

Finance and Public Administration Committee
Tuesday 17 February 2026
7th Meeting, 2026 (Session 6)

Budget (Scotland) Act 2025 Amendment Regulations 2026 (SSI 2026/draft) – Spring Budget Revision

Overview

1. The Committee is invited to take evidence from the Minister for Public Finance and Scottish Government officials on the Budget (Scotland) Act 2025 Amendment Regulations 2026 [draft] before debating a motion in the name of the Minister inviting the Committee to recommend approval of the instrument.
2. This is a draft Scottish Statutory Instrument (SSI), which requires approval by resolution of the Parliament before it can become law. More information about the instrument is summarised below:

Title of instrument: Budget (Scotland) Act 2025 Amendment Regulations 2026

Laid under: Budget (Scotland) Act 2025

Laid on: 22 January 2026

Procedure: Affirmative

Lead committee to report by: 2 March 2026

3. Following evidence-taking on the SSI at agenda item 3, the Committee will be invited at agenda item 4 to debate and vote on motion [S6M-20541](#) lodged in the name of the Minister for Public Finance.

Procedure

4. Under the affirmative procedure, an instrument must be laid in draft and cannot be made (or come into force) unless it is approved by resolution of the Parliament. Further detail about the affirmative procedure is included at **Annexe A**.

Delegated Powers and Law Reform Committee consideration

5. The Delegated Powers and Law Reform (DPLR) Committee considered the instrument on [3 February 2026](#) and reported on it in its [16th Report, 2026 \(Session 6\)](#). The DPLR Committee made no recommendations in relation to the instrument.

Purpose of the instrument

6. The Budget (Scotland) Act 2025 Amendment Regulations 2026 are attached at **Annexe B**. The purpose of the draft Regulations is to make in-year changes to

the Budget (Scotland) Act 2025, which authorised the Scottish Government's spending plans for the current financial year¹.

7. The Spring Budget Revision 2026-27 Supporting Document (attached at **Annexe C**) explains the changes proposed in the instrument. The Scottish Government has also provided a detailed Guide to the Spring Budget Revision, which is attached at **Annexe D**.
8. A separate briefing by the Financial Scrutiny Unit in SPICe is published as a separate paper for this item on the agenda.
9. In total, the changes set out in the Regulations will increase the Scottish Government's 2025-26 budget by £3,394.9 million from £64,526.8 million to £67,921.7 million. The main changes to the Scottish Government's spending plans, as set out in the supporting document, are as follows—
 - Funding changes to reflect deployment of available resources to portfolios (total net decrease to the budget of £462.2 million).
 - Technical adjustments (net increase to the budget of £3,777.6 million).
 - Whitehall Transfers and HM Treasury allocations to the Scottish Government (an increase of £79.5 million).
 - The transfer of resources between Scottish Government portfolios.
10. The largest element of the technical adjustments relates to a £2,939 million movement "in the Student Loan carrying value". The movement "follows the implementation of a new, more accurate, model for forecasting student loan repayments and changes to the discount factor applied for that valuation".
11. The supporting document further notes changes to overall funding which have occurred since the Autumn Budget Revision—
 - £45 million of additional Barnett consequentials confirmed at the UK Autumn Budget.
 - £55 million of Barnett consequentials at UK Supplementary Estimates (to be confirmed), which "is offset by a £34 million reduction due to return of funding for McCloud pension remedy costs from 2024-25".
 - A reduction of £350 million to reflect the change in classification of police and fire pension top-ups from DEL to AME.
 - Changes to the assumed levels of capital borrowing and ScotWind utilisation, as set out in the Scottish Budget on 13 January 2026.
 - An additional £14 million projected to be carried forward in the Scotland Reserve from 2024-25.
 - Revised devolved tax forecasts and block grant adjustments.
12. Following the evidence session with the Minister for Public Finance and the debate and vote on the motion to approve the instrument, the Committee will

¹ Once the Budget Act has been approved by the Scottish Parliament, there are usually two opportunities to amend the budget as the year progresses – the Autumn and Spring Budget Revisions.

report to the Parliament, setting out its recommendation on the instrument by the deadline of 2 March 2026.

Committee Clerking Team
February 2026

Annexe A: Procedure for Committee consideration of affirmative instruments

1. Under the affirmative procedure, an instrument must be laid in draft and cannot be made (or come into force) unless it is approved by resolution of the Parliament.
2. Once laid, the instrument is referred to:
 - the Delegated Powers and Law Reform (DPLR) Committee, for scrutiny on various technical grounds, and
 - a lead committee, whose remit includes the subject-matter of the instrument, for scrutiny on policy grounds.
3. The lead committee, taking account of any recommendations made by the DPLR Committee (or any other committee), must report within 40 days of the instrument being laid.
4. The normal practice is to have two agenda items when an affirmative instrument is considered by the lead committee:
 - an evidence session with the Minister and officials, followed by
 - a formal debate on a motion, lodged by the Minister, inviting the lead committee to recommend approval of the instrument.
5. Only MSPs may participate in the debate, which may not last for more than 90 minutes. If there is a division on the motion, only committee members may vote. If the motion is agreed to, it is for the Chamber to decide, at a later date, whether to approve the instrument.

Draft Regulations laid before the Scottish Parliament under section 7(2) of the Budget (Scotland) Act 2025 (asp 7), for approval by resolution of the Scottish Parliament.

D R A F T S C O T T I S H S T A T U T O R Y I N S T R U M E N T S

2026 No.

PUBLIC FINANCE AND ACCOUNTABILITY

The Budget (Scotland) Act 2025 Amendment Regulations 2026

<i>Made</i>	- - - -	2026
<i>Coming into force</i>	- -	2026

The Scottish Ministers make the following Regulations in exercise of the power conferred by section 7(1) of the Budget (Scotland) Act 2025(a) and all other powers enabling them to do so.

In accordance with section 7(2) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation, commencement and interpretation

- 1.—(1) These Regulations may be cited as the Budget (Scotland) Act 2025 Amendment Regulations 2026 and come into force on the day after the day on which they are made.
(2) In these Regulations, “the Act” means the Budget (Scotland) Act 2025.

Amendment of amounts specified in section 4

2. In section 4 (overall cash authorisations) of the Act—
 - For the amount specified in subsection (2) (the Scottish Administration), substitute “£62,003,545,776”,
 - For the amount specified in subsection (3)(a) (the Scottish Parliamentary Corporate Body), substitute “£136,535,926”,
 - For the amount specified in subsection (3)(b) (Audit Scotland), substitute “£13,264,000”.

Amendment of schedule 1

- 3.—(1) Schedule 1 (the Scottish Administration) of the Act is amended in accordance with paragraphs (2) to (4).
(2) In column 1 (purposes) of the table—
 - in relation to purpose 3—

(a) 2025 asp 7, as amended by S.S.I. 2025/382.

- (i) after “advice services;” insert “funding for place-based systems change work to tackle poverty and inequality, including”,
- (ii) after “tackle poverty” insert “including housing and benefit subsidies”,
- (iii) after “Observatory” insert “and additional support for organisations supporting disabled people”,
- (iv) omit “supporting people who are destitute, including”,
- (v) for “asylum seekers, and in particular” substitute “people seeking asylum;”
- (b) in relation to purpose 8—
 - (i) omit “Atlantic rainforest restoration;”,
 - (ii) omit “and the creation of any new National Parks”,
- (c) in relation to purpose 8A—
 - (i) for “and grants” substitute “, grants, loans and investments”,
 - (ii) after “individuals” insert “and organisations”,
 - (iii) for “, insulation and refurbishment projects” substitute “and low emission heating to support the decarbonisation of buildings in Scotland”,
- (d) in relation to purpose 9—
 - (i) for “investment in energy decarbonisation and” substitute “energy transition, including industrial decarbonisation;”,
 - (ii) omit “, including through the Nature Restoration Fund”,
 - (iii) for “improve flood” substitute “improving Scotland’s flood”,
 - (iv) after “resilience;” insert “domestic and international”,
 - (v) omit “, including the Community and Renewable Energy Scheme and the Climate Justice Fund”,
 - (vi) after “Commission for Scotland” insert “and grants in connection with private water supply”,
- (e) in relation to purpose 10, after “place in Europe;” insert “overseas”,
- (f) in relation to purpose 12, after “investment costs” insert “to perform statutory functions including the registration of births, deaths, civil partnerships and marriages, production of official demographic statistics, including census and the national archives”.

(3) In column 2 (amount of resources, other than accruing resources (£)) of the table—

- (a) for the amount specified—
 - (i) in relation to purpose 1 substitute “22,051,484,462”,
 - (ii) in relation to purpose 2 substitute “15,634,093,862”,
 - (iii) in relation to purpose 3 substitute “7,310,567,272”,
 - (iv) in relation to purpose 4 substitute “6,823,094,312”,
 - (v) in relation to purpose 5 substitute “4,076,808,718”,
 - (vi) in relation to purpose 6 substitute “3,800,290,000”,
 - (vii) in relation to purpose 7 substitute “1,442,176,200”,
 - (viii) in relation to purpose 8 substitute “1,125,225,216”,
 - (ix) in relation to purpose 8A substitute “944,129,120”,
 - (x) in relation to purpose 9 substitute “464,887,801”,
 - (xi) in relation to purpose 10 substitute “321,550,227”,

- (xii) in relation to purpose 11 substitute “264,749,430”,
 - (xiii) in relation to purpose 12 substitute “38,411,936”,
 - (xiv) in relation to purpose 14 substitute “5,531,000”,
 - (xv) in relation to purpose 15 substitute “219,767,551”,
 - (xvi) in relation to purpose 17 substitute “11,313,000”,
 - (xvii) in relation to purpose 18 substitute “26,874,000”,
 - (xviii) in relation to purpose 19 substitute “3,173,849,539”,
 - (xix) in relation to purpose 20 substitute “6,423,000”,
 - (xx) in relation to purpose 21 substitute “3,081,400”,
 - (xxi) in relation to purpose 22 substitute “4,454,000”,
- (b) in the final row, in relation to the total amount of resources, for the amount specified substitute “67,755,301,046”.
- (4) In column 3 (amount of accruing resources (£)) of the table—
- (a) for the amount specified—
 - (i) in relation to purpose 1 substitute “4,000,000,000”,
 - (ii) in relation to purpose 15 substitute “57,000,000”,
 - (b) in the final row, in relation to the total amount of resources, for the amount specified substitute “10,549,500,000”.

Amendment of schedule 2

- 4.—(1) Schedule 1 (direct-funded bodies) of the Act is amended as follows.
- (2) In column 2 (amount of resources, other than accruing resources (£)) of the table, for the amount specified—
- (a) in relation to purpose 1 substitute “152,235,926”,
 - (b) in relation to purpose 2 substitute “14,180,000”.
- (3) In column 3 (amount of accruing resources (£)) of the table, for the amount specified in relation to purpose 2 substitute “27,000,000”.

St Andrew's House,
Edinburgh
Date

Name
Authorised to sign by the Scottish Ministers

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Budget (Scotland) Act 2025 (“the Act”).

Regulation 2 amends the overall cash authorisations specified in section 4 of the Act.

Regulation 3(2) amends purposes 3, 8 to 9, 10 and 12 in schedule 1 of the Act for which the Scottish Ministers may use resources in the financial year 2025/26.

Regulation 3(3) amends the amounts of resources other than accruing resources that may be used for purposes 1 to 12, 14, 15 and 17 to 22 in schedule 1 of the Act. It also amends the total amount of resources for all the purposes in that schedule.

Regulation 3(4) amends the amount of accruing resources that may be used for purposes 1 and 15 in schedule 1 of the Act. It also amends the total amounts of those resources for all the purposes in that schedule.

Regulation 4 amends the amounts of resources other than accruing resources that may be used for purposes 1 and 2 in schedule 2 of the Act. It also amends the amount of accruing resources that may be used for purpose 2 in that schedule.

ANNEXE C

Scotland's Budget Documents:

The 2025-26 Spring Budget Revision

to the Budget (Scotland) Act

for the year ending 31 March 2026

Laid before the Scottish Parliament by the Scottish Ministers January 2026

SG/2026/26

Scotland's Budget Documents: The 2025-26 Spring Budget Revision

**to the Budget (Scotland) Act
for the year ending 31 March 2026**

Laid before the Scottish Parliament
By the Scottish Ministers
January 2026

SG/2026/26

Spring Budget Revision

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Spring Budget Revision

Introduction

1. This booklet provides information for the Parliament and others in support of the ‘Budget (Scotland) Act 2025 Amendment Regulations 2025’ – the Spring Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in January 2026. 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 2025, which authorises the Scottish Government’s spending plans for the financial year 2025-26.
3. The main changes to the Scottish Government’s spending plans, as set out in the supporting document to the Budget Bill, are explained below:
 - i. Funding changes to reflect deployment of available resources to portfolios (total net decrease to the budget of £462.2 million).
 - ii. Technical adjustments (net increase to the budget of £3,777.6 million).
 - iii. Whitehall Transfers and HM Treasury allocations to the Scottish Government (an increase of £79.5 million).
 - iv. The transfer of resources between Scottish Government portfolios.
4. In total these changes will increase the Scottish Government budget by £3,394.9 million from £64,526.8 million to £67,921.7 million.
5. The purpose of the Spring Budget Revision is to seek Parliamentary approval for these changes.

Funding Changes

6. Following the completion of the 2025-26 Autumn Budget Revision, changes to the overall funding have occurred. Analysis of all funding movements is set out in tables 1.7 c, d and e. This funding has come from a number of sources. These include:
 - £45 million of additional Barnett consequentials confirmed at the UK Autumn Budget.
 - A further £55 million of Barnett consequential at UK Supplementary Estimates, which is subject to change with estimates due to be published in February. This amount is offset by a £34 million reduction due to return of funding for McCloud pension remedy costs from 2024-25.
 - A £350 million reduction in the Barnett settlement to reflect the change in classification of Police and Fire Pension top ups from DEL to AME.
 - Changes to the assumed levels of capital borrowing and ScotWind utilisation as set out in the Scottish Budget on January 13th, 2026.
 - An additional £14 million projected to be carried forward in the Scotland Reserve from 2024-25.
 - Revised devolved tax forecasts and block grant adjustments.
7. The largest element of funding deployed in the budget revision is being provided to the **Health and Social Care portfolio**, totalling £123 million, of which £100 million relates to resource. Of this £25 million relates to Clinical Negligence and Other Risks Indemnity Scheme (CNORIS) prior year outturn which has been carried into 2025-26. The balance of £75 million has been provided to support health services, driven by additional demand and inflationary pressures.
8. In addition, £23 million of Capital budget is being provided to support research and development costs.
9. The **Finance and Local Government portfolio** is seeing a £12 million reduction in funding relating to Public Sector Reform.
10. As well as this funding reduction, a total of £252 million is being held centrally within the portfolio, which comprises of:
 - Up to £200 million is held as contingency for emerging pressures in January to March 2026 and year-end audit adjustments (which is required annually) as well as allowing for any changes in demand led schemes and devolved tax receipts as the financial year concludes.
 - £52 million of potential carry forward. Within the 2026-27 Scottish Budget there is currently a £150 million Scotland Reserve carry forward assumption supporting the overall resource funding envelope.
11. The **Social Justice portfolio** has a funding reduction of £226.2 million. This is driven by changes in demand led social security benefit expenditure which have reduced by a net £224 million, with £298 million of forecast reductions offset by £74 million of forecast

increases. The funding reduction in benefit expenditure is driven by lower than anticipated demand for Adult Disability Payment (£208 million), Child Disability Payment (£33 million), Carer Support Payment (£21 million), Scottish Child Payment (£14 million) and Two Child Limit payment (£11 million).

12. The offsetting funding increase is driven by the gross presentation of the Pension Age Winter Heating Payment (£46 million) as well as increased demand for the Pension Age Disability Payment (£17 million) and Scottish Adult Disability Living Allowance (£11 million).
13. The balance of Social Justice movements relates to £2.3 million for a capital underspend for the Communities Analysis Division Regional Rent Services Dundee.
14. The **Education and Skills portfolio** is receiving a net funding increase of £11.3 million, with £36.4 million of funding increases offset by £25.2 million of funding reductions. This incorporates previously announced funding of up to £15 million of financial transactions made available to the Scottish Funding Council to support the sector, £11.4 million of resource budget to the Scottish Funding Council for College Maintenance, with £13.7 million of capital surrendered to reflect the requisite budget classification of the maintenance. Funding of £10 million has been provided to the portfolio to support pressures in resource, with reductions of £10 million of capital in Learning and £1.5 million in Education Reform.
15. The **Justice and Home Affairs portfolio** is receiving £30.4 million of additional funding in the SBR. The largest component of this relates to £24.7 million provided for the additional cost incurred as a result of the United States Presidential and Vice-Presidential visits.
16. A further £5.5 million of resource budget is provided to the Scottish Police Authority to meet the costs of the pay inflation agreement with £0.2 million of previously unallocated eNICs consequentials also provided.
17. Alongside the noted movements in Justice there is a £350 million reduction to reflect the transfer of the Police and Fire Pension top ups from DEL to AME budgets. There is a corresponding funding increase to reflect the change in classification, meaning there is no net impact on the discretionary spending as a consequence of this change.
18. The **Transport portfolio** sees a net reduction in funding of £56.7 million in the SBR. £72 million of emerging capital underspends for slippage in projects within Ferry Services (£38.4 million), Sustainable Travel, Low Carbon and Other Transport (£33.1 million) and Rail Services (£0.5 million) have been returned.
19. These funding reductions are partially offset by £15.3 million of funding increases. This includes £10 million for latest the forecast costs for Concessionary Fares and £5.3 million of capital budget for Caledonian Maritime Assets Ltd (CMAL).

20. The **Rural Affairs, Land Reform and Islands portfolio** sees a net funding increase of £10.6 million. This is driven by £16 million of funding for the Marine Directorate to enable distribution to Local Government of Crown Estates Net revenues relating to income generated within 12 nautical miles of the coast.
21. The portfolio has returned savings of £5.4 million, £3.1 million of which relates to slippage on the Royal Botanical Garden Energy Centre. Elsewhere within the portfolio, a number of minor savings have been provided totalling £2.3 million.
22. The **Climate Action and Energy portfolio** sees a funding reduction of £157.6 million, which is driven mainly by slippage in capital projects spend. Offshore Wind has reduced by £102.9 million. Energy Transitions has been reduced by £25.2 million and Environmental Services reduced by £13.0 million.
23. Within the portfolio, linked to the slippage in capital projects are related resource savings of £16.3 million, which have been released to support other priorities.
24. The **Deputy First Minister, Economy and Gaelic portfolio** has a net funding decrease of £79.2 million. This is made up of £34.8 million of funding increases offset by £113.9 million of funding reductions. The funding reduction figure includes £100m of anticipated additional income from the European Structural Funds programmes.
25. Additional funding of £8.9 million has been provided to support the operational costs of the Scottish Child Abuse Inquiry, with a further £9.1 million to meet the costs of increased Redress Statutory Scheme Payments. Highland and Islands Enterprise have received £4.4 million for the Island Resilience Fund, Ferguson Marine has received £4.1 million to provide bridging support covering the lead in time for new materials being acquired for orders, and Scottish Enterprise is receiving £2.2 million.
26. Highlands and Islands Enterprise have returned £6.1 million in funding due to delays in capital projects, with Digital also returning £5 million in capital funding.
27. The **Housing portfolio** sees a net funding reduction of £6 million. There are £42 million of funding reductions relating to; £15 million of additional Housing Financial Transaction receipts and a £27 million reduction in demand impacted Heat in Buildings capital expenditure. These are offset by £36 million of capital funding being provided for the Affordable Housing supply programme.

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

Scottish Government Portfolios	Funding Additions	Funding Reductions	Net Funding Changes
Health and Social Care	123.0	0.0	123.0
Finance and Local Government	252.1	(12.4)	239.7
Social Justice	74.0	(300.2)	(226.2)
Education and Skills	36.4	(25.2)	11.3
Justice and Home Affairs	30.4	(350.0)	(319.6)
Transport	15.3	(72.0)	(56.7)
Rural Affairs, Land Reform and Islands	16.0	(5.4)	10.6
Climate Action and Energy	0.0	(157.5)	(157.5)
Deputy First Minister, Economy and Gaelic	34.8	(113.9)	(79.2)
Constitution, External Affairs and Culture	0.0	0.0	0.0
Housing	36.0	(42.0)	(6.0)
Crown Office and Procurator Fiscal Service	0.0	0.0	0.0
Scottish Government	618.0	(1,078.6)	(460.6)
Scottish Housing Regulator	0.0	(0.1)	(0.1)
National Records of Scotland	0.0	0.0	0.0
Office of the Scottish Charity Regulator	0.0	0.0	0.0
Scottish Courts and Tribunals Service	0.2	0.0	0.2
Scottish Fiscal Commission	0.0	0.0	0.0
Revenue Scotland	0.0	(0.9)	(0.9)
Registers of Scotland	0.0	0.0	0.0
Environmental Standards Scotland	0.0	(0.1)	(0.1)
Food Standards Scotland	0.0	0.0	0.0
Consumer Scotland	0.0	0.0	0.0
Scottish Teachers' and NHS Pension Schemes	0.0	0.0	0.0

Total Scottish Administration	618.3	(1,079.7)	(461.4)
Direct Funded Bodies			
Scottish Parliament Corporate Body	0.0	0.0	0.0
Audit Scotland	0.0	(0.8)	(0.8)
Total Scottish Budget	618.3	(1,080.5)	(462.2)

Technical Adjustments

28. The Spring Budget Revision records net positive technical changes of £3,742.8 million.
29. The biggest changes are within the **Education and Skills portfolio**, which sees a £3,001.5 million increase in overall budget. By far the largest element of this relates to technical, non-cash changes in valuation of Student Loans - a £2,939 million movement in the Student Loan carrying value. This large movement follows the implementation of a new, more accurate, model for forecasting student loan repayments and changes to the discount factor applied for that valuation.
30. There is a further £62.4 million of additional AME budget cover in respect of student loans capital and capitalised interest requirement. There is no impact on the Scottish Government's discretionary spending as a result of these adjustments.
31. The **Justice and Home Affairs portfolio** sees a £340 million increase in their AME budget requirement, mainly driven by the £350 million switch of Police and Fire Pensions discussed in paragraph 17 above.
32. The **Finance and Local Government** is receiving £50.5 million for technical adjustments that provides AME budget cover for provisions.
33. There is £126 million of additional budget cover being provided to the **Health and Social Care portfolio** for technical adjustments. £109.9 million of non-cash budget cover is provided for changes to the scoring of PFI leases and donated assets, which has no impact on the Scottish Governments discretionary spend. Additional depreciation budget is also provided (£49.8 million) as well as £5.1 million of IFRS16 AME. These amounts are offset by a £32.2 million net reduction in Non-cash AME requirements.
34. There is a £115.7 million increase in the forecast costs for future **NHS and Teachers pension costs**. This arises from the refinements of forecast based on scheme pension benefit payments and member employer and employee contributions. There is no impact on the Scottish Government's discretionary spend as a consequence of this revised forecast.
35. The **Deputy First Minister, Economy and Gaelic portfolio** will receive £127.4 million of budget cover for other technical adjustments. This includes £80 million for the Scottish National Investment Bank to offset changes in the value of the bank's existing investments, and £45 million for the existing provision for Redress Statutory Scheme Payments, required as a result of increases in the expected number of applicants.

36. **Transport Scotland** have returned £12.6 million of working capital cash cover for the Scottish Rail Holdings, whilst Sustainable Travel, Low Carbon and Other Transport have received £1.2 million of non-cash AME budget cover.
37. Crown Office and Procurator Fiscal Service have received £13.3 million in Non-Cash AME.
38. The remaining technical changes relate to small adjustments to existing IFRS16 budgets.

Whitehall transfers

39. There are a number of specific Whitehall transfers and allocations from HM Treasury recognised at the Spring Budget Revision. The net positive impact on the Scottish Budget overall is £79.5 million.
40. Funding of £85.3 million is being provided to the **Health and Social Care portfolio**. This includes £71.3 million of AME budget cover for the Scottish Infected Blood Support Scheme interim payments which are funded from the UK Department of Health and Social Care, £10.9 million for Branded Medicines Pricing and Access funding and £1.8 million of funding for Research Data Scotland.
41. There is a reduction of £30.7 million in the **Deputy First Minister, Economy and Gaelic portfolio**. This is driven by £47.8 million in City Deals funding being returned to HM Treasury. This will be reprofiled into future years with no loss of funding for the overall City Deal programme. The portfolio has also received £14.4 million from the UK Ministry of Housing, Communities and Local Government in respect of Investment Zones and £6.3 million from the Department for Science, Innovation and Technology for Project Gigabit whilst returning £3.6 million in respect of Green Freeports.
42. £12.7 million is provided to the **Climate Action and Energy portfolio** in respect of GB Energy funding to support CARES Recovery programme (£10.3 million) Grangemouth Skills Intervention (£1.4 million) and Oil and Gas Regional Skills partnership (£0.9 million). £8 million has been provided to the Housing portfolio following a CMA Housebuilding payment.
43. Funding of £1.7 million is being provided to the **Finance and Local Government portfolio** primarily for Regional Connectivity. **Scottish Courts and Tribunals Service** have received £1.7 million relating to the devolution of Personal Independence Payment appeals from HM Courts and Tribunals Service.
44. **Social Justice** have received £0.4 million for Ukrainian Refugee Thank You Payments while **Transport** received £0.4 million for A75 Union Connectivity Funding.

Table B – Whitehall and Technical transfers by Portfolio, 2025-26

Scottish Government Portfolios	Whitehall	Other Technical	Net Funding Changes
Health and Social Care	85.3	125.7	211.0
Finance and Local Government	1.7	50.5	52.2
Social Justice	0.4	6.0	6.4
Education and Skills	0.0	3,001.5	3,001.5
Justice and Home Affairs	0.0	340.0	340.0
Transport	0.4	(13.7)	(13.3)
Rural Affairs, Land Reform and Islands	0.0	(2.5)	(2.5)
Climate Action and Energy	12.7	56.7	69.4
Deputy First Minister, Economy and Gaelic	(30.7)	127.4	96.7
Constitution, External Affairs & Culture	0.0	0.0	0.0
Housing	8.0	(43.5)	(35.5)
Crown Office and Procurator Fiscal	0.0	13.3	13.3
Scottish Government	77.8	3,661.3	3,739.1
Scottish Housing Regulator	0.0	0.0	0.0
National Records of Scotland	0.0	(0.1)	(0.1)
Office of the Scottish Charity Regulator	0.0	0.0	0.0
Scottish Courts and Tribunals Service	1.7	1.1	2.8
Scottish Fiscal Commission	0.0	0.0	0.0
Revenue Scotland	0.0	0.0	0.0
Registers of Scotland	0.0	0.8	0.8
Environmental Standards Scotland	0.0	0.0	0.0
Food Standards Scotland	0.0	0.0	0.0
Consumer Scotland	0.0	0.0	0.0
Scottish Teachers' and NHS Pension Schemes	0.0	115.7	115.7
Total Scottish Administration	79.5	3,778.8	3,858.3
Direct Funded Bodies			
Scottish Parliament Corporate Body	0.0	(1.2)	(1.2)
Audit Scotland	0.0	0.0	0.0
Total Scottish Budget	79.5	3,777.6	3,857.1

Internal Transfers

45. 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 Education and Skills to Local Government within the Finance and Local Government portfolio to support Teacher numbers (£186.5 million).
- Transfers from Transport to Local Government to fund grant payments to local authorities for the provision of Cycling, Walking and Safer Routes programme and Support for Inter-Island Ferries programme (£60.3 million).
- Transfer from Health and Social Care to Education and Skills for New Medical Places Funding at Scottish Universities (£22.7 million).
- Transfer from Health and Social Care to Education and Skills to support teaching fees (£20.0 million).
- Transfer from Climate Action and Energy to Deputy First Minister, Economy and Gaelic portfolio for Offshore Wind investment programme funding for Highlands and Islands Enterprise (£19.1 million).
- Transfer from Housing to Local Government within the Finance and Local Government portfolio to support the Scottish Government's Cladding Remediation Programme for the commissioning of Single Building Assessments (£15.4 million).
- Transfer from Health and Social Care to Education and Skills for Student teaching grants (£10.8 million).

Format of Supporting Document

46. The Scottish Government continues to discuss with the Finance and Public Administration Committee and others how it can improve the presentation and usefulness of supporting information.
47. The summary tables on pages 16 to 25 set out the changes sought in the Order at portfolio level, and the effect of the proposed changes on the overall cash authorisations. There is a clear read across from the numbers shown on the face of the Budget Act to those in these tables, and to the revised numbers shown in the Spring Budget Revision Order itself. Tables 1.5 and 1.6 provide a reconciliation between budgets and the cash authorisations. Tables 1.7 (a) to (e) 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 ABR 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. Numbers within the table made not base due to rounding differences.
48. 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.
49. The Scottish Government's spending proposals are in the main presented to Parliament in resource terms. To meet the requirements of the "Public Finance and Accountability (Scotland) Act 2000", Budget Bills and Revisions seek authority for the budgets of NDPBs in cash, and NDPB numbers in this supporting document are also given in cash terms. In order to allow comparison with NDPB budgets presented in other Scottish Government publications, the following table compares cash and budgets.

Table C – Revised NDPB Cash and Resource Budgets by Portfolio, 2025-26

Portfolios (with at least one Executive NDPB)	NDPB Budget (Cash terms) £m	Non-Cash items £m	NDPB Budget (Resource Terms) £m
Health and Social Care	150.7	2.6	153.3
Finance and Local Government	9.2	0.1	9.3
Education and Skills	2,356.3	48.2	2,404.6
Justice and Home Affairs	2,212.1	104.4	2,316.5
Transport	964.7	149.5	1,114.2
Rural Affairs, Land Reform and Islands	60.9	4.6	65.5
Climate Action and Energy	182.8	9.5	192.3
Deputy First Minister, Economy and Gaelic	671.9	20.6	692.5
Constitution, External Affairs & Culture	238.4	17.3	255.7
Total	6,847.1	356.7	7,203.8

Process for the Budget Revision

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

Summary Tables

Table 1.1 Changes sought in Spring Budget Revision (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in the ABR £m	Change Proposed £m	Revised Budget £m
Health and Social Care	21,758.8	292.7	22,051.5
Finance and Local Government	15,075.3	558.8	15,634.1
Social Justice	7,541.5	(230.9)	7,310.6
Education and Skills	3,966.4	2,856.7	6,823.1
Justice and Home Affairs	4,051.0	25.8	4,076.8
Transport	3,930.3	(130.0)	3,800.3
Rural Affairs, Land Reform and Islands	1,132.0	(6.7)	1,125.2
Climate Action and Energy	568.9	(104.1)	464.9
Deputy First Minister, Economy and Gaelic	1,387.2	55.0	1,442.2
Constitution, External Affairs & Culture	323.9	(2.3)	321.6
Housing	1,007.6	(63.5)	944.1
Crown Office and Procurator Fiscal Service	250.8	13.9	264.7
Total Scottish Government (Consolidated)	60,993.7	3,265.3	64,259.1
Scottish Housing Regulator	5.6	(0.1)	5.5
National Records of Scotland	38.5	(0.1)	38.4
Office of the Scottish Charity Regulator	3.8	0.0	3.8
Scottish Courts and Tribunals Service	207.7	12.1	219.8
Scottish Fiscal Commission	2.8	0.0	2.8
Revenue Scotland	12.0	(0.7)	11.3
Registers of Scotland	5.6	0.8	6.4
Environmental Standards Scotland	3.2	(0.1)	3.1
Food Standards Scotland	23.3	3.6	26.9
Consumer Scotland	4.4	0.0	4.5
Scottish Teachers' and NHS Pension Schemes	3,058.2	115.7	3,173.8
Total Scottish Administration	64,358.7	3,396.6	67,755.3
Direct Funded Bodies			
Scottish Parliament Corporate Body	153.1	(0.9)	152.2
Audit Scotland	15.0	(0.8)	14.2
Total Scottish Budget	64,526.8	3,394.9	67,921.7

Table 1.2 – Summary of Changes by Type Scottish Government Portfolios	Resources other than Accruing Resources as shown in the ABR £m	Funding Changes £m	Technical Changes £m	Net Whitehall transfers £m	Net Transfers within Scottish Block £m	Revised Budget £m
Health and Social Care	21,758.8	123.0	125.7	85.3	(41.3)	22,051.5
Finance and Local Government	15,075.3	239.7	50.5	1.7	267.0	15,634.1
Social Justice	7,541.5	(226.2)	6.0	0.4	(11.1)	7,310.6
Education and Skills	3,966.4	11.3	3,001.5	0.0	(156.1)	6,823.1
Justice and Home Affairs	4,051.0	(319.6)	340.0	0.0	5.3	4,076.8
Transport	3,930.3	(56.7)	(13.7)	0.4	(60.1)	3,800.3
Rural Affairs, Land Reform and Islands	1,132.0	10.6	(2.5)	0.0	(14.8)	1,125.2
Climate Action and Energy	568.9	(157.5)	56.7	12.7	(15.9)	464.9
Deputy First Minister, Economy and Gaelic	1,387.2	(79.2)	127.4	(30.7)	37.4	1,442.2
Constitution, External Affairs & Culture	323.9	0.0	0.0	0.0	(2.3)	321.6
Housing	1,007.6	(6.0)	(43.5)	8.0	(22.0)	944.1
Crown Office and Procurator Fiscal Service	250.8	0.0	13.3	0.0	0.7	264.7
Scottish Government	60,993.7	(460.6)	3,661.3	77.8	(13.2)	64,259.1
Scottish Housing Regulator	5.6	(0.1)	0.0	0.0	0.0	5.5
National Records of Scotland	38.5	0.0	(0.1)	0.0	0.0	38.4
Office of the Scottish Charity Regulator	3.8	0.0	0.0	0.0	0.0	3.8
Scottish Courts and Tribunals Service	207.7	0.2	1.1	1.7	9.1	219.8
Scottish Fiscal Commission	2.8	0.0	0.0	0.0	0.0	2.8
Revenue Scotland	12.0	(0.9)	0.0	0.0	0.3	11.3
Registers of Scotland	5.6	0.0	0.8	0.0	0.0	6.4
Environmental Standards Scotland	3.2	(0.1)	0.0	0.0	0.0	3.1
Food Standards Scotland	23.3	0.0	0.0	0.0	3.5	26.9
Consumer Scotland	4.4	0.0	0.0	0.0	0.0	4.5
Scottish Teachers' and NHS Pension Schemes	3,058.2	0.0	115.7	0.0	0.0	3,173.8
Scottish Administration	64,358.7	(461.4)	3,778.8	79.5	(0.3)	67,755.3
Direct-Funded Bodies						
Scottish Parliamentary Corporate Body	153.1	0.0	(1.2)	0.0	0.3	152.2
Audit Scotland	15.0	(0.8)	0.0	0.0	0.0	14.2
Total Scottish Budget	64,526.8	(462.2)	3,777.6	79.5	0.0	67,921.7

The Consolidated Accounts of the Scottish Government for 2025-26 report the annual outturn against the revised position as analysed over the following expenditure aggregates:

Table 1.3 Revised Budgets - Consolidated Accounts

Scottish Government – Portfolios	Within Expenditure Limit £m	Within UK Funded AME £m	Other Expenditure £m	Total Budget £m
Health and Social Care	21,775.7	151.8	124.0	22,051.5
Finance and Local Government	12,469.4	3,164.7	0.0	15,634.1
Social Justice	7,304.6	6.0	0.0	7,310.6
Education and Skills	5,862.3	960.8	0.0	6,823.1
Justice and Home Affairs	3,657.0	329.8	90.0	4,076.8
Transport	3,722.9	-2.4	79.8	3,800.3
Rural Affairs, Land Reform and Islands	1,124.0	1.3	0.0	1,125.2
Climate Action and Energy	409.9	55.0	0.0	464.9
Deputy First Minister, Economy and Gaelic	1,317.2	125.0	0.0	1,442.2
Constitution, External Affairs & Culture	321.6	0.0	0.0	321.6
Housing	987.6	(43.5)	0.0	944.1
Crown Office and Procurator Fiscal Service	250.1	14.6	0.0	264.7
Consolidated Accounts	59,202.3	4,763.0	293.8	64,259.1

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
Scottish Housing Regulator	5.5	0.0	0.0	5.5
National Records of Scotland	38.4	0.0	0.0	38.4
Office of the Scottish Charity Regulator	3.8	0.0	0.0	3.8
Scottish Courts and Tribunals Service	218.7	1.1	0.0	219.8
Scottish Fiscal Commission	2.8	0.0	0.0	2.8
Revenue Scotland	11.3	0.0	0.0	11.3
Registers of Scotland	5.6	0.8	0.0	6.4
Environmental Standards Scotland	3.1	0.0	0.0	3.1
Food Standards Scotland	26.5	0.4	0.0	26.9
Consumer Scotland	4.5	0.0	0.0	4.5
Scottish Teachers' and NHS Pension Schemes	0.0	3,173.8	0.0	3,173.8
Scottish Parliamentary Corporate Body	151.4	0.8	0.0	152.2
Audit Scotland	14.2	0.0	0.0	14.2
Total Other bodies	485.8	3,176.9	0.0	3,662.7

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

AREA	Autumn Budget Revision Cash Authorisation £m	Change Proposed £m	Revised Cash authorisation following Spring Budget Revision £m
Scottish Administration	60,482.3	1,521.2	62,003.5
Scottish Parliamentary Corporate Body	136.2	0.3	136.5
Audit Scotland	14.1	(0.8)	13.3
Total Cash Authorisation	60,632.6	1,520.7	62,153.3

Table 1.6 Reconciliation of Revised Budget to Cash Authorisation

	Revised Budget £m	Adjustments for Non-Cash Items - Depreciation £m	Adjustments for Non-Cash Items- Other £m	Cash Authorisation £m
Scottish Government – Core	63,994.3	(889.2)	(1,222.3)	61,882.8
Crown Office and Procurator Fiscal Service	264.7	(10.2)	(13.7)	240.9
Scottish Housing Regulator	5.5	(0.1)	0.0	5.4
National Records of Scotland	38.4	(2.1)	(0.1)	36.2
Office of the Scottish Charity Regulator	3.8	(0.1)	0.0	3.6
Scottish Courts & Tribunals Service	219.8	(34.1)	0.0	185.6
Scottish Fiscal Commission	2.8	0.0	0.0	2.8
Revenue Scotland	11.3	(0.8)	0.0	10.6
Registers of Scotland	6.4	(4.3)	(0.8)	1.3
Environmental Standards Scotland	3.1	(0.1)	0.0	3.0
Food Standards Scotland	26.9	(0.7)	(0.4)	25.8
Consumer Scotland	4.5	0.0	0.0	4.5
Scottish Teachers' and NHS Pensions	3,173.8	0.0	(3,572.7)	(398.9)
Scottish Administration	67,755.3	(941.7)	(4,810.0)	62,003.5
Scottish Parliamentary Corporate Body	152.2	(14.8)	(0.9)	136.5
Audit Scotland	14.2	(0.9)	0.0	13.3
Total Cash Authorisation	67,921.7	(957.5)	(4,810.9)	62,153.3

Table 1.7a: Funding Reconciliation – Discretionary Funding

Scottish Government Discretionary Funding	2025-26 ABR position	Confirmed changes (SBR)	Position following SBR
Fiscal Resource	49,431.5	(197.3)	49,234.1
Non-Domestic Rates	3,114.0	0.0	3,114.0
Capital	7,230.0	(235.2)	6,994.8
Financial Transactions	192.0	0.0	192.0
Total Discretionary Fiscal Budget	59,967.5	(432.6)	59,534.9

Table 1.7b: Funding Reconciliation – Non-Discretionary Funding

Scottish Government Non-Discretionary Funding	2025-26 ABR position	Confirmed changes (SBR)	Position following SBR
Non-Cash Resource Budget	443.6	2,797.5	3,241.1
UK Fund Annually Management Expenditure and Other Technical Changes	4,068.3	1,051.4	5,119.7
Total Non-Discretionary Budget	4,511.9	3,848.9	8,360.8

Table 1.7c: Funding movements - Resource

Fiscal Resource (£m)	ABR funding position	Confirmed changes (SBR)	Funding position at SBR
Barnett	41,621.5	(284.0)	41,337.6
Total UK Settlement (A)	41,621.5	(284.0)	41,337.6
Social Security Block Grant Adjustment (B)	5,716.0	86.7	5,802.8
Block Grant Adjustment for Taxes and Non-Tax Income	(20,385.7)	(29.1)	(20,414.8)
Scottish Income Tax	20,477.0	0.0	20,477.0
Land and Buildings Transaction Tax	978.6	(7.6)	971.0
Scottish Landfill Tax	40.4	23.6	64.0
Non-Tax Income	25.0	0.0	25.0
Net Budget Adjustment for Taxes and Non-Tax Income (C)	1,135.3	(13.1)	1,122.2
Reconciliations	499.9	0.0	499.9
Resource Borrowing	0.0	0.0	0.0
Resource Borrowing Costs	(141.8)	0.0	(141.8)
Capital Borrowing Costs	(159.6)	0.0	(159.6)
Scotwind	23.0	0.0	23.0
Scotland Reserve	500.7	10.0	510.7
Migrant Surcharge	210.0	(12.6)	197.4
KLTR	5.0	0.0	5.0
Other	4.0	0.0	4.0
Budget Cover Transfers	17.4	15.6	33.0
Other Income and Funding Adjustments (D)	958.6	13.0	971.6
Total Fiscal Resource Funding (A+B+C+D)	49,431.4	(197.3)	49,234.1
Total Fiscal Resource Budget allocated	49,431.9	(197.8)	49,234.1
Unallocated/(overallocated) Funding	(0.5)	0.5	-

Table 1.7d: Funding movements - Capital

Capital (£m)	ABR funding position	Confirmed changes (SBR)	Funding position at SBR
Barnett Funding	6,255.3	0.7	6,256.0
Capital Borrowing	471.7	(42.0)	429.7
Scotland Reserve	31.0	4.0	35
ScotWind	341.0	(188.0)	153.0
City Deals	122.0	(47.8)	74.2
Other	9.0	37.8	46.8
Total Capital Funding	7,230.0	(235.3)	6,994.8
Total Capital Budget allocated	7,229.7	(258.3)	6,971.2
Unallocated/(overallocated) Funding	0.3	23.1	23.5

Table 1.7e: Funding movements - FTs

FT (£m)	ABR funding position	Changes at SBR	Funding position at SBR
Barnett Funding	167.4	0.0	167.4
Scotland Reserve	25.0	0.0	25.0
Other	(0.4)	0.0	(0.4)
Total FT Funding	192.0	0.0	192.0
Total FT Budget allocated	192.4	2.2	194.6
Unallocated/(overallocated) Funding	(0.4)	(2.2)	(2.5)

Table 1.8 Capital Spending and Net Investment	Direct Capital	Financial Transactions	NDPB Capital	Capital Grants to Local Authorities	Capital Grants to Private Sector
Accounts Definition	£m	£m	£m	£m	£m
Health and Social Care	592.9	0.0	0.1	0.0	71.3
Finance and Local Government	16.0	25.0	0.0	670.0	0.0
Social Justice	44.3	0.0	0.0	96.8	0.0
Education and Skills	640.1	0.0	434.1	8.6	3.9
Justice and Home Affairs	352.5	0.0	118.4	0.0	0.0
Transport	538.6	(10.0)	466.4	52.1	252.3
Rural Affairs, Land Reform and Islands	22.5	(0.3)	21.7	34.8	54.7
Climate Action and Energy	170.0	0.0	48.5	3.7	56.5
Deputy First Minister, Economy and Gaelic	60.8	(8.1)	415.7	190.3	200.1
Constitution, External Affairs & Culture	0.0	0.0	21.0	0.0	9.8
Housing	(12.3)	(17.5)	0.0	260.6	672.0
Crown Office and Procurator Fiscal Service	12.4	0.0	0.0	0.0	0.0
Total Scottish Government (Consolidated)	2,437.8	(10.9)	1,525.9	1,316.9	1,320.7
Scottish Housing Regulator	0.0	0.0	0.0	0.0	0.0
National Records of Scotland	4.0	0.0	0.0	0.0	0.0
Office of the Scottish Charity Regulator	0.0	0.0	0.0	0.0	0.0
Scottish Courts and Tribunals Service	19.6	0.0	0.0	0.0	0.0
Scottish Fiscal Commission	0.0	0.0	0.0	0.0	0.0
Revenue Scotland	0.9	0.0	0.0	0.0	0.0
Registers of Scotland	1.4	0.0	0.0	0.0	0.0
Environmental Standards Scotland	0.0	0.0	0.0	0.0	0.0
Food Standards Scotland	0.0	0.0	0.0	0.0	0.0
Consumer Scotland	0.0	0.0	0.0	0.0	0.0
Total Scottish Administration	2,463.7	(10.9)	1,525.9	1,316.9	1,320.7

Health and Social Care

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	20,667.704	1,091.100	21,758.804
Funding Changes	123.000	0.000	123.000
Technical Adjustments	95.851	29.830	125.682
Net Whitehall Transfers	85.277	0.000	85.277
Net Transfers within Scottish Block	484.775	(526.052)	(41.277)
Total changes proposed	788.903	(496.222)	292.681
Proposed Budget following Spring Budget Revision	21,456.607	594.878	22,051.485

Expenditure Limit	Operating £m	Capital £m	Total £m
Health and Social Care	21,219.688	556.048	21,775.736
Total Expenditure Limit	21,219.688	556.048	21,775.736

UK Funded AME	Operating £m	Capital £m	Total £m
Health	149.771	1.992	151.763
Total UK Funded AME	149.771	1.992	151.763

Other Expenditure	Operating £m	Capital £m	Total £m
Total Other Expenditure	87.148	36.838	123.986

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	21,456.607	594.878	22,051.485

Total Limit on Income (accruing resources)	4,000.000
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Health and Social Care

Schedule 3.1 Health and Social Care

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	20,715.424	1,014.100	21,729.524
ABR changes	(47.720)	77.000	29.280
ABR Budget	20,667.704	1,091.100	21,758.804
Proposed Changes	788.903	(496.222)	292.681
SBR Proposed Budget	21,456.607	594.878	22,051.485

Summary of proposed changes	Operating £m	Capital £m	Total £m
Re-categorising Research and Development as Indirect Capital	519.230	(519.230)	0.000
Additional funding for Health and Social Care	100.000	0.000	100.000
Additional funding for Health and Social Care (Indirect Capital element)	23.000	0.000	23.000
Whitehall transfer (AME element) - Scottish Infected Blood Support Scheme interim payments funding from Department of Health and Social Care	71.301	0.000	71.301
Transfer to Scottish Funding Council to fund additional medical student places	(22.748)	0.000	(22.748)
Whitehall transfer - Voluntary Scheme for Branded Medicines Pricing and Access funding from Department of Health and Social Care (Indirect Capital element)	9.940	0.000	9.940
Whitehall transfer - Voluntary Scheme for Branded Medicines Pricing and Access funding from Department of Health and Social Care	7.940	0.000	7.940
Transfer to Scottish Funding Council to fund the teaching grant for nursing and midwifery students	(7.692)	0.000	(7.692)
Transfer from Education portfolio for the Whole Family Wellbeing Funding program	3.158	0.000	3.158
Transfer to Education portfolio to support the Bairns' Hoose project	(2.500)	(1.000)	(3.500)
Additional funding for Food Standards Scotland	(2.384)	0.000	(2.384)
Transfer to Economy portfolio for the Investing in Communities Fund	(2.380)	0.000	(2.380)
Transfer to Finance and Local Government portfolio for the Scottish Futures Trust infrastructure programme	(1.835)	0.000	(1.835)
Whitehall transfer - funding for Research Data Scotland	1.766	0.000	1.766
Transfer to Justice portfolio for the Scottish Ambulance Service's share of the Emergency Services Mobile Communication Programme	(1.519)	(5.822)	(7.341)
Transfer to Justice portfolio to support Family Fund's Take a Break scheme for families with a disabled child	1.135	0.000	1.135
Transfer to Scottish Funding Council to fund the teaching grant for paramedicine students	(1.004)	0.000	(1.004)
Transfer to Social Justice portfolio in relation to the British Sign Language 'Contact Scotland' contract	(1.000)	0.000	(1.000)
Reduction in NHS impairment requirements	(70.376)	0.000	(70.376)
Additional NHS depreciation requirement	49.841	0.000	49.841
ODEL adjustments for PFI leases and donated assets	75.148	27.838	102.986
Additional budget cover for NHS provisions (UK AME)	26.870	0.000	26.870
Additional budget cover for NHS donated asset depreciation (UK AME)	5.960	0.000	5.960
NHS Pension Liability (UK AME)	5.287	0.000	5.287

Technical Adjustment – IFRS 16 Leases	3.072	1.992	5.064
Miscellaneous minor transfers	(1.307)	0.000	(1.307)
Proposed Changes	788.903	(496.222)	292.681

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	24,969.606	614.878	25,584.485
Less: Retained Income	(3,513.000)	0.000	(3,513.000)
Capital Receipts Applied	0.000	(20.000)	(20.000)
	21,456.606	594.878	22,051.485

Budget Analysis	Operating £m	Capital £m	Total £m
NHS Territorial Boards	14,929.533	0.000	14,929.533
NHS National Boards	1,923.240	0.000	1,923.240
General Medical Services	1,320.944	0.000	1,320.944
Health Capital Investment	552.170	576.048	1,128.218
Miscellaneous Other Services and Resource income	446.679	0.000	446.679
General Dental Services	523.305	0.000	523.305
Pharmaceutical Services	340.995	0.000	340.995
Education and Training	214.146	0.000	214.146
Social Care Support	188.730	0.000	188.730
Health Improvement and Protection	239.252	0.000	239.252
Community Eyecare	141.438	0.000	141.438
Mental Health Services	138.134	0.000	138.134
Digital Health and Care	115.891	0.000	115.891
Reform and Improvement Measures	0.000	0.000	0.000
Alcohol and Drugs Policy	85.635	0.000	85.635
Quality and Improvement	60.216	0.000	60.216
SportScotland	35.129	0.000	35.129
Early Years	30.719	0.000	30.719
Health Capital Income	0.000	(20.000)	(20.000)
Active Healthy Lives	4.836	0.000	4.836
Health PPP/PFI NPD (Other)	87.148	36.838	123.986
NHS Impairments (AME)	37.279	0.000	37.279
NHS Provisions (AME)	26.870	0.000	26.870
NHS Depreciation Donated Assets (AME)	5.960	0.000	5.960
NHS Pension Liability (AME)	5.287	0.000	5.287
NHS IFRS 16 (AME)	3.072	1.992	5.064
Net Expenditure	21,456.606	594.878	22,051.485

Social Justice

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	7,494.987	46.500	7,541.487
Funding Changes	(223.952)	(2.250)	(226.202)
Technical Adjustments	6.000	0.000	6.000
Net Whitehall Transfers	0.423	0.000	0.423
Net Transfers within Scottish Block	(11.140)	0.000	(11.140)
Total changes proposed	(228.669)	(2.250)	(230.919)
Proposed Budget following Spring Budget Revision	7,266.318	44.250	7,310.568

Expenditure Limit	Operating £m	Capital £m	Total £m
Third Sector Infrastructure and Development	14.051	0.000	14.051
Tackling Child Poverty and Social Justice	53.362	0.250	53.612
Equalities, Inclusion and Human Rights	57.714	0.000	57.714
Social Security	447.950	44.000	491.950
Social Security Assistance	6,564.348	0.000	6,564.348
Ukrainian Resettlement	17.018	0.000	17.018
SJ Central Gov Grants to LA	92.245	0.000	92.245
Discretionary Housing Payments	13.630	0.000	13.630
Total Expenditure Limit	7,260.318	44.250	7,304.568

UK Funded AME	Operating £m	Capital £m	Total £m
Social Security (AME)	6.000	0.000	6.000
Total UK Funded AME	6.000	0.000	6.000

Other Expenditure	Operating £m	Capital £m	Total £m
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	7,266.318	44.250	7,310.568

Total Limit on Income (accruing resources)	90.000
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Social Justice

Schedule 3.1 Third Sector Infrastructure and Development

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	14.132	0.000	14.132
ABR changes	(0.081)	0.000	(0.081)
ABR Budget	14.051	0.000	14.051
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	14.051	0.000	14.051

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous Minor Transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	14.051	0.000	14.051
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	14.051	0.000	14.051

Budget Analysis	Operating £m	Capital £m	Total £m
Third Sector	14.051	0.000	14.051
Net Expenditure	14.051	0.000	14.051

Social Justice

Schedule 3.2 Tackling Child Poverty and Social Justice

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	56.489	2.500	58.989
ABR changes	0.808	0.000	0.808
ABR Budget	57.297	2.500	59.797
Proposed Changes	(3.935)	(2.250)	(6.185)
SBR Proposed Budget	53.362	0.250	53.612

Summary of proposed changes	Operating £m	Capital £m	Total £m
Contributions to Social Justice Portfolio savings	0.000	(2.250)	(2.250)
Transfer to Health to support Family Fund's Take a Break	(1.135)	0.000	(1.135)
Transfer by Place Based Social Justice (PBSJ) to Local Government Finance Unit	(1.100)	0.000	(1.100)
Transfer to Local Government to support deliver of Discretionary Housing Payments (DHPs) across all 32 authority areas	(1.000)	0.000	(1.000)
Miscellaneous Minor Transfers	(0.700)	0.000	(0.700)
Proposed Changes	(3.935)	(2.250)	(6.185)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	53.362	0.250	53.612
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	53.362	0.250	53.612

Budget Analysis	Operating £m	Capital £m	Total £m
Communities Analysis	7.738	0.250	7.988
Social Justice	45.624	0.000	45.624
Net Expenditure	53.362	0.250	53.612

Social Justice

Schedule 3.3 Equalities, Inclusion and Human Rights

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	58.921	0.000	58.921
ABR changes	(1.071)	0.000	(1.071)
ABR Budget	57.850	0.000	57.850
Proposed Changes	(0.136)	0.000	(0.136)
SBR Proposed Budget	57.714	0.000	57.714

Summary of proposed changes	Operating £m	Capital £m	Total £m
Health contribution to the British Sign Language 'Contact Scotland' Contract	1.000	0.000	1.000
Miscellaneous minor transfers	(1.136)	0.000	(1.136)
Proposed Changes	(0.136)	0.000	(0.136)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	57.714	0.000	57.714
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	57.714	0.000	57.714

Budget Analysis	Operating £m	Capital £m	Total £m
Equalities, Inclusion and Human Rights	57.714	0.000	57.714
Net Expenditure	57.714	0.000	57.714

Social Justice
 Schedule 3.4 Social Security
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	460.288	44.000	504.288
ABR changes	(7.269)	0.000	(7.269)
ABR Budget	453.019	44.000	497.019
Proposed Changes	0.931	0.000	0.931
SBR Proposed Budget	453.950	44.000	497.950

Summary of proposed changes	Operating £m	Capital £m	Total £m
AME budget requirement as included in the SE 2025-26.	15.000	0.000	15.000
AME budget requirement as included in the SE 2025-26.	-9.000	0.000	-9.000
Transfer to SCTS IRO Scottish Social Security Tribunals Chamber	-4.200	0.000	-4.200
Miscellaneous Minor Transfers	(0.869)	0.000	(0.869)
Proposed Changes	0.931	0.000	0.931

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	453.950	44.000	497.950
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	453.950	44.000	497.950

Budget Analysis	Operating £m	Capital £m	Total £m
Scottish Welfare Fund Administration	0.000	0.000	0.000
Social Security Advice Policy and Programme Costs	128.449	39.900	168.349
Social Security (AME)	6.000	0.000	6.000
Social Security Scotland	319.501	4.100	323.601
Net Expenditure	453.950	44.000	497.950

Social Justice

Schedule 3.5 Social Security Assistance

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	6,762.100	0.000	6,762.100
ABR changes	26.200	0.000	26.200
ABR Budget	6,788.300	0.000	6,788.300
Proposed Changes	(223.952)	0.000	(223.952)
SBR Proposed Budget	6,564.348	0.000	6,564.348

Summary of proposed changes	Operating £m	Capital £m	Total £m
Funding reduction for net change in benefit expenditure forecasts	(223.952)	0.000	(223.952)
Proposed Changes	(223.952)	0.000	(223.952)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	6,564.348	0.000	6,564.348
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	6,564.348	0.000	6,564.348

Budget Analysis	Operating £m	Capital £m	Total £m
Scottish Welfare Fund	0.000	0.000	0.000
Carers Allowance Supplement	60.162	0.000	60.162
Adult Disability Payment	3,396.356	0.000	3,396.356
Child Disability Payment	584.999	0.000	584.999
Industrial Injuries Disablement Scheme	81.132	0.000	81.132
Severe Disablement Allowance	4.503	0.000	4.503
Best Start Grant	18.945	0.000	18.945
Best Start Foods	16.820	0.000	16.820
Funeral Support Payment	12.698	0.000	12.698
Job Start Payment	0.237	0.000	0.237
Young Carer Grant	1.600	0.000	1.600
Scottish Child Payment	457.081	0.000	457.081
Winter Heating Payment	28.300	0.000	28.300
Social Security Assistance Migration Balance	0.000	0.000	0.000
Social Security Assistance AME	0.000	0.000	0.000
Carer Support Payment	437.426	0.000	437.426
Pension Age Disability Payment	850.620	0.000	850.620
Scottish Adult Disability Living Allowance	405.267	0.000	405.267
Child Winter Heating Payment	11.677	0.000	11.677
Pension Age Winter Heating Payment	196.525	0.000	196.525
Two Child Limit Payment	0.000	0.000	0.000
Net Expenditure	6,564.348	0.000	6,564.348

Social Justice

Schedule 3.6 Ukrainian Resettlement

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	18.155	0.000	18.155
ABR changes	(1.560)	0.000	(1.560)
ABR Budget	16.595	0.000	16.595
Proposed Changes	0.423	0.000	0.423
SBR Proposed Budget	17.018	0.000	17.018

Summary of proposed changes	Operating £m	Capital £m	Total £m
Whitehall transfer for Ukrainian Resettlement Thank You payments	0.423	0.000	0.423
Proposed Changes	0.423	0.000	0.423

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	17.018	0.000	17.018
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	17.018	0.000	17.018

Budget Analysis	Operating £m	Capital £m	Total £m
Ukrainian Resettlement	17.018	0.000	17.018
Net Expenditure	17.018	0.000	17.018

Social Justice

Schedule 3.7 SJ Central Government Grants to Local Authorities

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	92.245	0.000	92.245
ABR changes	0.000	0.000	0.000
ABR Budget	92.245	0.000	92.245
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	92.245	0.000	92.245

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous Minor Transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	92.245	0.000	92.245
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	92.245	0.000	92.245

Budget Analysis	Operating £m	Capital £m	Total £m
Ukrainian Resettlement	92.245	0.000	92.245
Net Expenditure	92.245	0.000	92.245

Social Justice

Schedule 3.8 Discretionary Housing Payments

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	99.250	0.000	99.250
ABR changes	(83.620)	0.000	(83.620)
ABR Budget	15.630	0.000	15.630
Proposed Changes	(2.000)	0.000	(2.000)
SBR Proposed Budget	13.630	0.000	13.630

Summary of proposed changes	Operating £m	Capital £m	Total £m
Funding to Local Government for Discretionary Housing Payments	-2.000	0.000	-2.000
Proposed Changes	(2.000)	0.000	(2.000)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	13.630	0.000	13.630
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	13.630	0.000	13.630

Budget Analysis	Operating £m	Capital £m	Total £m
Discretionary Housing Payments	13.630	0.000	13.630
Net Expenditure	13.630	0.000	13.630

Education and Skills

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	2,974.216	992.214	3,966.430
Funding Changes	12.520	(1.250)	11.270
Technical Adjustments	2,991.462	10.013	3,001.475
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	(156.080)	0.000	(156.080)
Total changes proposed	2,847.902	8.763	2,856.665
Proposed Budget following Spring Budget Revision	5,822.118	1,000.977	6,823.095

Expenditure Limit	Operating £m	Capital £m	Total £m
Learning	200.127	0.000	200.127
Education Reform	90.843	0.000	90.843
Education Scotland	49.038	0.050	49.088
Children and Families	217.044	8.100	225.144
Higher Education Student Support	2,888.428	6.900	2,895.328
Scottish Funding Council	2,015.851	0.000	2,015.851
Lifelong Learning and Skills	255.232	0.000	255.232
E&S Central Government Grants to Local Authorities	130.700	0.000	130.700
Total Expenditure Limit	5,847.263	15.050	5,862.313

UK Funded AME	Operating £m	Capital £m	Total £m
Children and Families	0.000	0.914	0.914
Education Scotland	0.095	0.013	0.108
Higher Education Student Support	(25.241)	985.000	959.759
Total UK Funded AME	(25.146)	985.927	960.781

Other Expenditure	Operating £m	Capital £m	Total £m
Other Expenditure	0.000	0.000	0.000
Total Other Expenditure	90.011	0.000	90.011

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	5,822.117	1,000.977	6,823.094

Total Limit on Income (accruing resources)	350.000
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Education and Skills
 Schedule 3.1 Learning
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	781.530	0.000	781.530
ABR changes	(355.455)	0.000	(355.455)
ABR Budget	426.075	0.000	426.075
Proposed Changes	(225.948)	0.000	(225.948)
SBR Proposed Budget	200.127	0.000	200.127

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer to Local Government to support teachers and learning support staff costs	(186.500)	0.000	(186.500)
Release of emerging underspends to support other Portfolio pressures	(21.320)	0.000	(21.320)
Transfer to Scottish Funding Council (SFC) in relation to Initial Teacher Education (ITE)	(3.180)	0.000	(3.180)
Transfer to Education Scotland to fund the Glow national learning platform	(6.790)	0.000	(6.790)
Transfer to Local Government to support the Teacher Induction Scheme	(2.851)	0.000	(2.851)
Transfer to SAAS to support additional student places for Initial Teacher Education (ITE)	(3.088)	0.000	(3.088)
Miscellaneous minor transfers	(2.219)	0.000	(2.219)
Proposed Changes	(225.948)	0.000	(225.948)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	200.127	0.000	200.127
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	200.127	0.000	200.127

Budget Analysis	Operating £m	Capital £m	Total £m
Education Analytical Services	6.521	0.000	6.521
Workforce and Infrastructure	113.058	0.000	113.058
Improvement Attainment and Wellbeing	80.548	0.000	80.548
Net Expenditure	200.127	0.000	200.127

Education and Skills

Schedule 3.2 Education Reform

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	79.506	0.000	79.506
ABR changes	16.898	0.000	16.898
ABR Budget	96.404	0.000	96.404
Proposed Changes	(5.561)	0.000	(5.561)
SBR Proposed Budget	90.843	0.000	90.843

Summary of proposed changes	Operating £m	Capital £m	Total £m
Release of emerging underspend from the School Reform to support other E&S Portfolio priorities - Cabinet paper savings	(1.500)	0.000	(1.500)
Transfer to Education Scotland to support the Curriculum Improvement Cycle work	(2.847)	0.000	(2.847)
Transfer to Education Scotland to fund enhanced school inspections	(2.000)	0.000	(2.000)
Transfer to support the new His Majesty's Inspectorate of Education (HMIE)	2.813	0.000	2.813
Miscellaneous minor transfers	(2.027)	0.000	(2.027)
Proposed Changes	(5.561)	0.000	(5.561)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	90.843	0.000	90.843
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	90.843	0.000	90.843

Budget Analysis	Operating £m	Capital £m	Total £m
Education Analytical Services	77.379	0.000	77.379
Workforce and Infrastructure	10.651	0.000	10.651
Improvement Attainment and Wellbeing	2.813	0.000	2.813
Net Expenditure	90.843	0.000	90.843

Education and Skills

Schedule 3.3 Education Scotland

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	31.037	0.000	31.037
ABR changes	5.236	0.000	5.236
ABR Budget	36.273	0.000	36.273
Proposed Changes	12.860	0.063	12.923
SBR Proposed Budget	49.133	0.063	49.196

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer from Technologies for Learning to fund the Glow national learning platform	6.790	0.000	6.790
Transfer from Education Reform to support the Curriculum Improvement Cycle work	2.847	0.000	2.847
Transfer to Education Reform to fund enhanced school inspections	2.000	0.000	2.000
Transfer to support the new His Majesty's Inspectorate of Education (HMIE)	(2.813)	0.000	(2.813)
Miscellaneous minor transfers	4.036	0.063	4.099
Proposed Changes	12.860	0.063	12.923

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	50.082	0.063	50.145
Less: Retained Income	(0.949)	0.000	(0.949)
Less: Capital Receipts Applied	0.000	0.000	0.000
	49.133	0.063	49.196

Budget Analysis	Operating £m	Capital £m	Total £m
Education Analytical Services	49.987	0.050	50.037
Workforce and Infrastructure	(0.949)	0.000	(0.949)
Improvement Attainment and Wellbeing	0.095	0.013	0.108
Net Expenditure	49.133	0.063	49.196

Education and Skills

Schedule 3.4 Children and Families

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	348.041	10.314	358.355
ABR changes	(133.596)	0.000	(133.596)
ABR Budget	214.445	10.314	224.759
Proposed Changes	2.599	(1.300)	1.299
SBR Proposed Budget	217.044	9.014	226.058

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer to Health and Social Care in relation to Early Learning and Childcare (ELC) Improvement programme	(1.118)	0.000	(1.118)
Transfer to Health and Social Care in relation to reducing drug deaths	(3.158)	0.000	(3.158)
Transfer from Local Government to support Scottish Social Services Council (SSSC)	2.593	0.000	2.593
Transfer from Early Years to support the Bairns' Hoose	2.500	0.000	2.500
Transfer from Health to support the Bairn's Hoose	1.000	0.000	1.000
Additional funding for Secure Care	2.926	0.000	2.926
Miscellaneous minor transfers	(2.144)	(1.300)	(3.444)
Proposed Changes	2.599	(1.300)	1.299

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	233.044	9.014	242.058
Less: Retained Income	(16.000)	0.000	(16.000)
Less: Capital Receipts Applied	0.000	0.000	0.000
	217.044	9.014	226.058

Budget Analysis	Operating £m	Capital £m	Total £m
Children's Rights, Protection and Justice	94.002	0.000	94.002
Creating Positive Futures	29.246	0.000	29.246
Disclosure Scotland Expenditure	37.840	8.100	45.940
Disclosure Scotland Retained Income	(16.000)	0.000	(16.000)
Disclosure Scotland - AME	0.000	0.914	0.914
Early Learning and Childcare	26.620	0.000	26.620
Office of the Chief Social Work Adviser	29.811	0.000	29.811
Care Experience - Whole Family Wellbeing	15.525	0.000	15.525
Net Expenditure	217.044	9.014	226.058

Education and Skills

Schedule 3.5 Lifelong Learning and Skills

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	252.804	0.000	252.804
ABR changes	2.881	0.000	2.881
ABR Budget	255.685	0.000	255.685
Proposed Changes	(0.453)	0.000	(0.453)
SBR Proposed Budget	255.232	0.000	255.232

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer from Climate Change and Energy to support the Transition Training Fund (TTF)	1.350	0.000	1.350
Miscellaneous minor transfers	(1.803)	0.000	(1.803)
Proposed Changes	(0.453)	0.000	(0.453)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	255.232	0.000	255.232
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	255.232	0.000	255.232

Budget Analysis	Operating £m	Capital £m	Total £m
Lifelong Learning	14.487	0.000	14.487
Skills	36.914	0.000	36.914
Skills Development Scotland	203.831	0.000	203.831
Net Expenditure	255.232	0.000	255.232

Education and Skills

Schedule 3.6 Scottish Funding Council (SFC)

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,893.998	0.000	1,893.998
ABR changes	57.598	0.000	57.598
ABR Budget	1,951.596	0.000	1,951.596
Proposed Changes	64.255	0.000	64.255
SBR Proposed Budget	2,015.851	0.000	2,015.851

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer from Learning in relation to Initial Teacher Education (ITE)	3.180	0.000	3.180
Transfer from Health in relation to Nurse and Midwifery Education	7.692	0.000	7.692
Funding from Health to cover the costs of additional medical student places	20.009	0.000	20.009
Additional funding from Learning underspends to support SFC	11.320	0.000	11.320
Release of emerging capital underspends from colleges to support other E&S Portfolio priorities - Cabinet paper savings	(13.668)	0.000	(13.668)
Additional funding to support emerging College resource pressures	11.200	0.000	11.200
Additional funding to support University resource pressures	4.148	0.000	4.148
Funding to support University Financial Transactions pressures	15.000	0.000	15.000
Miscellaneous minor transfers	5.374	0.000	5.374
Proposed Changes	64.255	0.000	64.255

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,015.851	0.000	2,015.851
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	2,015.851	0.000	2,015.851

Budget Analysis	Operating £m	Capital £m	Total £m
Scottish Funding Council Administration	13.088	0.000	13.088
College Operational Expenditure	709.599	0.000	709.599
Higher Education Resource	875.792	0.000	875.792
College Capital Expenditure	36.302	0.000	36.302
Higher Education Capital & Financial Transactions	381.070	0.000	381.070
Net Expenditure	2,015.851	0.000	2,015.851

Education and Skills

Schedule 3.7 Higher Education Student Support

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	(147.210)	941.900	794.690
ABR changes	10.248	40.000	50.248
ABR Budget	(136.962)	981.900	844.938
Proposed Changes	3,000.149	10.000	3,010.149
SBR Proposed Budget	2,863.187	991.900	3,855.087

Summary of proposed changes	Operating £m	Capital £m	Total £m
Revised estimate of student loans budget cover requirement	2,991.362	10.000	3,001.362
Transfer from Teacher Training to support additional student places for Initial Teacher Education (ITE)	3.088	0.000	3.088
Transfer from Health to support additional medical school student places	2.739	0.000	2.739
Additional funding for Higher Education Student Support	2.926	0.000	2.926
Miscellaneous minor transfers	0.034	0.000	0.034
Proposed Changes	3,000.149	10.000	3,010.149

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,863.187	991.900	3,855.087
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	2,863.187	991.900	3,855.087

Budget Analysis	Operating £m	Capital £m	Total £m
Student Support & Tuition Fee Payments	318.828	0.000	318.828
Student Loans Company Administration Costs	5.400	0.000	5.400
Student Loan Interest Subsidy to Bank	3.300	0.000	3.300
Cost of Providing Student Loans (RAB Charge) (Non-Cash)	2,542.685	0.000	2,542.685
Student Awards Agency for Scotland Operating Costs	18.215	0.000	18.215
SAAS Capital	0.000	6.900	6.900
Net Student Loans Advanced	0.000	985.000	985.000
Capitalised Interest	(220.000)	0.000	(220.000)
Student Loan Fair Value Adjustment	197.259	0.000	197.259
Student Loan Sale Subsidy Impairment Adjustment	(2.500)	0.000	(2.500)
Net Expenditure	2,863.187	991.900	3,855.087

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	120.000	0.000	120.000
ABR changes	10.700	0.000	10.700
ABR Budget	130.700	0.000	130.700
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	130.700	0.000	130.700

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	130.700	0.000	130.700
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	130.700	0.000	130.700

Budget Analysis	Operating £m	Capital £m	Total £m
Local Government Attainment Grant	130.700	0.000	130.700
Net Expenditure	130.700	0.000	130.700

Justice and Home Affairs

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	3,695.844	355.200	4,051.044
Funding Changes	(319.579)	0.000	(319.579)
Technical Adjustments	340.001	0.000	340.001
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	8.014	(2.672)	5.342
Total changes proposed	28.436	(2.672)	25.764
Proposed Budget following Spring Budget Revision	3,724.280	352.528	4,076.808

Expenditure Limit	Operating £m	Capital £m	Total £m
Community Justice Services	92.022	0.000	92.022
Judiciary	4.763	0.000	4.763
Criminal Injuries Compensation	22.904	0.000	22.904
Legal Aid	187.137	0.000	187.137
Police Central Government	65.611	0.200	65.811
Safer and Stronger Communities	6.971	0.000	6.971
Police and Fire Pensions	335.756	0.000	335.756
Scottish Prison Service	443.714	352.328	796.042
Scottish Police Authority	1,624.686	0.000	1,624.686
Scottish Fire and Rescue Service	385.010	0.000	385.010
Justice Central Government Grants to Local Authorities	86.450	0.000	86.450
Justice Analysis and Digital Transformation	8.194	0.000	8.194
Civil Law and Legal Systems	14.405	0.000	14.405
Recovery, Renewal and Transformation Fund	0.000	0.000	0.000
Secure Scotland and Veterans	4.304	0.000	4.304
Victim and Witness Support	22.591	0.000	22.591
Total Expenditure Limit	3,304.518	352.528	3,657.046

UK Funded AME	Operating £m	Capital £m	Total £m
Police and Fire Pensions	329.500	0.000	329.500
Scottish Prison Service	0.251	0.000	0.251
Total UK Funded AME	329.751	0.000	329.751

Other Expenditure	Operating £m	Capital £m	Total £m
Scottish Prison Service	87.003	0.000	87.003
Scottish Police Authority Loan Charges	3.008	0.000	3.008
Total Other Expenditure	90.011	0.000	90.011

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	3,724.280	352.528	4,076.808
Total Limit on Income (accruing resources)			39.700

Justice and Home Affairs

Schedule 3.1 Community Justice Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	92.156	0.000	92.156
ABR changes	(0.253)	0.000	(0.253)
ABR Budget	91.903	0.000	91.903
Proposed Changes	0.119	0.000	0.119
SBR Proposed Budget	92.022	0.000	92.022

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous Minor Transfers	0.119	0.000	0.119
Proposed Changes	0.119	0.000	0.119

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	92.022	0.000	92.022
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	92.022	0.000	92.022

Budget Analysis	Operating £m	Capital £m	Total £m
Third Sector Funding	8.751	0.000	8.751
Offender Services	83.271	0.000	83.271
Net Expenditure	92.022	0.000	92.022

Justice and Home Affairs

Schedule 3.2 Judiciary

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5.696	0.000	5.696
ABR changes	0.101	0.000	0.101
ABR Budget	5.797	0.000	5.797
Proposed Changes	(1.034)	0.000	(1.034)
SBR Proposed Budget	4.763	0.000	4.763

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous Minor Transfers	(1.034)	0.000	(1.034)
Proposed Changes	(1.034)	0.000	(1.034)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.823	0.000	4.823
Less: Retained Income	(0.060)	0.000	(0.060)
Less: Capital Receipts Applied	0.000	0.000	0.000
	4.763	0.000	4.763

Budget Analysis	Operating £m	Capital £m	Total £m
Judiciary	4.763	0.000	4.763
Net Expenditure	4.763	0.000	4.763

Justice and Home Affairs

Schedule 3.3 Criminal Injuries Compensation

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	22.904	0.000	22.904
ABR changes	0.000	0.000	0.000
ABR Budget	22.904	0.000	22.904
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	22.904	0.000	22.904

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous Minor Transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	22.904	0.000	22.904
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	22.904	0.000	22.904

Budget Analysis	Operating £m	Capital £m	Total £m
CIC Scheme	20.295	0.000	20.295
Criminal Injuries Administration Costs	2.609	0.000	2.609
Net Expenditure	22.904	0.000	22.904

Justice and Home Affairs

Schedule 3.4 Legal Aid

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	171.000	0.000	171.000
ABR changes	10.117	0.000	10.117
ABR Budget	181.117	0.000	181.117
Proposed Changes	6.020	0.000	6.020
SBR Proposed Budget	187.137	0.000	187.137

Summary of proposed changes	Operating £m	Capital £m	Total £m
Reprioritisation of resources to meet additional costs	6.000	0.000	6.000
Miscellaneous Minor Transfers	0.020	0.000	0.020
Proposed Changes	6.020	0.000	6.020

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	187.137	0.000	187.137
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	187.137	0.000	187.137

Budget Analysis	Operating £m	Capital £m	Total £m
National Police Funding & Police Change Fund	16.049	0.000	16.049
Police Investigation and Review Commissioner	171.088	0.000	171.088
Police Support Services	0.000	0.000	0.000
Net Expenditure	187.137	0.000	187.137

Justice and Home Affairs
 Schedule 3.5 Police Central Government
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	68.762	0.200	68.962
ABR changes	3.286	0.000	3.286
ABR Budget	72.048	0.200	72.248
Proposed Changes	(6.437)	0.000	(6.437)
SBR Proposed Budget	65.611	0.200	65.811

Summary of proposed changes	Operating £m	Capital £m	Total £m
Release of emerging / planned underspend to support priorities	(11.000)	0.000	(11.000)
Transfer from Directorate for Health and Social Care to cover the Scottish Ambulance Service's share of the Scottish Government's resource contribution to the Emergency Services Mobile Communications Programme.	7.341	0.000	7.341
Transfer to Scottish Police Authority to support tackling retail crime	(3.000)	0.000	(3.000)
Reprioritisation of resources to meet additional costs	2.672	0.000	2.672
Transfer to Scottish Fire and Rescue Service (SFRS) to support Emergency Services Mobile Communications Programme (ESMCP) Non-Core SFRS Staff Costs	(1.675)	0.000	(1.675)
Miscellaneous Minor Transfers	(0.775)	0.000	(0.775)
Proposed Changes	(6.437)	0.000	(6.437)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	67.834	0.200	68.034
Less: Retained Income	(2.223)	0.000	(2.223)
Less: Capital Receipts Applied	0.000	0.000	0.000
	65.611	0.200	65.811

Budget Analysis	Operating £m	Capital £m	Total £m
National Police Funding & Police Change Fund	57.466	0.000	57.466
Police Investigation and Review Commissioner	7.336	0.000	7.336
Police Support Services	0.809	0.200	1.009
Net Expenditure	65.611	0.200	65.811

Justice and Home Affairs

Schedule 3.6 Safer and Stronger Communities

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	7.469	0.000	7.469
ABR changes	(0.008)	0.000	(0.008)
ABR Budget	7.461	0.000	7.461
Proposed Changes	(0.490)	0.000	(0.490)
SBR Proposed Budget	6.971	0.000	6.971

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous Minor Transfers	(0.490)	0.000	(0.490)
Proposed Changes	(0.490)	0.000	(0.490)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	6.971	0.000	6.971
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	6.971	0.000	6.971

Budget Analysis	Operating £m	Capital £m	Total £m
National Police Funding & Police Change Fund	6.971	0.000	6.971
Net Expenditure	6.971	0.000	6.971

Justice and Home Affairs

Schedule 3.7 Police and Fire Pensions

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	613.600	0.000	613.600
ABR changes	72.156	0.000	72.156
ABR Budget	685.756	0.000	685.756
Proposed Changes	(20.500)	0.000	(20.500)
SBR Proposed Budget	665.256	0.000	665.256

Summary of proposed changes	Operating £m	Capital £m	Total £m
AME provision for Police Pensions - Injury to Feelings	(14.000)	0.000	(14.000)
AME provision for Fire Pensions - Injury to Feelings	(6.500)	0.000	(6.500)
	(20.500)	0.000	(20.500)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	665.256	0.000	665.256
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	665.256	0.000	665.256

Budget Analysis	Operating £m	Capital £m	Total £m
Police Pensions	539.997	0.000	539.997
Fire Pensions	125.259	0.000	125.259
Net Expenditure	665.256	0.000	665.256

Justice and Home Affairs

Schedule 3.8 Scottish Prison Service

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	523.696	355.000	878.696
ABR changes	6.950	0.000	6.950
ABR Budget	530.646	355.000	885.646
Proposed Changes	0.322	(2.672)	(2.350)
SBR Proposed Budget	530.968	352.328	883.296

Summary of proposed changes	Operating £m	Capital £m	Total £m
Release of emerging / planned capital underspend to support priorities	0.000	(2.672)	(2.672)
Miscellaneous Minor Transfers	0.322	0.000	0.322
	0.322	(2.672)	(2.350)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	540.289	352.328	892.617
Less: Retained Income	(9.321)	0.000	(9.321)
Less: Capital Receipts Applied	0.000	0.000	0.000
	530.968	352.328	883.296

Budget Analysis	Operating £m	Capital £m	Total £m
Income from Sale of Prison Goods	(9.321)	0.000	(9.321)
Prisons Capital Expenditure	0.000	352.328	352.328
Scottish Prison Service Capital Receipts Applied	0.000	0.000	0.000
Scottish Prison Service Current Expenditure	453.035	0.000	453.035
Scottish Prison Service PPP/PFI	87.003	0.000	87.003
Scottish Prison Service AME	0.251	0.000	0.251
Net Expenditure	530.968	352.328	883.296

Justice and Home Affairs

Schedule 3.9 Scottish Police Authority

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,553.738	0.000	1,553.738
ABR changes	26.400	0.000	26.400
ABR Budget	1,580.138	0.000	1,580.138
Proposed Changes	47.556	0.000	47.556
SBR Proposed Budget	1,627.694	0.000	1,627.694

Summary of proposed changes	Operating £m	Capital £m	Total £m
Additional funding to support the Police Scotland costs in relation to the president and vice president's visits to Scotland in summer 2025	24.700	0.000	24.700
Working capital to pay leases	7.176	0.000	7.176
Additional funding to support the inflation guarantee of the Police Scotland 2025-26 Pay Award	5.500	0.000	5.500
Transfer from Police Central Government to support tackling retail crime	3.000	0.000	3.000
Transfer of Grant-In-Aid to cover cash outgoings related to PFI capital repayments and loans repayments.	2.375	0.000	2.375
Working capital to pay corporation tax	2.000	0.000	2.000
Transfer from Justice Analysis & Digital Transformation to support the delivery and implementation of the Digital Evidence Sharing Capability (DESC) Programme	1.162	0.000	1.162
Miscellaneous Minor Transfers	1.643	0.000	1.643
	47.556	0.000	47.556

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,627.694	0.000	1,627.694
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	1,627.694	0.000	1,627.694

Budget Analysis	Operating £m	Capital £m	Total £m
Scottish Police Authority	1,624.686	0.000	1,624.686
Police Loan Charges	3.008	0.000	3.008
Net Expenditure	1,627.694	0.000	1,627.694

Justice and Home Affairs

Schedule 3.10 Scottish Fire and Rescue Service

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	379.142	0.000	379.142
ABR changes	1.643	0.000	1.643
ABR Budget	380.785	0.000	380.785
Proposed Changes	4.225	0.000	4.225
SBR Proposed Budget	385.010	0.000	385.010

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer from Police Central Government to support Emergency Services Mobile Communications Programme (ESMCP) Non-Core Scottish Fire and Rescue Service (SFRS) Staff Costs	1.675	0.000	1.675
Reprioritisation of resources to meet additional costs	2.550	0.000	2.550
Miscellaneous Minor Transfers	0.000	0.000	0.000
	4.225	0.000	4.225

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	385.010	0.000	385.010
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	385.010	0.000	385.010

Budget Analysis	Operating £m	Capital £m	Total £m
Scottish Fire and Rescue Service	385.010	0.000	385.010
Net Expenditure	385.010	0.000	385.010

Justice and Home Affairs

Schedule 3.11 Justice Central Government Grants to Local Authorities

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	86.450	0.000	86.450
ABR changes	0.000	0.000	0.000
ABR Budget	86.450	0.000	86.450
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	86.450	0.000	86.450

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous Minor Transfers	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	86.450	0.000	86.450
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	86.450	0.000	86.450

Budget Analysis	Operating £m	Capital £m	Total £m
Criminal Justice Social Work	86.450	0.000	86.450
Net Expenditure	86.450	0.000	86.450

Justice and Home Affairs

Schedule 3.12 Justice Analysis and Digital Transformation

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	9.887	0.000	9.887
ABR changes	(0.539)	0.000	(0.539)
ABR Budget	9.348	0.000	9.348
Proposed Changes	(1.154)	0.000	(1.154)
SBR Proposed Budget	8.194	0.000	8.194

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer to Scottish Police Authority to support the delivery and implementation of the Digital Evidence Sharing Capability (DESC) Programme	(1.162)	0.000	(1.162)
Transfer from Finance and Local Government to support the delivery of the Justice Digital Front Door (JDFD) project	1.050	0.000	1.050
Miscellaneous Minor Transfers	(1.042)	0.000	(1.042)
	(1.154)	0.000	(1.154)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	8.194	0.000	8.194
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	8.194	0.000	8.194

Budget Analysis	Operating £m	Capital £m	Total £m
Justice Analytical Services	5.021	0.000	5.021
Justice Transformation	3.173	0.000	3.173
Net Expenditure	8.194	0.000	8.194

Justice and Home Affairs
 Schedule 3.13 Civil Law and Legal Systems
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	13.955	0.000	13.955
ABR changes	0.131	0.000	0.131
ABR Budget	14.086	0.000	14.086
Proposed Changes	0.319	0.000	0.319
SBR Proposed Budget	14.405	0.000	14.405

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous Minor Transfers	0.319	0.000	0.319
	0.319	0.000	0.319

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	14.405	0.000	14.405
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	14.405	0.000	14.405

Budget Analysis	Operating £m	Capital £m	Total £m
Justice Analytical Services	14.405	0.000	14.405
Net Expenditure	14.405	0.000	14.405

Justice and Home Affairs

Schedule 3.14 Recovery, Renewal and Transformation Fund

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	20.300	0.000	20.300
ABR changes	(20.300)	0.000	(20.300)
ABR Budget	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	0.000	0.000	0.000

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous Minor Transfers	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	0.000	0.000	0.000
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	0.000	0.000	0.000

Budget Analysis	Operating £m	Capital £m	Total £m
Recovery, Renewal and Transformation Fund	0.000	0.000	0.000
Net Expenditure	0.000	0.000	0.000

Justice and Home Affairs

Schedule 3.15 Secure Scotland and Veterans

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.413	0.000	4.413
ABR changes	0.011	0.000	0.011
ABR Budget	4.424	0.000	4.424
Proposed Changes	(0.120)	0.000	(0.120)
SBR Proposed Budget	4.304	0.000	4.304

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous Minor Transfers	(0.120)	0.000	(0.120)
	(0.120)	0.000	(0.120)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.304	0.000	4.304
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	4.304	0.000	4.304

Budget Analysis	Operating £m	Capital £m	Total £m
Secure Scotland and Veterans	4.304	0.000	4.304
Net Expenditure	4.304	0.000	4.304

Justice and Home Affairs
 Schedule 3.16 Victim and Witness Support
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	25.090	1.000	26.090
ABR changes	(2.109)	(1.000)	(3.109)
ABR Budget	22.981	0.000	22.981
Proposed Changes	(0.390)	0.000	(0.390)
SBR Proposed Budget	22.591	0.000	22.591

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous Minor Transfers	(0.390)	0.000	(0.390)
	(0.390)	0.000	(0.390)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	22.591	0.000	22.591
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	22.591	0.000	22.591

Budget Analysis	Operating £m	Capital £m	Total £m
Victim and Witness Support	22.591	0.000	22.591
Net Expenditure	22.591	0.000	22.591

Transport

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	3,408.395	521.938	3,930.333
Funding Changes	(44.988)	(11.675)	(56.663)
Technical Adjustments	(13.672)	0.000	(13.672)
Net Whitehall Transfers	0.370	0.000	0.370
Net Transfers within Scottish Block	(78.435)	18.357	(60.078)
Total changes proposed	(136.725)	6.682	(130.043)
Proposed Budget following Spring Budget Revision	3,271.670	528.620	3,800.290

Expenditure Limit	Operating £m	Capital £m	Total £m
Rail Services	1,508.367	0.000	1,508.367
Concessionary Fares and Bus Services	482.724	0.000	482.724
Sustainable Travel, Low Carbon and Other Transport	260.053	(9.000)	251.053
Trunk Road Network: Safety, Adaptation, Maintenance and Improvement	480.711	470.293	951.004
Ferry Services	378.138	67.327	445.465
Air Services	71.858	0.000	71.858
Transport Central Government Grants to Local Authorities	12.400	0.000	12.400
Total Expenditure Limit	3,194.251	528.620	3,722.871

UK Funded AME	Operating £m	Capital £m	Total £m
Trunk Road Network: Safety, Adaptation, Maintenance and Improvement	5.600	0.000	5.600
Ferry Services	(8.000)	0.000	(8.000)
Total UK Funded AME	(2.400)	0.000	(2.400)

Other Expenditure	Operating £m	Capital £m	Total £m
Trunk Road Network: Safety, Adaptation, Maintenance and Improvement	79.819	0.000	79.819
Total Other Expenditure	79.819	0.000	79.819

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	3,271.670	528.620	3,800.290

Total Limit on Income (accruing resources)	600.000
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Transport

Schedule 3.1 Rail Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,418.639	0.000	1,418.639
ABR changes	102.700	0.000	102.700
ABR Budget	1,521.339	0.000	1,521.339
Proposed Changes	(12.972)	0.000	(12.972)
SBR Proposed Budget	1,508.367	0.000	1,508.367

Summary of proposed changes	Operating £m	Capital £m	Total £m
Technical Adjustment - IFRS 16 Leases cash	(12.600)	0.000	(12.600)
Miscellaneous minor transfers	(0.372)	0.000	(0.372)
Proposed Changes	(12.972)	0.000	(12.972)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,508.367	0.000	1,508.367
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	1,508.367	0.000	1,508.367

Budget Analysis	Operating £m	Capital £m	Total £m
Network Infrastructure	471.600	0.000	471.600
Rail Services	880.879	0.000	880.879
Rail Infrastructure Improvement and Rolling Stock	155.888	0.000	155.888
Net Expenditure	1,508.367	0.000	1,508.367

Transport

Schedule 3.2 Concessionary Fares & Bus Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	471.224	0.000	471.224
ABR changes	1.500	0.000	1.500
ABR Budget	472.724	0.000	472.724
Proposed Changes	10.000	0.000	10.000
SBR Proposed Budget	482.724	0.000	482.724

Summary of proposed changes	Operating £m	Capital £m	Total £m
Additional funding to support increased demand within Concessionary Fares schemes	10.000	0.000	10.000
Proposed Changes	10.000	0.000	10.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	482.724	0.000	482.724
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	482.724	0.000	482.724

Budget Analysis	Operating £m	Capital £m	Total £m
Concessionary Fares	427.500	0.000	427.500
Smartcard Programme	5.710	0.000	5.710
Support for Bus Services	49.514	0.000	49.514
Net Expenditure	482.724	0.000	482.724

Transport

Schedule 3.3 Sustainable Travel, Low Carbon and Other Transport

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	304.554	(9.000)	295.554
ABR changes	(10.638)	0.000	(10.638)
ABR Budget	293.916	(9.000)	284.916
Proposed Changes	(33.863)	0.000	(33.863)
SBR Proposed Budget	260.053	(9.000)	251.053

Summary of proposed changes	Operating £m	Capital £m	Total £m
Release of emerging and planned underspend to support priorities	(33.081)	0.000	(33.081)
Transfer to Trunk Road Network to fund investment in Active Travel interventions on road schemes	(2.100)	0.000	(2.100)
Additional working capital funding for Scottish Canals to pay corporation tax	1.200	0.000	1.200
Miscellaneous minor transfers	0.118	0.000	0.118
Proposed Changes	(33.863)	0.000	(33.863)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	260.053	(9.000)	251.053
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	260.053	(9.000)	251.053

Budget Analysis	Operating £m	Capital £m	Total £m
Agency Administration Costs	28.009	1.000	29.009
Edinburgh Tram Enquiry	0.000	0.000	0.000
Scottish Canals	26.945	0.000	26.945
Strategic Transport Projects Review	2.500	0.000	2.500
Support for Active and Sustainable Travel	123.277	0.000	123.277
Support for Freight Industry	0.000	0.000	0.000
Low Carbon Programme	43.762	0.000	43.762
Low Carbon Transport Loan Schemes	0.000	(10.000)	(10.000)
Transport Strategy & Innovation	35.560	0.000	35.560
Net Expenditure	260.053	(9.000)	251.053

Transport

Schedule 3.4 Trunk Road Network: Safety, Adaptation, Maintenance and Improvement

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	706.211	304.436	1,010.647
ABR changes	(142.625)	147.500	4.875
ABR Budget	563.586	451.936	1,015.522
Proposed Changes	2.544	18.357	20.901
SBR Proposed Budget	566.130	470.293	1,036.423

Summary of proposed changes	Operating £m	Capital £m	Total £m
Re-categorising from Indirect Capital to Direct Capital	(3.000)	3.000	0.000
Transfer from Air Services to support Critical Safety, Maintenance and Infrastructure	0.000	12.700	12.700
Additional AME funding for land and property compensation provision	5.600	0.000	5.600
Transfer from Support for Active Travel to fund investment in Active Travel interventions on road schemes	0.000	2.100	2.100
Miscellaneous minor transfers	(0.056)	0.557	0.501
Proposed Changes	2.544	18.357	20.901

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	566.130	470.293	1,036.423
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	566.130	470.293	1,036.423

Budget Analysis	Operating £m	Capital £m	Total £m
Tay Road Bridge Authorities	6.775	0.000	6.775
Queensferry Crossing	0.000	0.000	0.000
Trunk Road Depreciation	192.500	0.000	192.500
Trunk Road Network PPP Payments	79.819	0.000	79.819
Critical Safety, Maintenance and Infrastructure	281.436	323.567	605.003
Capital Land and Works	5.600	146.726	152.326
Net Expenditure	566.130	470.293	1,036.423

Transport

Schedule 3.5 Ferry Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	422.045	111.002	533.047
ABR changes	(22.500)	(32.000)	(54.500)
ABR Budget	399.545	79.002	478.547
Proposed Changes	(29.407)	(11.675)	(41.082)
SBR Proposed Budget	370.138	67.327	437.465

Summary of proposed changes	Operating £m	Capital £m	Total £m
Net release of emerging and planned underspend to support priorities	(21.407)	(11.675)	(33.082)
AME technical budget adjustment for interest receivable on voted loans	(8.000)	0.000	(8.000)
Proposed Changes	(29.407)	(11.675)	(41.082)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	370.138	67.327	437.465
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	370.138	67.327	437.465

Budget Analysis	Operating £m	Capital £m	Total £m
Support for Ferry Services	311.525	0.000	311.525
Vessels and Piers	58.613	67.327	125.940
Net Expenditure	370.138	67.327	437.465

Transport

Schedule 3.6 Air Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	79.558	0.000	79.558
ABR changes	5.000	0.000	5.000
ABR Budget	84.558	0.000	84.558
Proposed Changes	(12.700)	0.000	(12.700)
SBR Proposed Budget	71.858	0.000	71.858

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer to Trunk Road Network to support Critical Safety, Maintenance and Infrastructure	(12.700)	0.000	(12.700)
Proposed Changes	(12.700)	0.000	(12.700)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	71.858	0.000	71.858
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	71.858	0.000	71.858

Budget Analysis	Operating £m	Capital £m	Total £m
Highlands & Islands Airports Limited	47.846	0.000	47.846
Other Air Services	24.012	0.000	24.012
Net Expenditure	71.858	0.000	71.858

Transport

Schedule 3.7 Transport Central Government Grants to Local Authorities

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	72.727	0.000	72.727
ABR changes	0.000	0.000	0.000
ABR Budget	72.727	0.000	72.727
Proposed Changes	(60.327)	0.000	(60.327)
SBR Proposed Budget	12.400	0.000	12.400

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer to Local Government to fund grant payments to local authorities for the provision of Cycling, Walking and Safer Routes programme and Support for Inter-Island Ferries programme	(60.327)	0.000	0.000
Proposed Changes	(60.327)	0.000	(60.327)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	12.400	0.000	12.400
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	12.400	0.000	12.400

Budget Analysis	Operating £m	Capital £m	Total £m
Cycling, Walking and Safer Routes	0.000	0.000	0.000
Support for Inter-Island Ferries	0.000	0.000	0.000
Regional Transport Partnership	12.400	0.000	12.400
Net Expenditure	12.400	0.000	12.400

Rural Affairs, Land Reform and Islands

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	1,106.073	25.891	1,131.964
Funding Changes	10.564	0.000	10.564
Technical Adjustments	(2.506)	0.000	(2.506)
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	(11.106)	(3.691)	(14.797)
Total changes proposed	(3.048)	(3.691)	(6.739)
Proposed Budget following Spring Budget Revision	1,103.025	22.200	1,125.225

Expenditure Limit	Operating £m	Capital £m	Total £m
Agricultural Support and Related Services	696.024	13.949	709.973
Rural Services	54.230	0.000	54.230
Marine Funding	15.000	(0.300)	14.700
Marine	89.929	5.300	95.229
Islands	8.024	0.000	8.024
Land Reform	11.460	0.000	11.460
Scottish Forestry	78.666	3.251	81.917
Forestry and Land Scotland	36.641	0.000	36.641
Natural Resources and Peatland	31.133	0.000	31.133
Research Analysis and Other Services	80.649	0.000	80.649
Total Expenditure Limit	1,101.756	22.200	1,123.956

UK Funded AME	Operating £m	Capital £m	Total £m
Police and Fire Pensions	1.269	0.000	1.269
Total UK Funded AME	1.269	0.000	1.269

Other Expenditure	Operating £m	Capital £m	Total £m
Animal License Fees	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	1,103.025	22.200	1,125.225

Total Limit on Income (accruing resources)	300.000
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Rural Affairs, Land Reform and Islands
 Schedule 3.1 Agricultural Support & Related Services
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	697.817	17.670	715.487
ABR changes	3.488	0.000	3.488
ABR Budget	701.305	17.670	718.975
Proposed Changes	(5.281)	(3.721)	(9.002)
SBR Proposed Budget	696.024	13.949	709.973

Summary of proposed changes	Operating £m	Capital £m	Total £m
Re-categorising from Direct Capital to Indirect Capital	3.721	(3.721)	0.000
Technical adjustment of non-cash budget for depreciation	(4.000)	0.000	(4.000)
Transfer to Scottish Water to deliver Lochportain water supply connections project	(3.571)	0.000	(3.571)
Miscellaneous minor transfers	(1.431)	0.000	(1.431)
Proposed Changes	(5.281)	(3.721)	(9.002)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	696.024	13.949	709.973
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	696.024	13.949	709.973

Budget Analysis	Operating £m	Capital £m	Total £m
Agri Environmental Measures	24.856	0.000	24.856
Agricultural Reform Programme	8.000	2.850	10.850
Agricultural Transformation	0.850	0.000	0.850
Broadband	0.000	0.000	0.000
Business Development	9.802	0.000	9.802
CAP Pillar 1 Basic Payments	282.000	0.000	282.000
CAP Pillar 1 Greening Payments	142.000	0.000	142.000
CAP Pillar 1 Other Payments	50.700	0.000	50.700
Convergence Funding	21.400	0.000	21.400
Crofting Assistance	2.100	0.000	2.100
EU Income	0.000	0.000	0.000
Forestry	0.031	0.000	0.031
Less Favoured Area Support Scheme	65.500	0.000	65.500
ARE Operations	87.625	11.099	98.724
Science and Advice for Scottish Agriculture	0.310	0.000	0.310
Technical Assistance	0.850	0.000	0.850
Net Expenditure	696.024	13.949	709.973

Rural Affairs, Land Reform and Islands
 Schedule 3.2 Rural Services
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	56.006	0.000	56.006
ABR changes	(1.218)	0.000	(1.218)
ABR Budget	54.788	0.000	54.788
Proposed Changes	(0.558)	0.000	(0.558)
SBR Proposed Budget	54.230	0.000	54.230

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	(0.558)	0.000	(0.558)
Proposed Changes	(0.558)	0.000	(0.558)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	54.230	0.000	54.230
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	54.230	0.000	54.230

Budget Analysis	Operating £m	Capital £m	Total £m
Agricultural & Horticultural Advice & Support	1.338	0.000	1.338
Animal Health	23.957	0.000	23.957
Crofting Commission	4.888	0.000	4.888
Food Industry Support	8.840	0.000	8.840
Rural Economy and Communities	1.110	0.000	1.110
Veterinary Surveillance	5.097	0.000	5.097
Community Led Local Development	9.000	0.000	9.000
Net Expenditure	54.230	0.000	54.230

Rural Affairs, Land Reform and Islands

Schedule 3.3 Marine Funding

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.000	(0.300)	14.700
ABR changes	0.000	0.000	0.000
ABR Budget	15.000	(0.300)	14.700
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	15.000	(0.300)	14.700

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	15.000	(0.300)	14.700
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	15.000	(0.300)	14.700

Budget Analysis	Operating £m	Capital £m	Total £m
EU Fisheries Grants	0.000	0.000	0.000
Marine Fund Scotland	14.500	0.000	14.500
Fisheries Harbour Grants	0.500	(0.300)	0.200
Marine EU Income	0.000	0.000	0.000
Net Expenditure	15.000	(0.300)	14.700

Rural Affairs, Land Reform and Islands
 Schedule 3.4 Marine
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	72.340	7.300	79.640
ABR changes	1.701	(2.000)	(0.299)
ABR Budget	74.041	5.300	79.341
Proposed Changes	17.157	0.000	17.157
SBR Proposed Budget	91.198	5.300	96.498

Summary of proposed changes	Operating £m	Capital £m	Total £m
Additional funding to enable distribution to Local Government of Crown Estates Net revenues	15.980	0.000	15.980
Additional AME funding for depreciation of donated assets	1.269	0.000	1.269
Miscellaneous minor transfers	(0.092)	0.000	(0.092)
Proposed Changes	17.157	0.000	17.157

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	91.198	5.300	96.498
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	91.198	5.300	96.498

Budget Analysis	Operating £m	Capital £m	Total £m
Marine Scotland	91.198	5.300	96.498
Net Expenditure	91.198	5.300	96.498

Rural Affairs, Land Reform and Islands
 Schedule 3.5 Islands
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	7.700	0.000	7.700
ABR changes	0.324	0.000	0.324
ABR Budget	8.024	0.000	8.024
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	8.024	0.000	8.024

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	8.024	0.000	8.024
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	8.024	0.000	8.024

Budget Analysis	Operating £m	Capital £m	Total £m
Carbon Neutral Islands	2.377	0.000	2.377
Islands Bonds	0.000	0.000	0.000
Islands Plan	5.647	0.000	5.647
Net Expenditure	8.024	0.000	8.024

Rural Affairs, Land Reform and Islands

Schedule 3.6 Land Reform

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	11.460	0.000	11.460
ABR changes	0.000	0.000	0.000
ABR Budget	11.460	0.000	11.460
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	11.460	0.000	11.460

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11.460	0.000	11.460
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	11.460	0.000	11.460

Budget Analysis	Operating £m	Capital £m	Total £m
Land Reform	9.780	0.000	9.780
Scottish Land Commission	1.680	0.000	1.680
Net Expenditure	11.460	0.000	11.460

Rural Affairs, Land Reform and Islands
 Schedule 3.7 Scottish Forestry
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	79.909	3.221	83.130
ABR changes	0.158	0.000	0.158
ABR Budget	80.067	3.221	83.288
Proposed Changes	(1.401)	0.030	(1.371)
SBR Proposed Budget	78.666	3.251	81.917

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer to Forestry and Land Scotland to support woodland creation projects	(1.500)	0.000	(1.500)
Miscellaneous minor transfers	0.099	0.030	0.129
Proposed Changes	(1.401)	0.030	(1.371)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	78.666	3.251	81.917
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	78.666	3.251	81.917

Budget Analysis	Operating £m	Capital £m	Total £m
Programme and Running costs	23.425	0.000	23.425
Depreciation	1.011	1.221	2.232
Woodland Grants	51.500	0.000	51.500
EC Receipts	0.000	0.000	0.000
Forest Research (Cross Border Services)	2.730	2.030	4.760
Net Expenditure	78.666	3.251	81.917

Rural Affairs, Land Reform and Islands
 Schedule 3.8 Forestry and Land Scotland
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	27.200	0.000	27.200
ABR changes	2.618	0.000	2.618
ABR Budget	29.818	0.000	29.818
Proposed Changes	6.823	0.000	6.823
SBR Proposed Budget	36.641	0.000	36.641

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer from Natural Resources and Peatland to support Peatland restoration work	5.323	0.000	5.323
Transfer from Scottish Forestry to support woodland creation projects	1.500	0.000	1.500
Proposed Changes	6.823	0.000	6.823

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	36.641	0.000	36.641
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	36.641	0.000	36.641

Budget Analysis	Operating £m	Capital £m	Total £m
Forestry and Land Scotland Resource	17.612	0.000	17.612
Forestry and Land Scotland Capital	19.029	0.000	19.029
Net Expenditure	36.641	0.000	36.641

Rural Affairs, Land Reform and Islands

Schedule 3.9 Natural Resources and Peatland

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	62.557	0.000	62.557
ABR changes	(15.764)	0.000	(15.764)
ABR Budget	46.793	0.000	46.793
Proposed Changes	(15.660)	0.000	(15.660)
SBR Proposed Budget	31.133	0.000	31.133

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer to Environmental Services, NatureScot to support peatland restoration work	(9.525)	0.000	(9.525)
Transfer to Forestry and Land Scotland to support Peatland restoration work	(5.323)	0.000	(5.323)
Miscellaneous minor transfers	(0.812)	0.000	(0.812)
Proposed Changes	(15.660)	0.000	(15.660)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	31.133	0.000	31.133
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	31.133	0.000	31.133

Budget Analysis	Operating £m	Capital £m	Total £m
Natural Resources and Peatland	1.501	0.000	1.501
National Parks	29.632	0.000	29.632
Net Expenditure	31.133	0.000	31.133

Rural Affairs, Land Reform and Islands

Schedule 3.10 Research, Analysis and Other Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	85.314	0.000	85.314
ABR changes	(0.537)	0.000	(0.537)
ABR Budget	84.777	0.000	84.777
Proposed Changes	(4.128)	0.000	(4.128)
SBR Proposed Budget	80.649	0.000	80.649

Summary of proposed changes	Operating £m	Capital £m	Total £m
Release of emerging and planned underspend to support priorities	(4.128)	0.000	(4.128)
Proposed Changes	(4.128)	0.000	(4.128)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	80.649	0.000	80.649
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	80.649	0.000	80.649

Budget Analysis	Operating £m	Capital £m	Total £m
Strategic Policy, Research and Sponsorship	3.147	0.000	3.147
Economic and Other Surveys	3.560	0.000	3.560
Programmes of Research	49.225	0.000	49.225
Royal Botanic Garden, Edinburgh	24.717	0.000	24.717
Net Expenditure	80.649	0.000	80.649

Constitution, External Affairs and Culture

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	323.857	0.000	323.857
Funding Changes	0.000	0.000	0.000
Technical Adjustments	0.000	0.000	0.000
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	(2.307)	0.000	(2.307)
Total changes proposed	(2.307)	0.000	(2.307)
Proposed Budget following Spring Budget Revision	321.550	0.000	321.550

Expenditure Limit	Operating £m	Capital £m	Total £m
Arts and Culture	223.972	0.000	223.972
External Affairs	26.379	0.000	26.379
Historic Environment and Architecture	71.199	0.000	71.199
Total Expenditure Limit	321.550	0.000	321.550

UK Funded AME	Operating £m	Capital £m	Total £m
External Affairs	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000

Other Expenditure	Operating £m	Capital £m	Total £m
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	321.550	0.000	321.550

Total Limit on Income (accruing resources)	200.000
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Constitution, External Affairs and Culture
 Schedule 3.1 Arts and Culture
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	225.791	0.000	225.791
ABR changes	0.312	0.000	0.312
ABR Budget	226.103	0.000	226.103
Proposed Changes	(2.131)	0.000	(2.131)
SBR Proposed Budget	223.972	0.000	223.972

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer to DFME&G iro Major Events Staff Costs	(2.166)	0.000	(2.166)
Miscellaneous minor transfers	0.035	0.000	0.035
Proposed Changes	(2.131)	0.000	(2.131)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	239.144	0.000	239.144
Less: Retained Income	(15.172)	0.000	(15.172)
Less: Capital Receipts Applied	0.000	0.000	0.000
	223.972	0.000	223.972

Budget Analysis	Operating £m	Capital £m	Total £m
Creative Scotland	88.667	0.000	88.667
National Cultural Collections	93.005	0.000	93.005
National Performing Companies	24.607	0.000	24.607
Other Arts and Activity	17.693	0.000	17.693
Net Expenditure	223.972	0.000	223.972

Constitution, External Affairs and Culture

Schedule 3.2 External Affairs

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	27.569	0.000	27.569
ABR changes	(0.914)	0.000	(0.914)
ABR Budget	26.655	0.000	26.655
Proposed Changes	(0.276)	0.000	(0.276)
SBR Proposed Budget	26.379	0.000	26.379

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	(0.276)	0.000	(0.276)
Proposed Changes	(0.276)	0.000	(0.276)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	26.379	0.000	26.379
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	26.379	0.000	26.379

Budget Analysis	Operating £m	Capital £m	Total £m
International & European Relations	26.279	0.000	26.279
British Irish Council	0.100	0.000	0.100
International & European Relations AME	0.000	0.000	0.000
Net Expenditure	26.379	0.000	26.379

Constitution, External Affairs and Culture
 Schedule 3.3 Historic Environment and Architecture
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	70.674	0.000	70.674
ABR changes	0.425	0.000	0.425
ABR Budget	71.099	0.000	71.099
Proposed Changes	0.100	0.000	0.100
SBR Proposed Budget	71.199	0.000	71.199

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.100	0.000	0.100
Proposed Changes	0.100	0.000	0.100

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	134.699	0.000	134.699
Less: Retained Income	(63.500)	0.000	(63.500)
Less: Capital Receipts Applied	0.000	0.000	0.000
	71.199	0.000	71.199

Budget Analysis	Operating £m	Capital £m	Total £m
Historic Environment Scotland GIA	69.340	0.000	69.340
Architecture and Design Scotland	1.859	0.000	1.859
Net Expenditure	71.199	0.000	71.199

Climate Action and Energy

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	356.164	212.776	568.940
Funding Changes	(157.510)	0.000	(157.510)
Technical Adjustments	56.720	0.000	56.720
Net Whitehall Transfers	12.686	0.000	12.686
Net Transfers within Scottish Block	(15.948)	0.000	(15.948)
Total changes proposed	(104.052)	0.000	(104.052)
Proposed Budget following Spring Budget Revision	252.112	212.776	464.888

Expenditure Limit	Operating £m	Capital £m	Total £m
Offshore Wind Supply Chain	12.411	0.000	12.411
Energy Transitions	56.364	0.000	56.364
Environmental Services	204.991	0.000	204.991
Climate Change	47.983	0.000	47.983
Scottish Water	(124.637)	212.776	88.139
Green Economy	0.000	0.000	0.000
Total Expenditure Limit	197.112	212.776	409.888

UK Funded AME	Operating £m	Capital £m	Total £m
Environmental Services	55.000	0.000	55.000
Total UK Funded AME	55.000	0.000	55.000

Other Expenditure	Operating £m	Capital £m	Total £m
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	252.112	212.776	464.888

Total Limit on Income (accruing resources)	400.000
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Climate Action and Energy

Schedule 3.1 Offshore Wind Supply Chain

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	162.500	0.000	162.500
ABR changes	(25.515)	0.000	(25.515)
ABR Budget	136.985	0.000	136.985
Proposed Changes	(124.574)	0.000	(124.574)
SBR Proposed Budget	12.411	0.000	12.411

Summary of proposed changes	Operating £m	Capital £m	Total £m
Release of emerging and planned underspend to support priorities	(102.865)	0.000	(102.865)
Transfer to Highlands and Islands Enterprise to fund the Offshore Wind investment programme	(19.108)	0.000	(19.108)
Transfer to Enterprise, Trade and Investment to fund the Offshore Wind investment programme	(1.000)	0.000	(1.000)
Miscellaneous minor transfers	(1.601)	0.000	(1.601)
Proposed Changes	(124.574)	0.000	(124.574)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	12.411	0.000	12.411
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	12.411	0.000	12.411

Budget Analysis	Operating £m	Capital £m	Total £m
Offshore Wind	12.411	0.000	12.411
Net Expenditure	12.411	0.000	12.411

Climate Action and Energy

Schedule 3.2 Energy Transitions

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	79.786	0.000	79.786
ABR changes	3.890	0.000	3.890
ABR Budget	83.676	0.000	83.676
Proposed Changes	(27.312)	0.000	(27.312)
SBR Proposed Budget	56.364	0.000	56.364

Summary of proposed changes	Operating £m	Capital £m	Total £m
Whitehall transfer of GB Energy funding from UK Government to support CARES Recovery programme	10.350	0.000	10.350
Release of emerging and planned underspend within Energy Industries to support priorities	(29.954)	0.000	(29.954)
Transfer to Scottish Enterprise to support Just Transition Low Carbon Technology projects at Grangemouth	(6.900)	0.000	(6.900)
Transfer to Scottish Enterprise to support delivery of the Green Hydrogen Fund	(1.517)	0.000	(1.517)
Transfer to Skills Development Scotland to support the Oil and Gas Transition Training Fund	(1.350)	0.000	(1.350)
Miscellaneous minor transfers	2.059	0.000	2.059
Proposed Changes	(27.312)	0.000	(27.312)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	56.364	0.000	56.364
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	56.364	0.000	56.364

Budget Analysis	Operating £m	Capital £m	Total £m
Energy	34.364	0.000	34.364
CARES Recovery	22.000	0.000	22.000
Net Expenditure	56.364	0.000	56.364

Climate Action and Energy
 Schedule 3.3 Environmental Services
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	197.548	0.000	197.548
ABR changes	9.331	0.000	9.331
ABR Budget	206.879	0.000	206.879
Proposed Changes	53.112	0.000	53.112
SBR Proposed Budget	259.991	0.000	259.991

Summary of proposed changes	Operating £m	Capital £m	Total £m
Additional AME budget cover for provisions	55.000	0.000	55.000
Release of emerging and planned underspend to support priorities	(15.792)	0.000	(15.792)
Transfer from Rural Affairs, Land Reform and Islands to NatureScot to support peatland restoration work	10.059	0.000	10.059
Technical Adjustment - IFRS 16 Leases cash	1.627	0.000	1.627
Transfer from Governance and Reform to fund SEPA Invest to Save project	1.256	0.000	1.256
Miscellaneous minor transfers	0.962	0.000	0.962
Proposed Changes	53.112	0.000	53.112

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	259.991	0.000	259.991
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	259.991	0.000	259.991

Budget Analysis	Operating £m	Capital £m	Total £m
Environmental Quality	9.075	0.000	9.075
Nature Restoration	5.073	0.000	5.073
NatureScot	97.301	0.000	97.301
Scottish Environment Protection Agency	54.882	0.000	54.882
Zero Waste	8.085	0.000	8.085
Zero Waste Scotland	30.575	0.000	30.575
Environmental Services AME	55.000	0.000	55.000
Net Expenditure	259.991	0.000	259.991

Climate Action and Energy

Schedule 3.4 Climate Change

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	72.919	0.000	72.919
ABR changes	(21.486)	0.000	(21.486)
ABR Budget	51.433	0.000	51.433
Proposed Changes	(3.450)	0.000	(3.450)
SBR Proposed Budget	47.983	0.000	47.983

Summary of proposed changes	Operating £m	Capital £m	Total £m
Release of emerging and planned underspend to support priorities	(3.500)	0.000	(3.500)
Miscellaneous minor transfers	0.050	0.000	0.050
Proposed Changes	(3.450)	0.000	(3.450)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	47.983	0.000	47.983
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	47.983	0.000	47.983

Budget Analysis	Operating £m	Capital £m	Total £m
Climate Action and Policy	13.750	0.000	13.750
Just Transition Fund	34.233	0.000	34.233
Net Expenditure	47.983	0.000	47.983

Climate Action and Energy
 Schedule 3.5 Scottish Water
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	(117.586)	212.776	95.190
ABR changes	(5.223)	0.000	(5.223)
ABR Budget	(122.809)	212.776	89.967
Proposed Changes	(1.828)	0.000	(1.828)
SBR Proposed Budget	(124.637)	212.776	88.139

Summary of proposed changes	Operating £m	Capital £m	Total £m
Additional loan interest received due to sustained higher interest rates	(4.399)	0.000	(4.399)
Release of emerging and planned underspend to support priorities	(1.000)	0.000	(1.000)
Transfer from Agricultural Support & Related Services to deliver Lochportain water supply connections project	3.571	0.000	3.571
Proposed Changes	(1.828)	0.000	(1.828)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	(124.637)	212.776	88.139
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	(124.637)	212.776	88.139

Budget Analysis	Operating £m	Capital £m	Total £m
Drinking Water Quality Regulator	0.500	0.000	0.500
Hydro Nation	2.449	0.000	2.449
Interest on Voted Loans	(137.999)	0.000	(137.999)
Private Water	10.413	0.000	10.413
Voted Loans	0.000	212.776	212.776
Net Expenditure	(124.637)	212.776	88.139

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

Schedule 3.6 Green Economy
 Details of Proposed Budget

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

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	0.000	0.000	0.000
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	0.000	0.000	0.000

Budget Analysis	Operating £m	Capital £m	Total £m
Green Economy	0.000	0.000	0.000
Net Expenditure	0.000	0.000	0.000

Finance and Local Government

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	15,033.829	41.463	15,075.292
Funding Changes	239.673	0.000	239.673
Technical Adjustments	50.400	0.087	50.487
Net Whitehall Transfers	1.677	0.000	1.677
Net Transfers within Scottish Block	266.965	0.000	266.965
Total changes proposed	558.715	0.087	558.802
Proposed Budget following Spring Budget Revision	15,592.544	41.550	15,634.094

Expenditure Limit	Operating £m	Capital £m	Total £m
Local Government	11,818.898	0.000	11,818.898
Other Finance	64.171	12.063	76.234
Scottish Public Pensions Agency	33.944	2.800	36.744
Governance & Reform	6.373	0.000	6.373
Consumer Policy & Advice	0.531	0.000	0.531
Accountant in Bankruptcy	1.923	1.100	3.023
Planning	9.900	0.000	9.900
FLG Central Government Grants to Local Authorities	7.605	0.000	7.605
Financial Transactions Repayments	0.000	25.000	25.000
Contingency for year-end adjustments	252.000	0.000	252.000
Corporate Running Costs	233.128	0.000	233.128
Total Expenditure Limit	12,428.473	40.963	12,469.436

UK Funded AME	Operating £m	Capital £m	Total £m
Corporate running costs	0.071	0.587	0.658
Contingency for year-end adjustments	50.000	0.000	50.000
Non-domestic rates	3,114.000	0.000	3,114.000
Total UK Funded AME	3,164.071	0.587	3,164.658

Other Expenditure	Operating £m	Capital £m	Total £m
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	15,592.544	41.550	15,634.094
Total Limit on Income (accruing resources)			400.000

Finance and Local Government

Schedule 3.1 Local Government

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	13,132.183	0.000	13,132.183
ABR changes	1,520.916	0.000	1,520.916
ABR Budget	14,653.099	0.000	14,653.099
Proposed Changes	279.799	0.000	279.799
SBR Proposed Budget	14,932.898	0.000	14,932.898

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer from Education and Skills (Learning) to maintain/restore teacher numbers	186.500	0.000	186.500
Capital funding being reprioritised to support the Local Government pay deal	(40.000)	0.000	(40.000)
Capital funding being reprioritised to support the Local Government pay deal	40.000	0.000	40.000
Transfer from Net Zero where block grant funding to Local authorities is now expensed as of 25-26.	36.400	0.000	36.400
Transfer from Net Zero to fund Cycling Walking Safer Routes	23.927	0.000	23.927
Transfer to Local Government Finance for commissioning Single Building Assessments (SBAs)	15.399	0.000	15.399
Transfer from Housing for Rapid Rehousing Transition Plan	3.000	0.000	3.000
Additional funding from Education and Skills (Learning) associated with the Teacher Induction Scheme (included in Local Government Settlement)	2.851	0.000	2.851
Transfer to Scottish Social Services Council as part of Local Government Pay Deal	(2.593)	0.000	(2.593)
Transfer to Local Government for Discretionary Housing Payments	2.000	0.000	2.000
Transfer to Governance and Reform Invest to Save - Local Government - Clacks and Falkirk combined: Regional Collaboration bid	2.000	0.000	2.000
Transfer from DfT iro Regional Connectivity Dundee to Heathrow	1.664	0.000	1.664
Transfer to Governance and Reform Invest to Save - Local Government - Aberdeen City Council: HSCP Digital Innovation Programme - Right Care, Right Time, Right Place	1.239	0.000	1.239
Transfer by Place Based Social Justice (PBSJ) to Local Government Finance Unit	1.100	0.000	1.100
Transfer to Local Government to support deliver of Discretionary Housing Payments (DHPs) across all 32 authority areas	1.000	0.000	1.000

Transfer to Local Government for Rapid Rehousing Transition Plan	1.000	0.000	1.000
Transfer to LG for Perth & Kinross Council response to Perth city centre fire	1.000	0.000	1.000
Transfer to Governance and Reform Invest to Save - Local Government - Clackmannanshire: Transformation Space (Family Wellbeing Partnership)	1.000	0.000	1.000
Miscellaneous minor transfers	2.312	0.000	2.312
Proposed Changes	279.799	0.000	279.799

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	14,932.898	0.000	14,932.898
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	14,932.898	0.000	14,932.898

Budget Analysis	Operating £m	Capital £m	Total £m
Non-Domestic Rates (NDR)	3,114.000	0.000	3,114.000
General Revenue Grant	11,152.708	0.000	11,152.708
Support for Capital	662.399	0.000	662.399
Funding held for agreement of Council Tax Freeze	0.000	0.000	0.000
Local Authority Advice and Policy	3.791	0.000	3.791
Net Expenditure	14,932.898	0.000	14,932.898

Finance and Local Government

Schedule 3.2 Other Finance

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	46.552	12.063	58.615
ABR changes	12.236	0.000	12.236
ABR Budget	58.788	12.063	70.851
Proposed Changes	5.383	0.000	5.383
SBR Proposed Budget	64.171	12.063	76.234

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfers from various Portfolios to Public Information and Engagement to fund marketing campaigns.	4.523	0.000	4.523
Transfers from Health Portfolio to Scottish Futures Trust to support NHS workstream.	1.835	0.000	1.835
Transfer of the Staff Costs budget from FLG to DFME&G portfolio due to realignment of the SG's structure.	(1.567)	0.000	(1.567)
Miscellaneous minor transfers.	0.592	0.000	0.592
Proposed Changes	5.383	0.000	5.383

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	64.171	12.063	76.234
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	64.171	12.063	76.234

Budget Analysis	Operating £m	Capital £m	Total £m
Procurement Shared Services	25.569	0.000	25.569
Scottish Government Capital Projects	0.000	12.063	12.063
Exchequer and Finance	11.853	0.000	11.853
Public Information and Engagement	13.740	0.000	13.740
Scotland Act Implementation	3.750	0.000	3.750
FOI Implementation	0.049	0.000	0.049
Scottish Futures Trust	9.210	0.000	9.210
Net Expenditure	64.171	12.063	76.234

Finance and Local Government

Schedule 3.3 Scottish Public Pensions Agency

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	33.120	2.800	35.920
ABR changes	0.118	0.000	0.118
ABR Budget	33.238	2.800	36.038
Proposed Changes	0.706	0.000	0.706
SBR Proposed Budget	33.944	2.800	36.744

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers.	0.706	0.000	0.706
Proposed Changes	0.706	0.000	0.706

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	33.944	2.800	36.744
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	33.944	2.800	36.744

Budget Analysis	Operating £m	Capital £m	Total £m
Agency Administration	33.944	2.800	36.744
Net Expenditure	33.944	2.800	36.744

Finance and Local Government
 Schedule 3.4 Governance and Reform
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	35.387	0.000	35.387
ABR changes	0.202	0.000	0.202
ABR Budget	35.589	0.000	35.589
Proposed Changes	(29.216)	0.000	(29.216)
SBR Proposed Budget	6.373	0.000	6.373

Summary of proposed changes	Operating £m	Capital £m	Total £m
To record all cabinet paper savings transfers	(12.388)	0.000	(12.388)
Transfer to Health iro Invest to Save Bid	(4.000)	0.000	(4.000)
Transfer From G&R to LG iro Invest to Save Fund	(5.768)	0.000	(5.768)
Invest to Save bid	(1.956)	0.000	(1.956)
Transfer to FSS iro SAFER Programme (Food Law Enforcement)	(1.160)	0.000	(1.160)
Transfer to Justice iro Invest to Save Bid	(1.150)	0.000	(1.150)
Transfer to CA&E iro Invest to Save Bid	(1.256)		
Miscellaneous minor transfers	(1.538)	0.000	(1.538)
Proposed Changes	(29.216)	0.000	(27.960)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	6.373	0.000	6.373
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	6.373	0.000	6.373

Budget Analysis	Operating £m	Capital £m	Total £m
Public Service Reform and Community Empowerment	6.373	0.000	6.373
Net Expenditure	6.373	0.000	6.373

Finance and Local Government
 Schedule 3.5 Consumer Policy & Advice
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.426	0.000	1.426
ABR changes	(0.895)	0.000	(0.895)
ABR Budget	0.531	0.000	0.531
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	0.531	0.000	0.531

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	0.531	0.000	0.531
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	0.531	0.000	0.531

Budget Analysis	Operating £m	Capital £m	Total £m
Consumer Policy and Advice	0.531	0.000	0.531
Net Expenditure	0.531	0.000	0.531

Finance and Local Government

Schedule 3.6 Accountant in Bankruptcy

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.851	1.100	2.951
ABR changes	0.072	0.000	0.072
ABR Budget	1.923	1.100	3.023
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	1.923	1.100	3.023

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	10.528	1.100	11.628
Less: Retained Income	(8.605)	0.000	(8.605)
Less: Capital Receipts Applied	0.000	0.000	0.000
	1.923	1.100	3.023

Budget Analysis	Operating £m	Capital £m	Total £m
Accountant in Bankruptcy	1.923	1.100	3.023
Net Expenditure	1.923	1.100	3.023

Finance and Local Government

Schedule 3.7 Planning

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	9.595	0.000	9.595
ABR changes	0.395	0.000	0.395
ABR Budget	9.990	0.000	9.990
Proposed Changes	(0.090)	0.000	(0.090)
SBR Proposed Budget	9.900	0.000	9.900

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	(0.090)	0.000	(0.090)
Proposed Changes	(0.090)	0.000	(0.090)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	9.900	0.000	9.900
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	9.900	0.000	9.900

Budget Analysis	Operating £m	Capital £m	Total £m
Planning	9.335	0.000	9.335
Planning & Environmental Appeals	0.565	0.000	0.565
Net Expenditure	9.900	0.000	9.900

Finance and Local Government

Schedule 3.8 Finance and Local Government Central Government Grants to Local Authorities

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	67.605	0.000	67.605
ABR changes	(60.000)	0.000	(60.000)
ABR Budget	7.605	0.000	7.605
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	7.605	0.000	7.605

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	7.605	0.000	7.605
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	7.605	0.000	7.605

Budget Analysis	Operating £m	Capital £m	Total £m
Vacant Derelict Land Grant	7.605	0.000	7.605
Climate Emergency	0.000	0.000	0.000
Inter-Island Connectivity	0.000	0.000	0.000
Net Expenditure	7.605	0.000	7.605

Finance and Local Government

Schedule 3.9 Corporate Running Costs

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	207.412	0.500	207.912
ABR changes	25.654	0.000	25.654
ABR Budget	233.066	0.500	233.566
Proposed Changes	0.133	0.087	0.220
SBR Proposed Budget	233.199	0.587	233.786

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer of the Staff Costs budget from FLG to DFME&G portfolio due to realignment of the SG's structure.	1.956	0.000	1.956
Transfer of the Staff Costs budget from FLG to DFME&G portfolio due to realignment of the SG's structure.	(1.800)	0.000	(1.800)
Miscellaneous minor transfers	(0.023)	0.087	0.064
Proposed Changes	0.133	0.087	0.220

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	233.199	0.587	233.786
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	233.199	0.587	233.786

Budget Analysis	Operating £m	Capital £m	Total £m
Corporate Running Costs	233.199	0.587	233.786
Net Expenditure	233.199	0.587	233.786

Finance and Local Government

Schedule 3.10 Financial Transactions Repayments

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	0.000	25.000	25.000
ABR changes	0.000	0.000	0.000
ABR Budget	0.000	25.000	25.000
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	0.000	25.000	25.000

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	0.000	25.000	25.000
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	0.000	25.000	25.000

Budget Analysis	Operating £m	Capital £m	Total £m
Financial Transactions Repayments	0.000	25.000	25.000
Net Expenditure	0.000	25.000	25.000

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	1,334.457	52.700	1,387.157
Funding Changes	(79.151)	0.000	(79.151)
Technical Adjustments	127.389	0.000	127.389
Net Whitehall Transfers	(30.659)	0.000	(30.659)
Net Transfers within Scottish Block	37.441	0.000	37.441
Total changes proposed	55.020	0.000	55.020
Proposed Budget following Spring Budget Revision	1,389.477	52.700	1,442.177

Expenditure Limit	Operating £m	Capital £m	Total £m
Digital	84.620	14.800	99.420
Employability and Training	101.660	0.000	101.660
Enterprise, Trade and Investment	455.686	(8.100)	447.586
European Social Fund - 2014-20 Programmes	(100.000)	0.000	(100.000)
European Regional Development Fund	0.000	0.000	0.000
Economic and Scientific Advice	17.304	0.000	17.304
Organisational Readiness	38.868	0.000	38.868
Government Business and Constitutional Relations	12.991	0.000	12.991
Regeneration	64.052	0.000	64.052
Scottish National Investment Bank	227.000	0.000	227.000
Cities and Regions Investment & Strategy	175.943	0.000	175.943
Ferguson Marine	14.260	46.000	60.260
Tourism	55.144	0.000	55.144
Gaelic	30.843	0.000	30.843
Redress, Relations and Response	81.436	0.000	81.436
DFMEG Central Government Grants	4.670	0.000	4.670
Total Expenditure Limit	1,264.477	52.700	1,317.177

UK Funded AME	Operating £m	Capital £m	Total £m
Redress, Relations and Response	45.000	0.000	45.000
Scottish National Investment Bank	80.000	0.000	80.000
Total UK Funded AME	125.000	0.000	125.000

Other Expenditure	Operating £m	Capital £m	Total £m
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	1,389.477	52.700	1,442.177

Total Limit on Income (accruing resources)	400.000
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Deputy First Minister, Economy and Gaelic
 Schedule 3.1 Digital
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	98.031	0.000	98.031
ABR changes	(14.664)	14.800	0.136
ABR Budget	83.367	14.800	98.167
Proposed Changes	1.253	0.000	1.253
SBR Proposed Budget	84.620	14.800	99.420

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer from DSIT (Department for Science, Innovation and Technology) for Project Gigabit.	6.282	0.000	6.282
Funds returned to the DFMEG portfolio to provide resources for other project deliveries.	(5.000)	0.000	(5.000)
Miscellaneous minor transfers	(0.029)	0.000	(0.029)
Proposed Changes	1.253	0.000	1.253

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	84.620	14.800	99.420
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	84.620	14.800	99.420

Budget Analysis	Operating £m	Capital £m	Total £m
Digital Economy	0.000	0.000	0.000
Digital Strategy	50.640	14.800	65.440
Digital Connectivity	33.980	0.000	33.980
Net Expenditure	84.620	14.800	99.420

Deputy First Minister, Economy and Gaelic
 Schedule 3.2 Employability and Training
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	104.452	0.000	104.452
ABR changes	(2.762)	0.000	(2.762)
ABR Budget	101.690	0.000	101.690
Proposed Changes	(0.030)	0.000	(0.030)
SBR Proposed Budget	101.660	0.000	101.660

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	(0.030)	0.000	(0.030)
Proposed Changes	(0.030)	0.000	(0.030)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	101.660	0.000	101.660
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	101.660	0.000	101.660

Budget Analysis	Operating £m	Capital £m	Total £m
Employability	101.660	0.000	101.660
Net Expenditure	101.660	0.000	101.660

Deputy First Minister, Economy and Gaelic
 Schedule 3.3 Enterprise, Trade and Investment
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	377.625	(8.100)	369.525
ABR changes	32.942	0.000	32.942
ABR Budget	410.567	(8.100)	402.467
Proposed Changes	45.118	0.000	45.118
SBR Proposed Budget	455.685	(8.100)	447.585

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer to SE for Just Transition Celtic Renewables Project	2.400	0.000	2.400
Transfer to SE for Just Transition Low Carbon Technologies Project	3.000	0.000	3.000
Transfer to SE for Just Transition MiAlgae Project	1.500	0.000	1.500
Transfer to SE to support delivery of the Green Hydrogen fund for 2025/26	1.457	0.000	1.457
Transfer to HIE for Offshore wind investment programme funding	19.108	0.000	19.108
Transfer to SNIB from Offshore wind investment programme funding	1.000	0.000	1.000
SE AME budget requirement 2025-26	1.500	0.000	1.500
Transfer BCT from MHCLG iro Investment Zones (Glasgow City Region and the North East)	7.353	0.000	7.353
Transfer BCT from MHCLG iro Investment Zones (Glasgow City Region and the North East)	7.092	0.000	7.092
Corporate Transfer to ETI to support 6-point export plan which is a key PfG commitment	2.100	0.000	2.100
Corporate Transfer to ETI Island Resilience Fund to support to businesses impacted by Calmac ferry disruption	4.400	0.000	4.400
Corporate Transfer to cover additional FT budget for Scottish Enterprise	2.160	0.000	2.160
Transfer from SG to MHCLG in respect of Green Freeports (return of funding)	(3.600)	0.000	(3.600)
Corporate transfer from Highlands and Islands Offshore Wind funding handed back to centre	(6.055)	0.000	(6.055)
Miscellaneous Minor Transfers	1.703	0.000	1.703
Proposed Changes	45.118	0.000	45.118

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	455.686	(8.100)	447.586
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	455.686	(8.100)	447.586

Budget Analysis	Operating £m	Capital £m	Total £m
Enterprise	24.760	0.000	24.760
Scottish Enterprise	251.586	0.000	251.586
Highlands and Islands Enterprise	95.987	0.000	95.987
South of Scotland Enterprise Agency	30.701	0.000	30.701
Innovation, Entrepreneurship and International Trade and Investment	52.651	(8.100)	44.551
Net Expenditure	455.686	(8.100)	447.586

Deputy First Minister, Economy and Gaelic
 Schedule 3.4 European Social Fund - 2014-20 Programmes
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	0.000	0.000	0.000
ABR changes	0.000	0.000	0.000
ABR Budget	0.000	0.000	0.000
Proposed Changes	(100.000)	0.000	(100.000)
SBR Proposed Budget	(100.000)	0.000	(100.000)

Summary of proposed changes	Operating £m	Capital £m	Total £m
Recovery of additional income from the European Structural Funds programmes	(100.000)	0.000	(100.000)
Proposed Changes	(100.000)	0.000	(100.000)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	(100.000)	0.000	(100.000)
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	(100.000)	0.000	(100.000)

Budget Analysis	Operating £m	Capital £m	Total £m
ESF Central Government Spend- EC Income	0.000	0.000	0.000
ESF Central Government Spend	0.000	0.000	0.000
ESF Grants to Local Authorities	0.000	0.000	0.000
ESF Grants to Local Authorities - EC Income	(100.000)	0.000	(100.000)
Net Expenditure	(100.000)	0.000	(100.000)

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

Deputy First Minister, Economy and Gaelic
 Schedule 3.5 European Regional Development Fund
 Details of Proposed Budget

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

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	0.000	0.000	0.000
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	0.000	0.000	0.000

Budget Analysis	Operating £m	Capital £m	Total £m
ERDF Central Government Spend - EC Income	0.000	0.000	0.000
ERDF Central Government Spend	0.000	0.000	0.000
ERDF Grants to Local Authorities	0.000	0.000	0.000
ERDF Grants to Local Authorities - EC Income	0.000	0.000	0.000
Net Expenditure	0.000	0.000	0.000

Deputy First Minister, Economy and Gaelic
 Schedule 3.6 Economic and Scientific Advice
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	14.205	0.000	14.205
ABR changes	0.531	0.000	0.531
ABR Budget	14.736	0.000	14.736
Proposed Changes	2.567	0.000	2.567
SBR Proposed Budget	17.303	0.000	17.303

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer of Budget from Major Events to DBBR in DG Economy	2.166	0.000	2.166
Miscellaneous Minor Transfers	0.402	0.000	0.402
Proposed Changes	2.567	0.000	2.567

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	17.304	0.000	17.304
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	17.304	0.000	17.304

Budget Analysis	Operating £m	Capital £m	Total £m
Scientific Engagement and Advice	3.025	0.000	3.025
Economic Strategy	6.951	0.000	6.951
Office of the Chief Economic Adviser	7.328	0.000	7.328
Net Expenditure	17.304	0.000	17.304

Deputy First Minister, Economy and Gaelic
 Schedule 3.7 Organisational Readiness
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	40.012	0.000	40.012
ABR changes	(0.026)	0.000	(0.026)
ABR Budget	39.986	0.000	39.986
Proposed Changes	(1.118)	0.000	(1.118)
SBR Proposed Budget	38.868	0.000	38.868

Summary of proposed changes	Operating £m	Capital £m	Total £m
IFRS16 Funding for Scottish Covid Inquiry (SCI)	0.675	0.000	0.675
SCI Resource Staff Operating (non-TOC) return to centre	(2.700)	0.000	(2.700)
Miscellaneous minor transfers.	0.907	0.000	0.907
Proposed Changes	(1.118)	0.000	0.907

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	38.868	0.000	38.868
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	38.868	0.000	38.868

Budget Analysis	Operating £m	Capital £m	Total £m
Resilience	3.903	0.000	3.903
Response and Readiness	25.533	0.000	25.533
Office of the Chief Researcher	0.950	0.000	0.950
Strategy and Delivery	8.482	0.000	8.482
Net Expenditure	38.868	0.000	38.868

Deputy First Minister, Economy and Gaelic

Schedule 3.8 Government Business and Constitutional Relations Policy and Co-ordination

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	7.194	0.000	7.194
ABR changes	0.000	0.000	0.000
ABR Budget	7.194	0.000	7.194
Proposed Changes	5.797	0.000	5.797
SBR Proposed Budget	12.991	0.000	12.991

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer of the Staff Costs budget from FLG to DFME&G portfolio due to realignment of the SG's structure.	1.800	0.000	1.800
Transfer to deliver the eCounting solution for the local government elections.	1.300	0.000	1.300
Transfer to cover costs related to accessing the UK online absent voting application	1.100	0.000	1.100
Transfer of the Staff Costs budget from FLG to DFME&G portfolio due to realignment of the SG's structure.	1.567	0.000	1.567
Miscellaneous minor transfers.	0.030	0.000	0.030
Proposed Changes	5.797	0.000	5.797

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	12.991	0.000	12.991
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	12.991	0.000	12.991

Budget Analysis	Operating £m	Capital £m	Total £m
Local Government Election	2.050	0.000	2.050
Boundaries Scotland	0.415	0.000	0.415
Scottish Parliament Elections	1.230	0.000	1.230
Government Business and Constitutional Relations Policy and Co-ordination	9.296	0.000	9.296
Net Expenditure	12.991	0.000	12.991

Deputy First Minister, Economy and Gaelic
 Schedule 3.9 Regeneration
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	62.150	0.000	62.150
ABR changes	(0.085)	0.000	(0.085)
ABR Budget	62.065	0.000	62.065
Proposed Changes	1.987	0.000	1.987
SBR Proposed Budget	64.052	0.000	64.052

Summary of proposed changes	Operating £m	Capital £m	Total £m
Essential transfer to DG Economy to ensure the Investing in Communities Fund is delivered	2.380	0.000	2.380
Miscellaneous Minor Transfers	(0.393)	0.000	(0.393)
Proposed Changes	1.987	0.000	1.987

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	64.052	0.000	64.052
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	64.052	0.000	64.052

Budget Analysis	Operating £m	Capital £m	Total £m
Regeneration	64.052	0.000	64.052
Net Expenditure	64.052	0.000	64.052

Deputy First Minister, Economy and Gaelic
 Schedule 3.10 Scottish National Investment Bank
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	200.000	0.000	200.000
ABR changes	27.000	0.000	27.000
ABR Budget	227.000	0.000	227.000
Proposed Changes	80.000	0.000	80.000
SBR Proposed Budget	307.000	0.000	307.000

Summary of proposed changes	Operating £m	Capital £m	Total £m
SNIB AME budget requirement 2025-26	80.000	0.000	80.000
Proposed Changes	80.000	0.000	80.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	307.000	0.000	307.000
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	307.000	0.000	307.000

Budget Analysis	Operating £m	Capital £m	Total £m
Scottish National Investment Bank	307.000	0.000	307.000
Net Expenditure	307.000	0.000	307.000

Deputy First Minister, Economy and Gaelic
 Schedule 3.11 Cities Investment and Strategy
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	223.965	0.000	223.965
ABR changes	(0.200)	0.000	(0.200)
ABR Budget	223.765	0.000	223.765
Proposed Changes	(47.822)	0.000	(47.822)
SBR Proposed Budget	175.943	0.000	175.943

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer from Cities to UKG (funding transferred back to HMT)	(47.786)	0.000	(47.786)
Miscellaneous Minor Transfers	(0.036)	0.000	(0.036)
Proposed Changes	(47.822)	0.000	(0.036)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	175.943	0.000	175.943
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	175.943	0.000	175.943

Budget Analysis	Operating £m	Capital £m	Total £m
City and Regional Investment & Strategy	166.928	0.000	166.928
Growth Accelerator	9.015	0.000	9.015
Net Expenditure	175.943	0.000	175.943

Deputy First Minister, Economy and Gaelic
 Schedule 3.12 Ferguson Marine Spending Plans
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.860	46.000	47.860
ABR changes	8.300	0.000	8.300
ABR Budget	10.160	46.000	56.160
Proposed Changes	4.100	0.000	4.100
SBR Proposed Budget	14.260	46.000	60.260

Summary of proposed changes	Operating £m	Capital £m	Total £m
Corporate Transfer to Ferguson Marine to cover subsidy grant support to Alexander Dennis' company furlough scheme	4.100	0.000	4.100
Proposed Changes	4.100	0.000	4.100

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	14.260	46.000	60.260
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	14.260	46.000	60.260

Budget Analysis	Operating £m	Capital £m	Total £m
Ferguson Marine	14.260	46.000	60.260
Net Expenditure	14.260	46.000	60.260

Deputy First Minister, Economy and Gaelic
 Schedule 3.13 Tourism and Major Events
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	55.459	0.000	55.459
ABR changes	0.030	0.000	0.030
ABR Budget	55.489	0.000	55.489
Proposed Changes	(0.345)	0.000	(0.345)
SBR Proposed Budget	55.144	0.000	55.144

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous Minor Transfers	(0.345)	0.000	(0.345)
Proposed Changes	(0.345)	0.000	(0.345)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	55.144	0.000	55.144
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	55.144	0.000	55.144

Budget Analysis	Operating £m	Capital £m	Total £m
Major Events	2.374	0.000	2.374
Tourism	52.770	0.000	52.770
Net Expenditure	55.144	0.000	55.144

Deputy First Minister, Economy and Gaelic
 Schedule 3.14 Gaelic
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	30.535	0.000	30.535
ABR changes	0.308	0.000	0.308
ABR Budget	30.843	0.000	30.843
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	30.843	0.000	30.843

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous Minor Transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	30.843	0.000	30.843
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	30.843	0.000	30.843

Budget Analysis	Operating £m	Capital £m	Total £m
Gaelic	30.843	0.000	30.843
Net Expenditure	30.843	0.000	30.843

Deputy First Minister, Economy and Gaelic
 Schedule 3.15 Redress, Relations and Response
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	60.425	0.000	60.425
ABR changes	2.500	0.000	2.500
ABR Budget	62.925	0.000	62.925
Proposed Changes	63.511	0.000	63.511
SBR Proposed Budget	126.436	0.000	126.436

Summary of proposed changes	Operating £m	Capital £m	Total £m
Redress Statutory Scheme Provision adjustment following recalculation of costs - AME	45.000	0.000	45.000
Additional funding to support the operational costs of Scottish Child Abuse Inquiry	8.900	0.000	8.900
Additional funding to meet increased Redress Statutory Scheme Payments	9.051	0.000	9.051
Miscellaneous minor transfers	0.560	0.000	0.560
Proposed Changes	63.511	0.000	63.511

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	126.436	0.000	126.436
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	126.436	0.000	126.436

Budget Analysis	Operating £m	Capital £m	Total £m
Redress, Relations and Response	81.436	0.000	81.436
Redress, Relations and Response - AME	45.000	0.000	45.000
Net Expenditure	126.436	0.000	126.436

Deputy First Minister, Economy and Gaelic

Schedule 3.16 DFMEG Central Government Grants to Local Authorities

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.478	0.000	4.478
ABR changes	0.192	0.000	0.192
ABR Budget	4.670	0.000	4.670
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	4.670	0.000	4.670

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous Minor Transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.670	0.000	4.670
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	4.670	0.000	4.670

Budget Analysis	Operating £m	Capital £m	Total £m
Gaelic Grant	4.670	0.000	4.670
Net Expenditure	4.670	0.000	4.670

Housing

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	1,022.386	(14.800)	1,007.586
Funding Changes	9.000	(15.000)	(6.000)
Technical Adjustments	(43.479)	0.000	(43.479)
Net Whitehall Transfers	8.000	0.000	8.000
Net Transfers within Scottish Block	(21.978)	0.000	(21.978)
Total changes proposed	(48.457)	(15.000)	(63.457)
Proposed Budget following Spring Budget Revision	973.929	(29.800)	944.129

Expenditure Limit	Operating £m	Capital £m	Total £m
Housing and Building Standards	685.008	(27.300)	657.708
Energy Efficiency and Decarbonisation	295.587	(2.500)	293.087
Cladding Remediation	36.813	0.000	36.813
Total Expenditure Limit	1,017.408	(29.800)	987.608

UK Funded AME	Operating £m	Capital £m	Total £m
Housing and Building Standards	(43.479)	0.000	(43.479)
Total UK Funded AME	(43.479)	0.000	(43.479)

Other Expenditure	Operating £m	Capital £m	Total £m
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	973.929	(29.800)	944.129

Total Limit on Income (accruing resources)	90.000
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Housing

Schedule 3.1 Housing & Building Standards

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	679.080	(12.300)	666.780
ABR changes	(31.991)	0.000	(31.991)
ABR Budget	647.089	(12.300)	634.789
Proposed Changes	(5.560)	(15.000)	(20.560)
SBR Proposed Budget	641.529	(27.300)	614.229

Summary of proposed changes	Operating £m	Capital £m	Total £m
AME budget requirement as included in the SE 2025-26.	(43.479)	0.000	(43.479)
Funding to Housing for Affordable Housing supply programme.	36.000	0.000	36.000
Savings as agreed to support Path to Balance as a result of additional FT receipts.	0.000	(15.000)	(15.000)
Funding to Housing for Affordable Housing supply programme.	8.000	0.000	8.000
Transfer to F&LG for Rapid Rehousing Transition Plan	(3.000)	0.000	(3.000)
Funding to Scottish Courts and Tribunal Service for Housing & Property Chamber - Private Rented Sector	(1.398)	0.000	(1.398)
Transfer to F&LG for Perth & Kinross Council response to Perth city centre fire	(1.000)	0.000	(1.000)
Transfer to Local Government for Rapid Rehousing Transition Plan	(1.000)	0.000	(1.000)
Miscellaneous minor transfers	0.317	0.000	0.317
Proposed Changes	(5.560)	(15.000)	(20.560)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	641.529	(27.300)	614.229
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	641.529	(27.300)	614.229

Budget Analysis	Operating £m	Capital £m	Total £m
More Homes	642.239	(27.300)	614.939
Fuel Poverty and Housing Quality	1.947	0.000	1.947
Housing Support	36.414	0.000	36.414
Building Standards	4.408	0.000	4.408
House AME	(43.479)	0.000	(43.479)
Net Expenditure	641.529	(27.300)	614.229

Housing

Schedule 3.2 Energy Efficiency and Decarbonisation

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	351.617	(2.500)	349.117
ABR changes	(28.532)	0.000	(28.532)
ABR Budget	323.085	(2.500)	320.585
Proposed Changes	(27.498)	0.000	(27.498)
SBR Proposed Budget	295.587	(2.500)	293.087

Summary of proposed changes	Operating £m	Capital £m	Total £m
Release of Heat in Buildings funding to support priorities	(27.000)	0.000	(27.000)
Miscellaneous minor transfers	(0.498)	0.000	(0.498)
Proposed Changes	(27.498)	0.000	(27.498)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	295.587	(2.500)	293.087
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	295.587	(2.500)	293.087

Budget Analysis	Operating £m	Capital £m	Total £m
Energy Efficiency and Decarbonisation	295.587	(2.500)	293.087
Net Expenditure	295.587	(2.500)	293.087

Housing

Schedule 3.3 Cladding Remediation

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	52.166	0.000	52.166
ABR changes	0.046	0.000	0.046
ABR Budget	52.212	0.000	52.212
Proposed Changes	(15.399)	0.000	(15.399)
SBR Proposed Budget	36.813	0.000	36.813

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer to Local Government Finance for commissioning Single Building Assessments (SBAs)	(15.399)	0.000	(15.399)
Proposed Changes	(15.399)	0.000	(15.399)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	36.813	0.000	36.813
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	36.813	0.000	36.813

Budget Analysis	Operating £m	Capital £m	Total £m
Cladding Remediation	36.813	0.000	36.813
Net Expenditure	36.813	0.000	36.813

The Crown Office and Procurator Fiscal Service
 Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	237.058	13.770	250.828
Funding Changes	0.000	0.000	0.000
Technical Adjustments	13.250	0.000	13.250
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	0.671	0.000	0.671
Total changes proposed	13.921	0.000	13.921
Proposed Budget following Spring Budget Revision	250.979	13.770	264.749

Expenditure Limit	Operating £m	Capital £m	Total £m
The Crown Office and Procurator Fiscal Service	237.729	12.400	250.129
Total Expenditure Limit	237.729	12.400	250.129

UK Funded AME	Operating £m	Capital £m	Total £m
The Crown Office and Procurator Fiscal Service	13.250	1.370	14.620
Total UK Funded AME	13.250	1.370	14.620

Other Expenditure	Operating £m	Capital £m	Total £m
The Crown Office and Procurator Fiscal Service	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	250.979	13.770	264.749

Total Limit on Income (accruing resources)	3.000
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The Crown Office and Procurator Fiscal Service
 Schedule 3.1 The Crown Office and Procurator Fiscal Service
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	235.358	13.770	249.128
ABR changes	1.700	0.000	1.700
ABR Budget	237.058	13.770	250.828
Proposed Changes	13.921	0.000	13.921
SBR Proposed Budget	250.979	13.770	264.749

Summary of proposed changes	Operating £m	Capital £m	Total £m
AME budget requirement as included in the SE 2025-26	13.250	0.000	13.250
Miscellaneous minor transfers	0.671	0.000	0.671
Proposed Changes	13.921	0.000	13.921

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	250.979	13.770	264.749
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	250.979	13.770	264.749

Budget Analysis	Operating £m	Capital £m	Total £m
Staff Costs	188.471	0.000	188.471
Office Costs	49.258	0.000	49.258
Case Related	0.000	0.000	0.000
Centrally Managed Costs	0.000	0.000	0.000
Centrally Managed Costs - AME	13.250	1.370	14.620
Capital Expenditure	0.000	12.400	12.400
Net Expenditure	250.979	13.770	264.749

Scottish Housing Regulator

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	5.481	0.100	5.581
Funding Changes	0.000	(0.050)	(0.050)
Technical Adjustments	0.000	0.000	0.000
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	0.000	0.000	0.000
Total changes proposed	(0.100)	0.000	(0.100)
Proposed Budget following Spring Budget Revision	5.481	0.050	5.531

Expenditure Limit	Operating £m	Capital £m	Total £m
Scottish Housing Regulator	5.481	0.050	5.531
Total Expenditure Limit	5.481	0.050	5.531

UK Funded AME	Operating £m	Capital £m	Total £m
Scottish Housing Regulator	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000

Other Expenditure	Operating £m	Capital £m	Total £m
Scottish Housing Regulator	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	5.481	0.050	5.531

Total Limit on Income (accruing resources)	0.000
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Scottish Housing Regulator
 Schedule 3.1 Scottish Housing Regulator
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5.481	0.300	5.781
ABR changes	0.000	(0.200)	(0.200)
ABR Budget	5.481	0.100	5.581
Proposed Changes	0.000	(0.050)	(0.050)
SBR Proposed Budget	5.481	0.050	5.531

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.000	(0.050)	(0.050)
Proposed Changes	0.000	(0.050)	(0.050)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.481	0.050	5.531
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	5.481	0.050	5.531

Budget Analysis	Operating £m	Capital £m	Total £m
Scottish Housing Regulator	5.481	0.050	5.531
Net Expenditure	5.481	0.050	5.531

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	34.512	4.000	38.512
Funding Changes	0.000	0.000	0.000
Technical Adjustments	(0.100)	0.000	(0.100)
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	0.000	0.000	0.000
Total changes proposed	(0.100)	0.000	(0.100)
Proposed Budget following Spring Budget Revision	34.412	4.000	38.412

Expenditure Limit	Operating £m	Capital £m	Total £m
National Records of Scotland	34.412	4.000	38.412
Total Expenditure Limit	34.412	4.000	38.412

UK Funded AME	Operating £m	Capital £m	Total £m
National Records of Scotland	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000

Other Expenditure	Operating £m	Capital £m	Total £m
National Records of Scotland	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	34.412	4.000	38.412

Total Limit on Income (accruing resources)	9.800
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Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	30.400	4.000	34.400
ABR changes	4.112	0.000	4.112
ABR Budget	34.512	4.000	38.512
Proposed Changes	(0.100)	0.000	(0.100)
SBR Proposed Budget	34.412	4.000	38.412

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	(0.100)	0.000	(0.100)
Proposed Changes	(0.100)	0.000	(0.100)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	40.212	4.000	44.212
Less: Retained Income	(5.800)	0.000	(5.800)
Less: Capital Receipts Applied	0.000	0.000	0.000
	34.412	4.000	38.412

Budget Analysis	Operating £m	Capital £m	Total £m
Administration Costs	38.112	0.000	38.112
Depreciation charge	2.100	0.000	2.100
Capital Expenditure	0.000	4.000	4.000
Less Income	(5.800)	0.000	(5.800)
Net Expenditure	34.412	4.000	38.412

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	3.751	0.000	3.751
Funding Changes	0.000	0.000	0.000
Technical Adjustments	0.000	0.000	0.000
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	0.000	0.000	0.000
Total changes proposed	0.000	0.000	0.000
Proposed Budget following Spring Budget Revision	3.751	0.000	3.751

Expenditure Limit	Operating £m	Capital £m	Total £m
Office of the Scottish Charity Regulator	3.751	0.000	3.751
Total Expenditure Limit	3.751	0.000	3.751

UK Funded AME	Operating £m	Capital £m	Total £m
Office of the Scottish Charity Regulator	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000

Other Expenditure	Operating £m	Capital £m	Total £m
Office of the Scottish Charity Regulator	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	3.751	0.000	3.751

Total Limit on Income (accruing resources)	0.000
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Office of the Scottish Charity Regulator

Schedule 3.1 Office of the Scottish Charity Regulator

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	3.751	0.000	3.751
ABR changes	0.000	0.000	0.000
ABR Budget	3.751	0.000	3.751
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	3.751	0.000	3.751

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3.751	0.000	3.751
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	3.751	0.000	3.751

Budget Analysis	Operating £m	Capital £m	Total £m
Office of the Scottish Charity Regulator	3.751	0.000	3.751
Net Expenditure	3.751	0.000	3.751

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	188.081	19.600	207.681
Funding Changes	0.220	0.000	0.220
Technical Adjustments	0.050	1.020	1.070
Net Whitehall Transfers	1.730	0.000	1.730
Net Transfers within Scottish Block	9.067	0.000	9.067
Total changes proposed	11.067	1.020	12.087
Proposed Budget following Spring Budget Revision	199.148	20.620	219.768

Expenditure Limit	Operating £m	Capital £m	Total £m
Scottish Courts and Tribunals Service	199.098	19.6	218.698
Total Expenditure Limit	199.098	19.6	218.698

UK Funded AME	Operating £m	Capital £m	Total £m
Scottish Courts and Tribunals Service	0.050	1.020	1.070
Total UK Funded AME	0.050	1.020	1.070

Other Expenditure	Operating £m	Capital £m	Total £m
Scottish Courts and Tribunals Service	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	199.148	20.620	219.768

Total Limit on Income (accruing resources)	57.000
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Scottish Courts and Tribunals Service
 Schedule 3.1 Scottish Courts and Tribunals Service
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	157.382	19.600	176.982
ABR changes	30.699	0.000	30.699
ABR Budget	188.081	19.600	207.681
Proposed Changes	11.067	1.020	12.087
SBR Proposed Budget	199.148	20.620	219.768

Summary of proposed changes	Operating £m	Capital £m	Total £m
Transfer from Social Security to support the running costs for the Social Security Chamber.	4.200	0.000	4.200
Transfer from Cabinet Office to cover the full-year cost of staff transferred from Her Majesty's Courts and Tribunals Service (HMCTS) to SCTS in 2024/25 and fee-paid member sitting costs based on the reduction in HMCTS spend as a result of the devolution of adult disability benefits.	1.730	0.000	1.730
Transfer from Housing to support the operational costs for the First-tier Tribunal Housing and Property Chamber	1.398	0.000	1.398
Reprioritisation of resources to meet additional costs	1.150	0.000	1.150
Technical Adjustment - IFRS 16 Leases	0.000	1.020	1.020
Miscellaneous Minor Transfers	2.589	0.000	2.589
Proposed Changes	11.067	1.020	12.087

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	254.148	20.620	274.768
Less: Retained Income	(55.000)	0.000	(55.000)
Less: Capital Receipts Applied	0.000	0.000	0.000
	199.148	20.620	219.768

Budget Analysis	Operating £m	Capital £m	Total £m
Operating Expenditure	254.098	0.000	254.098
Less Civil Fees	(45.000)	0.000	(45.000)
Less Other Income (SCTS)	(10.000)	0.000	(10.000)
SCTS AME	0.050	1.020	1.070
Scottish Courts and Tribunals Service Capital	0.000	19.600	19.600
Net Expenditure	199.148	20.620	219.768

Scottish Fiscal Commission

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	2.788	0.000	2.788
Funding Changes	0.000	0.000	0.000
Technical Adjustments	0.000	0.000	0.000
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	0.250	0.000	0.000
Total changes proposed	0.000	0.000	0.000
Proposed Budget following Spring Budget Revision	2.788	0.000	2.788

Expenditure Limit	Operating £m	Capital £m	Total £m
Scottish Fiscal Commission	2.788	0.000	2.788
Total Expenditure Limit	2.788	0.000	2.788

UK Funded AME	Operating £m	Capital £m	Total £m
Scottish Fiscal Commission	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000

Other Expenditure	Operating £m	Capital £m	Total £m
Scottish Fiscal Commission	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	2.788	0.000	2.788

Total Limit on Income (accruing resources)	0.000
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Scottish Fiscal Commission

Schedule 3.1 Scottish Fiscal Commission
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.765	0.000	2.765
ABR changes	0.023	0.000	0.023
ABR Budget	2.788	0.000	2.788
Proposed Changes	0.000	0.000	0.000
SBR Proposed Budget	2.788	0.000	2.788

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.000	0.000	0.000
Proposed Changes	0.000	0.000	0.000

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2.788	0.000	2.788
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	2.788	0.000	2.788

Budget Analysis	Operating £m	Capital £m	Total £m
Scottish Fiscal Commission	2.788	0.000	2.788
Net Expenditure	2.788	0.000	2.788

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	10.213	1.750	11.963
Funding Changes	0.000	(0.900)	(0.900)
Technical Adjustments	0.000	0.000	0.000
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	0.250	0.000	0.250
Total changes proposed	0.250	(0.900)	(0.650)
Proposed Budget following Spring Budget Revision	10.463	0.850	11.313

Expenditure Limit	Operating £m	Capital £m	Total £m
Revenue Scotland	10.463	0.850	11.313
Total Expenditure Limit	10.463	0.850	11.313

UK Funded AME	Operating £m	Capital £m	Total £m
Revenue Scotland	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000

Other Expenditure	Operating £m	Capital £m	Total £m
Revenue Scotland	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	10.463	0.850	11.313

Total Limit on Income (accruing resources)	0.000
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Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10.213	1.750	11.963
ABR changes	0.000	0.000	0.000
ABR Budget	10.213	1.750	11.963
Proposed Changes	0.250	(0.900)	(0.650)
SBR Proposed Budget	10.463	0.850	11.313

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.250	(0.900)	(0.650)
Proposed Changes	0.250	(0.900)	(0.650)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	10.463	0.850	11.313
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	10.463	0.850	11.313

Budget Analysis	Operating £m	Capital £m	Total £m
Revenue Scotland	10.463	0.850	11.313
Net Expenditure	10.463	0.850	11.313

Registers of Scotland

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	4.907	0.700	5.607
Funding Changes	(0.725)	0.725	0.000
Technical Adjustments	0.790	0.026	0.816
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	0.000	0.000	0.000
Total changes proposed	0.065	0.751	0.816
Proposed Budget following Spring Budget Revision	4.972	1.451	6.423

Expenditure Limit	Operating £m	Capital £m	Total £m
Registers of Scotland	4.182	1.425	5.607
Total Expenditure Limit	4.182	1.425	5.607

UK Funded AME	Operating £m	Capital £m	Total £m
Registers of Scotland	0.790	0.026	0.816
Total UK Funded AME	0.790	0.026	0.816

Other Expenditure	Operating £m	Capital £m	Total £m
Registers of Scotland	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	4.972	1.451	6.423

Total Limit on Income (accruing resources)	105.000
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Registers of Scotland

Schedule 3.1 Registers of Scotland

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.307	0.700	5.007
ABR changes	0.600	0.000	0.600
ABR Budget	4.907	0.700	5.607
Proposed Changes	0.065	0.751	0.816
SBR Proposed Budget	4.972	1.451	6.423

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.065	0.751	0.816
Proposed Changes	0.065	0.751	0.816

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	89.746	1.451	91.197
Less: Retained Income	(84.774)	0.000	(84.774)
Less: Capital Receipts Applied	0.000	0.000	0.000
	4.972	1.451	6.423

Budget Analysis	Operating £m	Capital £m	Total £m
Registers of Scotland	4.972	1.451	6.423
Net Expenditure	4.972	1.451	6.423

Environmental Standards Scotland

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	3.172	0.000	3.172
Funding Changes	(0.091)	0.000	(0.091)
Technical Adjustments	0.000	0.000	0.000
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	0.000	0.000	0.000
Total changes proposed	(0.091)	0.000	(0.091)
Proposed Budget following Spring Budget Revision	3.081	0.000	3.081

Expenditure Limit	Operating £m	Capital £m	Total £m
Environmental Standards Scotland	3.081	0.000	3.081
Total Expenditure Limit	3.081	0.000	3.081

UK Funded AME	Operating £m	Capital £m	Total £m
Environmental Standards Scotland	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000

Other Expenditure	Operating £m	Capital £m	Total £m
Environmental Standards Scotland	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	3.081	0.000	3.081

Total Limit on Income (accruing resources)	0.000
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Environmental Standards Scotland

Schedule 3.1 Environmental Standards Scotland

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	3.172	0.616	3.788
ABR changes	0.000	(0.616)	(0.616)
ABR Budget	3.172	0.000	3.172
Proposed Changes	(0.091)	0.000	(0.091)
SBR Proposed Budget	3.081	0.000	3.081

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	(0.091)	0.000	(0.091)
Proposed Changes	(0.091)	0.000	(0.091)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3.081	0.000	3.081
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	3.081	0.000	3.081

Budget Analysis	Operating £m	Capital £m	Total £m
Environmental Standards Scotland	3.081	0.000	3.081
Net Expenditure	3.081	0.000	3.081

Food Standards Scotland

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	23.316	0.000	23.316
Funding Changes	0.000	0.000	0.000
Technical Adjustments	0.000	0.014	0.014
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	3.544	0.000	3.544
Total changes proposed	3.544	0.014	3.558
Proposed Budget following Spring Budget Revision	26.860	0.014	26.874

Expenditure Limit	Operating £m	Capital £m	Total £m
Food Standards Scotland	26.510	0.000	26,510
Total Expenditure Limit	26.510	0.000	26.510

UK Funded AME	Operating £m	Capital £m	Total £m
Food Standards Scotland	0.350	0.014	0.364
Total UK Funded AME	0.350	0.014	0.364

Other Expenditure	Operating £m	Capital £m	Total £m
Food Standards Scotland	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	26.860	0.014	26.874

Total Limit on Income (accruing resources)	0.000
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Food Standards Scotland

Schedule 3.1 Food Standards Scotland

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	3.525	0.587	4.112
ABR changes	0.900	(0.587)	0.313
ABR Budget	4.425	0.000	4.425
Proposed Changes	0.029	0.000	0.029
SBR Proposed Budget	4.454	0.000	4.454

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.029	0.000	0.029
Proposed Changes	0.029	0.000	0.029

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.454	0.000	4.454
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	4.454	0.000	4.454

Budget Analysis	Operating £m	Capital £m	Total £m
Administration Costs	4.454	0.000	4.454
Net Expenditure	4.454	0.000	4.454

Consumer Scotland

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	4.425	0.000	4.425
Funding Changes	0.029	0.000	0.029
Technical Adjustments	0.000	0.000	0.000
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	0.000	0.000	0.000
Total changes proposed	0.029	0.000	0.029
Proposed Budget following Spring Budget Revision	4.454	0.000	4.454

Expenditure Limit	Operating £m	Capital £m	Total £m
Consumer Scotland	4.454	0.000	4.454
Total Expenditure Limit	4.454	0.000	4.454

UK Funded AME	Operating £m	Capital £m	Total £m
Consumer Scotland	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000

Other Expenditure	Operating £m	Capital £m	Total £m
Consumer Scotland	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	4.454	0.000	4.454

Total Limit on Income (accruing resources)	0.000
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Consumer Scotland

Schedule 3.1 Consumer Scotland

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	3.525	0.587	4.112
ABR changes	0.900	(0.587)	0.313
ABR Budget	4.425	0.000	4.425
Proposed Changes	0.029	0.000	0.029
SBR Proposed Budget	4.454	0.000	4.454

Summary of proposed changes	Operating £m	Capital £m	Total £m
Miscellaneous minor transfers	0.029	0.000	0.029
Proposed Changes	0.029	0.000	0.029

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.454	0.000	4.454
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	4.454	0.000	4.454

Budget Analysis	Operating £m	Capital £m	Total £m
Administration Costs	4.454	0.000	4.454
Net Expenditure	4.454	0.000	4.454

Scottish Teachers' and NHS Pensions

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	3,058.186	0.000	3,058.186
Funding Changes	0.000	0.000	0.000
Technical Adjustments	115.664	0.000	115.664
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	0.000	0.000	0.000
Total changes proposed	115.664	0.000	115.664
Proposed Budget following Spring Budget Revision	3,173.850	0.000	3,173.850

Expenditure Limit	Operating £m	Capital £m	Total £m
Scottish Teachers' and NHS Pensions	0.000	0.000	0.000
Total Expenditure Limit	0.000	0.000	0.000

UK Funded AME	Operating £m	Capital £m	Total £m
NHS Pensions	2,045.570	0.000	2,045.570
Teachers Pensions	1,128.280	0.000	1,128.280
Total UK Funded AME	3,173.850	0.000	3,173.850

Other Expenditure	Operating £m	Capital £m	Total £m
Scottish Teachers' and NHS Pensions	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	3,173.850	0.000	3,173.850

Total Limit on Income (accruing resources)	1.000
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Scottish Teachers' and NHS Pensions

Schedule 3.1 NHS Pensions

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,880.706	0.000	1,880.706
ABR changes	86.368	0.000	86.368
ABR Budget	1,967.074	0.000	1,967.074
Proposed Changes	78.496	0.000	78.496
SBR Proposed Budget	2,045.570	0.000	2,045.570

Summary of proposed changes	Operating £m	Capital £m	Total £m
Refinement of forecast based on scheme pension benefit payments and member employer and employee contributions.	78.496	0.000	78.496
Proposed Changes	78.496	0.000	78.496

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5,023.561	0.000	5,023.561
Less: Retained Income	(2,977.991)	0.000	(2,977.991)
Less: Capital Receipts Applied	0.000	0.000	0.000
	2,045.570	0.000	2,045.570

Budget Analysis	Operating £m	Capital £m	Total £m
NHS Pension Scheme Expenditure	5,023.561	0.000	5,023.561
Retained Income from employee and employer contributions and transfers received (NHS)	(2,977.991)	0.000	(2,977.991)
Net Expenditure	2,045.570	0.000	2,045.570

Scottish Teachers' and NHS Pensions
 Schedule 3.2 Teachers Pensions
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,035.613	0.000	1,035.613
ABR changes	55.499	0.000	55.499
ABR Budget	1,091.112	0.000	1,091.112
Proposed Changes	37.168	0.000	37.168
SBR Proposed Budget	1,128.280	0.000	1,128.280

Summary of proposed changes	Operating £m	Capital £m	Total £m
Refinement of forecast based on scheme pension benefit payments and member employer and employee contributions.	37.168	0.000	37.168
Proposed Changes	37.168	0.000	37.168

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,471.395	0.000	2,471.395
Less: Retained Income	(1,343.115)	0.000	(1,343.115)
Less: Capital Receipts Applied	0.000	0.000	0.000
	1,128.280	0.000	1,128.280

Budget Analysis	Operating £m	Capital £m	Total £m
Teachers' Pension Scheme Expenditure	2,471.395	0.000	2,471.395
Teachers' Retained Income from employee and employer contributions and transfers received	(1,343.115)	0.000	(1,343.115)
Net Expenditure	1,128.280	0.000	1,128.280

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	14.623	0.360	14.983
Funding Changes	(0.803)	0.000	(0.803)
Technical Adjustments	0.000	0.000	0.000
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	0.000	0.000	0.000
Total changes proposed	(0.803)	0.000	(0.803)
Proposed Budget following Spring Budget Revision	13.820	0.360	14.180

Expenditure Limit	Operating £m	Capital £m	Total £m
Audit Scotland	13.820	0.360	14.180
Total Expenditure Limit	13.820	0.360	14.180

UK Funded AME	Operating £m	Capital £m	Total £m
Audit Scotland	0.000	0.000	0.800
Total UK Funded AME	0.000	0.000	0.800

Other Expenditure	Operating £m	Capital £m	Total £m
Audit Scotland	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	13.820	0.360	14.180

Total Limit on Income (accruing resources)	1.000
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Audit Scotland

Schedule 3.1 Audit Scotland
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	14.623	0.360	14.983
ABR changes	0.000	0.000	0.000
ABR Budget	14.623	0.360	14.983
Proposed Changes	(0.803)	0.000	(0.803)
SBR Proposed Budget	13.820	0.360	14.180

Summary of proposed changes	Operating £m	Capital £m	Total £m
Return of £1,080k minus £277k being reclaimed for additional fees	(0.803)	0.000	(0.803)
	(0.803)	0.000	(0.803)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	13.820	0.360	14.180
Less: Retained Income	0.000	0.000	0.000
Less: Capital Receipts Applied	0.000	0.000	0.000
	13.820	0.360	14.180

Budget Analysis	Operating £m	Capital £m	Total £m
Capital-	0.000	0.200	0.200
Support to Parliament & the Auditor General:			
Current expenditure-	23.012	0.160	23.172
Less: income from fees and charges-	(9.192)	0.000	(9.192)
Support to the Accounts Commission:			
Current expenditure	15.793	0.000	15.793
Less: income from fees and charges-	(15.793)	0.000	(15.793)
Net Expenditure	13.820	0.360	14.180

Scottish Parliamentary Corporate Body

Schedule 2.1 Total Changes for the Spring Budget Revision

Total Changes for the Spring Budget Revision	Operating £m	Capital £m	Total £m
Total Budget following the Autumn Budget Revision	152.111	1.000	153.111
Funding Changes	0.000	0.000	0.000
Technical Adjustments	(1.200)	0.000	(1.200)
Net Whitehall Transfers	0.000	0.000	0.000
Net Transfers within Scottish Block	0.325	0.000	0.325
Total changes proposed	(0.875)	0.000	(0.875)
Proposed Budget following Spring Budget Revision	151.236	1.000	152.236

Expenditure Limit	Operating £m	Capital £m	Total £m
Scottish Parliament Corporate Body	150.436	1.000	151.436
Total Expenditure Limit	150.436	1.000	151.436

UK Funded AME	Operating £m	Capital £m	Total £m
Scottish Parliament Corporate Body	0.800	0.000	0.800
Total UK Funded AME	0.800	0.000	0.800

Other Expenditure	Operating £m	Capital £m	Total £m
Scottish Parliament Corporate Body	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000

Total Budget	Operating £m	Capital £m	Total £m
Total Budget	151.236	1.000	152.236

Total Limit on Income (accruing resources)	1.000
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Scottish Parliamentary Corporate Body

Schedule 3.1 Scottish Parliament Corporate Body

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	152.081	1.000	153.081
ABR changes	0.030	0.000	0.030
ABR Budget	152.111	1.000	153.111
Proposed Changes	(0.875)	0.000	(0.875)
SBR Proposed Budget	151.236	1.000	152.236

Summary of proposed changes	Operating £m	Capital £m	Total £m
Patient Safety Commissioner + AME Movement	(0.875)	0.000	(0.875)
Proposed Changes	(0.875)	0.000	(0.875)

Proposed Budget following Spring Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	152.236	1.000	153.236
Less: Retained Income	(1.000)	0.000	(1.000)
Less: Capital Receipts Applied	0.000	0.000	0.000
	151.236	1.000	152.236

Budget Analysis	Operating £m	Capital £m	Total £m
Administration Costs	150.436	0.000	150.436
Capital Expenditure	0.000	1.000	1.000
AME - Pension liabilities	0.800	0.000	0.800
Net Expenditure	151.236	1.000	152.236

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility.

The Scottish Ministers have made the following statement regarding children's rights.

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024, the Scottish Ministers certify that, in their view, the Budget (Scotland) Act 2025 Amendment Regulations 2026 are compatible with the UNCRC requirements as defined by section 1(2) of that Act.

Finance Update

For the Finance and Public Administration Committee

Finance Update – 10 February 2026

For the Finance and Public Administration Committee

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A. Guide to the Spring Budget Revision

1. The budget process for 2025-26 commenced with the publication of the *Scottish Budget* and the annual Budget Bill which provided details of the Scottish Government's spending plans. These plans (as amended at Stages 2 and 3 of the Budget Bill) were approved by the Scottish Parliament on 25 February 2025 and received Royal Assent on 28 March 2025.
2. Once the Budget Act has been approved by the Scottish Parliament, there are usually two opportunities to amend the budget as the year progresses - the Autumn Budget Revision and the Spring Budget Revision. The Spring Budget Revision provides the final opportunity to amend the budget figures.
3. The Spring Budget Revision was finalised on 22nd January ahead of the draft SSI being laid in Parliament on 22 January 2026. This guide was provided to the Finance and Public Administration Committee on the 10th February ahead of the scheduled scrutiny session on 17 February 2026.

A.1 Summary of the Spring Budget Revision

4. The Spring Budget Revision is routine parliamentary business that proposes amendments to better align the Government's budget with its planned spending profile.
5. The changes proposed in the Spring Budget Revision result in an increase in the approved budget of £3,394.9 million from £64,526.8 million to £67,921.7 million.
6. The changes to the Budget are broken down into four main areas:
 - A.2 - Funding changes to reflect deployment of available resources to portfolios (total net decrease to the budget of £462.2 million);
 - A.4 - Technical adjustments (net increase to the budget of £3,777.6 million);
 - A.3 - Whitehall transfers and HM Treasury allocations to the Scottish Government (£79.5 million); and
 - A.5 - The transfer of resources between Scottish Government portfolios.
7. The main changes included under each heading are categorised in table 1.2 in the Budget Revision document and summarised below.

Table 1.2 – Summary of Changes by Type Scottish Government Portfolios	Resources other than Accruing Resources as shown in Budget Act	Funding Changes	Technical Changes	Net Whitehall transfers	Net Transfers within Scottish Block	Revised Budget
	£m	£m	£m	£m	£m	£m
Health and Social Care	21,758.8	123.0	125.7	85.3	(41.3)	22,051.5
Finance and Local Government	15,075.3	239.7	50.5	1.7	267.0	15,634.1
Social Justice	7,541.5	(226.2)	6.0	0.4	(11.1)	7,310.6
Education and Skills	3,966.4	11.3	3,001.5	0.0	(156.1)	6,823.1
Justice and Home Affairs	4,051.0	(319.6)	340.0	0.0	5.3	4,076.8
Transport	3,930.3	(56.7)	(13.7)	0.4	(60.1)	3,800.3
Rural Affairs, Land Reform and Islands	1,132.0	10.6	(2.5)	0.0	(14.8)	1,125.2
Climate Action and Energy	568.9	(157.5)	56.7	12.7	(15.9)	464.9
Deputy First Minister, Economy and Gaelic	1,387.2	(79.2)	127.4	(30.7)	37.4	1,442.2
Constitution, External Affairs & Culture	323.9	0.0	0.0	0.0	(2.3)	321.6
Housing	1,007.6	(6.0)	(43.5)	8.0	(22.0)	944.1
Crown Office and Procurator Fiscal Service	250.8	0.0	13.3	0.0	0.7	264.7
Scottish Government	60,993.7	(460.6)	3,661.3	77.8	(13.2)	64,259.1
Scottish Housing Regulator	5.6	(0.1)	0.0	0.0	0.0	5.5
National Records of Scotland	38.5	0.0	(0.1)	0.0	0.0	38.4
Office of the Scottish Charity Regulator	3.8	0.0	0.0	0.0	0.0	3.8
Scottish Courts and Tribunals Service	207.7	0.2	1.1	1.7	9.1	219.8
Scottish Fiscal Commission	2.8	0.0	0.0	0.0	0.0	2.8
Revenue Scotland	12.0	(0.9)	0.0	0.0	0.3	11.3
Registers of Scotland	5.6	0.0	0.8	0.0	0.0	6.4
Environmental Standards Scotland	3.2	(0.1)	0.0	0.0	0.0	3.1
Food Standards Scotland	23.3	0.0	0.0	0.0	3.5	26.9
Consumer Scotland	4.4	0.0	0.0	0.0	0.0	4.5
Scottish Teachers' and NHS Pension Schemes	3,058.2	0.0	115.7	0.0	0.0	3,173.8
Scottish Administration	64,358.7	(461.4)	3,778.8	79.5	(0.3)	67,755.3
Direct-Funded Bodies						
Scottish Parliamentary Corporate Body	153.1	0.0	(1.2)	0.0	0.3	152.2
Audit Scotland	15.0	(0.8)	0.0	0.0	0.0	14.2
Total Scottish Budget	64,526.8	(462.2)	3,777.6	79.5	0.0	67,921.7

A.2 Funding Changes

8. Funding changes provide additional budget spending power to portfolios and programme and also reductions where funding has been returned to the centre for redeployment elsewhere. Table 1.2 provides the funding changes on a net basis by portfolio however the gross impact is shown below.

Scottish Government Portfolios	Funding Additions	Funding Reductions	Net Funding Changes
Health and Social Care	123.0	0.0	123.0
Finance and Local Government	252.1	(12.4)	239.7
Social Justice	74.0	(300.2)	(226.2)
Education and Skills	36.4	(25.2)	11.3
Justice and Home Affairs	30.4	(350.0)	(319.6)
Transport	15.3	(72.0)	(56.7)
Rural Affairs, Land Reform and Islands	16.0	(5.4)	10.6
Climate Action and Energy	0.0	(157.5)	(157.5)
Deputy First Minister, Economy and Gaelic	34.8	(113.9)	(79.2)
Constitution, External Affairs and Culture	0.0	0.0	0.0
Housing	36.0	(42.0)	(6.0)
Crown Office and Procurator Fiscal Service	0.0	0.0	0.0
Scottish Government	618.0	(1,078.6)	(460.6)
Scottish Housing Regulator	0.0	(0.1)	(0.1)
National Records of Scotland	0.0	0.0	0.0
Office of the Scottish Charity Regulator	0.0	0.0	0.0
Scottish Courts and Tribunals Service	0.2	0.0	0.2
Scottish Fiscal Commission	0.0	0.0	0.0
Revenue Scotland	0.0	(0.9)	(0.9)
Registers of Scotland	0.0	0.0	0.0
Environmental Standards Scotland	0.0	(0.1)	(0.1)
Food Standards Scotland	0.0	0.0	0.0
Consumer Scotland	0.0	0.0	0.0
Scottish Teachers' and NHS Pension Schemes	0.0	0.0	0.0
Total Scottish Administration	618.3	(1,079.7)	(461.4)
Direct Funded Bodies			
Scottish Parliament Corporate Body	0.0	0.0	0.0
Audit Scotland	0.0	(0.8)	(0.8)
Total Scottish Budget	618.3	(1,080.5)	(462.2)

A.2.1 Gross Funding Changes

9. The largest element of funding deployed in the budget revision is being provided to the **Health and Social Care portfolio**. This totals £123 million, of which £100 million is resource funding. Of this, £75 million has been provided to support health services, driven by additional demand and inflationary pressures. The residual £25 million relates to timing of Clinical Negligence and Other Risks Indemnity Scheme (CNORIS) payments, with funding carried forward from 2024-25 into 2025-26.
10. In addition, £23 million of Capital budget is being provided to support research and development costs.
11. The **Finance and Local Government portfolio** has funding additions totalling £252.1 million in the budget revision. This incorporates £0.1 million of funding provided to the Scottish Futures Trust for eNICs increase while £252 million will be held centrally within the portfolio. This compromises of;
 - £200 million held as contingency for year-end audit adjustments as well as allowing for any changes in demand led schemes and devolved tax receipts as the financial year concludes. This contingency is required on an annual basis.
 - Within the 2026-27 Scottish Budget there is currently a £150 million Scotland Reserve carry forward assumption supporting the overall resource funding envelope. £52 million of this included within the contingency figure. Further underspends, as the financial year concludes will be utilised to support this assumption.
12. As the Scottish Government cannot overspend its budget, it must maintain a level of contingency to accommodate year-end audit adjustments, as well as other forecast movements and volatility. The approach this year is consistent with last year.
13. It is important to recognise the scale of demand-led schemes and the associated volatility when considering the level of contingency held. A variance of just two per cent in Social Security benefit expenditure could result in a £120 million movement. As final costs are not confirmed until after the financial year-end, when no mitigation levers remain, it is prudent to retain this contingency given the volatility experienced in previous years.
14. The **Social Justice portfolio** has seen funding increases totalling £74 million to support increases in benefit forecast expenditure (decreases in benefits of £298 million are set out in the reductions to portfolio section of the guide). The budgets have been revised to align with independent forecasts from the Scottish Fiscal Commission, published in January 2026. The table below shows the individual benefits where forecast costs are expected to increase.

Benefit	Budget Change
Pension Age Winter Heating Payment	45.5
Pension Age Disability Payment	17.0
Scottish Adult Disability Living Allowance	11.4
Severe Disablement Allowance	0.1
Total forecast increases	74.0

15. The forecast for the Pension Age Winter Heating Payment has increased following latest forecasts, primarily due to the grossing up of the benefit. At the time of the ABR we had used an estimate of £120 million for the total cost of the enhanced benefit. This assumed that payments would only be made to those who earned less than £35k. Following discussions with UK Government it has instead been agreed the payments process will mirror the rest of the UK with payments made on a gross basis to all with a clawback of amounts overpaid through individuals tax codes or Self-Assessment tax returns. The Scottish Government's block grant adjustment for Winter Fuel Payment will also be provided on a gross basis, effectively offsetting this increase.
16. The forecast for Pension Age Disability Payment has increased due to higher-than-expected caseload growth, reflecting updated data on disability prevalence among older people. Longer-term health impacts associated with the COVID-19 pandemic are also contributing to sustained demand.
17. As part of the work producing Scotland's Economic and Fiscal Forecasts in January, the Scottish Fiscal Commission have undertaken a detailed review of the key drivers of changes in forecast social security benefit expenditure in 2025-26 and beyond. Where relevant the explanations have been included within the Guide.
18. Detail on the reasons for reductions in funding for those areas of Social Security Assistance where forecasts have decreased are outlined at paragraph 32.
19. The **Education and Skills portfolio** receive £36.4 million in additional funding. This includes £15 million in financial transactions for the Scottish Funding Council. This funding is required to fund institutional sustainability, providing support for the sector. £11.4 million in resource budget has been provided to cover college maintenance pressures after the work was reclassified from capital to resource. A further £10 million has been provided to address wider portfolio pressures.
20. The **Justice and Home Affairs portfolio** has funding increases of £30.4 million. The largest component of this relates to £24.7 million provided to cover the costs of the visit of both the President and Vice President of the United States. These costs have been borne fully by the Scottish Government.
21. A further £5.5 million of resource budget is provided to the Scottish Police Authority to meet the costs of the pay inflation agreement, with £0.2 million of previously unallocated eNICs consequentials also provided within the budget revision.
22. The **Transport portfolio** has been allocated £15.3 million. This includes £10 million for latest forecast costs for Concessionary Fares predominantly driven by higher than expected demand and cost assumptions for the delivery of the Older and Disabled Persons and Under 22's scheme in the first 9 months of the year. £5.3 million of capital budget is being provided for Caledonian Maritime Assets Ltd (CMAL) to offset lower than anticipated capital receipts.
23. The **Rural Affairs, Land Reform and Islands portfolio** sees funding increases of £16 million. This is funding for the Marine Directorate for onward distribution to Local Government from the allocation of Crown Estate net revenues relating to income generated within 12 nautical miles of the coast. An agreement is in place to allocate those revenues to coastal local authorities.

24. The **Deputy First Minister, Economy and Gaelic portfolio** has funding increases of £34.8 million. Additional funding of £8.9 million has been provided to support the operational costs of the Scottish Child Abuse Inquiry. This transfer supports the commitment to fully fund an independent inquiry into historical abuse in care.
25. Additional funding of £9.1 million has been provided to Redress Scotland to meet higher Statutory Scheme payments. This reflects a rise in independently assessed determinations in quarter four of the financial year, increasing the volume of payments required. Extra capacity is needed to reduce the waiting time and risk for survivors awaiting a determination.
26. Highland and Islands Enterprise have received £4.4 million for the Island Resilience Fund which will support businesses impacted by Calmac ferry disruption.
27. £4.1 million has been provided to Ferguson Marine. The proposed change is to cover subsidy grant support to Alexander Dennis' company furlough scheme. **This is a transfer to Strategic Commercial Asset Division's overall resource budget, not specifically to Ferguson Marine.**
28. The portfolio has also received £2.5 million of funding to support the six point export plan, a key commitment of the Programme for Government while Scottish Enterprise is receiving £2.2 million of additional financial transactions funding to support lending.
29. The Government Business and Constitutional Relations receives £2.4 million of additional funding. Of this, £1.3 million will support delivery of the new eCounting system for local government elections which the Scottish Government procures and manages in partnership with local authorities. A further £1.1 million covers the costs of accessing the UK online absent-voting application for the Scottish Parliament election in May 2026.
30. £36 million of capital funding has been provided for the Affordable Housing Supply Programme within the **Housing portfolio**. This funding will be used to help deliver the Housing Emergency action plan, doubling investment in acquisitions.

A.2.2 Reductions to Portfolios

31. The **Justice and Home Affairs portfolio** has funding reductions of £350 million. Following an agreement with HM Treasury, funding for Police and Fire Pensions has now been reclassified from DEL to AME. This results in a £350 million per annum reduction to the resource block grant from 2025-26 onwards. The transfer of the costs of these pensions scheme to AME brings the treatment in line with UK Consolidated Budgeting Guidance and other unfunded pension schemes. There is a corresponding technical adjustment in AME to reflect the change in classification, meaning the change has no net impact on discretionary spending.
32. As outlined in paragraph 14, the **Social Justice portfolio** has funding reductions of £300.2 million which almost entirely relate to reductions in forecasted social security benefit expenditure (£298 million). This is largely due to reduced forecast costs for disability and carer payments.

Benefit	Budget Change
Adult Disability Payment	(208.2)
Child Disability Payment	(32.7)
Carer Support Payment	(21.3)
Scottish Child Payment	(13.9)
Two Child Limit Payment	(11.3)
Best Start Foods	(2.5)
Best Start Grant	(2.5)
Industrial Injuries Disablement Scheme	(2.3)
Carers Allowance Supplement	(1.8)
Funeral Support Payment	(1.2)
Child Winter Heating Payment	(0.2)
Job Start Payment	(0.1)
Total forecast decreases	(298.0)

33. The largest movement is in Adult Disability Payment (ADP). The forecast has been reduced because fewer applications have been authorised than previously assumed, and more people are exiting the payment than earlier projections suggested. While application volumes have remained relatively stable, the authorisation rate has been lower than forecast, and higher exit rates have reduced expected caseload growth. As a result, projected spending on ADP is lower than in the previous forecast.
34. Spending on Child Disability Payment (CDP) has been revised down following an updated forecast of the number of young people leaving the benefit. Fewer 17 and 18-year-olds are now expected to remain on CDP than was originally anticipated.
35. Spending on Carer Support Payment has also been revised down. Fewer people are receiving disability payments and a lower percentage of those people having a carer to receiving Carer Support.
36. The previously agreed budget of £11.3 million for the Two Child Limit Payment has been removed, following the announcement from the UK Government that it would remove the two-child limit from April 2026.
37. The remaining £2.2 million reduction within the portfolio is due to slippage in IT infrastructure spend associated with the replacement case management system for Rent Service Scotland.
38. The **Climate Action and Energy portfolio** has total funding reductions of £157.5 million, which is driven mainly by slippage in capital projects spend. Offshore Wind has reduced by £102.9 million, reflecting slower than anticipated market progression. This specifically relates to geopolitical instability having contributed to higher costs of capital, ongoing uncertainty across the offshore wind sector, and global supply-chain constraints. Together, these factors are affecting the pace of offshore wind deployment, with some developers delaying investment decisions and revisiting project timelines.

39. Elsewhere within the portfolio, the Energy Transitions capital budget has been reduced by £25.2 million with an accompanying resource budget reduction of £4.7 million. This includes underspends in the Grangemouth Just Transition Fund of £16.5 million and £7.3 million for Hydrogen Capital Programme. There are further budget reductions within Environmental Services (£15.8 million) including £11.3 million of capital for Environmental Quality and Resilience, £3.5 million of resource within Climate Change and Scottish Water for additional interest income due to sustained higher interest rates (£4.4 million) and parts of the Hydro Nation programme (£1 million).
40. The **Deputy First Minister, Economy and Gaelic portfolio** has total funding reductions of £113.9 million. This is largely a result of estimated recovery of £100 million of additional income from the European Structural Funds programmes, which remains subject to change until final EU checks are completed.
41. Highlands and Islands Enterprise have returned £6.1 million in funding due to delays in capital projects including the Haventus project at Arderseir, with Digital Connectivity also returning £5 million in capital funding, again linked to delays in projects. The Covid-19 inquiry is returning £2.7 million of resource budget as a result of in-year budget reprofiling.
42. The **Transport portfolio** sees funding reductions of £72 million, mainly relating to emerging underspends in capital projects. Ferry Services has been reduced by £38.4 million. This is driven by reprofiling of vessel procurement and harbour works, drydock repairs and a reduction to resilience payments required. Sustainable Travel, Low Carbon and Other Transport projects have decreased by £33.1 million with reprofiled spend into future years and Rail Services reduced by £0.5 million.
43. **Housing** has funding reductions of £42 million. £27 million of this relates to a reduction in demand for Heat in Buildings capital expenditure. The remaining £15 million is a result of additional financial transactions income receipts.
44. The **Education and Skills portfolio** has funding reductions totalling £25.2 million. £13.7 million of capital has been surrendered by the Scottish Funding Council as a result of the reclassification of college maintenance from capital to resource, with additional resource provided as per paragraph 19. The portfolio has provided an additional £11.5 million of capital savings, £10 million from Learning and £1.5 million from Education Reform.
45. The **Finance and Local Government portfolio** is seeing a £12.4 million funding reduction relating to funding provided for Public Sector Reform. The underspend relates to the Invest to Save fund, with a number of projects being less delivery ready than initially anticipated.
46. **Rural Affairs, Land Reform and Islands** have funding reductions of £5.4 million. £3.1 million of this relates to capital slippage on the Royal Botanic Gardens Energy Centre. Elsewhere within the portfolio, various minor savings have been surrendered totalling £2.3 million.

A.3 Whitehall Transfers

47. There are a number of specific Whitehall transfers and allocations from HM Treasury recognised at the Spring Budget Revision. The net positive impact on the Scottish Budget overall is £79.5 million.
48. Funding of £85.3 million is being provided to the **Health and Social Care portfolio**. This includes £71.3 million of AME budget cover for the Scottish Infected Blood Support Scheme interim payments which are funded from the UK Department of Health and Social Care, £10.9 million for Branded Medicines Pricing and Access funding and £1.8 million of funding for Research Data Scotland alongside some other smaller balances.
49. There is a reduction of £30.7 million in the **Deputy First Minister, Economy and Gaelic portfolio**. This is driven by £47.8 million in City Deals funding being returned to HM Treasury. This will be reprofiled into future years with no loss of funding for the overall City Deal programme. The portfolio has also received £14.4 million from the UK Ministry of Housing, Communities and Local Government in respect of Investment Zones and £6.3 million from the Department for Science, Innovation and Technology for Project Gigabit whilst returning £3.6 million in respect of Green Freeports.
50. £12.7 million is provided to the **Climate Action and Energy portfolio** in respect of GB Energy funding to support CARES Recovery programme (£10.3 million) Grangemouth Skills Intervention (£1.4 million) and Oil and Gas Regional Skills partnership (£0.9 million). £8 million has been provided to the Housing portfolio following a CMA Housebuilding payment.
51. Funding of £1.7 million is being provided to the **Finance and Local Government portfolio** primarily for Regional Connectivity. Scottish Courts and Tribunals Service have received £1.7 million relating to the devolution of Personal Independence Payment appeals from HM Courts and Tribunals Service.
52. **Social Justice** have received £0.4 million for Ukrainian Refugee Thank You Payments while **Transport** received £0.4 million for A75 Union Connectivity Funding.

A.4 Technical Adjustments

53. The Spring Budget Revision records net positive technical changes of £3,777.6 million.
54. The biggest changes are within the **Education and Skills portfolio**, which sees a £3,001.5 million increase in overall budget. By far the largest element of this relates to technical, non-cash changes in valuation of Student Loans - a £2,939 million movement in the Student Loan carrying value. This large movement follows the implementation of a new, more accurate, model for forecasting student loan repayments and changes to the discount factor applied for that valuation.
55. The drivers for the change in the estimated value of student loans are largely technical/methodological, rather than being driven by changes in economic conditions or policy. The Scottish Government, alongside other Devolved Administrations, moved to new set of student loan valuation models in December 2025 that considerably improve the accuracy of student loan repayment forecasts and thus the estimated value of student loans. The UK Government had adopted the model in 2022.

56. In addition to the model transition, there has been a considerable increase in the level of discounting used in the model since the last estimates. This is due to the alignment of the Retail Prices Index (RPI) to the Consumer Prices Index including owner occupiers' housing costs (CPIH) in the OBR's long-term determinants forecast and an increase to the discount rate in all years, set by HM Treasury.
57. There is a further £62.4 million of additional AME budget cover in respect of student loans capital and capitalised interest requirement. There is no impact on the Scottish Government's discretionary spending as a result of these adjustments.
58. The **Justice and Home Affairs portfolio** sees a £340 million increase in their AME budget requirement, mainly driven by the £350 million switch of Police and Fire Pensions discussed in paragraph 32 above.
59. The **Finance and Local Government portfolio** is receiving £50.5 million for technical adjustments that provides AME budget cover for provisions.
60. There is £125.7 million of additional budget cover being provided to the **Health and Social Care portfolio** for technical adjustments. £103 million of non-cash budget cover is provided for changes to the scoring of Private Finance Initiatives (PFI) leases and donated assets, which has no impact on the Scottish Government's discretionary spend. Additional depreciation budget is also provided (£49.8 million) as well as £5.1 million of AME budget relating to IFRS 16. These amounts are offset by a £32.2 million net reduction in non-cash AME requirements mainly relating to a reduction in the level of NHS impairments assumed at the time of the Scottish Budget being set.
61. There is a £115.7 million increase in the forecast costs for future NHS and Teachers pension costs. This arises from a refinement in the forecast based on scheme pension benefit payments and member employer and employee contributions. There is no impact on the Scottish Government's discretionary spend as a consequence of this revised forecast.
62. The **Deputy First Minister, Economy and Gaelic portfolio** will receive £127.4 million of budget cover for other technical adjustments. This includes £80 million for the Scottish National Investment Bank to offset changes in the value of the bank's existing investments, and £45 million for the existing provision for Redress Statutory Scheme Payments, required as a result of increases in the expected number of applicants.
63. The **Climate Action and Energy portfolio** has net technical adjustments of £56.7 million, of which £55 million relates to an AME provision for potential liabilities associated with the Deposit Return Scheme.
64. **Transport Scotland** have returned £12.6 million of working capital cash cover for the Scottish Rail Holdings, whilst Sustainable Travel, Low Carbon and Other Transport have received £1.2 million of non-cash AME budget to provide corporation tax cover for Scottish Canals.
65. **Crown Office and Procurator Fiscal Service** have received £13.3 million in Non-Cash AME to cover an impairment arising from estate improvement works, including the decarbonisation project, which does not increase property value.

Scottish Government Portfolios	Whitehall	Other Technical	Net Changes
Health and Social Care	85.3	125.7	211.0
Finance and Local Government	1.7	50.5	52.2
Social Justice	0.4	6.0	6.4
Education and Skills	0.0	3,001.5	3,001.5
Justice and Home Affairs	0.0	340.0	340.0
Transport	0.4	(13.7)	(13.3)
Rural Affairs, Land Reform and Islands	0.0	(2.5)	(2.5)
Climate Action and Energy	12.7	56.7	69.4
Deputy First Minister, Economy and Gaelic	(30.7)	127.4	96.7
Constitution, External Affairs & Culture	0.0	0.0	0.0
Housing	8.0	(43.5)	(35.5)
Crown Office and Procurator Fiscal	0.0	13.3	13.3
Scottish Government	77.8	3,661.3	3,739.1
Scottish Housing Regulator	0.0	0.0	0.0
National Records of Scotland	0.0	(0.1)	(0.1)
Office of the Scottish Charity Regulator	0.0	0.0	0.0
Scottish Courts and Tribunals Service	1.7	1.1	2.8
Scottish Fiscal Commission	0.0	0.0	0.0
Revenue Scotland	0.0	0.0	0.0
Registers of Scotland	0.0	0.8	0.8
Environmental Standards Scotland	0.0	0.0	0.0
Food Standards Scotland	0.0	0.0	0.0
Consumer Scotland	0.0	0.0	0.0
Scottish Teachers' and NHS Pension Schemes	0.0	115.7	115.7
Total Scottish Administration	79.5	3,778.8	3,858.3
Direct Funded Bodies			
Scottish Parliament Corporate Body	0.0	(1.2)	(1.2)
Audit Scotland	0.0	0.0	0.0
Total Scottish Budget	79.5	3,777.6	3,857.1

A.5 Internal Transfers

66. There are a number of internal transfers within the Scottish Block as part of the Autumn Budget Revision process. Transfers between and within portfolios are 'zero-sum'.

67. The significant budget internal transfers between portfolios include:

- Transfer from Education and Skills to Local Government within the Finance and Local Government portfolio to support Teacher numbers (£186.5 million).
- Transfers from Transport to Local Government to fund grant payments to local authorities for the provision of Cycling, Walking and Safer Routes programme and Support for Inter-Island Ferries programme (£60.3 million).
- Transfer from Health and Social Care to Education and Skills for New Medical Places Funding at Scottish Universities (£22.7 million).
- Transfer from Health and Social Care to Education and Skills to support teaching fees (£20.0 million).
- Transfer from Climate Action and Energy to Deputy First Minister, Economy and Gaelic portfolio for Offshore Wind investment programme funding for Highlands and Islands Enterprise (£19.1 million).
- Transfer from Housing to Local Government within the Finance and Local Government portfolio to support the Scottish Government's Cladding Remediation Programme for the commissioning of Single Building Assessments (£15.4 million).
- Transfer from Health and Social Care to Education and Skills for Student teaching grants (£10.8 million).

B. Scotland Reserve and Funding Position Details

68. Tables 1.7a to 1.7e of the Budget Revision document sets out the funding position that supports the revised Scottish Budget. The table below breaks this down by the HM Treasury budget classifications of Fiscal Resource, Capital and Financial Transactions.
69. Annexes A and B detail the funding envelopes for each of the three key budget classifications at the Budget Bill along with the changes allocated within the Autumn Budget Revision.
70. The totals reconcile to the breakdown set out above, which in turn reconciles to table 1.7 in the supporting document.

B.1 Fiscal Resource

71. The Fiscal Resource funding position outlined in the SBR shows an overall decrease of £197.3 million since the Autumn Budget Revision was published in September 2025. The key changes are outlined in detail below.
72. Following an agreement with HM Treasury, Police and Fire Pensions have now been reclassified from DEL to AME. This results in a £350 million per annum reduction to the resource block grant from 2025-26 onwards. There is no loss of spending power as a consequence of this change with a corresponding reduction in DEL costs.
73. There has been one UK Government fiscal event between the 2026-27 Autumn Budget Revision and publication of the Spring Budget Revision, the UK Autumn Budget. This resulted in £44.7 million of additional Barnett consequentials which have been allocated as part of the Spring Budget Revision.
74. In addition to the known consequentials, confirmed at the UK Autumn Budget, an assumption of additional funding likely to be received at the UK Supplementary Estimates was also included within the SBR. This assumed c£55 million of further resource consequentials less £34.1 million of ring-fenced resource funding received in 2025-26 for McLeod remedy amounts. The net amount totalled £21.3 million taking the total net funding increase to £66 million less the £350 million transfer to AME.
75. The block grant adjustments for Social Security and for Tax and non-tax income have also been revised. These figures were calculated by the OBR at the UK Autumn Budget and have been included within the revised funding position as provided. The Social Security BGA has increased by £86.7 million to £5,802.8 million. This is primarily due to increases in the BGA for Attendance Allowance (£38 million) and for Disability Living Allowance (£29 million) which is offset by a reduction in Personal Independence Payments (£20 million).
76. £31 million of the increase relates to the Winter Fuel Payments which are being paid on a gross basis as outlined in para 15. This means all pensioners will receive the payment but those whose income exceeds the threshold will have the payment clawed back. Overall the increase in the BGA as a consequence of the change in UK WFP policy is £151 million however £120 million of this was assumed as part of the Autumn Budget Revision

77. The negative BGA for Taxes and Non-Tax Income has increased by £29.1 million. This movement is due to a £21 million increase in the Scottish Landfill Tax BGA and an £8 million increase in the negative LBTT BGA based on latest forecasts.
78. These movements should be considered alongside the revised devolved tax forecasts. Latest forecasts for Scottish Landfill Tax receipts of £23.6 million have been captured as a result of higher than anticipated landfilling of waste. Within LBTT there is a reduction of £7.6 million. The net deterioration in the tax position is therefore £13.1 million.
79. As was outlined in the Minister for Public Finance's statement to Parliament on provisional outturn on 24 June 2025, there was a projected underspend of £500.7 million against the resource budget for 2024-25. Following on going work finalising Final Outturn, an additional £10 million has been brought forward from 2024-25 via the Scotland Reserve, and has been allocated in full within this revision.
80. £15.6 million of budget cover transfer have been received as part of the Main Estimates process. These amounts reconcile to the amounts outlined in the Whitehall transfers section above.
81. Following the publication of the Spring Budget Revision we received confirmation from HM Treasury of the final Supplementary Estimates figures. Final resource consequential were £21.5 million, £33.9 million less than anticipated. The £34.1 million anticipated reduction in funding for McLeod remedy amounts did occur, however this is being treated as a budget cover transfer and covered in a separate line. As a result the overall movement in the resource block grant is just a £0.2 million increase.
82. Alongside the £34.1 million reduction for returned McLeod funding there were £8.4 million of further non-Barnett amounts confirmed at the Supplementary Estimate. The largest of these were £5.5 million to correct a historic Barnett error within the Economic Crime Levy and £1.9 million reconciliation for the Transformation Fund.
83. Latest forecasts of income from the Immigration Health Surcharge (IHS) received from the Home Office indicate the Scottish Government's allocation in 2025-26 will be £233 million. This is £26 million higher than anticipated at the time the SBR was published. The combination of increased IHS and other non-Barnett funding sources offset the lower than anticipated additional Barnett consequential meaning the movement in the wider resource funding position since the SBR is negligible.
84. Final decisions on any resource borrowing and ScotWind utilisation will be made in March as the financial year concludes. The exact amounts for devolved tax receipts will be reported as part of the outturn process.

B.2 Capital

86. Changes to the capital position since the Autumn Budget Revision was published in September 2025 have also been reflected in the Spring Budget Revision. These changes decrease overall capital funding by £235.2 million.
87. As the 2025-26 budget position has evolved, it is now possible to release £188 million of the planned draw down of ScotWind funding in-year to support the 2026-27 Scottish Budget and future years of the Spending Review. The capital borrowing requirement has also been reduced by £42 million, creating headroom for utilisation in future years.
88. The position set out in the Spring Budget Revision for both ScotWind utilisation and capital borrowing is consistent with the recently published 2026-27 Scottish Budget. Decisions on ScotWind draw down and borrowing are finalised at the end of the financial year to optimise budget management.
89. £47.8 million in City Deals funding is being returned to HM Treasury. This will be reprofiled into future years with no loss of funding for the overall City Deal programme.
90. The Provisional Outturn statement in June noted that there were capital underspends of £30.9 million in 2024-25. Upon ongoing work to finalise the 2024-25 Final Outturn, an additional £4 million underspend has been realised and has been brought forward in the Scotland Reserve and allocated in full within this revision.
91. £37.8 million of non-Barnett budget cover transfers are also applied at the SBR, the largest of which are amounts totalling £9.9 million for the Voluntary Scheme for Branded Medicines Pricing and Access, £9.6 million for GB Energy projects, £8 million following the CMA Housebuilding Investigation and £7.1 million in respect of Investment Zones.
92. At the time of publication there was unallocated capital funding of £23.5 million included within the SBR. This was felt to be an appropriate level to hold ahead of the Supplementary Estimates given the risk of potential negative consequentials. It also allowed for the small over-allocation in Financial transactions, covered in section B.3, to be covered.
93. Following the conclusion of the UK Government Supplementary Estimates process we have been advised of £36 million of additional capital Barnett consequentials and a net £2 million of non-Barnett consequentials. This increases the levels of unallocated capital funding to £61.5 million. The impact of these additional funds will be considered as part of the year-end decisions on borrowing and ScotWind usage.

B.3 Financial Transactions

94. At the time of producing the Spring Budget Revision there were no adjustments to the Financial Transactions funding envelope since the Autumn Budget Revision had been published in September 2025. A small over-allocation of £2.2 million was presented in the SBR on the expectation that underspends or receipt of additional income was likely to emerge by the end of the financial year. This over-allocation was also offset by the larger under-allocation of capital budget noted above.

95. Following the conclusion of the UK Government Supplementary Estimates process we have been advised that there will be £10.2 million of negative consequentials. This will increase the over-allocation of FTs. This increased over-allocation is still covered by unallocated capital budget. An update will be provided as part of the Provisional Outturn process.

B.4 Scotland Reserve

96. The current forecast Scotland Reserve following the provisional outturn is detailed below.

	Resource	Capital	FT	Total
	£m	£m	£m	£m
2024-25 Opening balance	(264.6)	(142.8)	(4.2)	(411.5)
2024-25 Drawdowns	264.6	142.8	4.2	411.5
2024-25 Provisional Additions	(510.7)	(35.0)	(25.0)	(570.7)
2024-25 Closing balance	(510.7)	(35.0)	(25.0)	(570.7)
2025-26 Opening balance	(510.7)	(35.0)	(25.0)	(570.7)
2025-26 Drawdowns	510.7	35.0	25.0	570.7
2025-26 Provisional Additions	0.0	0.0	0.0	0.0
2025-26 Closing balance	0.0	0.0	0.0	0.0

97. In general terms the Scottish Government will always plan to drawdown any Scotland Reserve availability in full each financial year, with up to £200 million being required to be held annually to cover year-end and audit adjustments post 31st March. As previous iterations of the Medium-Term Financial Strategy have set out, this ensures that maximum fiscal flexibility is maintained without compromising the Scotland Reserve's capacity to absorb any volatility in spending late in the financial year.

98. Following the conclusion of the Fiscal Framework Review, the Scotland Reserve cap now grows in line with the inflation (as measured by the GDP deflator) from its 2023-24 threshold of £700 million. The limit for 2025-26 is £734 million.

Annex A - Fiscal Resource Funding Envelope Breakdown

Fiscal Resource (£m)	ABR position	Changes at SBR	SBR position	Changes since SBR	Latest position
Barnett	41,621.5	(284.0)	41,337.6	0.2	41,337.8
Total UK Settlement (A)	41,621.5	(284.0)	41,337.6	0.2	41,337.8
Social Security Block Grant Adjustment (B)	5,716.0	86.7	5,802.8	0.0	5,802.8
Block Grant Adjustment for Taxes and Non-Tax Income	(20,385.7)	(29.1)	(20,414.8)	0.0	(20,414.8)
Scottish Income Tax	20,477.0	0.0	20,477.0	0.0	20,477.0
Land and Buildings Transaction Tax	978.6	(7.6)	971.0	0.0	971.0
Scottish Landfill Tax	40.4	23.6	64.0	0.0	64.0
Non-Tax Income	25.0	0.0	25.0	0.0	25.0
Net Budget Adjustment for Taxes and Non-Tax Income (C)	1,135.3	(13.1)	1,122.2	0.0	1,122.2
Reconciliations	499.9	0.0	499.9	0.0	499.9
Resource Borrowing	0.0	0.0	0.0	0.0	0.0
Resource Borrowing Costs	(141.8)	0.0	(141.8)	0.0	(141.8)
Capital Borrowing Costs	(159.6)	0.0	(159.6)	0.0	(159.6)
Scotwind	23.0	0.0	23.0	0.0	23.0
Scotland Reserve	500.7	10.0	510.7	0.0	510.7
Migrant Surcharge	210.0	(12.6)	197.4	26.0	223.4
KLTR	5.0	0.0	5.0	0.0	5.0
Other	4.0	0.0	4.0	0.0	4.0
Budget Cover Transfers	17.4	15.6	33.0	(25.7)	7.2
Other Income and Funding Adjustments (D)	958.6	13.0	971.6	0.3	971.9
Total Fiscal Resource Funding (A+B+C+D)	49,431.4	(197.3)	49,234.1	0.3	49,234.4
Total Fiscal Resource Budget allocated	49,431.9	(197.8)	49,234.1	0.0	49,234.1
Unallocated Funding	(0.5)	0.5	-	-	-

Annex B - Capital Funding Envelope Breakdown

Capital (£m)	ABR position	Changes at SBR	SBR position	Changes since SBR	Latest position
Barnett Funding	6,255.3	0.7	6,256.0	36.0	6,291.9
Capital Borrowing	471.7	(42.0)	429.7		429.7
Scotland Reserve	31.0	4.0	35		35
ScotWind	341.0	(188.0)	153.0		153.0
City Deals	122.0	(47.8)	74.2		74.2
Other	9.0	37.8	46.8	2.0	48.8
Total Capital Funding	7,230.0	(235.3)	6,994.8	38.0	7,032.7
Total Capital Budget allocated	7,229.7	(258.3)	6,971.2		6,971.2
Unallocated Funding	0.3	23.1	23.5	38.0	61.5

Annex C - Financial Transactions Funding Envelope Breakdown

FT (£m)	ABR position	Changes at SBR	SBR position	Changes since SBR	Latest position
Barnett Funding	167.4	0.0	167.4	(10.2)	157.2
Scotland Reserve	25.0	0.0	25.0		25.0
Other	(0.4)	0.0	(0.4)		0.4
Total FT Funding	192.0	0.0	192.0	(10.2)	181.9
Total FT Budgeted Spend	192.4	2.2	194.6	0.0	194.6
Overallocated Funding	(0.4)	(2.2)	(2.5)	(10.2)	(12.7)