ABR Budget	190.404	8.300	198.704
Proposed changes	7.781	3.012	10.793
SBR Proposed Budget	198.185	11.312	209.497
Summary of Proposed changes			
Additional funding to cover staff costs	7.500	0.000	7.500
Transfer to fund Iona pressure	6.345	0.000	6.345
Transfer to fund the Digital Evidence Sharing Capability (DESC) project	0.000	1.187	1.187
Technical adjustments in relation to IFRS16	-1.744	1.825	0.081
AME budget cover for provisions and impairments	-4.845	0.000	-4.845
Miscellaneous minor transfers	0.525	0.000	0.525
Total	7.781	3.012	10.793

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	198.185	11.312	209.497
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	198.185	11.312	209.497
Budget Analysis			
Staff Costs	154.200	0.000	154.200
Office Costs	4.500	0.000	4.500
Case Related	17.200	0.000	17.200
Centrally Managed Costs	22.285	1.200	23.485
Capital Expenditure	0.000	10.112	10.112
Net Expenditure	198.185	11.312	209.497

Income to be surrendered	3.000
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SCOTTISH HOUSING REGULATOR

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	5.438	1.173	6.611
Changes Proposed			
<i>Funding Changes</i>	0.050	-0.400	-0.350
<i>Technical Adjustments</i>	-0.064	-0.773	-0.837
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	-0.014	-1.173	-1.187
Proposed Budget following Spring Budget Revision	5.424	0.000	5.424

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Scottish Housing Regulator	5.424	0.000	5.424
Total Expenditure Limit	5.424	0.000	5.424
UK Funded AME:			
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	5.424	0.000	5.424

Total Limit on Income (accruing resources)	0.000
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SCOTTISH HOUSING REGULATOR

Schedule 3.1 Scottish Housing Regulator
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5.554	0.400	5.954
ABR changes	-0.116	0.773	0.657
ABR Budget	5.438	1.173	6.611
Proposed changes	-0.014	-1.173	-1.187
SBR Proposed Budget	5.424	0.000	5.424
Summary of proposed changes			
Miscellaneous minor transfers	-0.014	-1.173	-1.187
	-0.014	-1.173	-1.187

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.424	0.000	5.424
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	5.424	0.000	5.424
Budget Analysis			
Scottish Housing Regulator	5.424	0.000	5.424
Net Expenditure	5.424	0.000	5.424

NATIONAL RECORDS OF SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	29.321	4.000	33.321
Changes Proposed			
<i>Funding Changes</i>	0.000	-0.500	-0.500
<i>Technical Adjustments</i>	-0.265	0.000	-0.265
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	-0.265	-0.500	-0.765
Proposed Budget following Spring Budget Revision	29.056	3.500	32.556

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
National Records of Scotland	29.056	3.500	32.556
Total Expenditure Limit	29.056	3.500	32.556
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	29.056	3.500	32.556

Total Limit on Income (accruing resources)	9.800
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NATIONAL RECORDS OF SCOTLAND

Schedule 3.1 National Records of Scotland
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	29.000	4.000	33.000
ABR changes	0.321	0.000	0.321
ABR Budget	29.321	4.000	33.321
Proposed changes	-0.265	-0.500	-0.765
SBR Proposed Budget	29.056	3.500	32.556
Summary of proposed changes			
Miscellaneous minor transfers	-0.265	-0.500	-0.765
	-0.265	-0.500	-0.765

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	34.856	3.500	38.356
<i>Less:</i> Retained Income	-5.800	0.000	-5.800
Capital Receipts Applied	0.000	0.000	0.000
	29.056	3.500	32.556
Budget Analysis			
Administration Costs	35.506	0.000	35.506
Capital Expenditure	0.000	3.500	3.500
Less Income	-6.450	0.000	-6.450
Net Expenditure	29.056	3.500	32.556

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	3.300	0.000	3.300
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	0.000	0.000	0.000
Proposed Budget following Spring Budget Revision	3.300	0.000	3.300

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Office of the Scottish Charity Regulator	3.300	0.000	3.300
Total Expenditure Limit	3.300	0.000	3.300
UK Funded AME:			
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	3.300	0.000	3.300

Total Limit on Income (accruing resources)	0.000
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OFFICE OF THE SCOTTISH CHARITY REGULATOR

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	3.300	0.000	3.300
ABR changes	0.000	0.000	0.000
ABR Budget	3.300	0.000	3.300
Proposed changes	0.000	0.000	0.000
SBR Proposed Budget	3.300	0.000	3.300
Summary of proposed changes			
Miscellaneous minor transfers	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3.300	0.000	3.300
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	3.300	0.000	3.300
Budget Analysis			
OSCR Administration Costs	3.300	0.000	3.300
Net Expenditure	3.300	0.000	3.300

SCOTTISH COURTS AND TRIBUNALS SERVICE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	156.382	17.715	147.646
Changes Proposed			
<i>Funding Changes</i>	7.803	1.068	8.871
<i>Technical Adjustments</i>	0.082	0.145	0.227
<i>Net Whitehall Transfers</i>	1.619	0.000	1.619
<i>Net Transfers within Scottish Block</i>	12.686	0.000	12.686
Total changes proposed	22.190	1.213	23.403
Proposed Budget following Spring Budget Revision	178.572	18.928	197.500

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Scottish Courts and Tribunals Service	178.243	16.928	195.171
Total Expenditure Limit	178.243	16.928	195.171
UK Funded AME:	0.329	2.000	2.329
Total UK Funded AME	0.329	2.000	2.329
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	178.572	18.928	197.500

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

Schedule 3.1 Scottish Courts and Tribunals Service
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	134.946	12.700	147.646
ABR changes	21.436	5.015	26.451
ABR Budget	156.382	17.715	174.097
Proposed changes	22.190	1.213	23.403
SBR Proposed Budget	178.572	18.928	197.500
Summary of proposed changes			
Transfer from Justice to support the 'Recover, Renew, Transform' Programme	7.770	0.000	7.770
Additional funding to support the replacement of the current case management system	2.600	0.000	2.600
Transfer from Social Security to support the running costs for the Social Security Chamber	1.769	0.000	1.769
Additional funding to support costs of unfilled judicial vacancies being covered by temporary judges and sheriffs	1.760	0.000	1.760
Additional funding to accommodate the increased pay settlement	1.660	0.000	1.660
Transfer from Cabinet Office to cover the full-year cost of staff transferred from Her Majesty's Courts and Tribunals Service (HMCTS) to SCTS in 2022/23	1.619	0.000	1.619
Additional funding to enable payment of salaried judicial pension obligations	1.221	0.000	1.221
Transfer from Judiciary to support the continued increase in cases coming to the Mental Health Tribunal for Scotland	1.148	0.000	1.148
Miscellaneous minor transfers	2.643	1.213	3.856
	22.190	1.213	23.403

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	223.477	18.928	242.405
Less: Retained Income	-44.905	0.000	-44.905
Capital Receipts Applied	0.000	0.000	0.000
	178.572	18.928	197.500
Budget Analysis			
Operating Expenditure	223.148	0.000	223.148
Scottish Courts and Tribunals Service Capital	0.000	16.928	16.928
Scottish Courts and Tribunals Service AME	0.329	2.000	2.329
Less Other Income (SCTS)	-10.922	0.000	-10.922
Less Civil Fees	-33.983	0.000	-33.983
Net Expenditure	178.572	18.928	197.500

SCOTTISH FISCAL COMMISSION

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	2.423	0.000	2.485
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	0.059	0.000	0.059
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	0.059	0.000	0.059
Proposed Budget following Spring Budget Revision	2.482	0.000	2.482

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Scottish Fiscal Commission	2.482	0.000	2.482
Total Expenditure Limit	2.482	0.000	2.482
UK Funded AME:			
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	2.482	0.000	2.482

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

Schedule 3.1 Scottish Fiscal Commission
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.485	0.000	2.485
ABR changes	-0.062	0.000	-0.062
ABR Budget	2.423	0.000	2.423
Proposed changes	0.059	0.000	0.059
SBR Proposed Budget	2.482	0.000	2.482
Summary of proposed changes			
Miscellaneous minor transfers	0.059	0.000	0.059
	0.059	0.000	0.059

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2.482	0.000	2.482
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	2.482	0.000	2.482
Budget Analysis			
Scottish Fiscal Commission	2.482	0.000	2.482
Net Expenditure	2.482	0.000	2.482

REVENUE SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	7.707	0.500	8.207
Changes Proposed			
<i>Funding Changes</i>	0.165	0.000	0.165
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	0.165	0.000	0.165
Proposed Budget following Spring Budget Revision	7.872	0.500	8.372

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Revenue Scotland	7.872	0.500	8.372
Total Expenditure Limit	7.872	0.500	8.372
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	7.872	0.500	8.372

Total Limit on Income (accruing resources)	0.000
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REVENUE SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	7.707	0.500	8.207
ABR changes	0.000	0.000	0.000
ABR Budget	7.707	0.500	8.207
Proposed changes	0.165	0.000	0.165
SBR Proposed Budget	7.872	0.500	8.372
Summary of proposed changes			
Miscellaneous minor transfers	0.165	0.000	0.165
	0.165	0.000	0.165

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	7.872	0.500	8.372
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	7.872	0.500	8.372
Budget Analysis			
Administration Costs	7.872	0.500	8.372
Net Expenditure	7.872	0.500	8.372

REGISTERS OF SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	5.141	6.105	11.246
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	-0.074	0.000	-0.074
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	-0.074	0.000	-0.074
Proposed Budget following Spring Budget Revision	5.067	6.105	11.172

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Registers of Scotland	4.621	6.105	10.726
Total Expenditure Limit	4.621	6.105	10.726
UK Funded AME:			
Total UK Funded AME	0.446	0.000	0.446
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	5.067	6.105	11.172

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

Schedule 3.1 Registers of Scotland
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.546	5.900	10.446
ABR changes	0.595	0.205	0.800
ABR Budget	5.141	6.105	11.246
Proposed changes	-0.074	0.000	-0.074
SBR Proposed Budget	5.067	6.105	11.172
Summary of proposed changes			
Miscellaneous minor transfers	-0.074	0.000	-0.074
	-0.074	0.000	-0.074

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.067	6.105	11.172
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	5.067	6.105	11.172
Budget Analysis			
Registers of Scotland	5.067	6.105	11.172
Net Expenditure	5.067	6.105	11.172

ENVIRONMENTAL STANDARDS SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	2.910	0.000	2.910
Changes Proposed			
<i>Funding Changes</i>	-0.150	0.000	-0.150
<i>Technical Adjustments</i>	0.000	0.793	0.793
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	-0.150	0.793	0.643
Proposed Budget following Spring Budget Revision	2.760	0.793	3.553

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Environmental Standards Scotland	2.760	0.793	3.553
Total Expenditure Limit	2.760	0.793	3.553
UK Funded AME:			
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	2.760	0.793	3.553

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

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.910	0.000	2.910
ABR changes	0.000	0.000	0.000
ABR Budget	2.910	0.000	2.910
Proposed changes	-0.150	0.793	0.643
SBR Proposed Budget	2.760	0.793	3.553
Summary of proposed changes			
Miscellaneous minor transfers	-0.150	0.793	0.643
	-0.150	0.793	0.643

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2.760	0.793	3.553
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	2.760	0.793	3.553
Budget Analysis			
Environmental Standards Scotland	2.760	0.793	3.553
Net Expenditure	2.760	0.793	3.553

FOOD STANDARDS SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	22.968	0.000	22.968
Changes Proposed			
<i>Funding Changes</i>	-0.152	0.139	-0.013
<i>Technical Changes</i>	0.233	0.000	0.233
<i>Net Whitehall transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	0.081	0.139	0.220
Proposed Budget following Spring Budget Revision	23.049	0.139	23.188

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Food Standards Scotland	22.649	0.139	22.788
Total Expenditure Limit	22.649	0.139	22.788
UK Funded AME:			
Total UK Funded AME	0.400	0.000	0.400
Other Expenditure :			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	23.049	0.139	23.188

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

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	23.000	0.000	23.000
ABR changes	-0.032	0.000	-0.032
ABR Budget	22.968	0.000	22.968
Proposed changes	0.081	0.139	0.220
SBR Proposed Budget	23.049	0.139	23.188
Summary of proposed changes			
Miscellaneous minor transfers	0.081	0.139	0.220
	0.081	0.139	0.220

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	27.419	0.139	27.558
<i>Less:</i> Retained Income	-4.370	0.000	-4.370
Capital Receipts Applied	0.000	0.000	0.000
	23.049	0.139	23.188
Budget Analysis			
Administration	23.049	0.000	23.049
Capital Expenditure	0.000	0.139	0.139
Net Expenditure	23.049	0.139	23.188

CONSUMER SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	2.400	0.000	2.400
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	0.000	0.000	0.000
Proposed Budget following Spring Budget Revision	2.400	0.000	2.400

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Consumer Scotland	2.400	0.000	2.400
Total Expenditure Limit	2.400	0.000	2.400
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	2.400	0.000	2.400

Total Limit on Income (accruing resources)	0.000
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CONSUMER SCOTLAND

Schedule 3.1 Consumer Scotland
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.400	0.000	2.400
ABR changes	0.000	0.000	0.000
ABR Budget	2.400	0.000	2.400
Proposed changes	0.000	0.000	0.000
SBR Proposed Budget	2.400	0.000	2.400
Summary of proposed changes			
Miscellaneous minor transfers	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2.400	0.000	2.400
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	2.400	0.000	2.400
Budget Analysis			
Administration Costs	2.400	0.000	2.400
Net Expenditure	2.400	0.000	2.400

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	6,921.001	0.000	6,921.001
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	-3,160.192	0.000	-3,160.192
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	-3,160.192	0.000	-3,160.192
Proposed Budget following Spring Budget Revision	3,760.809	0.000	3,760.809

	Operating £m	Capital £m	Total £m
Expenditure Limit:	0.000	0.000	0.000
Total Expenditure Limit	0.000	0.000	0.000
UK Funded AME:			
NHS Pensions	2,481.531	0.000	2,481.531
Teachers' Pensions	1,279.278	0.000	1,279.278
Total UK Funded AME	3,760.809	0.000	3,760.809
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	3,760.809	0.000	3,760.809

Total Limit on Income (accruing resources)	3,100.0
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SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4,640.537	0.000	4,640.537
ABR changes	0.000	0.000	0.000
ABR Budget	4,640.537	0.000	4,640.537
Proposed changes	-2,159.006	0.000	-2,159.006
SBR Proposed Budget	2,481.531	0.000	2,481.531
Summary of proposed changes			
Refinement of forecast based on scheme pension benefit payments and member employer and employee contributions	-2,159.006	0.000	-2,159.006
	-2,159.006	0.000	-2,159.006

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4,815.193	0.000	4,815.193
Less: Retained Income	-2,333.662	0.000	-2,333.662
Capital Receipts Applied	0.000	0.000	0.000
	2,481.531	0.000	2,481.531
Budget Analysis			
NHS Pension Scheme Expenditure	4,815.193	0.000	4,815.193
Retained Income from employee and employer contributions and transfers received (NHS)	-2,333.662	0.000	-2,333.662
Net Expenditure	2,481.531	0.000	2,481.531

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 3.2 Teachers' Pensions
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2,280.464	0.000	2,280.464
ABR changes	0.000	0.000	0.000
ABR Budget	2,280.464	0.000	2,280.464
Proposed changes	-1,001.186	0.000	-1,001.186
SBR Proposed Budget	1,279.278	0.000	1,279.278
Summary of proposed changes			
Refinement of forecast based on scheme pension benefit payments and member employer and employee contributions	-1,001.186	0.000	-1,001.186
	-1,001.186	0.000	-1,001.186

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,422.721	0.000	2,422.721
Less: Retained Income	-1,143.443	0.000	-1,143.443
Capital Receipts Applied	0.000	0.000	0.000
	1,279.278	0.000	1,279.278
Budget Analysis			
Teachers' Pension Scheme Expenditure	2,422.721	0.000	2,422.721
Teachers' Retained Income from employee and employer contributions and transfers received	-1,143.443	0.000	-1,143.443
Net Expenditure	1,279.278	0.000	1,279.278

SCOTTISH PARLIAMENT CORPORATE BODY

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	132.679	1.500	134.179
Changes Proposed			
<i>Funding Changes</i>	0.111	0.000	0.111
<i>Technical Changes</i>	-1.400	0.000	-1.400
<i>Net Whitehall transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	-1.289	0.000	-1.289
Proposed Budget following Spring Budget Revision	131.390	1.500	132.890

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Scottish Parliament Corporate Body	130.290	1.500	131.790
Total Expenditure Limit	130.290	1.500	131.790
UK Funded AME:	1.100	0.000	1.100
Total UK Funded AME	1.100	0.000	1.100
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	131.390	1.500	132.890

Total Limit on Income (accruing resources)	1.000
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SCOTTISH PARLIAMENT CORPORATE BODY

Schedule 3.1 Scottish Parliament Corporate Body
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	132.679	1.500	134.179
ABR changes	0.000	0.000	0.000
ABR Budget	132.679	1.500	134.179
Proposed changes	-1.289	0.000	-1.289
SBR Proposed Budget	131.390	1.500	132.890
Summary of proposed changes			
Technical adjustment in relation to AME budgets	-0.900	0.000	-0.900
Technical adjustment in relation to non-cash budgets	-0.500	0.000	-0.500
Transfer from Scottish Government in relation to Child Friendly Complaints	0.111	0.000	0.111
	-1.289	0.000	-1.289

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	131.390	1.500	132.890
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	131.390	1.500	132.890
Budget Analysis			
Administration Costs	130.290	0.000	130.290
Capital Expenditure	0.000	1.500	1.500
AME - Pension liabilities	1.100	0.000	1.100
Net Expenditure	131.390	1.500	132.890

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	12.050	6.421	18.471
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-0.150	0.150	0.000
Total changes proposed	-0.150	0.150	0.000
Proposed Budget following Spring Budget Revision	11.900	6.571	18.471

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Audit Scotland	11.900	6.571	18.471
Total Expenditure Limit	11.900	6.571	18.471
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	11.900	6.571	18.471

Total Limit on Income (accruing resources)	22.000
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AUDIT SCOTLAND

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	12.050	0.150	12.200
ABR changes	0.000	6.271	6.271
ABR Budget	12.050	6.421	18.471
Proposed changes	-0.150	0.150	0.000
SBR Proposed Budget	11.900	6.571	18.471
Summary of Proposed changes			
Miscellaneous minor changes	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11.900	6.571	18.471
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	11.900	6.571	18.471
Budget Analysis			
Capital-	0.000	0.300	0.300
Support to Parliament & the Auditor General:			
Current expenditure-	20.578	6.271	26.849
<i>Less:</i> income from fees and charges-	-8.678	0.000	-8.678
Support to the Accounts Commission:			
Current expenditure-	14.265	0.000	14.265
<i>Less:</i> income from fees and charges-	-14.265	0.000	-14.265
Net Expenditure	11.900	6.571	18.471



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