

Finance and Public Administration Committee

10th Meeting, 2021 (Session 6), Tuesday 9
November 2021

Budget (Scotland) Act 2021 Amendment Regulations 2021 [draft]

Introduction

1. The purpose of this paper is to provide background and procedural information for the Committee's scrutiny of the Budget (Scotland) Act 2021 Amendment Regulations 2021 [draft] ("the Regulations"). Copies of the Regulations and the accompanying Autumn Budget Revision Supporting Document are available via the following links—

- [The Budget \(Scotland\) Act 2021 Amendment Regulations 2021](#)
- [Supporting Document: Budget \(Scotland\) Act: Autumn Budget Revision 2021-2022](#)

2. Briefings on the Supporting Document have been prepared by the Financial Scrutiny Unit in SPICe, and by the Scottish Government. These briefings are attached as Annexes A and B respectively.

Purpose of the Regulations and the scrutiny procedure

3. The Regulations were laid on 5 October and amend the Budget Scotland Act 2021 which authorised the Scottish Government's spending plans for the current financial year. The Supporting Document provides further information on the revised spending plans for which the Scottish Government is seeking Parliamentary approval.

4. The Regulations were originally laid on 27 September but were then re-laid in order to correct "a minor error" noted by the legal advisers to the Delegated Powers and Law Reform Committee (DPLRC).

5. The Regulations are subject to the affirmative procedure under Rule 10.6 of Standing Orders. Under this procedure, the Parliament has a 40-day period in which to consider the Regulations, including consideration by a lead committee and the DPLRC. The DPLRC considered the re-laid Regulations at its meeting on 26 October and had [no further issues to report](#).

6. As lead committee for the Regulations, the Committee will be invited to consider the following motion from the Minister for Public Finance, Planning and Community Wealth—

[S6M-01468—That the Finance and Public Administration Committee recommends that the Budget \(Scotland\) Act 2021 Amendment Regulations 2021 \[draft\] be approved.](#)

7. During formal consideration of the motion, Standing Orders provide that only the Minister and Members may participate in the debate. In order to inform the Committee's consideration of the motion, there will therefore be an opportunity to take evidence on the Regulations from the Minister and his officials before moving to formal consideration of the motion.

8. Following consideration of the motion, the Committee will publish a report to the Parliament setting out its recommendation. The deadline by which the Finance and Public Administration Committee must report on the Regulations is 29 November.

**Committee Clerks,
November 2021**

SPICe

The Information Centre
An t-Ionad Fiosrachaidh

Finance and Public Administration Committee

10th Meeting, 2021 (Session 6), Tuesday 9
November 2021

Autumn Budget Revision, 2021-22

Introduction – what is the Autumn Budget Revision?

Budget Revisions are opportunities for the Scottish Government to make in-year amendments to their spending plans. For example, it may become apparent in-year that a particular spending line may have slipped for whatever reason, and the Scottish Government wishes to allocate that resource to another priority. It may also be that the Scottish Government has received additional in-year Barnett consequentials (for example, in relation to the coronavirus response), and Budget Revisions allow the Scottish Government the opportunity to set out where it intends to allocate these.

There are normally two Budget Revisions per annum, the first in the autumn (usually September/October), followed by the second in (very) early spring (usually January/February). This is the first of the 2021-22 Budget revisions.

The 2021-22 Autumn Budget Revision (ABR) amends the Budget (Scotland) Act 2021 which authorises the Scottish Government's spending plans for the financial year 2021-22. Details of the proposed changes are set out in the [2021-22 Autumn Budget Revision to the Budget \(Scotland\) Act for the year ending 31 March 2022](#) published on 27 September 2021.

The Scottish Government has also issued a Brief Guide to the 2021-22 Autumn Budget Revision, which members have received.

The proposed changes detailed in the ABR result in an increase in the approved budget of £1,470.4 million from £55,024.8 million to £56,495.2 million. The ABR seeks parliamentary approval for these changes.

The main changes to the Scottish Government's spending plans can be summarised as follows:

- COVID-19 Barnett consequentials and other funding changes increasing spending by £1,173.8 million
- Whitehall transfers and HM Treasury allocations adding £29.4 million to the Budget
- Technical adjustments increasing the Budget by £267.2 million
- The transfer of resources between Scottish Government portfolios which are budget neutral. Annex B of the Brief Guide provides members with a helpful summary of inter-portfolio transfers over £5 million.

A summary of the proposed changes by portfolio is presented in table 1.2 of the ABR.

This briefing raises some areas for discussion with the Minister.

COVID-19 and other funding changes

The pandemic has resulted in unprecedented additions to the Scottish budget. In 2020-21, £8.6 billion in Barnett consequentials were added to the spending envelope passed by Parliament in February 2020. Although smaller in scale, the current financial year has also resulted in significant levels of spending on COVID related interventions.

As things stand, approximately £4.7 billion of COVID related consequentials will flow to the Scottish Budget in the current financial year (2021-22). Approximately £3.6 billion of these consequentials were allocated in the Budget Bill for 2021-22.

The Autumn Budget Revision allocates £1,050.6 million to the COVID response, which the Brief Guide states is a "combination of COVID-19 consequentials added at the UK Main Estimate process and drawdowns from the Scotland Reserve". Of this £1,050.6 million, table 1.7b of the Supporting document (p11) shows that £980.5 million was COVID-19 consequentials, implying that the net balance of £70.1 million comes from the Scotland Reserve.

Table 1 below sets out how the COVID-19 response resource has been allocated in the ABR. It is not always explicitly clear from the documentation (see Annex A of the Brief Guide) what this COVID funding is for, so additional information may be sought from the Minister. For example, in the Social Justice portfolio, it is clear that the

£10.5 million funding is to support the double payment for Carer’s allowance in December 2021. However, for the £834 million going to Health, the Brief Guide simply states “Additional COVID-19 funding for health measures” – what specific health measures is not set out. This contrasts with the position in 2020-21 when an additional [Budget Revision in the Summer](#) gave a much more detailed breakdown of the use of COVID-19 consequentials.

Table 1: Proposed allocation to COVID-19 response in ABR

Scottish Government Portfolios	£ million
Health and Social Care	834
Social Justice, Housing & Local Government	10.5
Finance and Economy	46.2
<i>of which:</i>	
<i>Tourism</i>	1.2
<i>Business Support</i>	45
Education and Skills	30.4
Net Zero, Energy and Transport	104.5
<i>of which:</i>	
<i>Rail</i>	77.3
<i>Bus</i>	4.9
<i>Air</i>	8.9
<i>Light Rail Operators</i>	13.2
Constitution, External Affairs and Culture	25
<i>of which:</i>	
<i>Culture</i>	25
Total	1,050.6

Other non-COVID related funding allocations take the additional funding changes to £1,173.8 million, and these are summarised in Annex A of the Scottish Government’s Brief Guide.

Examples of non-COVID related additional allocation choices made in the ABR include:

- £43 million for Agenda for Change workers (pay for nurses and allied health professionals);
- £40 million for general revenue grant for Local Authorities. No detail in either Brief Guide or Supporting document (see p17) on what specifically this is for.
- Additional funding of £8.7 million for the “100 Day Removal of curriculum charges”. No additional information is provided on this, but it appears to relate to a [commitment to waive core curriculum charges](#) which can be levied on families for things including materials for home economics or theatre trips associated with drama qualifications. A Scottish Government press release in July announced funding of £7 million for this policy and that councils will

receive an additional £6 million. It is not clear from the Supporting documentation how the £8.7 million relates to the July press release.

Whitehall transfers

The ABR makes three Whitehall transfers, which are funding transfers from a UK Government department to the equivalent Scottish Government portfolio for a specific purpose. These transfers are usually agreed by officials on both sides and are added to the Scottish Budget. They are as follows:

- a £24.5 million increase to Scotland's share of the Immigration Health Surcharge collected by the Home Office;
- a transfer of £3.5 million from Money Advice Service for the devolution of Debt Advice Levy; and
- a transfer from the Cabinet Office of £1.4 million for Cyber Security.

There is no additional background information on these in the Supporting document or in the Brief Guide to the ABR. For example, on the most sizable of these, the [Immigration Health Surcharge](#) it is not clear if this flows to the Scottish budget on an overall population basis like Barnett consequentials, or via the proceeds from immigrants in Scotland.

Technical adjustments

There are technical adjustments amounting to £267.2 million in the ABR which relate to the NHS and Teachers pensions budgets and are explained in the Supporting document as being “mainly due to an increase in the estimate of current service costs following the agreed pay rise for the NHS”. These are classed as Annually Managed Expenditure (AME) and are fully funded by the UK Treasury, so do not impact on the discretionary spending power of the Scottish Government.

Transfers between budgets

The ABR makes a number of internal transfers between Budget lines, which are Budget neutral and have no impact on the overall size of the spending envelope. The supporting document states that these are done “often to reflect changes in responsibility between portfolios, changes in payment mechanisms and virement intended to maximise the use of available resources.”

Transfers over £5 million are listed in Annex B of the Brief Guide. The most financially significant portfolio transfers are as follows:

- transfer from Health & Social Care to Social Justice, Housing & Local Government to support integration, school counselling services, carer's act, free personal and nursing care and the living wage (£292.6 million);
- transfer from Health & Social Care to Social Justice, Housing & Local Government to support the living wage for adult social care workers (£30.5 million);
- transfer from Health & Social Care to Education & Skills in respect of nursing and midwifery education (£59.4 million);
- transfer from Health & Social Care to Education & Skills in respect of additional medical student places (£5.2 million);
- transfer from Health & Social Care to Finance & Economy to support Research Data Scotland (£5.0 million);
- transfer from Education & Skills to Social Justice, Housing & Local Government to support Education recovery (£60.0 million);
- transfer from Education & Skills to Social Justice, Housing & Local Government for free school meals (£28.0 million);
- transfer from Education & Skills to Social Justice, Housing & Local Government for free school meals holiday support (£21.8 million);
- transfer from Education & Skills to Social Justice, Housing & Local Government for Additional Support for Learning (£15.0 million);
- transfer from Education & Skills to Social Justice, Housing & Local Government for Summer of Play Activities for Children (£15.0 million);
- transfer from Net Zero, Energy & Transport to Social Justice, Housing & Local Government for 100 Day Nature Restoration Fund (£5.0 million);
- transfers from Social Justice, Housing & Local Government to Net Zero, Energy & Transport for the Energy Efficiency budget (£184.7 million);
- transfer from Social Justice, Housing & Local Government to Net Zero, Energy & Transport to fund the installation of zero emission heating systems (£5.0 million);
- transfer from Social Justice, Housing & Local Government to Finance & Economy to fund the delivery of the Parental Employability Support Fund (£8.7 million);
- transfer from Social Justice, Housing & Local Government to Education & Skills to support the mental health and wellbeing of children and young people (£7.5 million);
- transfer from Social Justice, Housing & Local Government to Finance & Economy for Self-Isolation Support Grant (£10.7 million);
- transfer from Finance & Economy to Social Justice, Housing & Local Government in respect of the Building Scotland Fund (net £6.5 million);
- transfer from Justice & Veterans to Scottish Courts and Tribunals Service to support the Justice Recover, Renew, Transform programme (£24.5 million);
- transfer from Justice & Veterans to Crown Office and Procurator Fiscal Service to support the Justice Recover, Renew, Transform programme (£5.0 million); and
- transfer from Net Zero, Energy & Transport to Rural Affairs & Islands for delivery of SRDP Business Development Schemes (£10.5 million)

Although the net effect of these in-year transfers on the overall budget is zero, they do affect the relative scale of different portfolio budgets and the impact of changes.

For example, the significant in-year transfers from health to local government mean that despite the ABR allocating £834 million to the health budget for the COVID-19 response, the Health and Social Care portfolio as a whole is reduced to a net increase of £473.2 million once the various transfers to other budget areas are taken into account.

Scotland Reserve balance

Table 1.7a reports on the Scotland Reserve. The Reserve balance brought forward from 2020-21 is shown as £631.1 million.

The table then lists the Barnett consequential which arose from the UK Main Estimates (£1,262.6 million) which takes the figure for funding available for deployment to £1,893.7 million.

As mentioned above, £1,173.8 million of this resource is deployed in the ABR. Table 1.7a also lists a figure of £392.0 million as being “already deployed in 2020-21 budgets”. On querying why a number for 2020-21 is in the ABR for 2021-22, Scottish Government officials have informed me that this is a typo. The £392 million figure is in fact the amount carried over from the Reserve in 2020-21 into 2021-22.

Table 1.7b then lists the sources of and various proposed ABR changes as summarised in the Supporting documents and this paper. These amount to the £1,470.4 million figure mentioned above.

Consistent with evidence from the Cabinet Secretary for Finance and the Economy on 5 October, the ABR reports a Reserve balance for deployment later in the current financial year at the Spring Budget Revision (SBR) of £327.9million.

This ABR obviously pre-dates the UK Budget and Spending Review of 27 October. Members may wish an update on any changes to the balance available for deployment, and plans for allocation, in the SBR.

Other

This section identifies some of the Budget lines where information is not clear from either the Supporting document or the Brief Guide, or where additional information may be sought.

As mentioned above, the Health and Social Care Budget (pages 14, 15) of the Supporting document has a large number of transfers in and out. In total, over £900 million is added, but there are a number of transfers out of the portfolio (some of

which are summarised above), totalling over £428 million. The net movement into the Health and Social Care portfolio is £473.166 million.

There are also a large number of payments into the Local Government Budget which may benefit from further explanation. These total just under £600 million and are all identified on page 17 of the Supporting document.

There are large transfers out of the Housing Budget identified on page 18 of the Supporting document. These total £244.789 million being transferred out of that Budget line.

There is no explanation provided for the Transfer of £20.5 million out of Social Justice described as “Transfer of Third Sector Unit Covid Consequentials” (p 19, 20). It is not clear from the documentation what this funding relates to.

The Agricultural Support and Related Services Budget (p81) contains two funding lines about which additional information may be helpful as (I believe) they relate to EU replacement funding – Additional funding for the delivery of Bew (Convergence) funding and Pillar 1 schemes (£34 million) and a Transfer from Scottish Forestry for delivery of Scottish Rural Development Programme (SRDP) Business Development Schemes (£10.5 million).

**Ross Burnside, Senior Research Specialist, SPICe Research
3 November 2021**

Note: Committee briefing papers are provided by SPICe for the use of Scottish Parliament committees and clerking staff. They provide focused information or respond to specific questions or areas of interest to committees and are not intended to offer comprehensive coverage of a subject area.
The Scottish Parliament, Edinburgh, EH99 1SP www.parliament.scot

A Brief Guide to the 2021-22 Autumn Budget Revision (ABR)

Background

1. The Autumn Budget Revision is part of the annual Budget process. The Budget process commences with the publication of the Scottish Budget. This is followed by the annual Budget Bill and the parliamentary approval of the Scottish Government's spending plans.
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 a Spring Budget Revision. This is the first of these budget revisions for 2021-22.

Autumn Budget Revision

3. The Autumn Budget Revision is routine Parliamentary business that proposes amendments to better align the Government's budget with its planned spending profile. This year it also sets out the further applications of funding to support the response to COVID-19. The aim of the Brief Guide to the Autumn Budget Revision is to explain the main changes to the Budget since the approval of the Budget Act, and give some further background on why the changes have been made.
4. Following the Scottish Election in May, the First Minister made changes to her cabinet which resulted in changes to the Ministerial portfolios. Details of the subsequent reprofiling of budgets are shown in Table A of the supporting document to the Autumn Budget Revision.
5. The changes proposed in the Autumn Budget Revision result in an increase in the approved budget by £1,470.4 million from £55,024.8 million to £56,495.2 million.
6. The changes to the Budget are broken down in to four main areas:
 - COVID19 and other Funding Changes which have arisen since the Budget Act (£1,173.8 million)
 - Whitehall Transfers (£29.4 million)
 - Technical Adjustments (net increase to the budget of £267.2 million)
 - Transfers between Scottish Government Portfolios (budget neutral)

COVID-19 and Other Funding Changes (£1,173.8 million)

7. Funding changes represent additional budget that provides spending power within portfolios and programmes. The additional funding is sourced from Barnett consequentials and the Reserve.
8. Covid allocations amounting to £1,050.6 million have been allocated in this budget revision. This is funded from a combination of Covid-19 consequentials added at the UK Main Estimate Process and drawdowns from the Scotland Reserve.

Scottish Government Portfolios	£m
Health & Social Care	834.0
Social Justice, Housing & Local Government	10.5
Finance & Economy	46.2
Education and Skills	30.4
Net Zero, Energy & Transport	104.5
Constitution, External Affairs & Culture	25.0
Total ABR Covid Allocations	1,050.6

9. Additional non-Covid-19 related funding allocations have been made from a combination of reprioritised resources where available, additional drawdowns from the Scotland Reserve and non Covid-19 consequentials. In total the funding changes amount to £1,173.8 million as outlined in table 1.2 in the document. Sources of funding for all allocations are detailed in table 1.7.

Whitehall Transfers / Allocations from HM Treasury (£29.4 million)

10. There are three Whitehall Transfers recognised as part of the Autumn Budget Revision. An £24.5 million increase to Scotland's share of the Immigration Health Surcharge collected by the Home Office, a transfer of £3.5 million from Money Advice Service for the devolution of Debt Advice Levy and a transfer from the Cabinet Office of £1.4 million for Cyber Security.

Technical Adjustments (£267.2 million)

11. In line with past years, the Autumn Budget Revision recognises technical changes which are essentially budget neutral and do not provide additional spending power for the Scottish Government.
12. The Autumn Budget Revision reflects adjustments that have been made to the NHS and Teachers pensions budgets to reflect revised estimates from HMT and are mainly due to an increase in the estimate of current service costs following the agreed pay rise for the NHS. As these are Annually Managed Expenditure (AME) adjustments these changes have no effect on the Scottish Government's discretionary expenditure (£267.2 million).

Internal Transfers

13. There are a number of internal transfers within the Scottish Block as part of the Autumn Budget Revision process to assist robust internal budget management and monitoring. Virement between and within portfolios is a “zero-sum” approach. Annex B provides details of the main internal transfers, over £5.0 million, between portfolios.

Transparency

14. To aid transparency in response to the recommendations of the Budget Scrutiny Review Group. Tables, 1.7 (a) and (b) provide details of the sources of funding that support the changes applied and the movement on available resources.

**Scottish Government
Finance Co-ordination
October 2021**

Annex A – Summary of Changes from Budget (Scotland) Act 2021

2021-22 Budget Approved at the Budget Bill		55,024.8
<u>COVID-19 AND OTHER FUNDING CHANGES</u>		
Health and Social Care		
Additional COVID-19 funding for health measures	834.0	
Additional funding for NHS Scotland's Agenda for Change	43.0	
		877.0
Social Justice, Housing and Local Government		
Additional COVID-19 Funding to support the double payment for Carer's Allowance in December 2021	10.5	
Additional funding for general revenue grant for local authorities	40.0	
Additional funding for the 100 Day Removal of curriculum charges	8.7	
Miscellaneous minor transfers	0.2	
		59.4
Finance and Economy		
Additional funding for taxi support	45.0	
Miscellaneous minor transfers	2.6	
		47.6
Education and Skills		
Education Recovery funding for Teacher Training programme	5.5	
Education Recovery funding to provide schools with CO2 monitors	3.0	
Additional funding to Community Learning Development in relation to Youthlink Scotland	1.5	
Additional funding to support Education Recovery	20.0	
Miscellaneous minor transfers	0.2	
		30.2
Justice and Veterans		
Release of emerging/planned underspend to support COVID-19 measures	-1.0	
Miscellaneous minor allocations	0.1	
		-0.9
Net Zero, Energy and Transport		
Additional COVID-19 funding to support rail services	77.3	
Additional COVID-19 funding to support bus services	4.9	
Additional funding to support COVID-19 grant support for light rail operators	13.2	
Additional COVID-19 funding to support Highlands	8.9	

and Islands Airports			
Resource transfer to the centre from Hydro Nation	-1.2		
Miscellaneous minor transfers	-0.6		
		<hr/>	
			102.6
Rural Affairs and Islands			
Additional funding for delivery of Bew (Convergence) funding and Pillar 1 scheme	34.0		
Crown Estates net income contribution	11.9		
		<hr/>	
			45.9
Constitution, External Affairs and Culture			
Additional funding for Culture	25.0		
Miscellaneous minor transfers	-1.2		
		<hr/>	
			23.8
Registers of Scotland			
Funding released to the centre for redeployment	-11.8		
		<hr/>	
			-11.8
			1,173.8
<u>WHITEHALL TRANSFERS / ALLOCATIONS</u>			
Health and Social Care			
Immigration Health Surcharge income	24.5		
		<hr/>	
			24.5
Social Justice, Housing and Local Government			
Debt Advice Levy	3.5		
		<hr/>	
			3.5
Justice and Veterans			
Cyber Security	1.4		
		<hr/>	
			1.4
			29.4
<u>TECHNICAL ADJUSTMENTS</u>			
NHS and Teachers' Pensions			
Non-cash adjustment	267.2		
		<hr/>	
			267.2
			267.2
<u>NET TRANSFERS WITHIN SCOTTISH BLOCK</u>			0.0
Proposed Budget following Autumn Budget Revision			56,495.2

Annex B - Details of inter-Portfolio Transfers over £5 million

Health and Social Care

- transfer from Health & Social Care to Social Justice, Housing & Local Government to support integration, school counselling services, carer's act, free personal and nursing care and the living wage (£292.6 million);
- transfer from Health & Social Care to Social Justice, Housing & Local Government to support the living wage for adult social care workers (£30.5 million);
- transfer from Health & Social Care to Education & Skills in respect of nursing and midwifery education (£59.4 million);
- transfer from Health & Social Care to Education & Skills in respect of additional medical student places (£5.2 million);
- transfer from Health & Social Care to Finance & Economy to support Research Data Scotland (£5.0 million).

Social Justice, Housing and Local Government

- transfer from Health & Social Care to Social Justice, Housing & Local Government to support integration, school counselling services, carer's act, free personal and nursing care and the living wage (£292.6 million);
- transfer from Health & Social Care to Social Justice, Housing & Local Government to support the living wage for adult social care workers (£30.5 million);
- transfer from Education & Skills to Social Justice, Housing & Local Government to support Education recovery (£60.0 million);
- transfer from Education & Skills to Social Justice, Housing & Local Government for free school meals (£28.0 million);
- transfer from Education & Skills to Social Justice, Housing & Local Government for free school meals holiday support (£21.8 million);
- transfer from Education & Skills to Social Justice, Housing & Local Government for Additional Support for Learning (£15.0 million);
- transfer from Education & Skills to Social Justice, Housing & Local Government for Summer of Play Activities for Children (£15.0 million);
- transfer from Net Zero, Energy & Transport to Social Justice, Housing & Local Government for 100 Day Nature Restoration Fund (£5.0 million)
- transfer from Finance & Economy to Social Justice, Housing & Local Government iro the Building Scotland Fund (net £6.5 million);
- transfers from Social Justice, Housing & Local Government to Net Zero, Energy & Transport for the Energy Efficiency budget (£184.7 million);
- transfer from Social Justice, Housing & Local Government to Net Zero, Energy & Transport to fund the installation of zero emission heating systems (£5.0 million);

- transfer from Social Justice, Housing & Local Government to Finance & Economy to fund the delivery of the Parental Employability Support Fund (£8.7 million);
- transfer from Social Justice, Housing & Local Government to Education & Skills to support the mental health and wellbeing of children and young people (£7.5 million);
- transfer from Social Justice, Housing & Local Government to Finance & Economy for Self-Isolation Support Grant (£10.7 million);

Finance and Economy

- transfer from Social Justice, Housing & Local Government to Finance & Economy to fund the delivery of the Parental Employability Support Fund (£8.7 million);
- transfer from Social Justice, Housing & Local Government to Finance & Economy for Self-Isolation Support Grant (£10.7 million);
- transfer from Finance & Economy to Social Justice, Housing & Local Government in respect of the Building Scotland Fund (net £6.5 million);
- transfer from Health & Social Care to Finance & Economy to support Research Data Scotland (£5.0 million).

Education and Skills

- transfer from Health & Social Care to Education & Skills in respect of nursing and midwifery education (£59.4 million);
- transfer from Health & Social Care to Education & Skills in respect of additional medical student places (£5.2 million);
- transfer from Social Justice, Housing & Local Government to Education & Skills to support the mental health and wellbeing of children and young people (£7.5 million);
- transfer from Education & Skills to Social Justice, Housing & Local Government to support Education recovery (£60.0 million) ;
- transfer from Education & Skills to Social Justice, Housing & Local Government for free school meals (£28.0 million) ;
- transfer from Education & Skills to Social Justice, Housing & Local Government for free school meals holiday support (£21.8 million) ;
- transfer from Education & Skills to Social Justice, Housing & Local Government for Additional Support for Learning (£15.0 million);
- transfer from Education & Skills to Social Justice, Housing & Local Government for Summer of Play Activities for Children (£15.0 million);

Justice and Veterans

- transfer from Justice & Veterans to Scottish Courts and Tribunals Service to support the Justice Recover, Renew, Transform programme (£24.5 million);
- transfer from Justice & Veterans to Crown Office and Procurator Fiscal Service to support the Justice Recover, Renew, Transform programme (£5.0 million);

Net Zero, Energy and Transport

- transfers from Social Justice, Housing & Local Government to Net Zero, Energy & Transport for the Energy Efficiency budget (£184.7 million);
- transfer from Social Justice, Housing & Local Government to Net Zero, Energy & Transport to fund the installation of zero emission heating systems (£5.0 million);
- transfer from Net Zero, Energy & Transport to Social Justice, Housing & Local Government for 100 Day Nature Restoration Fund (£5.0 million);
- transfer from Net Zero, Energy & Transport to Rural Affairs & Islands for delivery of SRDP Business Development Schemes (£10.5 million);

Rural Affairs and Islands

- transfer from Net Zero, Energy & Transport to Rural Affairs & Islands for delivery of SRDP Business Development Schemes (£10.5 million);

Crown Office and Procurator Fiscal Service

- transfer from Justice & Veterans to Crown Office and Procurator Fiscal Service to support the Justice Recover, Renew, Transform programme (£5.0 million);

Scottish Courts and Tribunals Service

- transfer from Justice & Veterans to Scottish Courts and Tribunals Service to support the Justice Recover, Renew, Transform programme (£24.5 million);