
Scotland's Budget Documents:

The 2020-21 Spring Budget Revision

to the Budget (Scotland) Act

for the year ending 31 March 2021

Laid before the Scottish Parliament by the Scottish Ministers February 2021

SG/2021/28

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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 2020 (Amendment) Regulations 2021' – the Spring Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in February 2021. 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 2020, which authorises the Scottish Government's spending plans for the financial year 2020-21.

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) COVID-19 and other funding changes to reflect deployment of available resources to portfolios (total net increase to the budget of £3,263.5 million);
- ii) Reprioritisation – emerging underspends used to manage emerging shortfalls elsewhere within the budget (-£745.4 million)
- iii) technical adjustments (net decrease to the budget of -£679.1 million);
- iv) Whitehall Transfers and HM Treasury allocations to the Scottish Government (£18.2 million); and the transfer of resources between Scottish Government portfolios (£0.3 million due to roundings).

4. In total these changes will increase the Scottish Government budget by £1,857.5 million from £54,495.9 million to £56,353.4 million.

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

COVID-19 and other Funding Changes

6. On 23 December the Chief Secretary to the Treasury confirmed an increase in the minimum guaranteed allocation of funding for COVID-19 to £8.6 billion. Financial planning for the Covid support for public services, businesses and individuals in Scotland has been finalised on the basis of this guaranteed level of funding. £3.581 billion of these consequentials were allocated at the Summer budget Revision and a further £2.381 billion were allocated at the Autumn. The changes set out in this Revision include the allocation of the remaining £2.638 billion of those consequentials.

7. £3,063m of these consequentials have been added to the Scottish Government Block Grant at the UK Main Estimate. The balance of these funds are added to the Scottish Government budget at UK Supplementary Estimate. Some significant additional funding beyond the £8.6 billion guarantee has been provided as a result of the final calculation of UK Government funding allocations for 2020-21. The additional amounts are;

- £873.510 million of additional Resource funding;
- £236.845 million of Capital funding; and
- £41.532 million of Financial Transactions.

Recognising the very late notification of this additional funding and the issues with effectively planning and deploying such significant sums so late in the financial year, the

Chief Secretary to the Treasury has agreed that this funding can be deferred into 2021-22. This deferral supports planned continuity in the range of support for public services, businesses and individuals into next financial year.

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

Reprioritisation

9. In areas where underspends have emerged through the monthly budget management and monitoring process, budgets have been reduced and redeployed to areas, including on COVID-19 related measures, where pressures have been identified. The areas affected by these transfers are detailed throughout the document (-£745.4million).

Technical Adjustments

10. The Spring Budget Revision records net technical changes of -£679.1 million. The largest technical change (-£911.9 million) relates to an accounting adjustment in relation to the COVID-19 business grants paid through Local Authorities. The 2019-20 consolidated accounts contained a late adjustment of £911.9 million to create a non-cash provision for these business support measures, recognising the commitment to provide that funding was made in 2019-20, although the payments themselves were not made until 2020-21. This adjustment supports the release of that provision such that it matches against the appropriate expenditure for which budget cover was provided in the 2020-21 Summer Budget Revision. Full details on the creation of the provision are provided in the 2019-20 accounts. The adjustment here results in a reduction of £911.9 million in AME non cash budget requirement in 2020-21 and is processed so that the budget aligns with the treatment required in the 2020-21 consolidated accounts. There is additional non cash funding for Education (£217.8 million), Social Security (£10.7 million) and other portfolios (£2.5 million); there is a reduction to the AME provision for future NHS and Teachers pension costs (£155.9 million). This arises from reduced opening pension liability and reduced current service costs. Allocations of notional funding have been made to cover expected credit losses (£41.3 million); allocations of notional funding have also been made to cover accrued staff benefits resulting from Covid-19 (£94.9 million). A technical accounting adjustment in respect of a pre-payment for the sleeper service (£5 million). There are also revisions of AME budget, as agreed and funded by HM Treasury, to cover provisions, impairments, fair value adjustments and pension liabilities (net -£5.1 million) as well as a small number of changes (£21.6 million) to align budgets with accounting requirements under the Government Financial Reporting Manual (the FReM).

Transfers

11. There are 13 Whitehall Transfers recognised as part of the Spring Budget Revision totalling £18.2 million. A transfer of £0.7 million in respect of the Scottish Infected Blood Support Scheme and three other minor transfers to and from Health netting to £0.1 million. A transfer from Department for Transport of £1.3 million for Dundee to Stanstead PO, two transfers from BEIS of £7.3 million for Public Sector Energy Efficiency and £1 million for GovTech Catalyst funding. A £7 million transfer for Fisheries Transition Funding, a £0.9 million transfer of funding from the Tampon Tax for Scottish Charities, two minor transfers to Economy, Jobs totalling £0.1 million and a £0.1 million transfer from the Home Office for Marriage Civil Partnership changes. There is also a £0.3 million transfer from Justice to the Cabinet Office.

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

- transfer from Health & Sport to Communities & Local Government to support children and young people's mental health (£11.3 million);
- transfer from Health & Sport to Marketing for public awareness campaigns about Covid-19 (£11.2 million);
- transfer from Health & Sport to Education & Skills in respect of nursing and midwifery education (£9.9 million);
- transfer from Rural Economy & Tourism to Health & Sport to fund delivery of the shielding box scheme (£32.0 million);
- transfer from Transport, Infrastructure & Connectivity to Health & Sport to fund fleet decarbonisation (£5.7 million);
- transfer from Communities & Local Government to Transport, Infrastructure & Connectivity for Energy Efficient Scotland (£133.7 million);
- transfer from Communities & Local Government to Finance (Digital Strategy) for Connecting Scotland initiative (£23.0 million);
- transfer from Economy, Fair Work & Culture to Communities and Local Government for Winchburgh project (£6.5 million);
- transfer from Economy, Fair Work & Culture to Education and Skills for Young Persons Guarantee (£8.7 million);
- transfer from Transport, Infrastructure & Connectivity to Communities and Local Government for Affordable Homes programme (£5.0 million);
- transfer from Social Security & Older People (Scottish Welfare Fund) to Communities & Local Government to tackle financial insecurity (£20.0 million);

Format of Supporting Document

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

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

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

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

- Limit, UK Funded AME (Annually Managed Expenditure) and Other spending to show TME (Total Managed Expenditure) in respect of the Scottish Budget;
- details of the proposed major changes; and
- details of the proposed revised budgets disaggregated to Level 3.

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

Table A - Revised NDPB Cash and Resource Budgets by Portfolio, 2020-21

Portfolios (with at least one Executive NDPB)	NDPB Budget (Cash terms)	Non Cash items	NDPB Budget (Resource Terms)
	£m	£m	£m
Health and Sport	110.1	1.3	111.4
Communities and Local Government	2.0	0.0	2.0
Finance	8.9	2.9	11.8
Education and Skills	2,458.7	264.6	2,723.3
Justice	1,698.6	126.4	1,825.0
Transport, Infrastructure & Connectivity	124.9	55.5	180.4
Environment, Climate Change and Land Reform	119.3	28.4	147.7
Rural Economy and Tourism	228.2	23.1	251.3
Economy, Fair Work and Culture	822.9	95.6	918.5
Total	5,573.6	597.8	6,171.4

Process for the Budget Revision

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

Summary Tables

Table 1.1 Changes sought in Spring Revision (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in the Autumn Budget Revision	Change Proposed	Revised Budget
	£m	£m	£m
Health and Sport	17,536.6	553.9	18,090.5
Communities & Local Government	13,390.6	-340.8	13,049.8
Finance	171.8	59.2	231.0
Education and Skills	4,538.2	411.4	4,949.6
Justice	2,705.9	178.9	2,884.8
Transport, Infrastructure & Connectivity	3,921.5	213.6	4,135.1
Environment, Climate Change and Land Reform	488.5	13.8	502.3
Rural Economy & Tourism	905.0	92.6	997.6
Economy, Fair Work & Culture	1,198.0	782.4	1,980.4
Social Security & Older People	3,710.5	-50.3	3,660.2
Constitution, Europe & External Affairs	39.8	9.6	49.4
Crown Office and Procurator Fiscal	141.9	28.5	170.4
Total Scottish Government (Consolidated)	48,748.3	1,952.8	50,701.1
National Records of Scotland	69.6	-15.3	54.3
Office of the Scottish Charity Regulator	3.3	0.1	3.4
Scottish Courts and Tribunals Service	131.6	22.8	154.4
Scottish Fiscal Commission	2.0	0.0	2.0
Revenue Scotland	7.0	0.0	7.0
Registers of Scotland	12.4	40.5	52.9
Food Standards Scotland	16.0	2.9	18.9
Scottish Housing Regulator	4.5	0.4	4.9
NHS and Teachers' Pensions	5,385.1	-155.9	5,229.2
Total Scottish Administration	54,379.8	1,848.3	56,228.1
Direct-Funded Bodies			
Scottish Parliamentary Corporate Body	107.2	4.7	111.9
Audit Scotland	8.9	4.5	13.4
Total Scottish Budget	54,495.9	1,857.5	56,353.4

Table 1.2 Summary of Changes by Type

Scottish Government Portfolios	Resources other than Accruing Resources as shown in Autumn Budget Revision	Changes Proposed					Revised Budget
		COVID-19 and other Funding Changes	Reprioritisation	Technical Changes	Net Whitehall transfers	Net Transfers within Scottish Block*	
	£m	£m	£m		£m	£m	£m
Health and Sport	17,536.6	494.3		72.6	0.8	-13.8	18,090.5
Communities & Local Government	13,390.6	844.3	-197.0	-903.5	1.3	-85.9	13,049.8
Finance	171.8	12.4		7.4		39.4	231.0
Education and Skills	4,538.2	218.7	-25.1	202.1		15.7	4,949.6
Justice	2,705.9	231.7	-52.7	2.5	-0.3	-2.3	2,884.8
Transport, Infrastructure & Connectivity	3,921.5	270.4	-211.8	31.8	7.3	115.9	4,135.1
Environment, Climate Change and Land Reform	488.5	23.8	-6.8	-3.3	1.0	-0.9	502.3
Rural Economy & Tourism	905.0	127.3	-15.2	1.0	7.0	-27.5	997.6
Economy, Fair Work & Culture	1,198.0	921.2	-131.2	12.0	0.1	-19.7	1,980.4
Social Security & Older People	3,710.5	35.7	-90.1	26.5	0.9	-23.3	3,660.2
Constitution, Europe & External Affairs	39.8	10.7	-0.3			-0.8	49.4
Crown Office and Procurator Fiscal	141.9	25.3		2.0		1.2	170.4
Scottish Government	48,748.3	3,215.8	-730.2	-548.9	18.1	-2.0	50,701.1
National Records of Scotland	69.6		-14.4	-0.5	0.1	-0.5	54.3
Office of the Scottish Charity Regulator	3.3	0.1					3.4
Scottish Courts & Tribunals Service	131.6	20.7		1.0		1.1	154.4
Scottish Fiscal Commission	2.0						2.0
Revenue Scotland	7.0						7.0
Registers of Scotland	12.4	21.9		18.1		0.5	52.9
Food Standards Scotland	16.0	2.7		0.2			18.9
Scottish Housing Regulator	4.5			0.1		0.3	4.9
NHS and Teachers' Pensions	5,385.1			-155.9			5,229.2
Scottish Administration	54,379.8	3,261.2	-744.6	-685.9	18.2	-0.6	56,228.1
Direct-Funded Bodies							
Scottish Parliamentary Corporate Body	107.2			3.8		0.9	111.9
Audit Scotland	8.9	2.3	-0.8	3.0			13.4
Total Scottish Budget	54,495.9	3,263.5	-745.4	-679.1	18.2	0.3	56,353.4

The Consolidated Accounts of the Scottish Government for 2020-21 will report the annual outturn against the revised position as analysed over the following expenditure aggregates:

Table 1.3 Revised Budgets - Consolidated Accounts

Scottish Government - Portfolios	Within Expenditure Limit £m	Within UK Funded AME £m	Other Expenditure £m	Total Budget £m
Health and Sport	17,941.0	66.0	83.5	18,090.5
Communities & Local Government	12,085.3	964.5		13,049.8
Finance	231.0			231.0
Education and Skills	4,573.2	376.4		4,949.6
Justice	2,800.9	1.1	82.8	2,884.8
Transport, Infrastructure & Connectivity	4,004.1		131.0	4,135.1
Environment, Climate Change and Land Reform	501.2	1.1		502.3
Rural Economy & Tourism	997.2	0.3	0.1	997.6
Economy, Fair Work & Culture	1,972.2	8.2		1,980.4
Social Security & Older People	3,655.2	5.0		3,660.2
Constitution, Europe & External Affairs	49.4			49.4
Crown Office and Procurator Fiscal	169.7	0.7		170.4
Consolidated Accounts	48,980.4	1,423.3	297.4	50,701.1

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

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

Other Bodies	Within Expenditure Limit £m	Within UK Funded AME £m	Other Expenditure £m	Total Budget £m
National Records of Scotland	54.3			54.3
Office of the Scottish Charity Regulator	3.4			3.4
Scottish Courts and Tribunals Service	154.1	0.3		154.4
Scottish Fiscal Commission	2.0			2.0
Revenue Scotland	7.0			7.0
Registers of Scotland	38.8	14.1		52.9
Food Standards Scotland	18.4	0.5		18.9
Scottish Housing Regulator	4.9			4.9
NHS and Teachers' Pensions		5,229.2		5,229.2
Scottish Parliamentary Corporate Body	107.2	4.7		111.9
Audit Scotland	10.4	3.0		13.4
Total Other bodies	400.5	5,251.8	0.0	5,652.3

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

	Autumn Budget Revision	Change Proposed	Revised Cash authorisation
	£m	£m	£m
Scottish Administration	48,463.0	2,611.4	51,074.4
Scottish Parliamentary Corporate Body	94.6	0.9	95.5
Audit Scotland	8.6	1.5	10.1
Total Cash Authorisation	48,566.2	2,613.8	51,180.0

Table 1.6 Reconciliation of Revised Budget to Cash Authorisation

	Revised Budget	Adjustments for Non Cash Items		Cash Authorisation
		Depreciation	Other	
Scottish Government - Core	50,530.7	-820.9	887.0	50,596.8
Crown Office and Procurator Fiscal	170.4	-5.1	-1.5	163.8
National Records of Scotland	54.3	-6.7		47.6
Office of the Scottish Charity Regulator	3.4	-0.1		3.3
Scottish Courts & Tribunals Service	154.4	-25.6	-1.0	127.8
Scottish Fiscal Commission	2.0			2.0
Revenue Scotland	7.0	-0.4		6.6
Registers of Scotland	52.9	-4.8	-17.7	30.4
Food Standards Scotland	18.9	-0.5	-0.5	17.9
Scottish Housing Regulator	4.9	-0.3		4.6
Scottish Teachers' and NHS Pensions	5,229.2		-5,155.6	73.6
Scottish Administration	56,228.1	-864.4	-4,289.3	51,074.4
Scottish Parliamentary Corporate Body	111.9	-11.3	-5.1	95.5
Audit Scotland	13.4	-0.3	-3.0	10.1
Total Cash Authorisation	56,353.4	-876.0	-4,297.4	51,180.0

Sources of Funding for Scottish Administration

Cash Grants from the Consolidated Fund (includes EU funds)	33,430.8
Non Domestic Rate Income	1,868.0
Forecast receipts from Scottish Rate of Income Tax	12,365.0
Forecast Receipts from LBTT and Landfill Tax	612.0
Fines, Forfeitures and Fixed Penalties	25.0
Queen's and Lord Treasurers Remembrancer	5.0
Resource borrowing	207.0
Capital borrowing	450.0
National Insurance Contributions	2,217.2
Total Cash Authorisation	51,180.0

Table 1.7 a: Funding Reconciliation (reserve)

Closing Reserve balance brought forward from 2019-20	432.5
Additional consequentials from the UK Budget	112.0
Anticipated Covid 19 Barnett Consequentials	8,600.0
Adjustment to fund estimated shortfall in income from NDR	-972.0
Additional funding movements	-73.4
Total funding available for deployment	8,099.1
Already deployed in 2020-21 budgets	-168.0
Deployed at Summer Budget Revision	-2,787.2
Deployed at Autumn Budget Revision	-2,411.8
Deployed at Spring Budget Revision	-2,518.1
Balance for deployment	214.0

Table 1.7 b: Funding Reconciliation (budget changes)

	£m
Budget as approved in Budget Bill 2020-21	49,250.7
Changes at Summer Budget Revision	2,787.2
Changes at Autumn Budget Revision	2,458.0
Proposed changes at Spring Budget Revision	1,857.5
Revised Budget following Spring Revision	56,353.4
Sources of funding for proposed SBR changes	
Deployment of HMT Covid 19 consequentials	2,637.9
Net movement on the Reserve	-4.8
Non Barnett funding adjustment	-115.0
Technical Adjustments	-679.1
Transfers from Whitehall	18.2
Miscellaneous roundings	0.3
Total Changes	1,857.5

Table 1.8 Capital Spending and Net Investment

	Direct Capital	Financial Transaction	NDPB Capital	Capital Grants to Local Authorities	Capital Grants to Private Sector
	£m	£m	£m	£m	£m
<i>Accounts Definition</i>					
	<i>Net Investment</i>				
Health and Sport	467.5	35.0			9.4
Communities & Local Government	-25.9	345.5		567.8	638.0
Finance	25.5				43.0
Education and Skills	600.1	55.0	31.1	121.8	457.7
Justice	51.2		87.1		11.4
Transport, Infrastructure & Connectivity	289.2	86.4	57.0	229.8	1,540.0
Environment, Climate Change and Land Reform	271.0	-0.8	8.2		49.3
Rural Economy & Tourism	11.4	-167.6	7.1	46.2	72.1
Economy, Fair Work & Culture	1.1	89.8	94.2		160.6
Social Security & Older People	80.7	9.2			
Constitution, Europe & External Affairs					
Crown Office and Procurator Fiscal	8.3				
Total Scottish Government (Consolidated)	1,780.1	452.5	284.7	965.6	2,981.5
National Records of Scotland	2.3				
Scottish Courts and Tribunals Service	16.4				
Scottish Fiscal Commission					
Revenue Scotland	0.4				
Registers of Scotland	4.5				
Food Standards Scotland	0.6				
Office of the Scottish Charity Regulator					
Scottish Housing Regulator	0.2				
Scottish Teachers' and NHS Pension Schemes					
Total Scottish Administration	1,804.5	452.5	284.7	965.6	2,981.5
Direct Funded Bodies					
Scottish Parliament Corporate Body	0.9				
Audit Scotland	0.2				
Total Scottish Budget	1,805.6	452.5	284.7	965.6	2,981.5

1. Approximately £567m of the E&S direct capital scores in UK Funded AME.

2. £36m of the Health & Sport Direct Capital relates to PPP/PFI and scores in "Other".

3. Financial Transactions £55.0m in Education and Skills, £46.6m in Economy, Fair Work & Culture and £2m in Rural Economy & Tourism are within NDPB budgets and therefore score as Indirect capital in Scottish Budgets.

HEALTH AND SPORT

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	17,048.6	488.0	17,536.6
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	465.3	29.0	494.3
<i>Reprioritisation</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	91.3	-18.7	72.6
<i>Net Whitehall Transfers</i>	0.8	0.0	0.8
<i>Net Transfers within Scottish Block</i>	-18.0	4.2	-13.8
Total changes proposed	539.4	14.5	553.9
Proposed Budget following Spring Budget Revision	17,588.0	502.5	18,090.5

	Operating £m	Capital £m	Total £m
Expenditure Limit: Health and Sport	17,474.6	466.4	17,941.0
Total Expenditure Limit	17,474.6	466.4	17,941.0
UK Funded AME: Health	66.0	0.0	66.0
Total UK Funded AME	66.0	0.0	66.0
Other Expenditure: Health	47.4	36.1	83.5
Total Other Expenditure	47.4	36.1	83.5
Total Budget	17,588.0	502.5	18,090.5

Total Limit on Income (accruing resources)	3,000.0
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HEALTH AND SPORT

Schedule 3.1 Health and Sport Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	14,909.6	438.0	15,347.6
Changes in the SuBR	620.0	0.0	620.0
SuBR Budget	15,529.6	438.0	15,967.6
ABR changes	1,519.0	50.0	1,569.0
ABR Budget	17,048.6	488.0	17,536.6
Proposed changes	539.4	14.5	553.9
SBR Proposed Budget	17,588.0	502.5	18,090.5
Summary of proposed changes			
Additional Covid funding for Health	435.3	4.0	439.3
Accrued NHS staff leave costs	80.0	0.0	80.0
Transfer from Rural Services to deliver groceries to people shielding due to the Covid pandemic	32.0	0.0	32.0
Additional Covid funding for Sport	30.0	25.0	55.0
Transfer from Transport Scotland for fleet decarbonisation	0.0	5.7	5.7
Transfer from Justice portfolio to improve forensic medical examinations and healthcare services for those who have experienced rape and sexual assault	0.0	2.0	2.0
Transfer to Sport Scotland for UCI 2023 Cycling World Championships	1.0	0.0	1.0
Transfer to Communities and Local Government portfolio to support children and young people's mental health as a result of the Covid-19 pandemic	-11.3	0.0	-11.3
Transfer to marketing for public awareness campaigns about the Covid-19 pandemic	-11.2	0.0	-11.2
Transfer to Scottish Funding Council to fund nursing and midwifery pre-registration places	-9.9	0.0	-9.9
Transfer to Communities and Local Government portfolio for community based mental health and wellbeing services for children and young people	-3.7	0.0	-3.7
Transfer to Scottish Funding Council for counselling services in the further and higher education sector	-3.7	0.0	-3.7
Transfer to Scottish Enterprise for contributing to PPE manufacturing capability to support the NHS during the Covid-19 pandemic	0.0	-3.4	-3.4
Transfer to Communities and Local Government portfolio for the Covid Test and Protect Programme	-2.9	0.0	-2.9
Transfer to Food Standards Scotland for preparing for EU exit	-2.7	0.0	-2.7
Transfer to Communities and Local Government portfolio for Housing First Pathfinder Programme	-1.2	0.0	-1.2
Capital expenditure reclassification	4.8	-4.8	0.0
Reduction in NHS impairment requirements	-47.0	0.0	-47.0
Additional budget cover for NHS provisions (UK AME)	7.0	0.0	7.0
Additional budget cover for NHS donated asset depreciation (UK AME)	6.0	0.0	6.0
ODEL adjustments for PFI leases and donated assets	41.4	-14.0	27.4
Miscellaneous minor transfers	-4.5	0.0	-4.5
	539.4	14.5	553.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	20,165.3	522.5	20,687.8
<i>Less:</i> Retained Income	-2,577.3	0.0	-2,577.3
Capital Receipts Applied	0.0	-20.0	-20.0
	17,588.0	502.5	18,090.5
Budget Analysis			
NHS Territorial Boards	11,330.7	0.0	11,330.7
NHS National Boards	1,766.6	0.0	1,766.6
General Medical Services	1,063.3	0.0	1,063.3
Pharmaceutical Services Contractors Remuneration	208.0	0.0	208.0
General Dental Services	427.6	0.0	427.6
General Ophthalmic Services	110.6	0.0	110.6
Additional Support for Care	0.0	0.0	0.0
Mental Health Services	115.5	0.0	115.5
Outcomes Framework	71.9	0.0	71.9
Workforce and Nursing	187.6	0.0	187.6
Health Improvement & Protection	92.5	0.0	92.5
Care, Support and Rights	104.9	0.0	104.9
eHealth	113.1	0.0	113.1
Early Years	49.4	0.0	49.4
Quality and Improvement	56.0	0.0	56.0
Miscellaneous Other Services and Resource Income	1,628.0	0.0	1,628.0
Active Healthy Lives	39.9	0.0	39.9
SportScotland	35.6	0.0	35.6
Revenue Consequences of NPD Schemes	65.0	0.0	65.0
Investment	0.0	451.4	451.4
Financial Transactions	0.0	35.0	35.0
Capital Income	0.0	-20.0	-20.0
NHS Indirect Capital	8.4	0.0	8.4
Health PPP/PFI NPD (Other)	47.4	36.1	83.5
NHS Impairments (UK AME)	53.0	0.0	53.0
NHS Provisions (UK AME)	7.0	0.0	7.0
NHS Donated Assets Depreciation (UK AME)	6.0	0.0	6.0
Net Expenditure	17,588.0	502.5	18,090.5

COMMUNITIES AND LOCAL GOVERNMENT
Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	13,083.1	307.5	13,390.6
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	814.3	30.0	844.3
<i>Reprioritisation</i>	-197.0	0.0	-197.0
<i>Technical Adjustments</i>	-903.5	0.0	-903.5
<i>Net Whitehall Transfers</i>	1.3	0.0	1.3
<i>Net Transfers within Scottish Block</i>	-68.0	-17.9	-85.9
Total changes proposed	-352.9	12.1	-340.8
Proposed Budget following Spring Budget Revision	12,730.2	319.6	13,049.8

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Local Government	10,685.6	0.0	10,685.6
Planning	11.9	2.6	14.5
Housing	658.5	284.5	943.0
Social Justice and Regeneration	199.3	0.0	199.3
Third Sector	101.7	32.5	134.2
Governance and Reform	4.6	0.0	4.6
Central Government Grants to Local Authorities	99.8	0.0	99.8
Connected Communities	4.3	0.0	4.3
Total Expenditure Limit	11,765.7	319.6	12,085.3
UK Funded AME:			
More Homes - Impairment	8.4	0.0	8.4
Business Grants - Accounting Adjustment	-911.9	0.0	-911.9
Non-domestic Rates	1,868.0	0.0	1,868.0
Total UK Funded AME	964.5	0.0	964.5
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	12,730.2	319.6	13,049.8

Total Limit on Income (accruing resources)	80.0
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COMMUNITIES AND LOCAL GOVERNMENT
**Schedule 3.1 Local Government
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10,025.1	0.0	10,025.1
Changes in the SuBR	1,457.3	0.0	1,457.3
SuBR Budget	11,482.4	0.0	11,482.4
ABR changes	443.4	0.0	443.4
ABR Budget	11,925.8	0.0	11,925.8
Proposed changes	-284.1	0.0	-284.1
SBR Proposed Budget	11,641.7	0.0	11,641.7
Summary of proposed changes			
Additional Covid funding for Lost Income Fund	524.0	0.0	524.0
Additional funding for Winter Package - Social Protection	40.3	0.0	40.3
Transfer from Education & Skills for Education Recovery	20.0	0.0	20.0
Additional funding for Unallocated Probationers - Teacher Induction Scheme	12.0	0.0	12.0
Additional funding for CYP Mental Health and Wellbeing	11.3	0.0	11.3
Additional funding for local authorities	5.0	0.0	5.0
Additional funding for Mental Health and Wellbeing	3.7	0.0	3.7
Additional funding for Test and Protect - extension of Funding to Jan 2021	2.3	0.0	2.3
Additional funding for home learning	10.0	0.0	10.0
Additional funding for Digital inclusion	10.0	0.0	10.0
Additional funding for free school meals (term time)	12.9	0.0	12.9
Additional funding for grant administration	7.0	0.0	7.0
Additional funding for teacher training	25.0	0.0	25.0
Additional funding for School Clothing Grant	2.0	0.0	2.0
Additional funding for Covid logistics costs in schools	13.7	0.0	13.7
Additional funding for additional workforce for schools	51.7	0.0	51.7
Education Recovery funding for support with school logistics	55.0	0.0	55.0
Transfer from DfT for flight service between Dundee and Stansted (Public Service Obligation)	1.3	0.0	1.3
Reprioritisation of Business Support Grant underspend	-180.0	0.0	-180.0
Technical Accounting Adjustment iro Business Grants accrued to 2019-20	-911.9	0.0	-911.9
Educational Psychologists	-1.1	0.0	-1.1
Miscellaneous minor transfers	1.7	0.0	1.7
	-284.1	0.0	-284.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11,641.7	0.0	11,641.7
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	11,641.7	0.0	11,641.7
Budget			
Non-Domestic Rates (NDR)	1,868.0	0.0	1,868.0
General Revenue Grant	9,191.5	0.0	9,191.5
Small Business Grant Fund and Retail, Hospitality and Leisure Grant Fund	110.4	0.0	110.4
Support for Capital	467.9	0.0	467.9
Local Authority Advice and Policy	3.9	0.0	3.9
Net Expenditure	11,641.7	0.0	11,641.7

Memorandum Item - Total Local Government Funding

Proposed Budget	Operating £m	Capital £m	Total £m
Net Expenditure	11,641.7	0.0	11,641.7
Plus Specific Grants included as follows;			
Communities & Local Government (Page 21)			
Transfer of the Management of Development Funding	92.2	0.0	92.2
Vacant Derelict Land Grant	7.6	0.0	7.6
Education & Skills (Page 36)			
Pupil Equity Fund	122.5	0.0	122.5
Early Learning and Childcare Expansion	610.1	0.0	610.1
Gaelic	4.5	0.0	4.5
Justice (Page 49)			
Criminal Justice Social Work	86.5	0.0	86.5
Transport, Infrastructure & Connectivity (Page 61)			
Cycling, Walking and Safer Routes	23.9	0.0	23.9
Regional Transport Partnership	15.3	0.0	15.3
Heat Networks Early Adopter's Challenge Fund	0.0	0.0	0.0
Support for Inter-Island Ferries	11.5	0.0	11.5
Net Expenditure	12,615.8	0.0	12,615.8

COMMUNITIES AND LOCAL GOVERNMENT

**Schedule 3.2 Planning
Details of Proposed Budget**

Proposed Changes	Operating	Capital	Total
	£m	£m	£m
Original Budget	10.4	2.0	12.4
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	10.4	2.0	12.4
ABR changes	1.8	0.0	1.8
ABR Budget	12.2	2.0	14.2
Proposed changes	-0.3	0.6	0.3
SBR Proposed Budget	11.9	2.6	14.5
Summary of proposed changes			
Miscellaneous minor transfers	-0.3	0.6	0.3
	-0.3	0.6	0.3

Proposed Budget following Spring Budget Revision	Operating	Capital	Total
	£m	£m	£m
Gross Expenditure	12.0	2.6	14.6
<i>Less:</i> Retained Income	-0.1	0.0	-0.1
Capital Receipts Applied	0.0	0.0	0.0
	11.9	2.6	14.5
Budget Analysis			
Architecture & Place	2.0	0.0	2.0
Building Standards	3.6	0.0	3.6
Planning	5.6	2.6	8.2
Planning & Environmental Appeals	0.7	0.0	0.7
Net Expenditure	11.9	2.6	14.5

COMMUNITIES AND LOCAL GOVERNMENT

**Schedule 3.3 Housing
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	784.1	308.0	1,092.1
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	784.1	308.0	1,092.1
ABR changes	6.0	-5.0	1.0
ABR Budget	790.1	303.0	1,093.1
Proposed changes	-123.2	-18.5	-141.7
SBR Proposed Budget	666.9	284.5	951.4
Summary of proposed changes			
Transfer of responsibility in relation to Energy Efficient Scotland to Transport Infrastructure and Connectivity portfolio	-108.7	-25.0	-133.7
Transfer to Digital Strategy for the Connecting Scotland initiative	-23.0	0.0	-23.0
Redeployment of funding to support COVID-19 measures	-17.0	0.0	-17.0
Additional AME non cash budget for impairments	8.4	0.0	8.4
Additional funding for Winter Package associated with COVID-19 (Fuel Poverty)	7.0	0.0	7.0
Transfer from Economy, Fair Work and Culture portfolio to fund Winchburgh project	0.0	6.5	6.5
Transfer from Transport Infrastructure and Connectivity portfolio in relation to Affordable Homes Programme	5.0	0.0	5.0
Transfer from Social Security to fund Discretionary Housing Payments	3.0	0.0	3.0
Transfer from Health and Sport portfolio to fund Housing First Pathfinder Programme	1.3	0.0	1.3
Deployment of emerging/planned underspend to fund Discretionary Housing Payments associated with COVID-19	1.1	0.0	1.1
Miscellaneous minor transfers	-0.3	0.0	-0.3
	-123.2	-18.5	-141.7

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	666.9	313.0	979.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-28.5	-28.5
	666.9	284.5	951.4
Budget Analysis			
Communities Analysis	6.3	0.0	6.3
Fuel Poverty/Energy Efficiency	2.5	15.0	17.5
More Homes	603.1	269.5	872.6
Housing Support	55.0	0.0	55.0
Net Expenditure	666.9	284.5	951.4

COMMUNITIES AND LOCAL GOVERNMENT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	97.9	0.0	97.9
Changes in the SuBR	110.0	0.0	110.0
SuBR Budget	207.9	0.0	207.9
ABR changes	-55.9	0.0	-55.9
ABR Budget	152.0	0.0	152.0
Proposed changes	47.3	0.0	47.3
SBR Proposed Budget	199.3	0.0	199.3
Summary of proposed changes			
Transfer from Scottish Welfare Fund to tackle financial insecurity	20.0	0.0	20.0
Additional funding for Food and Essentials associated with COVID-19	10.9	0.0	10.9
Additional funding for Winter Package associated with COVID-19 (free school meals)	6.0	0.0	6.0
Additional funding for Winter Package associated with COVID-19 (Children's charities)	3.8	0.0	3.8
Additional Covid funding for community recovery programme	7.5	0.0	7.5
Additional funding for debt advice services	3.1	0.0	3.1
Transfer to Employability and Training in relation to Parental Employment Support Fund	-2.4	0.0	-2.4
Miscellaneous minor transfers	-1.6	0.0	-1.6
	47.3	0.0	47.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	199.3	0.0	199.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	199.3	0.0	199.3
Budget Analysis			
Social Justice	76.7	0.0	76.7
Scottish Child Payment	0.0	0.0	0.0
Regeneration	122.6	0.0	122.6
Net Expenditure	199.3	0.0	199.3

COMMUNITIES AND LOCAL GOVERNMENT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	22.6	2.0	24.6
Changes in the SuBR	75.3	0.0	75.3
SuBR Budget	97.9	2.0	99.9
ABR changes	-3.7	0.5	-3.2
ABR Budget	94.2	2.5	96.7
Proposed changes	7.5	30.0	37.5
SBR Proposed Budget	101.7	32.5	134.2
Summary of proposed changes			
Winter Package - to support the Third Sector Recovery Fund	7.5	0.0	7.5
Additional funding for Third Sector Growth Fund	0.0	30.0	30.0
	7.5	30.0	37.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	101.7	32.5	134.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	101.7	32.5	134.2
Budget Analysis			
Third Sector	101.7	32.5	134.2
Net Expenditure	101.7	32.5	134.2

COMMUNITIES AND LOCAL GOVERNMENT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.5	0.0	4.5
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	4.5	0.0	4.5
ABR changes	0.1	0.0	0.1
ABR Budget	4.6	0.0	4.6
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	4.6	0.0	4.6
Summary of proposed changes			
Miscellaneous minor transfers	0.0	0.0	0.0
	0.0	0.0	0.0
Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.6	0.0	4.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	4.6	0.0	4.6
Budget Analysis			
Local Governance	0.3	0.0	0.3
Public Service Reform and Community Empowerment	4.3	0.0	4.3
Net Expenditure	4.6	0.0	4.6

COMMUNITIES AND LOCAL GOVERNMENT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	99.8	0.0	99.8
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	99.8	0.0	99.8
ABR changes	0.0	0.0	0.0
ABR Budget	99.8	0.0	99.8
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	99.8	0.0	99.8
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	99.8	0.0	99.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	99.8	0.0	99.8
Budget Analysis			
Transfer of the Management of Development Funding	92.2	0.0	92.2
Vacant & Derelict Land Grant	7.6	0.0	7.6
Net Expenditure	99.8	0.0	99.8

COMMUNITIES AND LOCAL GOVERNMENT

Schedule 3.8 Connected Communities
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.4	0.0	4.4
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	4.4	0.0	4.4
ABR changes	0.0	0.0	0.0
ABR Budget	4.4	0.0	4.4
Proposed changes	-0.1	0.0	-0.1
SBR Proposed Budget	4.3	0.0	4.3
Summary of proposed changes			
Miscellaneous minor	-0.1	0.0	0.0
	-0.1	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.3	0.0	4.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	4.3	0.0	4.3
Budget Analysis			
Connected Communities	4.3	0.0	4.3
Net Expenditure	4.3	0.0	4.3

FINANCE
Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	147.0	24.8	171.8
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	11.4	1.0	12.4
<i>Reprioritisation</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	7.2	0.2	7.4
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	39.9	-0.5	39.4
Total changes proposed	58.5	0.7	59.2
Proposed Budget following Spring Budget Revision	205.5	25.5	231.0

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Scottish Public Pensions Agency	22.9	1.8	24.7
Other Finance	110.9	22.7	133.6
Accountant in Bankruptcy	1.2	1.0	2.2
Digital Strategy	70.5	0.0	70.5
Total Expenditure Limit	205.5	25.5	231.0
UK Funded AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	205.5	25.5	231.0

Total Limit on Income (accruing resources)	50.0
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FINANCE

Schedule 3.1 Scottish Public Pensions Agency
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	22.0	1.8	23.8
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	22.0	1.8	23.8
ABR changes	0.5	0.0	0.5
ABR Budget	22.5	1.8	24.3
Proposed changes	0.4	0.0	0.4
SBR Proposed Budget	22.9	1.8	24.7
Summary of proposed changes			
Miscellaneous minor transfers	0.4	0.0	0.4
	0.4	0.0	0.4

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	22.9	1.8	24.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	22.9	1.8	24.7
Budget Analysis			
Agency Administration	22.9	1.8	24.7
Net Expenditure	22.9	1.8	24.7

FINANCE
**Schedule 3.2 Other Finance
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	71.9	17.2	89.1
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	71.9	17.2	89.1
ABR changes	6.3	5.0	11.3
ABR Budget	78.2	22.2	100.4
Proposed changes	32.7	0.5	33.2
SBR Proposed Budget	110.9	22.7	133.6
Summary of proposed changes			
Scottish Government Capital Projects - additional budget allocation	0.0	1.0	1.0
Scottish Government Centrally Managed Costs - additional budget for accruing staff benefits	7.0	0.0	7.0
Public Information and Engagement - transfers from various Portfolios to fund marketing campaigns	7.1	0.0	7.1
Public Information and Engagement - additional budget to fund marketing campaigns	8.0	0.0	8.0
Public Information and Engagement - transfer from Health Portfolio to fund marketing campaigns	8.8	0.0	8.8
Additional funding for Scottish Futures Trust	1.0	0.0	1.0
Miscellaneous minor transfers	0.8	-0.5	0.3
	32.7	0.5	33.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	110.9	22.7	133.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	110.9	22.7	133.6
Budget Analysis			
Scotland Act Implementation	3.1	0.0	3.1
Scottish Government Capital Projects	14.6	22.7	37.3
Scottish Government Centrally Managed Costs	7.0	0.0	7.0
Exchequer and Finance	20.7	0.0	20.7
Public Information and Engagement	26.7	0.0	26.7
Scottish Futures Trust	9.0	0.0	9.0
Migration	1.6	0.0	1.6
Procurement Shared Services	25.7	0.0	25.7
Growth Accelerator	1.5	0.0	1.5
Green Growth Accelerator	1.0	0.0	1.0
Net Expenditure	110.9	22.7	133.6

FINANCE

**Schedule 3.3 Accountant in Bankruptcy
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.4	0.8	2.2
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	1.4	0.8	2.2
ABR changes	0.0	0.0	0.0
ABR Budget	1.4	0.8	2.2
Proposed changes	-0.2	0.2	0.0
SBR Proposed Budget	1.2	1.0	2.2
Summary of proposed changes			
Miscellaneous minor transfers	-0.2	0.2	0.0
	-0.2	0.2	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11.5	1.0	12.5
<i>Less:</i> Retained Income	-10.3	0.0	-10.3
Capital Receipts Applied	0.0	0.0	0.0
	1.2	1.0	2.2
Budget Analysis			
AiB Agency Administration	1.2	1.0	2.2
Net Expenditure	1.2	1.0	2.2

FINANCE
**Schedule 3.4 Digital Strategy
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	25.8	0.0	25.8
Changes in the SuBR	2.5	2.5	5.0
SuBR Budget	28.3	2.5	30.8
ABR changes	16.6	-2.5	14.1
ABR Budget	44.9	0.0	44.9
Proposed changes	25.6	0.0	25.6
SBR Proposed Budget	70.5	0.0	70.5
Summary of proposed changes			
Transfer from Communities and Local Government Portfolio (Housing) for the Connecting Scotland initiative	23.0	0.0	23.0
Additional budget allocation for the Connecting Scotland initiative	2.5	0.0	2.5
Miscellaneous minor transfers	0.1	0.0	0.1
	25.6	0.0	25.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	70.5	0.0	70.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	70.5	0.0	70.5
Budget Analysis			
Digital Strategy	70.5	0.0	70.5
Net Expenditure	70.5	0.0	70.5

EDUCATION AND SKILLS
Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	3,960.6	577.6	4,538.2
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	218.5	0.2	218.7
<i>Reprioritisation</i>	-25.1	0.0	-25.1
<i>Technical Adjustments</i>	180.6	21.5	202.1
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	14.9	0.8	15.7
Total changes proposed	388.9	22.5	411.4
Proposed Budget following Spring Budget Revision	4,349.5	600.1	4,949.6

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Learning	354.5	25.6	380.1
Children and Families	178.8	5.8	184.6
Early Learning and Childcare Programme	32.2	0.0	32.2
Higher Education Student Support	817.4	1.4	818.8
Scottish Funding Council	2,143.3	0.0	2,143.3
Advanced Learning and Science	15.5	0.3	15.8
Skills and Training	261.3	0.0	261.3
E&S Central Government Grants to LAs	737.1	0.0	737.1
Total Expenditure Limit	4,540.1	33.1	4,573.2
UK Funded AME:			
Learning	1.9	0.0	1.9
Higher Education Student Support	-192.5	567.0	374.5
Total UK Funded AME	-190.6	567.0	376.4
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	4,349.5	600.1	4,949.6

Total Limit on Income (accruing resources)	350.0
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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	291.7	2.8	294.5
Changes in the SuBR	0.0	8.3	8.3
SuBR Budget	291.7	11.1	302.8
ABR changes	80.8	13.7	94.5
ABR Budget	372.5	24.8	397.3
Proposed changes	-16.1	0.8	-15.3
SBR Proposed Budget	356.4	25.6	382.0
Summary of proposed changes			
Transfer to Local Government - Education Recovery Package	-20.0	0.0	-20.0
Transfer to Scottish Funding Council for Initial Teacher Education	-4.7	0.0	-4.7
Transfer to Local Government for School Clothing Grants	-1.4	0.0	-1.4
Transfer to Skills Development Scotland (SDS) to support Science, Technology, Engineering & Maths (STEM) teacher bursaries	-1.3	0.0	-1.3
Transfer to SAAS to fund additional student places in respect of the Part-time Fee Grant (PTFG) scheme	-1.2	0.0	-1.2
Transfer from Future Transport in relation to the School Transport Covid Mitigation Fund	1.5	0.0	1.5
Deployment emerging/planned underspend to support Outdoor Education Centres	1.2	0.0	1.2
Deployment of emerging/planned underspend to cover NPD Unitary charges	13.8	0.0	13.8
Deployment of emerging/planned underspend to Initial Teacher Education programme (ITE)	3.3	0.0	3.3
Deployment of additional funding to Equalities and Inclusion in relation to Education Recovery	1.5	0.0	1.5
Additional funding to support the STEM strategy and Curriculum for Excellence	1.4	0.0	1.4
Deployment of additional funding in relation to the National E-Learning Programme	1.7	0.0	1.7
Additional funding to support the National Funding Improvement Framework	4.4	0.0	4.4
Deployment of additional funding to support Education Scotland operational pressure	2.2	0.0	2.2
Additional funding to Raising Attainment in relation to the Attainment Scotland Fund	6.7	0.0	6.7
Deployment of additional funding to support SQA	1.3	0.0	1.3
Release of emerging/planned underspend to support Covid measures	-30.0	0.0	-30.0
Additional non-cash AME for Provisions & Pension Liabilities	1.9	0.0	1.9
Miscellaneous minor transfers	1.6	0.8	2.4
	-16.1	0.8	-15.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	357.3	25.6	382.9
Less: Retained Income	-0.9	0.0	-0.9
Capital Receipts Applied	0.0	0.0	0.0
	356.4	25.6	382.0
Budget Analysis			
Education Scotland	37.8	3.7	41.5
Education Scotland Income	-0.9	0.0	-0.9
Education Scotland AME	0.6	0.0	0.6
Gaelic	25.5	0.0	25.5
Learning & Support	39.0	0.0	39.0
Learning & Support AME	1.3	0.0	1.3
Workforce, Infrastructure and Reform	150.1	21.9	172.0
Education Analytical Services	4.5	0.0	4.5
Strategy & Performance	98.5	0.0	98.5
Net Expenditure	356.4	25.6	382.0

EDUCATION AND SKILLS

Schedule 3.2 Children and Families Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	141.7	5.6	147.3
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	141.7	5.6	147.3
ABR changes	3.5	0.0	3.5
ABR Budget	145.2	5.6	150.8
Proposed changes	33.6	0.2	33.8
SBR Proposed Budget	178.8	5.8	184.6
Summary of proposed changes			
Deployment of additional funding to Office of the Chief Social Work Adviser (OCSWA) - Winter Support Package	23.5	0.0	23.5
Additional funding to Disclosure Scotland in relation to lost income due to Covid-19	7.1	0.0	7.1
Deployment of additional funding to Care and Protection - Winter Support Package	1.2	0.0	1.2
Miscellaneous minor transfers	1.8	0.2	2.0
	33.6	0.2	33.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	188.4	5.8	194.2
<i>Less:</i> Retained Income	-9.6	0.0	-9.6
Capital Receipts Applied	0.0	0.0	0.0
	178.8	5.8	184.6
Budget Analysis			
Care & Justice	42.2	0.0	42.2
Care and Protection	38.6	0.0	38.6
Disclosure Scotland Expenditure	34.0	5.8	39.8
Disclosure Scotland Retained Income	-9.6	0.0	-9.6
Office of the Chief Social Work Adviser	44.4	0.0	44.4
Creating Positive Futures	29.2	0.0	29.2
Net Expenditure	178.8	5.8	184.6

EDUCATION AND SKILLS

Schedule 3.3 Early Learning and Childcare Programme Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	39.8	0.0	39.8
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	39.8	0.0	39.8
ABR changes	-24.1	0.0	-24.1
ABR Budget	15.7	0.0	15.7
Proposed changes	16.5	0.0	16.5
SBR Proposed Budget	32.2	0.0	32.2
Summary of proposed changes			
Transfer to E&S Central Government Grants to LA's to support Early Learning and Childcare pilot projects	-1.0	0.0	-1.0
Additional Covid funding for Early Learning and Childcare	12.6	0.0	12.6
Release of emerging/planned underspend to fund Outdoor Education Centres	-1.2	0.0	-1.2
Transfer to SFC in relation to Early Learning and Childcare BA degrees	-2.6	0.0	-2.6
Deployment of additional funding to support the Transitional Support Fund	10.4	0.0	10.4
Deployment of additional funding to support Winter Outdoor Clothing for Children	1.0	0.0	1.0
Miscellaneous minor transfers	-2.7	0.0	-2.7
	16.5	0.0	16.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	32.2	0.0	32.2
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	32.2	0.0	32.2
Budget Analysis			
Early Learning and Childcare	32.2	0.0	32.2
Net Expenditure	32.2	0.0	32.2

EDUCATION AND SKILLS

Schedule 3.4 Advanced Learning & Science Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	13.4	0.0	13.4
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	13.4	0.0	13.4
ABR changes	2.2	0.3	2.5
ABR Budget	15.6	0.3	15.9
Proposed changes	-0.1	0.0	-0.1
SBR Proposed Budget	15.5	0.3	15.8
Summary of proposed changes			
Miscellaneous minor transfers	-0.1	0.0	-0.1
	-0.1	0.0	-0.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	15.5	0.3	15.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	15.5	0.3	15.8
Budget Analysis			
Higher Education	7.1	0.0	7.1
Qualifications and Accreditation	3.4	0.3	3.7
Science Engagement and Advice	5.0	0.0	5.0
Net Expenditure	15.5	0.3	15.8

EDUCATION AND SKILLS

Schedule 3.5 Scottish Funding Council (SFC)

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,853.0	0.0	1,853.0
Changes in the SuBR	75.0	0.0	75.0
SuBR Budget	1,928.0	0.0	1,928.0
ABR changes	76.5	0.0	76.5
ABR Budget	2,004.5	0.0	2,004.5
Proposed changes	138.8	0.0	138.8
SBR Proposed Budget	2,143.3	0.0	2,143.3
Summary of proposed changes			
Additional funding for university places	20.0	0.0	20.0
Additional funding to support institutions due to delayed return to university	9.5	0.0	9.5
Additional Covid funding to support FE/HE	40.0	0.0	40.0
Transfer from Health in relation to Nurse and Midwifery Education	9.9	0.0	9.9
Additional capital funding for HE Research	20.0	0.0	20.0
Transfer from Health in relation to Counselling in Further Education	1.9	0.0	1.9
Transfer from Health in relation to Counselling in Higher Education	1.7	0.0	1.7
Funding from Early Learning and Childcare to support the ELC expansion to 1140 hours.	2.6	0.0	2.6
Transfer from EFWC in respect of the Knowledge Transfer Partnership programme	1.5	0.0	1.5
Transfer from Skills and Training in relation to the Flexible Workforce Development Fund (FWDF)	4.4	0.0	4.4
	4.7	0.0	4.7
Transfer from Learning for Initial Teacher Education (ITE)			
Transfer from Employability in relation to the National Transition Training Fund	3.1	0.0	3.1
Transfer from Employability in relation to the National Transition Training Fund	3.8	0.0	3.8
Transfer from Employability in relation to the Young Persons Guarantee	8.7	0.0	8.7
Transfer from the Centre in relation to Pre-2014 College Loans - GIA Only	3.5	0.0	3.5
Miscellaneous minor transfers	3.5	0.0	3.5
	138.8	0.0	138.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,143.3	0.0	2,143.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	2,143.3	0.0	2,143.3
Budget Analysis			
Scottish Funding Council Administration	7.8	0.0	7.8
College Resource	714.8	0.0	714.8
Higher Education Resource	887.6	0.0	887.6
College Capital	26.9	0.0	26.9
Higher Education Capital	506.2	0.0	506.2
Net Expenditure	2,143.3	0.0	2,143.3

EDUCATION AND SKILLS

Schedule 3.6 Higher Education Student Support Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	378.7	546.9	925.6
Changes in the SuBR	2.5	0.0	2.5
SuBR Budget	381.2	546.9	928.1
ABR changes	27.1	0.0	27.1
ABR Budget	408.3	546.9	955.2
Proposed changes	216.6	21.5	238.1
SBR Proposed Budget	624.9	568.4	1,193.3
Summary of proposed changes			
Transfer between HM Treasury and Scottish Government in respect of the UK Supplementary Estimate - Student Loans Fair Value adjustment	-40.0	0.0	-40.0
Increase in budget requirement to cover impairment costs re Student Loans RAB charge	217.8	0.0	217.8
Additional funding to support students due to delayed return to university	20.0	0.0	20.0
Revised estimate of Student Loans capital requirement (AME)	0.0	22.0	22.0
Deployment of emerging/planned underspend to fund Student Support Review	9.0	0.0	9.0
Deployment of additional funding to support student hardship and accommodation grants	5.0	0.0	5.0
Transfer from Learning to fund additional student places in respect of the Part-time Fee Grant (PTFG) scheme	1.2	0.0	1.2
Additional funding to cover debt sale subsidy increase	1.0	0.0	1.0
Miscellaneous minor transfers	2.6	-0.5	2.1
	216.6	21.5	238.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	784.9	568.4	1,353.3
<i>Less:</i> Retained Income	-160.0	0.0	-160.0
Capital Receipts Applied	0.0	0.0	0.0
	624.9	568.4	1,193.3
Budget Analysis			
Student Support & Tuition Fee Payments	377.7	0.0	377.7
Student Loans Company Administration Costs	9.5	0.0	9.5
Student Loan Interest Subsidy to Bank	3.0	0.0	3.0
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	414.0	0.0	414.0
Student Awards Agency for Scotland Operating Costs	13.2	1.4	14.6
Net Student Loans Advanced	0.0	567.0	567.0
Capitalised Interest	-70.0	0.0	-70.0
Student Loan Fair Value Adjustment	-124.1	0.0	-124.1
Student Loan Sale Subsidy Impairment Adjustment	1.6	0.0	1.6
Net Expenditure	624.9	568.4	1,193.3

EDUCATION AND SKILLS

Schedule 3.7 Skills and Training Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	263.3	0.0	263.3
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	263.3	0.0	263.3
ABR changes	0.1	0.0	0.1
ABR Budget	263.4	0.0	263.4
Proposed changes	-2.1	0.0	-2.1
SBR Proposed Budget	261.3	0.0	261.3
Summary of proposed changes			
Release of emerging/planned underspend to support priorities	-15.0	0.0	-15.0
Transfer to Scottish Funding Council (SFC) in relation to the Flexible Workforce Development Fund (FWDF)	-4.4	0.0	-4.4
Deployment of emerging/planned underspend to fund the Apprenticeship Employment Grants	15.0	0.0	15.0
Transfer from Learning to support Science, Technology, Engineering & Maths (STEM) teacher bursaries	1.3	0.0	1.3
Miscellaneous minor transfers	1.0	0.0	1.0
	-2.1	0.0	-2.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	261.3	0.0	261.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	261.3	0.0	261.3
Budget Analysis			
Skills Development Scotland	234.0	0.0	234.0
Employment and Training Interventions	27.3	0.0	27.3
Net Expenditure	261.3	0.0	261.3

EDUCATION AND SKILLS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	708.7	0.0	708.7
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	708.7	0.0	708.7
ABR changes	26.7	0.0	26.7
ABR Budget	735.4	0.0	735.4
Proposed changes	1.7	0.0	1.7
SBR Proposed Budget	737.1	0.0	737.1
Summary of proposed changes			
Transfer from Early Learning and Childcare programme to support ELC pilot projects	1.0	0.0	1.0
Miscellaneous minor transfers	0.7	0.0	0.7
	1.7	0.0	1.7

Proposed Budget following Spring Budget Revision	£m	£m	£m
Gross Expenditure	737.1	0.0	737.1
Less: Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	737.1	0.0	737.1
Budget Analysis			
Local Government Gaelic Grant	4.5	0.0	4.5
Local Government Attainment Fund	122.5	0.0	122.5
Local Government Early Learning and Childcare Expansion	610.1	0.0	610.1
Net Expenditure	737.1	0.0	737.1

JUSTICE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	2,630.8	75.1	2,705.9
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	231.2	0.5	231.7
<i>Reprioritisation</i>	-35.6	-17.1	-52.7
<i>Technical Adjustments</i>	2.5	0.0	2.5
<i>Net Whitehall Transfers</i>	-0.3	0.0	-0.3
<i>Net Transfers within Scottish Block</i>	5.0	-7.3	-2.3
Total changes proposed	202.8	-23.9	178.9
Proposed Budget following Spring Budget Revision	2,833.6	51.2	2,884.8

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Community Justice Services	41.8	0.1	41.9
Judiciary	1.0	0.0	1.0
Criminal Injuries Compensation	21.7	0.0	21.7
Legal Aid	113.1	0.0	113.1
Police Central Government	82.0	0.4	82.4
Safer and Stronger Communities	11.9	0.0	11.9
Police and Fire Pensions	458.0	0.0	458.0
Scottish Prison Service	300.6	50.7	351.3
Miscellaneous	58.3	0.0	58.3
Scottish Police Authority	1,267.0	0.0	1,267.0
Scottish Fire and Rescue Service	307.8	0.0	307.8
Justice Central Government Grants to Local Authorities	86.5	0.0	86.5
Total Expenditure Limit	2,749.7	51.2	2,800.9
UK Funded AME:			
Scottish Prison Service	1.1	0.0	1.1
Total UK Funded AME	1.1	0.0	1.1
Other Expenditure:			
Scottish Prison Service	79.0	0.0	79.0
Scottish Police Authority Loan Charges	3.8	0.0	3.8
Total Other Expenditure	82.8	0.0	82.8
Total Budget	2,833.6	51.2	2,884.8

Total Limit on Income (accruing resources)	39.7
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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	44.0	0.0	44.0
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	44.0	0.0	44.0
ABR changes	-2.3	0.0	-2.3
ABR Budget	41.7	0.0	41.7
Proposed changes	0.1	0.1	0.2
SBR Proposed Budget	41.8	0.1	41.9
Summary of proposed changes			
Transfer from the Justice Central Government Grants to Local Authorities for the funding for the men's service	1.2	0.0	1.2
Redeployment of funding from savings resulting from the volume of Electronic Management orders reducing due to Covid	-1.0	0.0	-1.0
Miscellaneous Minor Transfers	-0.1	0.1	0.0
	0.1	0.1	0.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	41.8	0.1	41.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	41.8	0.1	41.9
Budget Analysis			
Offender Services	38.1	0.0	38.1
Community Justice Services Miscellaneous	3.7	0.1	3.8
Net Expenditure	41.8	0.1	41.9

JUSTICE

**Schedule 3.2 Judiciary
Details of Proposed Budget**

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

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

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.5	0.0	15.5
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	15.5	0.0	15.5
ABR changes	0.0	0.0	0.0
ABR Budget	15.5	0.0	15.5
Proposed changes	6.2	0.0	6.2
SBR Proposed Budget	21.7	0.0	21.7
Summary of proposed changes			
Transfer from Legal Aid to allow for cases to be paid out timeously.	6.2	0.0	6.2
	6.2	0.0	6.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	21.7	0.0	21.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	21.7	0.0	21.7
Budget Analysis			
CIC Scheme	20.0	0.0	20.0
Criminal Injuries Administration Costs	1.7	0.0	1.7
Net Expenditure	21.7	0.0	21.7

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	52.4	4.6	57.0
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	52.4	4.6	57.0
ABR changes	4.2	0.0	4.2
ABR Budget	56.6	4.6	61.2
Proposed changes	25.4	-4.2	21.2
SBR Proposed Budget	82.0	0.4	82.4
Summary of proposed changes			
Additional funding to meet additional costs	45.5	0.4	45.9
Additional funding for Emergency Services Mobile Communications Programme (ESMCP)	5.2	0.0	5.2
Transfer to Scottish Police Authority to support the implementation of Policing 2026	-25.0	-4.6	-29.6
Miscellaneous Minor Transfers	-0.3	0.0	-0.3
	25.4	-4.2	21.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	84.1	0.4	84.5
<i>Less:</i> Retained Income	-2.1	0.0	-2.1
Capital Receipts Applied	0.0	0.0	0.0
	82.0	0.4	82.4
Budget Analysis			
National Police Funding & Police Change Fund	81.6	0.4	82.0
Police Support Services	0.4	0.0	0.4
Net Expenditure	82.0	0.4	82.4

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	136.9	0.0	136.9
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	136.9	0.0	136.9
ABR changes	0.0	0.0	0.0
ABR Budget	136.9	0.0	136.9
Proposed changes	-23.8	0.0	-23.8
SBR Proposed Budget	113.1	0.0	113.1
Summary of proposed changes			
Redeployment of funding as a result of savings which have arisen due to the impact of Covid-19 on the legal profession.	-17.2	0.0	-17.2
Transfer to Criminal Injuries Compensation Authority to allow for cases to be paid out timeously	-6.2	0.0	-6.2
Transfer to Scottish Courts and Tribunals Service to cover the cost of paying a revised and backdated recruitment and retention allowance to eligible senators and sheriffs	-1.1	0.0	-1.1
Miscellaneous Minor Transfers	0.7	0.0	0.7
	-23.8	0.0	-23.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	113.9	0.0	113.9
<i>Less:</i> Retained Income	-0.8	0.0	-0.8
Capital Receipts Applied	0.0	0.0	0.0
	113.1	0.0	113.1
Budget Analysis			
Legal Aid Administration	12.6	0.0	12.6
Legal Aid Fund	100.5	0.0	100.5
Net Expenditure	113.1	0.0	113.1

JUSTICE

Schedule 3.6 Safer and Stronger Communities

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	11.6	0.0	11.6
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	11.6	0.0	11.6
ABR changes	0.0	0.0	0.0
ABR Budget	11.6	0.0	11.6
Proposed changes	0.3	0.0	0.3
SBR Proposed Budget	11.9	0.0	11.9
Summary of proposed changes			
Miscellaneous Minor Transfers	0.3	0.0	0.3
	0.3	0.0	0.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11.9	0.0	11.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	11.9	0.0	11.9
Budget Analysis			
Safer Communities	11.9	0.0	11.9
Net Expenditure	11.9	0.0	11.9

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	350.6	0.0	350.6
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	350.6	0.0	350.6
ABR changes	0.0	0.0	0.0
ABR Budget	350.6	0.0	350.6
Proposed changes	107.4	0.0	107.4
SBR Proposed Budget	458.0	0.0	458.0
Summary of proposed changes			
Additional funding to meet additional costs of pensions	107.4	0.0	107.4
	107.4	0.0	107.4

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	458.0	0.0	458.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	458.0	0.0	458.0
Budget Analysis			
Police Pensions	354.2	0.0	354.2
Fire Pensions	103.8	0.0	103.8
Net Expenditure	458.0	0.0	458.0

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	375.6	67.8	443.4
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	375.6	67.8	443.4
ABR changes	0.0	0.0	0.0
ABR Budget	375.6	67.8	443.4
Proposed changes	5.1	-17.1	-12.0
SBR Proposed Budget	380.7	50.7	431.4
Summary of proposed changes			
Additional funding to meet additional costs	2.8	0.0	2.8
Additional non-cash AME for provisions and impairment	1.1	0.0	1.1
Rephasing of development of the prisons estate due to the impact of Covid-19	0.0	-17.1	-17.1
Miscellaneous Minor Transfers	1.2	0.0	1.2
	5.1	-17.1	-12.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	387.9	50.7	438.6
<i>Less:</i> Retained Income	-7.2	0.0	-7.2
Capital Receipts Applied	0.0	0.0	0.0
	380.7	50.7	431.4
Budget Analysis			
Income from Sale of Prison Goods	-6.9	0.0	-6.9
Prisons Capital Expenditure	0.0	50.7	50.7
Scottish Prison Service Capital Receipts Applied	0.0	0.0	0.0
Scottish Prison Service Current Expenditure	308.6	0.0	308.6
Scottish Prison Service PPP/PFI	79.0	0.0	79.0
Net Expenditure	380.7	50.7	431.4

JUSTICE

**Schedule 3.9 Miscellaneous
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	53.6	5.0	58.6
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	53.6	5.0	58.6
ABR changes	-3.3	-2.3	-5.6
ABR Budget	50.3	2.7	53.0
Proposed changes	8.0	-2.7	5.3
SBR Proposed Budget	58.3	0.0	58.3
Summary of proposed changes			
Transfer to Health to support improvements in forensic medical examinations	0.0	-2.0	-2.0
Additional Covid funding for Legal Aid Resilience Fund	9.0	0.0	9.0
Additional funding to meet additional costs	0.9	0.0	0.9
Miscellaneous Minor Transfers	-1.9	-0.7	-2.6
	8.0	-2.7	5.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	58.3	0.0	58.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	58.3	0.0	58.3
Budget Analysis			
Safe & Secure Scotland	13.8	0.0	13.8
Victim/Witness Support	11.8	0.0	11.8
Other Miscellaneous	32.7	0.0	32.7
Net Expenditure	58.3	0.0	58.3

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,194.1	0.0	1,194.1
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	1,194.1	0.0	1,194.1
ABR changes	0.6	0.0	0.6
ABR Budget	1,194.7	0.0	1,194.7
Proposed changes	76.1	0.0	76.1
SBR Proposed Budget	1,270.8	0.0	1,270.8
Summary of proposed changes			
Additional funding to meet additional costs	44.2	0.0	44.2
Transfer from Police Central Government to support the implementation of Policing 2026	29.6	0.0	29.6
Miscellaneous Minor Transfers	2.3	0.0	2.3
	76.1	0.0	76.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,270.8	0.0	1,270.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1,270.8	0.0	1,270.8
Budget Analysis			
Scottish Police Authority	1,267.0	0.0	1,267.0
Police Loan Charges	3.8	0.0	3.8
Net Expenditure	1,270.8	0.0	1,270.8

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	308.5	0.0	308.5
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	308.5	0.0	308.5
ABR changes	0.1	0.0	0.1
ABR Budget	308.6	0.0	308.6
Proposed changes	-0.8	0.0	-0.8
SBR Proposed Budget	307.8	0.0	307.8
Summary of proposed changes			
Redeployment of funding to support Covid 19 measures	-1.0	0.0	-1.0
Miscellaneous Minor Transfers	0.2	0.0	0.2
	-0.8	0.0	-0.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	307.8	0.0	307.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	307.8	0.0	307.8
Budget Analysis			
Scottish Fire and Rescue Service	307.8	0.0	307.8
Net Expenditure	307.8	0.0	307.8

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	86.5	0.0	86.5
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	86.5	0.0	86.5
ABR changes	1.2	0.0	1.2
ABR Budget	87.7	0.0	87.7
Proposed changes	-1.2	0.0	-1.2
SBR Proposed Budget	86.5	0.0	86.5
Summary of proposed changes			
Transfer to Community Justice Services for the funding of the "men's service "	-1.2	0.0	-1.2
	-1.2	0.0	-1.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	86.5	0.0	86.5
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	86.5	0.0	86.5
Budget Analysis			
Criminal Justice Social Work	86.5	0.0	86.5
Net Expenditure	86.5	0.0	86.5

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY
Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	3,607.0	314.5	3,921.5
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	234.3	36.1	270.4
<i>Reprioritisation</i>	-211.8	0.0	-211.8
<i>Technical Adjustments</i>	31.8	0.0	31.8
<i>Net Whitehall Transfers</i>	7.3	0.0	7.3
<i>Net Transfers within Scottish Block</i>	90.9	25.0	115.9
Total changes proposed	152.5	61.1	213.6
Proposed Budget following Spring Budget Revisions	3,759.5	375.6	4,135.1

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Digital Connectivity	42.1	0.0	42.1
Energy	194.1	50.9	245.0
Cities Investment & Strategy	195.3	0.0	195.3
Rail Services	1,597.6	0.0	1,597.6
Concessionary Fares and Bus Services	481.9	0.0	481.9
Active Travel, Low Carbon and Other Transport	281.1	35.5	316.6
Motorways and Trunk Roads	391.3	227.4	618.7
Ferry Services	265.1	26.7	291.8
Air Services	101.3	0.0	101.3
Ferguson Marine	28.0	35.1	63.1
TIC Central Government Grants to Local Authorities	50.7	0.0	50.7
Total Expenditure Limit	3,628.5	375.6	4,004.1
UK Funded AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Motorways and Trunk Roads PPP/PFI	131.0	0.0	131.0
Total Other Expenditure	131.0	0.0	131.0
Total Budget	3,759.5	375.6	4,135.1

Total Limit on Income (accruing resources)	100.0
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TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.1 Digital Connectivity
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	63.4	0.0	63.4
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	63.4	0.0	63.4
ABR changes	-1.9	0.0	-1.9
ABR Budget	61.5	0.0	61.5
Proposed changes	-19.4	0.0	-19.4
SBR Proposed Budget	42.1	0.0	42.1
Summary of proposed changes			
Digital Connectivity Capital - revised budget due to R100 programme	-23.1	0.0	-23.1
Digital Connectivity Capital - transfer from Highlands and Island Enterprise for repayment of funding	3.9	0.0	3.9
Digital Connectivity Capital - miscellaneous transfer	-0.7	0.0	-0.7
Digital Connectivity Resource - miscellaneous transfers	0.5	0.0	0.5
	-19.4	0.0	-19.4

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	42.1	0.0	42.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	42.1	0.0	42.1
Budget Analysis			
Digital Connectivity Resource	3.3	0.0	3.3
Digital Connectivity Capital	38.8	0.0	38.8
Net Expenditure	42.1	0.0	42.1

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY
**Schedule 3.2 Energy
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	189.7	25.9	215.6
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	189.7	25.9	215.6
ABR changes	-26.3	0.0	-26.3
ABR Budget	163.4	25.9	189.3
Proposed changes	30.7	25.0	55.7
SBR Proposed Budget	194.1	50.9	245.0
Summary of proposed changes			
Transfer of responsibility in relation to Energy Efficient Scotland from Housing	108.7	25.0	133.7
Redeployment of funding to support COVID-19 measures	-78.0	0.0	-78.0
Transfer from Whitehall for public sector energy efficiency	7.3	0.0	7.3
Technical adjustment to the fair value of financial instruments arising from the application of IFRS9	5.0	0.0	5.0
Transfer to Communities and Local Government portfolio in relation to Affordable Homes Programme	-5.0	0.0	-5.0
Transfer to Rural Economy and Tourism portfolio to fund Wave Energy Scotland programme	-3.7	0.0	-3.7
Transfer to Highlands and Islands Enterprise to support the European Marine Energy Centre's Hydrogen Demonstration Projects	-2.8	0.0	-2.8
Miscellaneous minor transfers	-0.8	0.0	-0.8
	30.7	25.0	55.7
Proposed Budget following Spring Budget Revision			
	Operating £m	Capital £m	Total £m
Gross Expenditure	194.6	50.9	245.5
<i>Less:</i> Retained Income	-0.5	0.0	-0.5
Capital Receipts Applied	0.0	0.0	0.0
	194.1	50.9	245.0
Budget Analysis			
Energy	194.1	50.9	245.0
Net Expenditure	194.1	50.9	245.0

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.3 Cities Investment & Strategy
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	205.6	0.0	205.6
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	205.6	0.0	205.6
ABR changes	-10.4	0.0	-10.4
ABR Budget	195.2	0.0	195.2
Proposed changes	0.1	0.0	0.1
SBR Proposed Budget	195.3	0.0	195.3
Summary of proposed changes			
Miscellaneous minor transfers	0.1	0.0	0.1
	0.1	0.0	0.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	195.3	0.0	195.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	195.3	0.0	195.3
Budget Analysis			
Cities Investment & Strategy	195.3	0.0	195.3
Net Expenditure	195.3	0.0	195.3

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,264.1	0.0	1,264.1
Changes in the SuBR	200.0	0.0	200.0
SuBR Budget	1,464.1	0.0	1,464.1
ABR changes	103.5	0.0	103.5
ABR Budget	1,567.6	0.0	1,567.6
Proposed changes	30.0	0.0	30.0
SBR Proposed Budget	1,597.6	0.0	1,597.6
Summary of proposed changes			
Additional funding to support rail services	117.4	0.0	117.4
Redeployment of funding to support Covid 19 measures	-93.5	0.0	-93.5
Technical budget adjustment for sleeper service	5.0	0.0	5.0
Transfer from Active Travel in relation to Low Carbon Energy Funding	1.1	0.0	1.1
	30.0	0.0	30.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,597.6	0.0	1,597.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1,597.6	0.0	1,597.6
Budget Analysis			
Major Public Transport Projects	182.8	0.0	182.8
Rail Development	3.0	0.0	3.0
Rail Franchise	941.0	0.0	941.0
Rail Infrastructure	470.8	0.0	470.8
Net Expenditure	1,597.6	0.0	1,597.6

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.5 Concessionary Fares & Bus Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	303.8	0.0	303.8
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	303.8	0.0	303.8
ABR changes	109.7	0.0	109.7
ABR Budget	413.5	0.0	413.5
Proposed changes	68.4	0.0	68.4
SBR Proposed Budget	481.9	0.0	481.9
Summary of proposed changes			
Additional funding to support bus services	85.6	0.0	85.6
Redeployment of funding to support Covid 19 measures	-17.2	0.0	-17.2
	68.4	0.0	68.4

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	481.9	0.0	481.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	481.9	0.0	481.9
Budget Analysis			
Concessionary Fares	227.6	0.0	227.6
Smartcard Programme	4.8	0.0	4.8
Support for Bus Services	249.5	0.0	249.5
Net Expenditure	481.9	0.0	481.9

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY
**Schedule 3.6 Active Travel, low Carbon and Other Transport
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	261.4	34.5	295.9
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	261.4	34.5	295.9
ABR changes	2.4	0.0	2.4
ABR Budget	263.8	34.5	298.3
Proposed changes	17.3	1.0	18.3
SBR Proposed Budget	281.1	35.5	316.6
Summary of proposed changes			
Additional funding in relation to Return to Work initiative for the Future Transport Fund	19.0	0.0	19.0
Redeployment of funding to support Covid 19 measures	-19.0	0.0	-19.0
Additional funding to support light rail services	13.5	0.0	13.5
Additional funding to support Scottish Canals	10.4	0.0	10.4
Additional funding in relation to Return to Work initiative for Scottish Canals	1.5	0.0	1.5
Technical adjustment to the fair value of financial instruments arising from the application of IFRS9	1.5	0.0	1.5
Additional funding to support the Low Carbon Loan Fund for electric vehicles and e-bikes	0.0	1.0	1.0
Transfer to Health and Sport portfolio in relation to successful fleet decarbonisation	-5.7	0.0	-5.7
Transfer to Education and Skills portfolio in relation to School Transport Covid Mitigation Fund	-1.5	0.0	-1.5
Transfer to Rail Services in relation to Low Carbon Energy Funding	-1.1	0.0	-1.1
Miscellaneous minor transfers	-1.3	0.0	-1.3
	17.3	1.0	18.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	281.1	35.5	316.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	281.1	35.5	316.6
Budget Analysis			
Agency Administration Costs	16.3	0.0	16.3
Edinburgh Tram Enquiry	0.2	0.0	0.2
Future Transport Fund	88.1	0.0	88.1
Road Safety	2.8	0.0	2.8
Scottish Canals	32.6	0.0	32.6
Strategic Transport Projects Review	3.5	0.0	3.5
Support for Sustainable & Active Travel	73.2	35.5	108.7
Support for Freight Industry	0.7	0.0	0.7
Transport Information	0.7	0.0	0.7
Travel Strategy & Innovation	63.0	0.0	63.0
Net Expenditure	281.1	35.5	316.6

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.7 Motorways and Trunk Roads
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	502.3	227.9	730.2
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	502.3	227.9	730.2
ABR changes	0.0	-0.5	-0.5
ABR Budget	502.3	227.4	729.7
Proposed changes	20.0	0.0	20.0
SBR Proposed Budget	522.3	227.4	749.7
Summary of proposed changes			
Additional funding in relation to Return to Work initiative for road network strengthening	20.0	0.0	20.0
	20.0	0.0	20.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	522.3	227.4	749.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	522.3	227.4	749.7
Budget Analysis			
Capital Land & Works	0.0	179.3	179.3
Forth & Tay Bridge Authorities	37.3	0.0	37.3
M&T Other Current Expenditure	15.6	0.0	15.6
Network Strengthening	97.5	0.0	97.5
Queensferry Crossing	0.0	2.4	2.4
Roads Depreciation	100.2	0.0	100.2
Roads Improvements	46.3	0.0	46.3
Routine & Winter Maintenance	94.4	0.0	94.4
Structural Repairs	0.0	45.7	45.7
Motorway & Trunk Roads PPP/PFI	131.0	0.0	131.0
Net Expenditure	522.3	227.4	749.7

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.8 Ferry Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	228.4	26.7	255.1
Changes in the SuBR	34.3	0.0	34.3
SuBR Budget	262.7	26.7	289.4
ABR changes	0.0	0.0	0.0
ABR Budget	262.7	26.7	289.4
Proposed changes	2.4	0.0	2.4
SBR Proposed Budget	265.1	26.7	291.8
Summary of proposed changes			
Additional covid funding for Northern Isles Ferry service	2.1	0.0	2.1
Miscellaneous minor transfers	0.3	0.0	0.3
	2.4	0.0	2.4

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	265.1	33.8	298.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-7.1	-7.1
	265.1	26.7	291.8
Budget Analysis			
Support for Ferry Services	235.8	0.0	235.8
Vessels and Piers	29.3	26.7	56.0
Net Expenditure	265.1	26.7	291.8

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	76.7	0.0	76.7
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	76.7	0.0	76.7
ABR changes	0.0	0.0	0.0
ABR Budget	76.7	0.0	76.7
Proposed changes	24.6	0.0	24.6
SBR Proposed Budget	101.3	0.0	101.3
Summary of proposed changes			
Additional funding to support Highlands and Islands Airport Limited	24.6	0.0	24.6
	24.6	0.0	24.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	101.3	0.0	101.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	101.3	0.0	101.3
Budget Analysis			
Highlands & Islands Airports Limited	85.6	0.0	85.6
Support for Air Services	15.7	0.0	15.7
Support for Prestwick Airport	0.0	0.0	0.0
Net Expenditure	101.3	0.0	101.3

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

Schedule 3.10 Ferguson Marine Spending Plans
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	49.6	0.0	49.6
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	49.6	0.0	49.6
ABR changes	0.0	0.0	0.0
ABR Budget	49.6	0.0	49.6
Proposed changes	-21.6	35.1	13.5
SBR Proposed Budget	28.0	35.1	63.1
Summary of proposed changes			
Redeployment of funding to support COVID-19 measures, also introduction of a new funding mechanism for Ferguson Marine	-43.0	35.1	-7.9
Technical adjustment to the fair value of financial instruments arising from the application of IFRS9	20.0	0.0	20.0
Miscellaneous minor transfers	1.4	0.0	1.4
	-21.6	35.1	13.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	28.0	35.1	63.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	28.0	35.1	63.1
Budget Analysis			
Ferguson Marine	28.0	35.1	63.1
Net Expenditure	28.0	35.1	63.1

TRANSPORT INFRASTRUCTURE AND CONNECTIVITY

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	100.7	0.0	100.7
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	100.7	0.0	100.7
ABR changes	-50.0	0.0	-50.0
ABR Budget	50.7	0.0	50.7
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	50.7	0.0	50.7
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	50.7	0.0	50.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	50.7	0.0	50.7
Budget Analysis			
Support for Inter-Island Ferries	11.5	0.0	11.5
Cycling, Walking & Safer Routes	23.9	0.0	23.9
Heat Networks Early Adopters Challenge Fund	0.0	0.0	0.0
Regional Transport Partnership	15.3	0.0	15.3
Net Expenditure	50.7	0.0	50.7

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	227.4	261.1	488.5
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	9.9	13.9	23.8
<i>Reprioritisation</i>	-6.8	0.0	-6.8
<i>Technical Adjustments</i>	1.6	-4.9	-3.3
<i>Net Whitehall Transfers</i>	1.0	0.0	1.0
<i>Net Transfers within Scottish Block</i>	-0.9	0.0	-0.9
Total changes proposed	4.8	9.0	13.8
Proposed Budget following Spring Budget Revision	232.2	270.1	502.3

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Marine	75.7	3.4	79.1
Research Analysis and Other Services	69.1	0.0	69.1
Environmental Services	144.9	-0.8	144.1
Land Reform	13.8	0.0	13.8
Climate Change and Land Managers Renewables Fund	26.1	0.0	26.1
Scottish Water	-98.5	267.5	169.0
Total Expenditure Limit	231.1	270.1	501.2
UK Funded AME:	1.1	0.0	1.1
Total UK Funded AME	1.1	0.0	1.1
Other Expenditure:	0.0	0.0	0.0
Total Other Expenditure	0.0	0.0	0.0
Total Budget	232.2	270.1	502.3

Total Limit on Income (accruing resources)	500.0
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ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

**Schedule 3.1 Marine
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	62.5	3.0	65.5
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	62.5	3.0	65.5
ABR changes	0.0	0.4	0.4
ABR Budget	62.5	3.4	65.9
Proposed changes	14.3	0.0	14.3
SBR Proposed Budget	76.8	3.4	80.2
Summary of proposed changes			
Additional funding to enable distribution to Local Government of Crown Estates Net revenues.	11.4	0.0	11.4
Additional AME funding for Marine Scotland	1.1	0.0	1.1
Miscellaneous minor transfers	1.8	0.0	1.8
	14.3	0.0	14.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	90.8	3.4	94.2
<i>Less:</i> Retained Income	-14.0	0.0	-14.0
Capital Receipts Applied	0.0	0.0	0.0
	76.8	3.4	80.2
Budget Analysis			
Marine Scotland	76.8	3.4	80.2
Net Expenditure	76.8	3.4	80.2

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	68.5	0.0	68.5
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	68.5	0.0	68.5
ABR changes	-1.5	0.0	-1.5
ABR Budget	67.0	0.0	67.0
Proposed changes	2.1	0.0	2.1
SBR Proposed Budget	69.1	0.0	69.1
Summary of proposed changes			
Additional funding to support Royal Botanic Garden	2.0	0.0	2.0
Miscellaneous minor transfers	0.1	0.0	0.1
	2.1	0.0	2.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	69.4	0.0	69.4
<i>Less:</i> Retained Income	-0.3	0.0	-0.3
Capital Receipts Applied	0.0	0.0	0.0
	69.1	0.0	69.1
Budget Analysis			
Strategic Policy, Research and Sponsorship	4.0	0.0	4.0
Economic & Other Surveys	4.2	0.0	4.2
Programmes of Research	46.9	0.0	46.9
Royal Botanic Garden, Edinburgh	14.0	0.0	14.0
Net Expenditure	69.1	0.0	69.1

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

Schedule 3.3 Environmental Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	152.7	-4.0	148.7
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	152.7	-4.0	148.7
ABR changes	-4.3	0.0	-4.3
ABR Budget	148.4	-4.0	144.4
Proposed changes	-3.5	3.2	-0.3
SBR Proposed Budget	144.9	-0.8	144.1
Summary of proposed changes			
Redeployment of funding to support Covid 19 measures	-3.7	0.0	-3.7
Transfer to Rural Economy portfolio to support agri-environmental programme and staff costs	-1.2	0.0	-1.2
Additional funding to support Zero Waste Scotland	0.0	2.7	2.7
Whitehall funding iro the award to Scottish Natural Heritage under the GovTech Catalyst Challenge Programme.	1.0	0.0	1.0
Miscellaneous minor transfers	0.4	0.5	0.9
	-3.5	3.2	-0.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	144.9	-0.8	144.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	144.9	-0.8	144.1
Budget Analysis			
Natural Resources, Peatland & Flooding	9.3	0.5	9.8
National Parks	13.9	0.0	13.9
Environmental Quality	10.1	0.0	10.1
Scottish Environment Protection Agency	36.2	0.0	36.2
Scottish Natural Heritage	53.7	0.0	53.7
Zero Waste	21.7	-1.3	20.4
Net Expenditure	144.9	-0.8	144.1

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

**Schedule 3.4 Land Reform
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	16.5	0.0	16.5
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	16.5	0.0	16.5
ABR changes	-2.7	0.0	-2.7
ABR Budget	13.8	0.0	13.8
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	13.8	0.0	13.8
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	13.8	0.0	13.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	13.8	0.0	13.8
Budget Analysis			
Land Reform	12.3	0.0	12.3
Scottish Land Commission	1.5	0.0	1.5
Net Expenditure	13.8	0.0	13.8

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

**Schedule 3.5 Climate Change and Land Managers Renewables Fund
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	30.3	0.0	30.3
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	30.3	0.0	30.3
ABR changes	-0.3	0.0	-0.3
ABR Budget	30.0	0.0	30.0
Proposed changes	-3.9	0.0	-3.9
SBR Proposed Budget	26.1	0.0	26.1
Summary of proposed changes			
Redeployment of funding to support Covid 19 measures	-4.2	0.0	-4.2
Miscellaneous minor transfers	0.3	0.0	0.3
	-3.9	0.0	-3.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	26.1	0.0	26.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	26.1	0.0	26.1
Budget Analysis			
Climate Change - Policy Development & Implementation	1.1	0.0	1.1
Land Managers Renewables Fund	1.0	0.0	1.0
Sustainable Action Fund	24.0	0.0	24.0
Net Expenditure	26.1	0.0	26.1

ENVIRONMENT, CLIMATE CHANGE AND LAND REFORM

Schedule 3.6 Scottish Water
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	-93.6	261.7	168.1
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	-93.6	261.7	168.1
ABR changes	-0.7	0.0	-0.7
ABR Budget	-94.3	261.7	167.4
Proposed changes	-4.2	5.8	1.6
SBR Proposed Budget	-98.5	267.5	169.0
Summary of proposed changes			
Additional funding in relation to Return to Work initiative, various projects including rural infrastructure replacement	0.0	10.7	10.7
Technical Budget adjustment for voted loans	0.0	-4.9	-4.9
Release of planned saving	-4.0	0.0	-4.0
Miscellaneous minor transfers	-0.2	0.0	-0.2
	-4.2	5.8	1.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	-98.5	343.5	245.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	-76.0	-76.0
	-98.5	267.5	169.0
Budget Analysis			
Hydro Nation	3.8	0.0	3.8
Interest on Voted Loans	-104.5	0.0	-104.5
Drinking Water Quality Regulator	0.5	0.0	0.5
Private Water	1.7	0.0	1.7
Voted Loans	0.0	267.5	267.5
Net Expenditure	-98.5	267.5	169.0

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

RURAL ECONOMY AND TOURISM
Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	1,060.9	-155.9	905.0
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	126.3	1.0	127.3
<i>Reprioritisation</i>	-12.2	-3.0	-15.2
<i>Technical Adjustments</i>	1.0	0.0	1.0
<i>Net Whitehall Transfers</i>	7.0	0.0	7.0
<i>Net Transfers within Scottish Block</i>	-27.3	-0.2	-27.5
Total changes proposed	94.8	-2.2	92.6
Proposed Budget following Spring Budget Revisions	1,155.7	-158.1	997.6

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
EU Support and Related Services	754.0	-158.9	595.1
Rural Services	56.8	1.0	57.8
Fisheries & Aquaculture Grants	25.1	-0.2	24.9
Rural Economy Enterprise	100.8	0.0	100.8
Scottish Forestry	56.9	0.0	56.9
Forestry and Land Scotland	22.4	0.0	22.4
Tourism	139.3	0.0	139.3
Total Expenditure Limit	1,155.3	-158.1	997.2
Uk Funded AME: EU Support and Related Services	0.3	0.0	0.3
Total UK Funded AME	0.3	0.0	0.3
Other Expenditure:			
Animal License Fees	0.1	0.0	0.1
Total Other Expenditure	0.1	0.0	0.1
Total Budget	1,155.7	-158.1	997.6

Total Limit on Income (accruing resources)	800.0
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RURAL ECONOMY AND TOURISM

Schedule 3.1 EU Support & Related Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	758.9	-161.4	597.5
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	758.9	-161.4	597.5
ABR changes	-1.5	2.5	1.0
ABR Budget	757.4	-158.9	598.5
Proposed changes	-3.1	0.0	-3.1
SBR Proposed Budget	754.3	-158.9	595.4
Summary of proposed changes			
Redeployment of funding to support Hotel Recovery Fund	-5.0	0.0	-5.0
Redeployment of funding to support Covid 19 measures	-3.0	0.0	-3.0
Convergence funding for Crofters grants	1.9	0.0	1.9
Transfer from Scottish Natural Heritage to support agri-environmental programme and staff costs	1.2	0.0	1.2
Miscellaneous minor transfers	1.8	0.0	1.8
	-3.1	0.0	-3.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	754.3	-158.9	595.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	754.3	-158.9	595.4
Budget Analysis			
CAP Pillar 1 Basic Payments	282.0	0.0	282.0
CAP Pillar 1 Greening Payments	142.0	0.0	142.0
CAP Pillar 1 Other Payments	48.0	0.0	48.0
Broadband	0.0	0.0	0.0
Agri Environmental Measures	43.4	0.0	43.4
Business Development	15.0	-190.3	-175.3
CAP Compliance Improvements	0.0	0.0	0.0
Crofting Assistance	1.7	-0.9	0.8
EU Income	-74.3	0.0	-74.3
Forestry	0.4	0.0	0.4
Leader	22.2	0.0	22.2
Less Favoured Area Support Scheme	30.2	0.0	30.2
ARE Operations (including Non-Cash)	132.0	12.3	144.3
Technical Assistance	0.6	0.0	0.6
Convergence Funding	97.6	0.0	97.6
Agricultural Transformation Fund	13.5	20.0	33.5
Net Expenditure	754.3	-158.9	595.4

RURAL ECONOMY AND TOURISM

Schedule 3.2 Rural Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	34.5	0.0	34.5
Changes in the SuBR	10.0	0.0	10.0
SuBR Budget	44.5	0.0	44.5
ABR changes	31.4	0.0	31.4
ABR Budget	75.9	0.0	75.9
Proposed changes	-19.1	1.0	-18.1
SBR Proposed Budget	56.8	1.0	57.8
Summary of proposed changes			
Transfer to Health and Sport portfolio to fund delivery of the shielding box scheme.	-32.0	0.0	-32.0
Additional funding to support food & drink wholesale sector	5.0	0.0	5.0
Additional funding to support food & drink recovery plan	3.6	0.0	3.6
Additional funding to support zoos and aquariums	1.6	1.0	2.6
Additional funding in relation to Return to Work initiative for the Nexport1 project - showcase for food and drink exports	1.5	0.0	1.5
Miscellaneous minor transfers	1.2	0.0	1.2
	-19.1	1.0	-18.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	56.8	1.0	57.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	56.8	1.0	57.8
Budget Analysis			
Agricultural & Horticultural Advice & Support	1.5	0.0	1.5
Animal Health	19.4	1.0	20.4
Crofting Commission	3.0	0.0	3.0
Food Industry Support	26.0	0.0	26.0
Rural Cohesion	2.0	0.0	2.0
Veterinary Surveillance	4.9	0.0	4.9
Net Expenditure	56.8	1.0	57.8

RURAL ECONOMY AND TOURISM

**Schedule 3.3 Fisheries & Aquaculture Grants
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5.9	0.0	5.9
Changes in the SuBR	5.5	0.0	5.5
SuBR Budget	11.4	0.0	11.4
ABR changes	0.0	0.0	0.0
ABR Budget	11.4	0.0	11.4
Proposed changes	13.7	-0.2	13.5
SBR Proposed Budget	25.1	-0.2	24.9
Summary of proposed changes			
Additional Whitehall Transition funding for Fisheries	7.0	0.0	7.0
Additional funding for a seafood hardship fund due to adverse effect of EU Exit	6.7	0.0	6.7
Miscellaneous minor transfers	0.0	-0.2	-0.2
	13.7	-0.2	13.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	34.3	-0.2	34.1
<i>Less:</i> Retained Income	-9.2	0.0	-9.2
Capital Receipts Applied	0.0	0.0	0.0
	25.1	-0.2	24.9
Budget Analysis			
EU Fisheries Grants	20.1	-0.2	19.9
Fisheries Transition Fund	13.2	0.0	13.2
Fisheries Harbour Grants	1.0	0.0	1.0
Marine EU Income	-9.2	0.0	-9.2
Net Expenditure	25.1	-0.2	24.9

RURAL ECONOMY AND TOURISM

**Schedule 3.4 Rural Economy Enterprise
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	78.7	0.0	78.7
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	78.7	0.0	78.7
ABR changes	5.2	0.0	5.2
ABR Budget	83.9	0.0	83.9
Proposed changes	16.9	0.0	16.9
SBR Proposed Budget	100.8	0.0	100.8
Summary of proposed changes			
Redeployment of funding to support Covid 19 measures	-5.0	0.0	-5.0
Transfer to Digital Connectivity - return of digital Scotland superfast broadband funding	-3.9	0.0	-3.9
Additional funding for South of Scotland Enterprise	3.1	0.0	3.1
Additional funding to support Hotel Recovery Fund	4.2	0.0	4.2
Additional funding for cairngorm mountain (Scotland) limited, the funicular and the business case	4.1	0.0	4.1
Additional Covid funding for South of Scotland Enterprise	3.1	0.0	3.1
Additional Covid funding for Highland and Islands Enterprise	4.4	0.0	4.4
Transfer from Energy to fund Wave Energy Scotland programme	2.9	0.0	2.9
Transfer from Energy to support the European Marine Energy Centre's Hydrogen Demonstration Projects	2.8	0.0	2.8
Miscellaneous minor transfers	1.2	0.0	1.2
	16.9	0.0	16.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	100.8	0.0	100.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	100.8	0.0	100.8
Budget Analysis			
Highlands and Islands Enterprise	74.2	0.0	74.2
South of Scotland Enterprise	26.6	0.0	26.6
Net Expenditure	100.8	0.0	100.8

RURAL ECONOMY AND TOURISM

Schedule 3.5 Scottish Forestry Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	44.5	3.0	47.5
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	44.5	3.0	47.5
ABR changes	7.5	0.0	7.5
ABR Budget	52.0	3.0	55.0
Proposed changes	4.9	-3.0	1.9
SBR Proposed Budget	56.9	0.0	56.9
Summary of proposed changes			
Additional funding to support Cross Border Forestry in Scotland	4.9	0.0	4.9
Redeployment of funding to support Covid 19 measures	0.0	-3.0	-3.0
	4.9	-3.0	1.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	56.9	0.0	56.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	56.9	0.0	56.9
Budget Analysis			
Programme and Running Costs	20.3	0.0	20.3
Depreciation	0.5	0.0	0.5
Policy Regulation and Administration	0.0	0.0	0.0
Woodland Grants	63.0	0.0	63.0
EC Receipts	-26.9	0.0	-26.9
Net Expenditure	56.9	0.0	56.9

RURAL ECONOMY AND TOURISM

**Schedule 3.6 Forestry and Land Scotland
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	17.2	0.0	17.2
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	17.2	0.0	17.2
ABR changes	0.0	0.0	0.0
ABR Budget	17.2	0.0	17.2
Proposed changes	5.2	0.0	5.2
SBR Proposed Budget	22.4	0.0	22.4
Summary of proposed changes			
Additional Covid funding	5.2	0.0	5.2
	5.2	0.0	5.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	22.4	0.0	22.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	22.4	0.0	22.4
Budget Analysis			
Forestry and Land Scotland Resource	18.8	0.0	18.8
Forestry and Land Scotland Capital	3.6	0.0	3.6
Net Expenditure	22.4	0.0	22.4

RURAL ECONOMY AND TOURISM

Schedule 3.7 Tourism Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	49.2	0.0	49.2
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	49.2	0.0	49.2
ABR changes	13.8	0.0	13.8
ABR Budget	63.0	0.0	63.0
Proposed changes	76.3	0.0	76.3
SBR Proposed Budget	139.3	0.0	139.3
Summary of proposed changes			
Additional funding for Visit Scotland	25.0	0.0	25.0
Additional funding for Events Industry Support	18.0	0.0	18.0
Additional funding for inbound tour operator support and coach operators	11.8	0.0	11.8
Additional funding for self catering accommodation support	7.0	0.0	7.0
Additional Funding for Non-Domestic Rates sectoral support visitor attractions	5.0	0.0	5.0
Additional fundng for Outdoor Tourism Contingency Fund	2.5	0.0	2.5
Additional funding for Non-Domestic Rates sector based support for hostels	2.3	0.0	2.3
Additional funding for Travelling Show People Fund	1.5	0.0	1.5
Additional funding for Destination Management Organisations Fund	1.2	0.0	1.2
Transfer from EFWC for UCI World Cycling Championships	1.1	0.0	1.1
Miscellaneous minor transfers	0.9	0.0	0.9
	76.3	0.0	76.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	139.3	0.0	139.3
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	139.3	0.0	139.3
Budget Analysis			
Tourism	139.3	0.0	139.3
Net Expenditure	139.3	0.0	139.3

ECONOMY, FAIR WORK AND CULTURE
Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Departmental Budget in the Autumn Budget Revision	971.8	226.2	1,198.0
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	920.7	0.5	921.2
<i>Reprioritisation</i>	-30.2	-101.0	-131.2
<i>Technical Adjustments</i>	87.0	-75.0	12.0
<i>Net Whitehall Transfers</i>	0.1	0.0	0.1
<i>Net Transfers within Scottish Block</i>	-13.3	-6.4	-19.7
Total changes proposed	964.3	-181.9	782.4
Proposed Budget following Spring Budget Revision	1936.1	44.3	1,980.4

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Employability and Training	134.0	0.0	134.0
Enterprise, Trade and Investment	1329.0	5.7	1334.7
European Social Fund - 2014-20 Programmes	0.0	0.0	0.0
European Regional Development Fund	0.0	0.0	0.0
Economic Advice	15.0	0.0	15.0
Scottish National Investment Bank	100.6	35.0	135.6
Culture and Major Events	269.3	3.6	272.9
Historic Environment Scotland	80.0	0.0	80.0
Total Expenditure Limit	1927.9	44.3	1,972.2
UK Funded AME:			
SNIB - AME	8.2	0.0	8.2
Total UK Funded AME	8.2	0.0	8.2
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Departmental Budget	1936.1	44.3	1,980.4

Total Limit on Income (accruing resources)	350.0
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ECONOMY, FAIR WORK AND CULTURE

**Schedule 3.1 Employability and Training
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	57.5	0.0	57.5
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	57.5	0.0	57.5
ABR changes	93.9	0.0	93.9
ABR Budget	151.4	0.0	151.4
Proposed changes	-17.4	0.0	-17.4
SBR Proposed Budget	134.0	0.0	134.0
Summary of proposed changes			
Transfer to the Scottish Funding Council (SFC) Colleges in relation to the Young Persons Guarantee	-8.7	0.0	-8.7
Redeployment of emerging/planned underspend to support other priorities	-2.1	0.0	-2.1
Transfer to SFC Higher Education in relation to the National Transition Training Fund	-3.8	0.0	-3.8
Transfer to SFC Colleges in relation to the National Transition Training Fund	-3.1	0.0	-3.1
Transfer to Scottish Enterprise in relation to the National Transition Training Fund	-1.1	0.0	-1.1
Transfer from Fairer Scotland in relation to the Parental Employability Support Fund (PESF)	2.4	0.0	2.4
Miscellaneous minor transfers	-1.0	0.0	-1.0
	-17.4	0.0	-17.4

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	134.0	0.0	134.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	134.0	0.0	134.0
Budget Analysis			
Employability and Training	134.0	0.0	134.0
Net Expenditure	134.0	0.0	134.0

ECONOMY, FAIR WORK AND CULTURE

**Schedule 3.2 Enterprise, Trade and Investment
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	265.8	35.2	301.0
Changes in the SuBR	144.0	0.0	144.0
SuBR Budget	409.8	35.2	445.0
ABR changes	105.1	-22.6	82.5
ABR Budget	514.9	12.6	527.5
Proposed changes	814.1	-6.9	807.2
SBR Proposed Budget	1,329.0	5.7	1,334.7
Summary of proposed changes			
Additional funding to support COVID-19 Business Support measures	778.4	0.0	778.4
Additional funding for Digital Support	21.8	0.0	21.8
Additional funding for Scottish Enterprise	11.7	0.0	11.7
Redeployment of funding to support COVID-19 measures	-2.0	-7.0	-9.0
Additional capital funding to address a shortfall in anticipated Scottish Enterprise income and to support the pipeline of growth and investment opportunities	8.3	0.0	8.3
Additional funding for Scottish Enterprise	7.3	0.0	7.3
Additional funding to support wedding and civil partnerships industry	5.5	0.0	5.5
Additional funding to support the procurement, infrastructure development and construction of a Border Control Post at Cairnryan ferry terminal	4.5	0.0	4.5
Transfer in relation to Hotel Support Programme	3.5	0.0	3.5
Transfer from Health and Sport portfolio in relation to delivery of Personal Protective Equipment manufacturing capability to the NHS	3.4	0.0	3.4
Redeployment of funding to support COVID-19 measures	-27.5	0.0	-27.5
Transfer to Highlands and Islands Enterprise for Hotel Recovery Fund	-1.9	0.0	-1.9
Transfer to Scottish Funding Council for UK's Knowledge Transfer Partnerships	-1.5	0.0	-1.5
Transfer from Employability and Training to support National Training Transition Fund	1.1	0.0	1.1
Additional funding in relation to Large Grant Acceleration	1.0	0.0	1.0
Miscellaneous minor transfers	0.5	0.1	0.6
	814.1	-6.9	807.2

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,329.0	5.7	1,334.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	1,329.0	5.7	1,334.7
Budget Analysis			
Enterprise	1,217.2	1.2	1,218.4
Innovation & Industries	111.8	4.5	116.3
Net Expenditure	1,329.0	5.7	1,334.7

ECONOMY, FAIR WORK AND CULTURE

**Schedule 3.3 European Social Fund - 2014-20 Programmes
Details of Proposed Budget**

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

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

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

ECONOMY, FAIR WORK AND CULTURE

Schedule 3.4 European Regional Development Fund

Details of Proposed Budget

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

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

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

ECONOMY, FAIR WORK AND CULTURE

Schedule 3.5 Economic Advice
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	12.7	0.0	12.7
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	12.7	0.0	12.7
ABR changes	1.2	0.0	1.2
ABR Budget	13.9	0.0	13.9
Proposed changes	1.1	0.0	1.1
SBR Proposed Budget	15.0	0.0	15.0
Summary of proposed changes			
Miscellaneous minor transfers	1.1	0.0	1.1
	1.1	0.0	1.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	15.0	0.0	15.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	15.0	0.0	15.0
Budget Analysis			
Consumer Scotland Policy and Advice	4.9	0.0	4.9
Council of Economic Advisers	0.1	0.0	0.1
Office of the Chief Economic Adviser	8.2	0.0	8.2
Economic Policy and Advice	1.8	0.0	1.8
Net Expenditure	15.0	0.0	15.0

ECONOMY, FAIR WORK AND CULTURE

**Schedule 3.6 Scottish National Investment Bank
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	21.1	260.0	281.1
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	21.1	260.0	281.1
ABR changes	0.0	-50.0	-50.0
ABR Budget	21.1	210.0	231.1
Proposed changes	87.7	-175.0	-87.3
SBR Proposed Budget	108.8	35.0	143.8
Summary of proposed changes			
Redeployment of emerging/planned underspend to support COVID-19 measures	0.0	-93.5	-93.5
Additional AME non cash budget for provision	8.2	0.0	8.2
Transfer to Communities and Local Government to fund Winchburgh project	0.0	-6.5	-6.5
Technical adjustment to the fair value of financial instruments arising from the application of IFRS9	3.0	0.0	3.0
Deployment of emerging/planned underspend to support COVID-19 measures	1.0	0.0	1.0
Miscellaneous minor transfers	0.5	0.0	0.5
Technical adjustment to reflect SNIB becoming an NDPB	75.0	-75.0	0.0
	87.7	-175.0	-87.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	108.8	35.0	143.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	108.8	35.0	143.8
Budget Analysis			
Scottish National Investment Bank	97.6	0.0	97.6
Other support	11.2	35.0	46.2
Net Expenditure	108.8	35.0	143.8

ECONOMY, FAIR WORK AND CULTURE

**Schedule 3.7 Culture and Major Events
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	169.4	1.5	170.9
Changes in the SuBR	1.8	0.0	1.8
SuBR Budget	171.2	1.5	172.7
ABR changes	22.4	2.1	24.5
ABR Budget	193.6	3.6	197.2
Proposed changes	75.7	0.0	75.7
SBR Proposed Budget	269.3	3.6	272.9
Summary of proposed changes			
Additional funding for Culture Organisations and Venues Recovery Fund	15.0	0.0	15.0
Additional funding to support Culture Sector Relief Funds	9.0	0.0	9.0
Additional funding to support Hardship Fund for Creative Freelancers	8.0	0.0	8.0
Additional funding to Creative Scotland for Kelvin Hall TV Studio development.	7.9	0.0	7.9
Additional funding for Culture and Major Events	7.2	0.0	7.2
Additional funding for Open fund including Culture Collective	5.0	0.0	5.0
Additional funding for Grassroots music venue fund round 2	4.0	0.0	4.0
Additional funding for Independent Cinema Recovery and Resilliance Fund	3.5	0.0	3.5
Additional funding for Museums Galleries Scotland	3.1	0.0	3.1
Additional funding for Creative Scotland	3.1	0.0	3.1
Additional funding to support Youth Arts	3.0	0.0	3.0
Additional funding for Creative Scotland to support theatres	3.0	0.0	3.0
Additional funding to Culture collective	1.2	0.0	1.2
Additional funding for V&A Dundee	1.0	0.0	1.0
Additional funding for Cultural business support	1.0	0.0	1.0
Additional funding to support Youth Arts	1.0	0.0	1.0
Transfer to VisitScotland for the UCI World Cycling Championships	-1.1	0.0	-1.1
Transfer to Health and Sport portfolio in relation to Active Travel	-1.0	0.0	-1.0
Redeployment of emerging/planned underspend to support COVID-19 measures	-1.0	0.0	-1.0
Miscellaneous minor transfers	2.8	0.0	2.8
	75.7	0.0	75.7

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	269.3	3.6	272.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	269.3	3.6	272.9
Budget Analysis			
Culture and Major Events Staffing	4.9	0.0	4.9
Creative Scotland & Other Arts	159.5	4.0	163.5
Cultural Collections	80.4	0.0	80.4
National Performing Companies	22.9	-0.4	22.5
Major Events and Themed Years	1.6	0.0	1.6
Net Expenditure	269.3	3.6	272.9

ECONOMY, FAIR WORK AND CULTURE

**Schedule 3.8 Historic Environment Scotland
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	39.8	0.0	39.8
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	39.8	0.0	39.8
ABR changes	37.1	0.0	37.1
ABR Budget	76.9	0.0	76.9
Proposed changes	3.1	0.0	3.1
SBR Proposed Budget	80.0	0.0	80.0
Summary of proposed changes			
Additional funding in relation Historic Environment Recovery Fund	3.1	0.0	3.1
	3.1	0.0	3.1

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	137.1	0.0	137.1
<i>Less:</i> Retained Income	-57.1	0.0	-57.1
Capital Receipts Applied	0.0	0.0	0.0
	80.0	0.0	80.0
Budget Analysis			
Operational Costs	130.2	0.0	130.2
Capital Expenditure	13.1	0.0	13.1
Less Income	-63.3	0.0	-63.3
Net Expenditure	80.0	0.0	80.0

SOCIAL SECURITY AND OLDER PEOPLE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	3,642.6	67.9	3,710.5
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	7.9	27.8	35.7
<i>Reprioritisation</i>	-85.0	-5.1	-90.1
<i>Technical Adjustments</i>	26.5	0.0	26.5
<i>Net Whitehall Transfers</i>	0.9	0.0	0.9
<i>Net Transfers within Scottish Block</i>	-22.6	-0.7	-23.3
Total changes proposed	-72.3	22.0	-50.3
Proposed Budget following Spring Budget Revision	3,570.3	89.9	3,660.2

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Social Security	213.0	80.7	293.7
Social Security Assistance	3,319.9	9.2	3,329.1
Equalities	32.4	0.0	32.4
Total Expenditure Limit	3,565.3	89.9	3,655.2
UK Funded AME:	5.0	0.0	5.0
Total UK Funded AME	5.0	0.0	5.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	3,570.3	89.9	3,660.2

Total Limit on Income (accruing resources)	10.0
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SOCIAL SECURITY AND OLDER PEOPLE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	308.5	60.0	368.5
Changes in the SuBR	-25.0	-1.0	-26.0
SuBR Budget	283.5	59.0	342.5
ABR changes	-7.8	-0.3	-8.1
ABR Budget	275.7	58.7	334.4
Proposed changes	-62.7	22.0	-40.7
SBR Proposed Budget	213.0	80.7	293.7
Summary of proposed changes			
Release of emerging/planned underspend to support priorities from Social Security Advice Policy and Programme Costs	-40.7	0.0	-40.7
Release of emerging/planned underspend to support priorities from Social Security Non Staff Costs	-26.7	0.0	-26.7
Release of emerging/planned underspend to support priorities from Social Security Staff Costs	-7.9	0.0	-7.9
Release of emerging/planned underspend to support priorities from Social Security Capital	0.0	-5.1	-5.1
Additional funding for Social Security Advice Policy and Programme Costs capital	0.0	27.8	27.8
Additional non cash requirement for Social Security Advice Policy and Programme Costs	10.5	0.0	10.5
Miscellaneous Minor Transfers	2.1	-0.7	1.4
	-62.7	22.0	-40.7

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	213.0	80.7	293.7
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	213.0	80.7	293.7
Budget Analysis			
Scottish Welfare Fund - Administration	0.1	0.0	0.1
Discretionary Housing Payments - Administration	0.0	0.0	0.0
Social Security Advice Policy and Programme Costs	76.4	74.3	150.7
Social Security Scotland	136.5	6.4	142.9
Net Expenditure	213.0	80.7	293.7

SOCIAL SECURITY AND OLDER PEOPLE

Schedule 3.2 Social Security Assistance Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	3,380.3	9.2	3,389.5
Changes in the SuBR	64.2	0.0	64.2
SuBR Budget	3,444.5	9.2	3,453.7
ABR changes	-109.1	0.0	-109.1
ABR Budget	3,335.4	9.2	3,344.6
Proposed changes	-10.5	0.0	-10.5
SBR Proposed Budget	3,324.9	9.2	3,334.1
Summary of proposed changes			
Additional funding for Funeral Support Payment (expected credit losses)	10.2	0.0	10.2
Additional Covid funding for Welfare Support	5.9	0.0	5.9
Additional AME requirement for Impairments	5.0	0.0	5.0
Additional funding for Funeral Support Payment	1.1	0.0	1.1
Transfer to Social Justice, Regeneration and Scottish Child Payment from Scottish Welfare Fund	-20.0	0.0	-20.0
Release of emerging/planned underspend to support priorities from Scottish Child Payment	-9.7	0.0	-9.7
Transfer to Housing from Discretionary Housing Payments	-3.0	0.0	-3.0
	-10.5	0.0	-10.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3,324.9	9.2	3,334.1
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	3,324.9	9.2	3,334.1
Budget Analysis			
Scottish Welfare Fund	5.9	0.0	5.9
Discretionary Housing Payments - BTM	0.0	0.0	0.0
Discretionary Housing Payments - Other	0.0	0.0	0.0
Funeral Support Payment	11.3	9.2	20.5
Scottish Child Payment	11.3	0.0	11.3
Carer's Allowance	296.6	0.0	296.6
Carer's Allowance Supplement	58.0	0.0	58.0
Best Start Grant	17.5	0.0	17.5
Personal Independence Payment	1,582.9	0.0	1,582.9
Attendance Allowance	532.2	0.0	532.2
Disability Living Allowance (Adult)	501.9	0.0	501.9
Child Disability Assistance (DLA Child and DACYP)	216.6	0.0	216.6
Industrial Injuries Disablement Scheme	80.2	0.0	80.2
Severe Disablement Allowance	7.5	0.0	7.5
Job Start Payment	2.0	0.0	2.0
Young Carer Grant	1.0	0.0	1.0
Net Expenditure	3,324.9	9.2	3,334.1

SOCIAL SECURITY AND OLDER PEOPLE

**Schedule 3.3 Equalities
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	30.2	0.0	30.2
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	30.2	0.0	30.2
ABR changes	1.3	0.0	1.3
ABR Budget	31.5	0.0	31.5
Proposed changes	0.9	0.0	0.9
SBR Proposed Budget	32.4	0.0	32.4
Summary of proposed changes			
Miscellaneous minor transfers	0.9	0.0	0.9
	0.9	0.0	0.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	32.4	0.0	32.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	32.4	0.0	32.4
Budget Analysis			
Equalities	32.4	0.0	32.4
Net Expenditure	32.4	0.0	32.4

CONSTITUTION, EUROPE AND EXTERNAL AFFAIRS

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	39.8	0.0	39.8
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	10.7	0.0	10.7
<i>Reprioritisation</i>	-0.3	0.0	-0.3
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	-0.8	0.0	-0.8
Total changes proposed	9.6	0.0	9.6
Proposed Budget following Spring Budget Revision	49.4	0.0	49.4

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Government Business and Constitutional Relations	26.6	0.0	26.6
External Affairs	22.8	0.0	22.8
Total Expenditure Limit	49.4	0.0	49.4
UK Funded AME:			
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	49.4	0.0	49.4

Total Limit on Income (accruing resources)	0.0
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CONSTITUTION, EUROPE AND EXTERNAL AFFAIRS

**Schedule 3.1 Government Business and Constitutional Relations
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	16.1	0.0	16.1
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	16.1	0.0	16.1
ABR changes	-0.1	0.0	-0.1
ABR Budget	16.0	0.0	16.0
Proposed changes	10.6	0.0	10.6
SBR Proposed Budget	26.6	0.0	26.6
Summary of proposed changes			
Additional funding for Government Business and Constitutional Relations Policy and Coordination IRO of Outbreak Management	2.0	0.0	2.0
Additional funding for Government Business and Constitutional Relations Policy and Coordination IRO of COVID Strategic Framework	1.7	0.0	1.7
Additional funding for Scottish Parliamentary Elections	3.0	0.0	3.0
Additional funding Government Business and Constitutional Relations Policy and Coordination	2.6	0.0	2.6
Minor Miscellaneous Transfers	1.3	0.0	1.3
	10.6	0.0	10.6

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	26.6	0.0	26.6
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	26.6	0.0	26.6
Budget Analysis			
Office of the Chief Researcher	0.6	0.0	0.6
Royal and Ceremonial	0.3	0.0	0.3
Local Government Elections	2.0	0.0	2.0
Boundary Commission	0.2	0.0	0.2
Scottish Parliamentary Elections	4.2	0.0	4.2
Extension of Freedom of Information Coverage	0.1	0.0	0.1
Referendums Act Implementation	0.1	0.0	0.1
Citizens' Assembly	0.3	0.0	0.3
Veterans	0.5	0.0	0.5
Government Business and Constitution Relations Policy and Coordination	18.3	0.0	18.3
Net Expenditure	26.6	0.0	26.6

CONSTITUTION, EUROPE AND EXTERNAL AFFAIRS

Schedule 3.2 External Affairs
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	24.5	0.0	24.5
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	24.5	0.0	24.5
ABR changes	-0.7	0.0	-0.7
ABR Budget	23.8	0.0	23.8
Proposed changes	-1.0	0.0	-1.0
SBR Proposed Budget	22.8	0.0	22.8
Summary of proposed changes			
Miscellaneous Minor Transfers	-1.0	0.0	-1.0
	-1.0	0.0	-1.0
Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	22.8	0.0	22.8
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	22.8	0.0	22.8
Budget Analysis			
International Relations	22.7	0.0	22.7
British Irish Council	0.1	0.0	0.1
Net Expenditure	22.8	0.0	22.8

THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	134.8	7.1	141.9
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	25.3	0.0	25.3
<i>Reprioritisation</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	2.0	0.0	2.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	1.2	1.2
Total changes proposed	27.3	1.2	28.5
Proposed Budget following Spring Budget Revision	162.1	8.3	170.4

	Operating £m	Capital £m	Total £m
Expenditure Limit: The Crown Office and Procurator Fiscal Service	161.4	8.3	169.7
Total Expenditure Limit	161.4	8.3	169.7
UK Funded AME: Total UK Funded AME	0.7	0.0	0.7
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	162.1	8.3	170.4

Total Limit on Income (accruing resources)	2.0
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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	129.5	4.3	133.8
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	129.5	4.3	133.8
ABR changes	5.3	2.8	8.1
ABR Budget	134.8	7.1	141.9
Proposed changes	27.3	1.2	28.5
SBR Proposed Budget	162.1	8.3	170.4
Summary of Proposed changes			
Additional AME funding for Impairments	0.7	0.0	0.7
Additional funding to cover major cases	1.5	0.0	1.5
Funding for impairment related to Operation IONA litigation case	12.6	0.0	12.6
Funding for impairment related to a major litigation case	11.2	0.0	11.2
Miscellaneous minor transfers	1.3	1.2	2.5
	27.3	1.2	28.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	162.1	8.3	170.4
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	162.1	8.3	170.4
Budget Analysis			
Staff Costs	99.7	0.0	99.7
Office Costs	3.8	0.0	3.8
Case Related	39.2	0.0	39.2
Centrally Managed Costs	19.4	0.0	19.4
Capital Expenditure	0.0	8.3	8.3
Net Expenditure	162.1	8.3	170.4

Income to be surrendered	20.0
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NATIONAL RECORDS OF SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	66.6	3.0	69.6
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	0.0	0.0	0.0
<i>Reprioritisation</i>	-13.7	-0.7	-14.4
<i>Technical Adjustments</i>	-0.5	0.0	-0.5
<i>Net Whitehall Transfers</i>	0.1	0.0	0.1
<i>Net Transfers within Scottish Block</i>	-0.5	0.0	-0.5
Total changes proposed	-14.6	-0.7	-15.3
Proposed Budget following Spring Budget Revision	52.0	2.3	54.3

	Operating £m	Capital £m	Total £m
Expenditure Limit: National Records of Scotland	52.0	2.3	54.3
Total Expenditure Limit	52.0	2.3	54.3
UK Funded AME:	0.0	0.0	0.0
Total UK Funded AME	0.0	0.0	0.0
Other Expenditure:	0.0	0.0	0.0
Total Other Expenditure	0.0	0.0	0.0
Total Budget	52.0	2.3	54.3

Total Limit on Income (accruing resources)	9.8
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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	62.3	3.0	65.3
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	62.3	3.0	65.3
ABR changes	4.3	0.0	4.3
ABR Budget	66.6	3.0	69.6
Proposed changes	-14.6	-0.7	-15.3
SBR Proposed Budget	52.0	2.3	54.3
Summary of proposed changes			
Redeployment of funding to support COVID-19 measures	-13.7	-0.7	-14.4
Miscellaneous minor transfers	-0.9	0.0	-0.9
	-14.6	-0.7	-15.3

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	57.8	2.3	60.1
<i>Less:</i> Retained Income	-5.8	0.0	-5.8
Capital Receipts Applied	0.0	0.0	0.0
	52.0	2.3	54.3
Budget Analysis			
Administration Costs	57.8	0.0	57.8
Capital Expenditure	0.0	2.3	2.3
Less Income	-5.8	0.0	-5.8
Net Expenditure	52.0	2.3	54.3

OFFICE OF THE SCOTTISH CHARITY REGULATOR

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	3.3	0.0	3.3
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	0.1	0.0	0.1
<i>Reprioritisation</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.1	0.0	0.1
Proposed Budget following Spring Budget Revision	3.4	0.0	3.4

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

Total Limit on Income (accruing resources)	0.0
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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	3.3	0.0	3.3
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	3.3	0.0	3.3
ABR changes	0.0	0.0	0.0
ABR Budget	3.3	0.0	3.3
Proposed changes	0.1	0.0	0.1
SBR Proposed Budget	3.4	0.0	3.4
Summary of proposed changes			
Miscellaneous minor transfers	0.1	0.0	0.1
	0.1	0.0	0.1

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

SCOTTISH COURTS AND TRIBUNALS SERVICE

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	119.2	12.4	131.6
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	17.6	3.1	20.7
<i>Reprioritisation</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.8	0.2	1.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.4	0.7	1.1
Total changes proposed	18.8	4.0	22.8
Proposed Budget following Spring Budget Revision	138.0	16.4	154.4

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Courts and Tribunals Service	137.7	16.4	154.1
Total Expenditure Limit	137.7	16.4	154.1
UK Funded AME:	0.3	0.0	0.3
Total UK Funded AME	0.3	0.0	0.3
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	138.0	16.4	154.4

Total Limit on Income (accruing resources)	46.0
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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	114.6	8.0	122.6
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	114.6	8.0	122.6
ABR changes	4.6	4.4	9.0
ABR Budget	119.2	12.4	131.6
Proposed changes	18.8	4.0	22.8
SBR Proposed Budget	138.0	16.4	154.4
Summary of proposed changes			
Additional funding to cover the exceptional loss of fees and fines income arising from the COVID	8.4	0.0	8.4
Additional funding to set up external jury centres to allow jury trials in both the High Court and Sheriff Court to take place while Covid-19 public health restrictions are in place.	7.5	0.0	7.5
Reprioritisation of capital to meet additional costs	0.0	3.1	3.1
Transfer from Legal Aid to cover the cost of paying a revised and backdated recruitment and retention allowance to eligible senators and sheriffs as per the decision made by the Lord Chancellor.	1.1	0.0	1.1
Miscellaneous Minor Transfers	1.8	0.9	2.7
	18.8	4.0	22.8

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	183.8	16.4	200.2
<i>Less:</i> Retained Income	-45.8	0.0	-45.8
Capital Receipts Applied	0.0	0.0	0.0
	138.0	16.4	154.4
Budget Analysis			
Operating Expenditure	175.5	0.0	175.5
Less Civil Fees	-25.9	0.0	-25.9
Less Other Income (SCTS)	-11.6	0.0	-11.6
Scottish Courts and Tribunals Service Capital	0.0	16.4	16.4
Net Expenditure	138.0	16.4	154.4

SCOTTISH FISCAL COMMISSION

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	2.0	0.0	2.0
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	0.0	0.0	0.0
<i>Reprioritisation</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.0	0.0	0.0
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.0	0.0	0.0
Proposed Budget following Spring Budget Revision	2.0	0.0	2.0

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Fiscal Commission	2.0	0.0	2.0
Total Expenditure Limit	2.0	0.0	2.0
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	2.0	0.0	2.0

Total Limit on Income (accruing resources)	0.0
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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	1.9	0.0	1.9
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	1.9	0.0	1.9
ABR changes	0.1	0.0	0.1
ABR Budget	2.0	0.0	2.0
Proposed changes	0.0	0.0	0.0
SBR Proposed Budget	2.0	0.0	2.0
Summary of proposed changes			
	0.0	0.0	0.0
	0.0	0.0	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2.0	0.0	2.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	2.0	0.0	2.0
Budget Analysis			
Scottish Fiscal Commission	2.0	0.0	2.0
Net Expenditure	2.0	0.0	2.0

REVENUE SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	6.5	0.5	7.0
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	0.0	0.0	0.0
<i>Reprioritisation</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.1	-0.1	0.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	0.1	-0.1	0.0
Proposed Budget following Spring Budget Revision	6.6	0.4	7.0

	Operating £m	Capital £m	Total £m
Expenditure Limit: Revenue Scotland	6.6	0.4	7.0
Total Expenditure Limit	6.6	0.4	7.0
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	6.6	0.4	7.0

Total Limit on Income (accruing resources)	0.0
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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	6.1	0.5	6.6
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	6.1	0.5	6.6
ABR changes	0.4	0.0	0.4
ABR Budget	6.5	0.5	7.0
Proposed changes	0.1	-0.1	0.0
SBR Proposed Budget	6.6	0.4	7.0
Summary of proposed changes			
Miscellaneous transfers	0.1	-0.1	0.0
	0.1	-0.1	0.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	6.6	0.4	7.0
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	6.6	0.4	7.0
Budget Analysis			
Administration Costs	6.6	0.4	7.0
Net Expenditure	6.6	0.4	7.0

REGISTERS OF SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	8.4	4.0	12.4
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	21.9	0.0	21.9
<i>Reprioritisation</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	18.1	0.0	18.1
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.5	0.5
Total changes proposed	40.0	0.5	40.5
Proposed Budget following Spring Budget Revision	48.4	4.5	52.9

	Operating £m	Capital £m	Total £m
Expenditure Limit: Registers of Scotland	34.3	4.5	38.8
Total Expenditure Limit	34.3	4.5	38.8
UK Funded AME: Total UK Funded AME	14.1	0.0	14.1
	14.1	0.0	14.1
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
	0.0	0.0	0.0
Total Budget	48.4	4.5	52.9

Total Limit on Income (accruing resources)	100.0
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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	8.4	4.0	12.4
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	8.4	4.0	12.4
ABR changes	0.0	0.0	0.0
ABR Budget	8.4	4.0	12.4
Proposed changes	40.0	0.5	40.5
SBR Proposed Budget	48.4	4.5	52.9
Summary of proposed changes			
Additional funding to cover reduced income due to COVID.	21.9	0.0	21.9
Additional AME cover for Provisions and Impairments	14.1	0.0	14.1
Funding for Accruing Staff Benefits	3.6	0.0	3.6
Miscellaneous Minor Transfers	0.4	0.5	0.9
	40.0	0.5	40.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	48.4	4.5	52.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	48.4	4.5	52.9
Budget Analysis			
Registers of Scotland	48.4	4.5	52.9
Net Expenditure	48.4	4.5	52.9

FOOD STANDARDS SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	16.0	0.0	16.0
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	2.7	0.0	2.7
<i>Reprioritisation</i>	0.0	0.0	0.0
<i>Technical Changes</i>	-0.4	0.6	0.2
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	2.3	0.6	2.9
Proposed Budget following Spring Budget Revision	18.3	0.6	18.9

	Operating £m	Capital £m	Total £m
Expenditure Limit: Food Standards Scotland	17.8	0.6	18.4
Total Expenditure Limit	17.8	0.6	18.4
UK Funded AME:	0.5	0.0	0.5
Total UK Funded AME	0.5	0.0	0.5
Other Expenditure :	0.0	0.0	0.0
Total Other Expenditure	0.0	0.0	0.0
Total Budget	18.3	0.6	18.9

Total Limit on Income (accruing resources)	4.0
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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	16.0	0.0	16.0
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	16.0	0.0	16.0
ABR changes	0.0	0.0	0.0
ABR Budget	16.0	0.0	16.0
Proposed changes	2.3	0.6	2.9
SBR Proposed Budget	18.3	0.6	18.9
Summary of proposed changes			
Additional EU Exit funding	2.7	0.0	2.7
Additional non-cash AME funding for pension liabilities	0.2	0.0	0.2
Transfer from Resource to Capital	-0.6	0.6	0.0
	2.3	0.6	2.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	22.2	0.6	22.8
<i>Less:</i> Retained Income	-3.9	0.0	-3.9
Capital Receipts Applied	0.0	0.0	0.0
	18.3	0.6	18.9
Budget Analysis			
Administration-	18.3	0.0	18.3
Capital Expenditure-	0.0	0.6	0.6
Net Expenditure	18.3	0.6	18.9

SCOTTISH HOUSING REGULATOR

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	4.3	0.2	4.5
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	0.0	0.0	0.0
<i>Reprioritisation</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	0.1	0.0	0.1
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.3	0.0	0.3
Total changes proposed	0.4	0.0	0.4
Proposed Budget following Spring Budget Revision	4.7	0.2	4.9

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Housing Regulator	4.7	0.2	4.9
Total Expenditure Limit	4.7	0.2	4.9
UK Funded AME: Total UK Funded AME	0.0	0.0	0.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	4.7	0.2	4.9

Total Limit on Income (accruing resources)	0.0
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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	4.3	0.0	4.3
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	4.3	0.0	4.3
ABR changes	0.0	0.2	0.2
ABR Budget	4.3	0.2	4.5
Proposed changes	0.4	0.0	0.4
SBR Proposed Budget	4.7	0.2	4.9
Summary of proposed changes			
Miscellaneous minor transfers	0.4	0.0	0.4
	0.4	0.0	0.4

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.7	0.2	4.9
<i>Less:</i> Retained Income	0.0	0.0	0.0
Capital Receipts Applied	0.0	0.0	0.0
	4.7	0.2	4.9
Budget Analysis			
Scottish Housing Regulator-	4.7	0.2	4.9
Net Expenditure	4.7	0.2	4.9

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	5,385.1	0.0	5,385.1
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	0.0	0.0	0.0
<i>Reprioritisation</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	-155.9	0.0	-155.9
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	-155.9	0.0	-155.9
Proposed Budget following Spring Budget Revision	5,229.2	0.0	5,229.2

	Operating £m	Capital £m	Total £m
Expenditure Limit: Total Expenditure Limit	0.0	0.0	0.0
UK Funded AME:			
NHS Pensions	3,494.6	0.0	3,494.6
Teachers' Pensions	1,734.6	0.0	1,734.6
Total UK Funded AME	5,229.2	0.0	5,229.2
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Budget	5,229.2	0.0	5,229.2

Total Limit on Income (accruing resources)	2,700.0
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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	3,548.5	0.0	3,548.5
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	3,548.5	0.0	3,548.5
ABR changes	0.0	0.0	0.0
ABR Budget	3,548.5	0.0	3,548.5
Proposed changes	-53.9	0.0	-53.9
SBR Proposed Budget	3,494.6	0.0	3,494.6
Summary of proposed changes			
Reduction in opening liability and current service costs	-53.9	0.0	-53.9
	-53.9	0.0	-53.9

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5,310.8	0.0	5,310.8
<i>Less:</i> Retained Income	-1,816.2	0.0	-1,816.2
Capital Receipts Applied	0.0	0.0	0.0
	3,494.6	0.0	3,494.6
Budget Analysis			
NHS Pension Scheme Expenditure	5,310.8	0.0	5,310.8
Retained Income from employee and employer contributions and transfers received (NHS)	-1,816.2	0.0	-1,816.2
Net Expenditure	3,494.6	0.0	3,494.6

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 3.2 Teachers' Pensions
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,836.6	0.0	1,836.6
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	1,836.6	0.0	1,836.6
ABR changes	0.0	0.0	0.0
ABR Budget	1,836.6	0.0	1,836.6
Proposed changes	-102.0	0.0	-102.0
SBR Proposed Budget	1,734.6	0.0	1,734.6
Summary of proposed changes			
Reduction in opening liability and current service costs	-102.0	0.0	-102.0
	-102.0	0.0	-102.0

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,657.3	0.0	2,657.3
<i>Less:</i> Retained Income	-922.7	0.0	-922.7
Capital Receipts Applied	0.0	0.0	0.0
	1,734.6	0.0	1,734.6
Budget Analysis			
Teachers' Pension Scheme Expenditure	2,657.3	0.0	2,657.3
Teachers' Retained Income from employee and employer contributions and transfers received	-922.7	0.0	-922.7
Net Expenditure	1,734.6	0.0	1,734.6

SCOTTISH PARLIAMENT CORPORATE BODY

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	106.3	0.9	107.2
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	0.0	0.0	0.0
<i>Reprioritisation</i>	0.0	0.0	0.0
<i>Technical Adjustments</i>	3.8	0.0	3.8
<i>Net Whitehall transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.9	0.0	0.9
Total changes proposed	4.7	0.0	4.7
Proposed Budget following Spring Budget Revision	111.0	0.9	111.9

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Parliament Corporate Body	106.3	0.9	107.2
Total Expenditure Limit	106.3	0.9	107.2
UK Funded AME:	4.7	0.0	4.7
Total UK Funded AME	4.7	0.0	4.7
Other Expenditure:			
Total Other Expenditure	0.0	0.0	0.0
Total Budget	111.0	0.9	111.9

Total Limit on Income (accruing resources)	1.0
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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	106.3	0.9	107.2
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	106.3	0.9	107.2
ABR changes	0.0	0.0	0.0
ABR Budget	106.3	0.9	107.2
Proposed changes	4.7	0.0	4.7
SBR Proposed Budget	111.0	0.9	111.9
Summary of proposed changes			
Additional AME funding for pension costs	2.7	0.0	2.7
Miscellaneous minor transfers	2.0	0.0	2.0
	4.7	0.0	4.7

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	112.0	0.9	112.9
<i>Less:</i> Retained Income	-1.0	0.0	-1.0
Capital Receipts Applied	0.0	0.0	0.0
	111.0	0.9	111.9
Budget Analysis			
Administration Costs-	111.0	0.0	111.0
Capital Expenditure-	0.0	0.9	0.9
Net Expenditure	111.0	0.9	111.9

AUDIT SCOTLAND

Schedule 2.1 Total Changes for the Spring Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Autumn Budget Revision	8.7	0.2	8.9
Changes Proposed			
<i>COVID-19 and other Funding Changes</i>	2.3	0.0	2.3
<i>Reprioritisation</i>	-0.8	0.0	-0.8
<i>Technical Adjustments</i>	3.0	0.0	3.0
<i>Net Whitehall Transfers</i>	0.0	0.0	0.0
<i>Net Transfers within Scottish Block</i>	0.0	0.0	0.0
Total changes proposed	4.5	0.0	4.5
Proposed Budget following Spring Budget Revision	13.2	0.2	13.4

	Operating £m	Capital £m	Total £m
Expenditure Limit: Audit Scotland	10.2	0.2	10.4
Total Expenditure Limit	10.2	0.2	10.4
UK Funded AME: Total UK Funded AME	3.0	0.0	3.0
Total UK Funded AME	3.0	0.0	3.0
Other Expenditure: Total Other Expenditure	0.0	0.0	0.0
Total Other Expenditure	0.0	0.0	0.0
Total Budget	13.2	0.2	13.4

Total Limit on Income (accruing resources)	22.0
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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	8.7	0.2	8.9
Changes in the SuBR	0.0	0.0	0.0
SuBR Budget	8.7	0.2	8.9
ABR changes	0.0	0.0	0.0
ABR Budget	8.7	0.2	8.9
Proposed changes	4.5	0.0	4.5
SBR Proposed Budget	13.2	0.2	13.4
Summary of Proposed changes			
Additional AME funding for pension costs	3.0	0.0	3.0
Additional funding for Covid costs	1.5	0.0	1.5
	4.5	0.0	4.5

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	30.1	0.2	30.3
<i>Less:</i> Retained Income	-16.9	0.0	-16.9
Capital Receipts Applied	0.0	0.0	0.0
	13.2	0.2	13.4
Budget Analysis			
Capital-	0.0	0.2	0.2
Support to Parliament & the Auditor General:			
Current expenditure-	19.0	0.0	19.0
<i>Less:</i> income from fees and charges-	-5.8	0.0	-5.8
Support to the Accounts Commission:			
Current expenditure-	11.1	0.0	11.1
<i>Less:</i> income from fees and charges-	-11.1	0.0	-11.1
Net Expenditure	13.2	0.2	13.4



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