

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.

FPA/S6/26/7/2

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.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2026 No.

PUBLIC FINANCE AND ACCOUNTABILITY

The Budget (Scotland) Act 2025 Amendment Regulations 2026

Made - - - - 2026

Coming into force - - 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—
- (a) For the amount specified in subsection (2) (the Scottish Administration), substitute “£62,003,545,776 ”,
- (b) For the amount specified in subsection (3)(a) (the Scottish Parliamentary Corporate Body), substitute “£136,535,926”,
- (c) 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—
- (a) 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 |
|--|-----------|

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 |
|--|--------|

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 |
|--|---------|

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 |

| 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 |
|--|---------|

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 |
|--|---------|

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 |
|--|---------|

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 |
|--|---------|

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 |

Deputy First Minister, Economy and Gaelic
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 |
|--|---------|

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 |

| 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 | | |
|--|--------|--|--|

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 | | |
|--|-------|--|--|

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 |
|--|-------|

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 |

National Records 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 | 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 | | |
|--|-------|--|--|

National Records of Scotland
Schedule 3.1 National Records of Scotland
Details of Proposed Budget

| Proposed Changes | Operating £m | Capital £m | Total £m |
|---------------------|-----------------|---------------|-------------|
| Original Budget | 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 |

Office of the Scottish Charity 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 | 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 |
|--|-------|

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 |

Scottish Courts and Tribunals 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 | 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 |
|--|--------|

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 | | |
|--|-------|--|--|

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 |

Revenue 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 | 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 |
|--|-------|

Revenue Scotland
Schedule 3.1 Revenue Scotland
Details of Proposed Budget

| 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 |
|--|---------|

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 | | |
|--|-------|--|--|

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 |
|--|-------|

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 | | |
|--|-------|--|--|

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 |
|--|-------|

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 |
|--|-------|

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 |
|--|-------|

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 comprises 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 consequential 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 treat 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 consequentials 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) |