

Finance and Public Administration Committee
Tuesday 4 March 2025
8th Meeting, 2025 (Session 6)

Note by the Clerk on Budget (Scotland) Act 2024 Amendment Regulations 2025 (SSI 2025/draft) – Spring Budget Revision

Overview

1. At this meeting, the Committee will take evidence from the Minister for Public Finance and Scottish Government officials on The Budget (Scotland) Act 2024 Amendment Regulations 2025 [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: [The Budget \(Scotland\) Act 2024 Amendment Regulations 2025 \[draft\]](#)

Laid under: [The Budget \(Scotland\) Act 2024](#)

Laid on: 30 January 2025

Procedure: Affirmative

Lead committee to report by: 19 March 2025

3. Following evidence-taking on the SSI at agenda item 1, the Committee will be invited at agenda item 2 to debate and vote on motion [S6M-16306](#), lodged in the name of the Minister for Public Finance—

That the Finance and Public Administration Committee recommends that the Budget (Scotland) Act 2024 Amendment Regulations 2025 [draft] be approved.

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 DPLR Committee considered the instrument on [18 February 2025](#) and reported on it in its [11th Report, 2025](#). The DPLR Committee made no recommendations in relation to the instrument.

Purpose of the instrument

6. The purpose of the draft Regulations is to make in-year changes to the Budget (Scotland) Act 2024, which authorised the Scottish Government's spending plans for the current financial year¹.
7. The Spring Budget Revision 2024-25 [supporting document](#) 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 B**.
8. The Financial Scrutiny Unit in SPICe has produced a briefing to support the Committee's scrutiny of the draft Regulations, which is provided at **Annexe C**.
9. In total, the changes proposed in the Spring Budget Revision (SBR) will increase the 2024-25 Scottish Budget by £863.1 million, from £60,449.0 million to £61,312.1 million.
10. The SBR supporting document states that the main changes to the Scottish Government's spending plans are as follows—
 - Funding changes to reflect deployment of available resources to portfolios (total net increase to the budget of £971.3 million).
 - Technical adjustments including International Financial Reporting Standard 16 (IFRS 16) (net decrease to the budget of £83.1 million).
 - Whitehall Transfers and HM Treasury allocations to the Scottish Government (a decrease of £25.1 million).
 - The transfer of resources between Scottish Government portfolios.
11. 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 report to the Parliament, setting out its recommendation on the instrument by the deadline of 19 March 2025.

Clerks to the Committee February 2025

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.

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.

Scottish Government Guide to the Autumn Budget Revision

Finance Update – 24 February 2025

For the Finance and Public Administration Committee

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A. Guide to the Spring Budget Revision

1. The budget process for 2024-25 commenced with the publication of the *Scottish Budget* and 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 27 February 2024 and received Royal Assent on 28 March 2024.
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. The Spring Budget Revision provides the final opportunity to amend the budget figures.
3. The Spring Budget Revision was finalised on 24 January 2025 ahead of the draft SSI being laid in parliament on 30 January 2025. This guide was provided to the Finance and Public Administration Committee on 24 February 2025 ahead of the scheduled scrutiny session on 4 March 2025.

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 Autumn Budget Revision result in an increase in the approved budget of £863.1 million from £60,449.0 million to £61,312.1 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 increase to the budget of £971.3 million);
 - A.4 - Technical adjustments (net decrease to the budget of £83.1 million);
 - A.3 - Whitehall transfers and HM Treasury allocations to the Scottish Government (£25.1 million decrease); 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 FPA/S6/25/871 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	19,707.0	688.5	238.6	(1.6)	(46.5)	20,586.1
Social Justice	7,321.4	(14.0)	(37.4)	8.2	(13.7)	7,264.5
Net Zero and Energy	751.0	(23.3)	0.0	0.8	0.7	729.3
Education and Skills	4,537.8	28.8	(414.2)	0.0	(196.1)	3,956.3
Justice and Home Affairs	3,596.2	0.2	7.5	0.1	(4.1)	3,599.9
Transport	3,656.9	(40.9)	21.8	(0.7)	54.3	3,691.4
Rural Affairs, Land Reform and Islands	1,100.0	(1.1)	(6.9)	0.0	(6.7)	1,085.2
Constitution, External Affairs & Culture	281.2	0.0	0.0	0.0	(0.9)	280.3
Finance and Local Government	13,989.5	456.2	(2.3)	1.2	248.6	14,693.3
Deputy First Minister, Economy and Gaelic	1,414.9	(122.6)	(0.6)	(35.0)	(49.7)	1,207.0
Crown Office and Procurator Fiscal Service	225.4	(0.5)	8.2	0.0	0.8	233.9
Scottish Government	56,581.2	971.4	(185.2)	(26.9)	(13.3)	57,327.2
Scottish Housing Regulator	5.6	(0.0)	0.0	0.0	0.0	5.6
National Records of Scotland	35.1	(1.8)	0.0	0.0	0.0	33.4
Office of the Scottish Charity Regulator	3.6	0.0	0.0	0.0	0.0	3.6
Scottish Courts and Tribunals Service	190.3	3.9	(4.2)	1.7	12.9	204.6
Scottish Fiscal Commission	2.7	(0.1)	0.0	0.0	0.0	2.6
Revenue Scotland	11.0	(0.7)	0.0	0.0	0.0	10.3
Registers of Scotland	10.0	(1.4)	1.6	0.0	0.0	10.1
Environmental Standards Scotland	2.9	0.0	0.1	0.0	0.0	3.0
Food Standards Scotland	23.4	0.0	0.1	0.1	0.2	23.8
Consumer Scotland	4.1	0.0	0.0	0.0	0.0	4.1
Scottish Teachers' and NHS Pension Schemes	3,422.4	0.0	105.4	0.0	0.0	3,527.8
Scottish Administration	60,292.3	971.3	(82.3)	(25.1)	(0.2)	61,156.1
Direct-Funded Bodies						
Scottish Parliamentary Corporate Body	143.1	0.0	(0.9)	0.0	0.2	142.5
Audit Scotland	13.6	0.0	0.0	0.0	0.0	13.6
Total Scottish Budget	60,449.0	971.3	(83.1)	(25.1)	0.0	61,312.1

A.2 Funding Changes

8. Funding changes provide additional budget spending power to portfolios and programmes, and also some 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 of £971.3 million, however the gross impact is shown below.

Scottish Government Portfolios	Funding Additions	Funding Reductions	Net Funding Changes
Health and Social Care	689.8	(1.3)	688.5
Social Justice	118.0	(132.0)	(14.0)
Net Zero and Energy	0.2	(23.5)	(23.3)
Education and Skills	51.9	(23.1)	28.8
Justice and Home Affairs	72.0	(71.8)	0.2
Transport	7.0	(47.9)	(40.9)
Rural Affairs, Land Reform and Islands	15.9	(17.0)	(1.1)
Constitution, External Affairs & Culture	0.0	0.0	0.0
Finance and Local Government	465.5	(9.3)	456.2*
Deputy First Minister, Economy and Gaelic	19.6	(142.2)	(122.6)
Crown Office and Procurator Fiscal	0.0	(0.5)	(0.5)
Scottish Government	1,440.0	(468.6)	971.4
Scottish Housing Regulator	0.0	(0.0)	(0.0)
National Records of Scotland	0.0	(1.8)	(1.8)
Office of the Scottish Charity Regulator	0.0	0.0	0.0
Scottish Courts and Tribunals Service	4.9	(1.0)	3.9
Scottish Fiscal Commission	0.0	(0.1)	(0.1)
Revenue Scotland	0.0	(0.7)	(0.7)
Registers of Scotland	0.2	(1.7)	(1.4)
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	0.0	0.0
Total Scottish Administration	1,445.1	(473.8)	971.3
Direct Funded Bodies			
Scottish Parliament Corporate Body	0.0	0.0	0.0
Audit Scotland	0.0	0.0	0.0
Total Scottish Budget	1,445.1	(473.8)	971.3

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**, totalling £688.5 million. Additional resource funding of £620 million has been provided as part of the budget revision to support Health services
10. £67 million of capital funding has been provided to support major capital projects in construction, such as the Baird Family Hospital, Parkhead Health and Social Care Centre and the ANCHOR Cancer Centre, as well as the national replacement programmes for ambulances and radiotherapy equipment. It also supports development of the University Hospital Monklands replacement programme and wider capital pressures facing the Portfolio as a result of increased construction and inflationary costs.
11. Financial transactions funding of £2.8 million has been provided to provide continued support to the GP loans scheme, with this partially offset by £1.3 million of FT income from Covid-19 sports loans.
12. The **Finance and Local Government** portfolio will receive £465.5 million of additional funding. Within this £84 million is being provided to Local Government. This includes £29 million of resource budget being provided to support the Teachers' pay and £24.5 million for the non-teacher pay. A further £10 million of capital budget is being provided as part of the overall package of support for the non-teacher deal.
13. £3 million of capital budget has been provided to the General Capital Grant for Orkney Island Ferries to replace the current ferry fleet and fund electric ferry trials.
14. £17.3 million of additional funding is being provided to Local Government for the Scottish Welfare Fund. This is the majority of the £20 million uplift announced on the 28th November 2024. The balance of which was made up from within existing budgets within the portfolio.
15. The Scottish Public Pensions Agency (SPPA) will receive £4.8 million to fund its operations for the remainder of 2024-25. £20.2 million increase in funding to address corporate running cost pressure from increased costs in corporate transformation programme.
16. The balance of £6.7 million of additional funding relates to a realignment of corporate running cost budget to operating costs within Other Finance. A corresponding reduction in funding is reported within the portfolio.
17. As well as the funding additions set out above, a total of £350 million is being held centrally within the portfolio, which comprises.
 - £60 million of funding to be carried forward for Health and Social Care to support 2025-26 costs.
 - £150-200 million is held as contingency for year-end audit adjustments (which is required annually).
 - The balance is held to fund any changes in demand led schemes and devolved tax receipts as the financial year concludes.

18. As the Scottish Government is unable to overspend its budget there has always been a requirement to maintain a degree of contingency in the budget for year-end audit adjustments as well as other forecast movements and volatility. The approach to holding this funding centrally marks a change from previous financial years. The tight controls placed on portfolio spending at the Fiscal Statement as well as the early certainty on the UK consequential position following the Autumn Budget mean that the contingency is not being held in the individual portfolio budget lines.
19. It's important to note the scale of demand led schemes and volatility the Scottish Government is exposed to when considering the level of contingency being held. Just a two percent variance in Social Security benefit expenditure could amount to a £120 million movement. Final costs are not confirmed until after the end of the financial year when there are no longer any levers available to mitigate the movements. Given the level of volatility in the past its considered prudent to hold this contingency
20. Within the **Social Justice portfolio** the additional funding provided relates almost entirely to revised forecasts of the costs of Social Security benefit expenditure which amounts to £117.8 million. The funding increases are driven by uptake in the following benefit areas.
- Child Disability Payments (£67.9 million),
 - Personal Independence Payments (£18.4 million),
 - Disability Living Allowance (£15.2 million),
 - Attendance Allowance (£8.9 million)
 - Winter Heating Payment (£4.4 million), and
 - Child Winter Heating Payment (£1.6 million).
21. A reduction in funding for Social Security Assistance for those benefits whose forecasts have decreased are outlined in section A 2.2. Despite the large movements in individual benefits the net impact of changes in benefit expenditure is just £0.5 million.
22. The **Justice and Home Affairs portfolio** has received additional funding of £72 million within the budget revision. The largest individual component of this is the £32.7 million that has been provided to fund an increased demand for Legal Aid.
23. £13.4 million additional funding has been provided for demand-led Police and Fire Pensions to reflect multifaceted overall costs which include numbers of retirals.
24. £14 million has been allocated to the Scottish Prison Service to support operating costs pressures including staff costs, goods and services and other administration expenditure. SPS increased costs are driven by the rising prison population, inflation, private sector contract increases above inflation, and social care costs.
25. £6.9 million additional funding towards Scottish Prison Service's Public Private Partnership / Private Finance Initiative contracts including increasing the purchase of up to an additional 48 prisoner places at HMP Addiewell to help manage the high prison population.
26. £2.9 million has been provided to the Scottish Police Authority to meet cost pressures while £2.1 million has been provided to the Victim Centred Approach Fund (VCAF) to cover costs pressures within the VCAF programme

27. The **Education and Skills portfolio** is receiving a total of £51.9 million in additional funding. £28.6 million additional funding is going to the Scottish Qualifications Authority. In tandem with in year efficiency savings this extra funding is being used to reduce the pressure from increased operational costs.
28. £18.4 million to the Scottish Funding Council principally to cover costs of increased employer pension contribution rates in the higher and further education sectors as well as coving increased administration and annual NPD costs.
29. £4.9 million additional funding to Education Scotland. This budget transfer is required to meet Education Scotland's financial operational pressure. This funding will allow ES to meet all outstanding payments due for the remainder of the year and continue to provide essential education services.
30. **Deputy First Minister, Economy and Gaelic** has been provided with £19.6 million in additional funding.
31. £8m has been provided to Ferguson Marine. £6 million of this is to mitigate under-recovery of costs of 2024/25. The remaining balance covers resource costs for post completion works to vessel 801 and the final crewing cost payment to Transport Scotland.
32. £6.7 million additional funding has been provided to support operational costs for the delivery of the Scottish Child Abuse Inquiry. The demand led nature of the SCAI requires budget transfers in-year at SBR to cover the full costs of the inquiry.
33. £1.6 million additional funding is being provided to the Sheku Bayoh inquiry to help cover operating costs with £1.4 million of additional capital funding for the Scottish Covid-19 inquiry hearings to support the Waverly Gate accommodation refit.
34. £1.6 million of previously centrally held funding for corporate running costs associated with the Covid inquiry has been released to Covid inquiry staff costs.
35. The **Rural Affairs, Land Reform and Islands portfolio** received £15.9 million in additional funding. £12.4 million has been provided to the Rural Affairs and Islands portfolio to allow Marine Scotland to fund a distribution to Local Government to deliver coastal community benefits in their area
36. £3.5 million of additional capital budget is being provided for the Agricultural Reform Programme IT upgrades (£2 million) and the Agricultural Transformation Fund (£1.5 million) to help support the agricultural sector to reduce greenhouse gas emissions, improve efficiency and enhance Scotland's natural environment through the period of transition.
37. The **Transport portfolio** received £7 million additional funding. This is comprised of £6 million to Scottish Rail Holdings to reflect pressures as a consequence of lower rail fair revenues from the reduced timetable. The remaining £1 million is provided to support the continuation of the Wick to Aberdeen air service.
38. Scottish Courts and Tribunals received £4.9 million additional funding. £2.3 million funding increase to cover salaried judicial positions. An additional £1.3 million funding for vacancies being

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covered by temporary judges and sheriffs. With the remaining balance of additional funding offsetting operational pressures.

A.2.2 Reductions to Portfolios

39. The Portfolio with the largest funding reduction is **Deputy First Minister, Economy and Gaelic** with a gross funding reduction of £142.2 million. The majority of this funding reduction is unexpected, realised income from the European Structural Fund (£106.4 million).
40. This is followed by returned capital budget from Offshore Wind due to underspend from program slippage (£21.8 million). In-year underspend accounts for most of the remaining balance with £8.9 million from Digital and £1.1 million from Organisational Readiness the largest contributors.
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41. £2.8 million is reduced funding from the Scottish National Investment Bank as it has attained a higher income than expected.
42. Within the **Social Justice portfolio**, the reduction in funding required of £132 million relates largely to revised forecasts of the costs of Social Security benefit expenditure which amounts to £117.4 million. The funding decreases are driven by reduced uptake in the following benefit areas.
- Adult Disability Payment (£98.7 million),
 - Carer Support Payment (£9.9 million),
 - Industrial Injuries Disablement Scheme (£2.9 million),
 - Best Start Food Grants (£2.3 million),
 - Scottish Child Payment (£1.4 million),
43. Additional funding for Social Security Assistance for those benefits whose forecasts have increased are outlined in section A 2.1. Despite the large movements in individual benefits the net impact of changes in benefit expenditure is only £0.5 million in additional funding.
44. The balance of the movement within Social Justice relates to savings generated within the Social Security Programme totalling £11.3 million. This is driven by staff cost savings. Further funding reductions of £3.1 million have been reflected in Tackling Child Poverty and Social Justice, with these savings primarily as a result of reductions in demand led areas
45. Within the **Justice and Home Affairs portfolio** there has been a £71.8 million reduction in funding. The largest element of this is the £55 million saving in capital budget for Scottish Prison Service, due to slippage on planned investment in the prison estate at HMP Inverness and HMP Glasgow. A resource saving of £1.7 million from an increase in income from sale of prison goods and a PFI contract.
46. Resource savings of £13.2 million are also part of the reduction within Police Central Government primarily across the Emergency Services Mobile Communications Programme (ESMCP) project.
47. **Transport** has had a gross funding reduction of £47.9 million. The largest component of this relates to an additional £20 million of financial transaction income from the Low Carbon Transport Scheme. Reflecting this income has allowed the overallocation of budget within financial transactions to be heavily reduced.
48. £13.6 million of reductions in capital budget lines across several projects in the Active Travel, Low Carbon and Other Transport, alongside a £9.1 million reduction in Vessel Services and a £5 million reduction in Support for Bus Services capital budgets.

49. **Net Zero and Energy** has gross funding reductions totalling £23.5 million. The largest elements of this are capital savings totalling £9.9 million within the Environmental Services for capital grants for Nature Restoration and Zero Waste. There are also £7.4 million of savings from Energy Industries due to project slippages.
50. £5 million of the funding reduction is from realised income from interest on Scottish Water Voted loans.
51. **Education and Skills** has gross funding reductions of £23.1 million. This is driven by the £16.5 million reduction in funding for Higher Education Student Support budget line. The largest component is the £11.2 million reduction in Student Support and Tuition Fee Payments reflecting reduced demand.
52. Further reductions in HESS include £2.2 million of savings in Student Loans Company and HMRC Administration budget and £2.1 million for the Student Loan Interest Subsidy to Bank write-off level being lower than previously forecast has resulted in an underspend. £1 million of capital budget has been returned due to procurement and staffing delays.
53. £4.6 million reduction in funding to Children and Families from a combination of a scaled down digital procurement contract, withdrawal of post graduate bursary uplifts and underutilised capital budget from resource constraints.
54. The **Rural Affairs Land Reform and Islands** has a gross funding reduction of £17 million. £10.1 million of this reduction is from revised forecasts in demand led schemes, primarily from the Agriculture Reform Programme.
55. £3.5 million of funding for Marine has been returned following the implementation of spending controls as part of the fiscal statement alongside project delays from procurement time for specialist equipment.
56. £3 million of additional income from European Maritime and Fisheries Fund is also reflected within these figures.
57. **Finance and Local Government** has gross funding reduction of £9.3 million. This primarily relates to the realignment of budgets between corporate running costs and operating costs as outlined in paragraph 16 and 34.

A.3 Whitehall Transfers

58. There are a number of specific Whitehall transfers and allocations from HM Treasury recognised at the Spring Budget Revision. The net negative impact on the Scottish Budget overall is £25.1 million.
59. The negative movement is driven by a reduction of £37.74 million in City Deals funding from HM Treasury which is held within the **Deputy First Minister, Economy and Gaelic portfolio**. There is a £43.74 million reduction which will be reprofiled into future years with no loss of funding for the overall City Deal programme. Separately £6 million of project specific City Deal transfers offsets the negative amount.
60. Elsewhere within DFMEG the negative movement is reduced by £2.7 million of capital transfer for the R100 programme.
61. £8.2 million is being provided to the **Social Justice portfolio**. This includes £4.9 million for Ukrainian Thank you payments and £2.9 million for the Ukrainian Refugee Home Fund as well as £200k for the Debt Advice Levy.
62. **Scottish Courts and Tribunals Service** are receiving a transfer of £1.65 million relating to the devolution of Personal Independence Payment appeals from HM Courts and Tribunals Service.
63. **Finance and Local Government** have received £1.2 million for Regional Connectivity, **Net Zero and Energy** have received £800k for Project Will, **Transport** have a negative Whitehall of £670k for a return of funding for A75 Union Connectivity Funding alongside smaller transfers for **Justice and Food Standards Scotland**.

A.4 Technical Adjustments

64. The largest changes are within the Education and Skills portfolio which sees a £414.2 million reduction. This movement is driven by a £516.7 million reduction in the Student Loan RAB charge. The RAB charge is a non-cash adjustment to reflect a change in valuation which considers the extent to which student loans issued to Scottish students will be repaid.
65. This is offset by £100.9 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.
66. There are also significant technical movements (including IFRS 16 adjustments) within the Health and Social Care portfolio amounting to £238.6 million. This amount includes £112.4 million of AME cover for the Scottish Infected Blood Support Scheme. This funding has been provided by HM Treasury to compensate people who were infected with hepatitis C and/or HIV following treatment with NHS blood, blood products or tissue.
67. £86.9 million is being provided to Health for Private Finance Initiatives (PFI) projects. This technical change falls outside of UK Budget limits and is provided to align the Scottish Budget with accounting requirements. £25.3 million for ring-fenced depreciation amounts are also being provided to the Health and Social Care portfolio.
68. There is an increase to the AME provision for future NHS and Teachers pension costs of £105.4 million. This arises from increased opening pension liability and reduced current service costs.
69. Included within the technical adjustments are a number of changes which relate to International Financial Reporting Standard 16 ('IFRS16') adjustments. IFRS16 has resulted in a significant alteration to the accounting treatment for leases, with budgets now adjusted to align with that treatment. We are currently in the final year of a three-year transition period with budget initially applied at Budget Bill to reflect the changes but subject to in-year amendment.
70. These changes provide additional capital and non-cash budget cover to be applied for existing and new assets acquired under lease arrangements, to allow for their reclassification and subsequent depreciation. There are also changes to the resource budget position to adjust for the elements of the rental costs that are now capitalised.
71. Ring-fenced budget cover has been provided by HM Treasury to support this change in accounting treatment however some of the IFRS16 changes will impact our discretionary funding. This is due to changes in forecasts provided against original plans for IFRS 16 leasing requirements with full additional budget cover not provided to cover these forecast changes

Scottish Government Portfolios	Whiteh all	IFRS16	Other Technical	Net Funding Changes
Health and Social Care	(1.6)	32.0	206.6	237.1
Social Justice	8.2	(0.0)	(37.3)	(29.2)
Net Zero and Energy	0.8	0.0	0.0	0.8
Education and Skills	0.0	1.7	(415.8)	(414.2)
Justice and Home Affairs	0.1	0.1	7.4	7.6
Transport	(0.7)	1.3	20.5	21.2
Rural Affairs, Land Reform and Islands	0.0	0.1	(7.0)	(6.9)
Constitution, External Affairs & Culture	0.0	0.0	0.0	0.0
Finance and Local Government	1.2	2.0	(4.3)	(1.1)
Deputy First Minister, Economy and Gaelic	(35.0)	(0.0)	(0.6)	(35.6)
Crown Office and Procurator Fiscal	0.0	2.9	5.2	8.2
Scottish Government	(26.9)	40.1	(225.3)	(212.1)
Scottish Housing Regulator	0.0	0.0	0.0	0.0
National Records of Scotland	0.0	0.0	0.0	0.0
Office of the Scottish Charity Regulator	0.0	0.0	0.0	0.0
Scottish Courts and Tribunals Service	1.7	(2.5)	(1.7)	(2.5)
Scottish Fiscal Commission	0.0	0.0	0.0	0.0
Revenue Scotland	0.0	0.0	0.0	0.0
Registers of Scotland	0.0	0.5	1.1	1.6
Environmental Standards Scotland	0.0	0.1	0.0	0.1
Food Standards Scotland	0.1	0.0	0.1	0.2
Consumer Scotland	0.0	0.0	0.0	0.0
Scottish Teachers' and NHS Pension	0.0	0.0	105.4	105.4
Total Scottish Administration	(25.1)	38.2	(120.5)	(107.4)
Direct Funded Bodies				
Scottish Parliament Corporate Body	0.0	0.0	(0.9)	(0.9)
Audit Scotland	0.0	0.0	0.0	0.0
Total Scottish Budget	(25.1)	38.2	(121.3)	(108.3)

A.5 Internal Transfers

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

73. The significant budget internal transfers between portfolios include:

- transfer from Learning in Education and Skills to Local Government within the Finance & Local Government portfolio to support teachers and learning support staff costs (£145.5 million);
- transfer from Learning and Children and Families in Education and Skills to Local Government within the Finance & Local Government portfolio to support Free School Meals (£70 million)
- transfer from Health & Social Care to Scottish Funding Council in the Education & Skills portfolio to fund additional medical school student places (£18.1 million);
- transfer from Learning in Education and Skills to Local Government within the Finance & Local Government portfolio to support Teachers' Pay Deal (£10 million);
- transfer from Health & Social Care to the Scottish Funding Council in Education & Skills to fund salary costs of Clinical Academics and Senior Academic GPs (£8.9 million);
- transfer from Rural Affairs, Land Reform and Islands to Natural Resources & Peatland in the Net Zero & Energy portfolio to fund Peatland Restoration Work (£7.9 million); and
- transfer from Health & Social Care to the Scottish Funding Council in Education & Skills to fund teaching grant for nursing and midwifery students (£7.0 million).

B. Scotland Reserve and Funding Position Details

74. 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.
75. 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 Spring Budget Revision.
76. 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

77. The Fiscal Resource funding position has increased by £1,079.1 million since the Autumn Budget Revision was laid in October 2024. The key changes are outlined in detail below.
78. There have been two UK Government fiscal events since the 2024-25 Autumn Budget Revision, the UK Autumn Budget on 30 October 2024 and the UK Supplementary Estimates. £1,433 million of resource consequentialia were confirmed as part of the UK Autumn Budget and these are reflected in full as part of the Spring Budget Revision
79. The UK Government's 2024-25 Supplementary Estimates process has also now concluded. With the vast majority of UK departmental changes actioned in October there is only a modest £10.6 million increase in the resource block grant as part of the Supplementary Estimates. Following discussions with HM Treasury we have included these consequentialia in the Spring Budget Revision to ensure our block grant funding was fully up to date.
80. The Spring Budget Revision also reflects the revised block grant adjustments for Social Security and for Taxes and non-tax income following updated forecasts from the OBR at the Autumn Statement. There has been a £137 million increase to the BGA for Social Security with a decrease of £44 million in the Tax and non-taxes BGA .
81. Committee will remember that at the Autumn Budget Revision a negative adjustment of £146 million was included for the Social Security in respect of the expected decrease in the BGA as a consequence of the decision by the UK Government to reduce eligibility for Winter Fuel Payments. While that figure proved to be an accurate estimate it has been offset by an increase in the BGA for other benefits, most notably in Personal Independence Payment and Disability Living Allowances, with a net reduction of £9 million.
82. The £44 million increase in the Taxes and Non-Tax BGA reflects an increased deduction of £53 million for Land and Buildings Transaction Tax, which is offset by £9 million reduction in the Scottish Landfill Tax BGA. These movements should be considered alongside the revised devolved tax forecasts which increase expected LBTT receipts by £143 million while Scottish Landfill Tax forecasts have dropped by £4 million. The net improvement in the tax position is therefore £94 million.
83. With the 2023-24 Final Outturn process nearing conclusion the resource amounts carried forward within the Scotland Reserve has increased by £103 million.

84. An additional £21 million of funding has been included in respect of the Immigration Health Surcharge following the latest projections provided by the Home Office. This takes total funding from this source to £221 million.
85. £43 million of budget cover transfers have also been included in the budget revision. £35.1 million of this funding was outlined in the UK Autumn Budget with £34.1 million for McCloud remedies and £1 million for City and Growth Deals.
86. The balance of other funding will be formally provided to the Scottish Government as part of the UK Supplementary Estimates with the largest elements being £4.9 million for Ukrainian Thank You payments and £2.9 million for Homes for Ukraine.
87. The improvement in the funding position outlined above have allowed the Scottish Government to remove all ScotWind funding that had been profiled into the 2024-25 financial year. Resource borrowing has also been reduced to nil as part of the budget revision.

B.2 Capital

88. Changes to the capital position since the Autumn Budget Revision have also been reflected in the Spring Budget Revision. These decrease capital funding by £74.6 million.
89. £71.8 million of capital consequentials were confirmed at the UK Autumn Statement. This was reduced by £12.4 million of negative consequentials outlined in the UK Supplementary Estimates, giving a net increase in the block grant of £59.5 million.
90. As noted in the resource section above, the final outturn process is nearing conclusion and the capital Scotland Reserve position has increased by £10.1 million from the position outlined in the provisional outturn.
91. A small number of capital budget cover transfers have also been formalised since the Autumn Budget Revision. These are:
- i) £2.7 million from Department for Science and Technology for R100 Programme
 - ii) £2.2 million from Department Health and Social Care for Voluntary Scheme for Branded Medicines pricing and access
 - iii) £0.8 million from Department Energy Security and Net Zero to cover half of the total study costs for Petroineos' Project Willow cross site study
 - iv) £0.1 million from Cabinet Office iro Local Pathfinders to reduce child poverty
92. City Deals funding has been reduced by a net £24.5 million. Following an increase of £19.2 million at the UK Autumn Budget this has been decreased by £43.7 million at the UK Supplementary Estimates following a review of the progress of projects. This will be reprofiled into future years with no loss of funding for the overall City Deal programme.
93. At the 2025-26 Scottish Budget the Cabinet Secretary for Finance and Local Government outlined the intention for capital borrowing to be decreased in 2024-25 to £300 million. Within the Spring Budget Revision there has been a decrease of £125.5 million from £457.5 million to £332 million which reflect the increases in funding elsewhere as well as latest forecasts for spend on capital projects.

94. Final borrowing decisions will be made at the end of the financial year with the expectation that capital borrowing will ultimately be around £300 million.

B.3 Financial Transactions

95. There has been a modest change in the financial transactions budget since the Autumn Budget Revision.

96. There has been a £3.5 million increase in the Scotland Reserve carry forward from 2023-24 while negative financial transaction consequentials totalling £0.4 million were confirmed as part of the 2024-25 Supplementary Estimates process. This amounts to a net improvement in the funding position of £3.2 million.

97. At the beginning of 2024-25 the financial transactions budget was £52.8 million overallocated following the decision to defer negative consequentials confirmed at the 2023-24 UK Supplementary Estimates. Following improvement in funding and the recognition of additional FT income across both budget revisions this overallocation has been reduced and currently the financial transaction budget is overallocated by £3.9 million.

98. The expectation is that this will be reduced to nil by the end of the financial year. Given the uncertainty an equivalent amount of capital budget is being held to offset this overallocation.

B.4 Scotland Reserve

99. The current forecast Scotland Reserve as work on the final outturn nears completion is detailed below.

	Resource	Capital	FT	Total
	£m	£m	£m	£m
2023-24 Opening balance	(249.9)	(32.1)	(44.5)	(326.5)
2023-24 Drawdowns	249.9	32.1	44.5	326.5
2023-24 Provisional Additions	(264.6)	(140.5)	(4.2)	(409.3)
2023-24 Closing balance	(264.6)	(140.5)	(4.2)	(409.3)
2024-25 Opening balance	(264.6)	(140.5)	(4.2)	(409.3)
2024-25 Drawdowns	264.6	140.5	4.2	409.3
2024-25 Provisional Additions	(60.0)	0.0	0.0	(60.0)
2024-25 Closing balance	(60.0)	0.0	0.0	(60.0)

100. In general terms the Scottish Government will always plan to drawdown any Scotland Reserve availability in full each financial year. As set out in the supporting document £350 million is being held as contingency funding for the year end. £60 million is being carried forward for Health and Social Care to support 2025-26 costs and is reflected in the table above.
101. £150 – 200 million is being held as contingency for year-end audit adjustments alongside a balance of funding for any changes in demand led schemes and devolved tax receipts as the financial year concludes. If this funding is not required it will be carried forward in the Scotland Reserve to support 2025-26.
102. Following the conclusion of the Fiscal Framework Review the Scotland Reserve cap will now grow in line with the inflation (as measured by the GDP deflator) from its previous £700 million threshold. The limit for 2024-25 is £712 million. In addition the drawdown limits of £250 million on Resource and £100 million on Capital have ceased to apply.

B.5 ScotWind position

Year	Description	Budget £'m	Spend £'m	Balance £'m
2022	Scotwind Option Fees generated			756
2022-23	Budget	40		
	Emergency Budget Review	56		
	Total Expenditure	96	96	660
2023-24	Budget	310		
	Total Expenditure	310	0	660
2024-25	Budget	200		
	Initial INTOG revenues			54
	Additional drawdown included at ABR	224		
	Reduction in drawdown included in the SBR	-424		
	Forecast Expenditure*	0	0	714
2025-26	Budget	336		
	Stage 2 and Stage 3 Amendments	28		
	Forecast Expenditure **	364	364	350
Future years	Unallocated funding available	350		

C. Reflection of Fiscal Statement in the Spring Budget Revision

103. In her letter to the committee on 3 September 2024 the Cabinet Secretary for Finance and Local Government detailed the different components which comprised the, up to, £500 million of saving measures. These were:

*- the previously announced decisions to not make permanent the peak fares removal pilot, or progress the concessionary fares extension to asylum seekers pilot, and agreement with Local Government that they can draw on existing programmes to fund the pay deal; the total of these measures is **£65 million**.*

*- new additional measures announced today totalling **£188.4 million**;*

*- a further **up to £60 million savings** anticipated to be generated through the emergency spending controls;*

*- These savings should also be considered in the context of the recent Scottish Government decision to mirror the UK Government decision not to retain universality in the winter fuel payment, which would have cost **up to £160 million**.*

104. Savings as a result of not making permanent the peak fares pilot or progressing the concessionary fares extension to asylum seekers pilot are not included within the budget revision as funding would require to be provided to the portfolio or additional savings taken forward to continue with the schemes.

105. Similarly, the granting of additional flexibilities to Local Government to manage the pay deal pressures within their existing programmes has not resulted in a funding change within the document.

106. The table below includes in a reconciliation of the savings outlined in the Annex A of the letter sent to the FPAC on 3 September 2024 and what has been included within the Autumn and Spring Budget Revisions.

Portfolio and Budget Line	Total savings	Reflected in the ABR	Reflected in the SBR	Reflected through outturn	Unfunded pressure reduction
Visit Scotland	0.8	0.0	0	0.8	0.0
European Structural Fund Disallowance	0.8	0.0	0.8	0	0.0
Deputy First Minister, Economy and Gaelic	1.6	0.0	0.8	0.8	0.0
HE Student Support	6.0	6.0	0	0	0.0
Children's Right	0.3	0.0	0	0.3	0.0
Early Learning Childcare (ELC)	0.2	0.0	0	0.2	0.0
Other	0.2	0.0	0	0.2	0.0
Education and Skills	6.7	6.0	0	0.7	0.0
Community Eye Care	2.4	2.4	0	0	0.0
COVID-19	20.3	17.5	2.8	0	0.0

Education and Training	8.2	7.6	0.6	0	0.0
General Medical Services	11.0	7.3	3.7	0	0.0
Health Improvement and Protection	4.1	0.9	3.2	0	0.0
Mental Health Services	18.8	14.0	4.8	0	0.0
National Care Service / Adult Social Care	13.6	9.1	4.5	0	0.0
Other	27.7	14.4	13.3	0	0.0
Quality and Improvement	7.8	3.6	4.2	0	0.0
Revenue Consequences of NPD Schemes	2.0	2.0	0	0	0.0
Health and Social Care	115.9	78.8	37.1	0	0.0
Safer Communities	0.1	0.0	0	0.1	0.0
Justice and Home Affairs	0.1	0.0	0	0.1	0.0
Scottish Water Interest on Voted Loans	16.0	16.0	0	0	0.0
Zero Waste	2.5	2.5	0	0	0.0
Nature Restoration	1.0	1.0	0	0	0.0
Energy Efficiency and Decarbonisation	0.9	0.0	0.9	0	0.0
Energy Efficiency and Decarbonisation	0.8	0.0	0.8	0	0.0
Scottish Industrial Energy Transformation Fund	0.5	0.0	0.5	0	0.0
Carbon Capture, utilisation and storage (CCUS)	0.5	0.0	0.5	0	0.0
Energy Industries	0.4	0.0	0.4	0	0.0
Energy Industries	0.3	0.0	0.3	0	0.0
Hydrogen	0.3	0.0	0.3	0	0.0
Air Quality public engagement strategy	0.1	0.1	0	0	0.0
Environmental Standards Scotland op costs	0.1	0.1	0	0	0.0
Net Zero and Energy	23.4	19.7	3.7*	0.0	0.0
Community Led Local Development (CLLD)	0.8	0.0	0.8	0	0.0
Land Reform	0.5	0.0	0.5	0	0.0
Animal Licences	0.1	0.0	0.1	0	0.0
Rural Affairs, Land Reform and Islands	1.4	0.0	1.4	0	0.0
Cladding remediation	0.7	0.0	0	0.7	0.0
Ukrainian Resettlement Programme	0.5	0.0	0	0.5	0.0
Other	0.6	0.0	0.6	0	0.0
Social Security Scotland - workforce savings	7.0	7.0	0	0	0.0
Social Security Scotland	5.0	5.0	0	0	0.0
Social Security	1.0	0.0	1.0	0	0.0
Social Security - Other	0.9	0.0	0.9	0	0.0
Social Justice	15.7	12.0	2.5	1.2	0.0

Active & Sustainable Travel	23.7	0.0	0	0	23.7
Transport	23.7	0.0	0	0	23.7
TOTAL	188.5	116.5	39.3	1.6	23.7

* Savings have been realised within the Net Zero and Energy portfolio which exceeds the amounts outlined within the Fiscal Statement. The exact split of these savings differs from what was outlined and is detailed within the SBR supporting documentation

107. The delivery of savings within the Health and Social Care portfolio are included in the table above. These savings have been retained within the portfolio and are not included as funding reductions within either the Autumn or Spring Budget Revision. All other savings are included as funding reduction within the supporting document.

108. There are no amounts included within the either the Autumn or Spring Budget Revision in respect of the £60 million forecast to be realised as a consequence of the emergency spending controls.

109. The decision to mirror the UK Government decision not to retain universality in the winter fuel payment was reflected in the Autumn Budget Revision. An amount of £148 million was included subject to revised forecasts which have been reflected in the Spring Budget Revision.

Annex A - Fiscal Resource Funding Envelope Breakdown

Fiscal Resource (£m)	ABR Funding position	Changes at SBR	Funding position at SBR
Barnett	37,690.3	1,443.6	39,133.8
Ringfenced Funding (HMT)	714.8		714.8
Total UK Settlement (A)	38,405.0	1,443.6	39,848.6
Social Security Block Grant Adjustment (B)	5,045.6	136.6	5,182.2
Block Grant Adjustment for Taxes and Non-Tax Income	(18,065.9)	(44.3)	(18,110.3)
Scottish Income Tax	18,844.1	-	18,844.1
Land and Buildings Transaction Tax	730.5	142.9	873.3
Scottish Landfill Tax	58.2	(4.2)	54.1
Non-Tax Income	25.0		25.0
Net Budget Adjustment for Taxes and Non-Tax Income (C)	1,591.9	94.4	1,686.2
Reconciliations	(338.0)	-	(338.0)
Resource Borrowing	338.0	(338.0)	-
Resource Borrowing Costs	(131.7)	-	(131.7)
Capital Borrowing Costs	(134.6)	-	(134.6)
Scotwind	424.0	(424.0)	-
Scotland Reserve	162.0	102.6	264.6
Migrant Surcharge	200.0	20.6	220.6
KLTR	5.0	-	5.0
Other	36.1	43.4	79.5
Other Income and Funding Adjustments (D)	560.8	(595.5)	(34.7)
IFRS16 adjustment (E)	(203.1)	0.0	(203.1)
Total Fiscal Resource Funding (A+B+C+D+E)	45,400.2	1,079.1	46,479.3
Total Fiscal Resource Budget allocated	45,400.0	1,079.1	46,479.1
Unallocated Funding	0.2	0.0	0.2

Annex B - Capital Funding Envelope Breakdown

Capital (£m)	ABR Funding position	Changes at SBR	Funding position at SBR
Barnett Funding	4,699.5	59.5	4,759.0
Ringfenced Funding	670.0	-	670.0
Capital Borrowing	457.5	(125.5)	332.0
Scotland Reserve	130.4	10.1	140.5
City Deals	100.0	(24.5)	75.5
Other	19.8	5.9	25.7
IFRS16 adjustment	232.7	34.6	267.3
Total Capital Funding	6,309.9	(40.0)	6,269.9
Total Capital Budget allocated	6,284.7	(18.7)	6,266.0
Unallocated Funding	25.2	(21.3)	3.9

Annex C - Financial Transactions Funding Envelope Breakdown

FT (£m)	ABR Funding position	Changes at SBR	Funding position at SBR
Barnett Funding	176.0	(0.4)	175.7
Scotland Reserve	0.7	3.5	4.2
Other	(52.8)	-	(52.8)
Total FT Funding	123.9	3.2	127.1
Total FT Budgeted Spend	149.4	(18.5)	131.0
Overallocated Funding	(25.6)	21.7	(3.9)

Annex D – Comparator information (attached spreadsheet)

In line with requests for additional transparency data we are providing the committee with details of the Scottish Budget movements at Level 3. This is provided in the separate working file.



SPICe The Information Centre
An t-Ionad Fiosrachaidh

Finance and Public Administration Committee
8th meeting 2025 (Session 6), Tuesday 4 March 2025
Spring Budget Revision, 2024-25

Introduction

The Spring Budget Revision (SBR) amends the Budget (Scotland) Act 2024 which authorises the Scottish Government's spending plans for the financial year 2024-25. This is the second and final Budget Revision for this financial year, against which outturn spending will be reported in the Scottish Government's annual accounts published later this calendar year.

Details of the proposed changes are set out in [the 2024-25 Spring Budget Revision to the Budget \(Scotland\) Act for the year ending 31 March 2025](#) published on 30 January 2025.

The Scottish Government has also issued a Guide to the 2024-25 Spring Budget Revision, which members have received. This was issued on 24 February (after the SBR was published) and provides additional, more up-to-date information on the funding position than is contained within the SBR.

This paper summarises some of the key areas for discussion with the Minister.

The proposed changes detailed in the SBR result in an increase in the approved budget of £863.1 million from £60,449.0 million (as at the Autumn Budget Revision (ABR)) to £61,312.1 million.

With the changes in the Autumn and Spring Budget revisions, the 2024-25 Budget Bill as passed in February 2024 has increased from £59,322.5 million to £61,312.1 million (+£1,989.6 million).

The changes presented in the SBR can be summarised as follows:

- Funding changes to reflect deployment of available resources to portfolios increasing the budget by £971.3 million;
- Whitehall transfers and HM Treasury allocations which decrease the budget by £25.1 million;
- Technical adjustments decreasing the budget by £83.1 million;
- The transfer of resources between Scottish Government portfolios which are budget neutral.

The main changes under each of these categories are summarised in the table 1.2 in the supporting document.

Funding changes

The SBR notes that following the ABR, which included £1,066.2 million of 2024-25 funding changes, “additional funding has become available.” The SBR notes that this has come from the following sources:

- £1.43 billion of additional Barnett consequentials from the UK Autumn Budget of 30 October 2024, which are allocated in this SBR;
- “Minor adjustments” following the UK Supplementary Estimate consequential figures;
- Revised block grant adjustments and fully devolved tax forecasts;
- An increased carry forward from 2023-24 within the Scotland reserve.

Funding changes by Scottish Government portfolio are presented in the table below, and show net funding changes of £971.3 million.

Table 1: Funding changes by Scottish Government portfolio

Scottish Government Portfolios	Funding Additions	Funding Reductions	Net Funding Changes
Health and Social Care	689.8	(1.3)	688.5
Social Justice	118.0	(132.0)	(14.0)
Net Zero and Energy	0.2	(23.5)	(23.3)
Education and Skills	51.9	(23.1)	28.8
Justice and Home Affairs	72.0	(71.8)	0.2
Transport	7.0	(47.9)	(40.9)
Rural Affairs, Land Reform and Islands	15.9	(17.0)	(1.1)
Constitution, External Affairs & Culture	0.0	0.0	0.0
Finance and Local Government	465.5	(9.3)	456.2*
Deputy First Minister, Economy and Gaelic	19.6	(142.2)	(122.6)
Crown Office and Procurator Fiscal	0.0	(0.5)	(0.5)
Scottish Government	1,440.0	(468.6)	971.4
National Records of Scotland	0.0	(1.8)	(1.8)
Scottish Courts and Tribunals Service	4.9	(1.0)	3.9
Scottish Fiscal Commission	0.0	(0.1)	(0.1)
Revenue Scotland	0.0	(0.7)	(0.7)
Registers of Scotland	0.2	(1.7)	(1.4)
Total Scottish Budget	1,445.1	(473.8)	971.3

* In the Finance and Local Government portfolio funding additions, the supporting document notes that this includes £350 million “held centrally” including:

- £60 million of funding to be carried forward for Health and Social Care to support 2025-26 costs.
- £150-200 million is held as contingency for year-end audit adjustments (which is required annually). Where this contingency is not required these amounts will be reported as underspends at provisional outturn and carried forward in the Scotland Reserve.
- The balance is held to fund any changes in demand led schemes and devolved tax receipts as the financial year concludes.

It is not clear why this £350 million is presented as an addition within the Finance and Local Government portfolio (could it have been held in any portfolio?) and why it includes £60 million to be carried into a different portfolio (Health and Social Care).

The supporting document notes that the Barnett consequentials from the UK Autumn Budget mean that the Scotwind monies previously intended to be spent in 2024-25 will no longer be required, and that resource borrowing will be reduced from the previously indicated £338 million to nil. Capital borrowing has been reduced to £318 million (when Budget Bill 2024-25 was passed, capital borrowing was anticipated to be £458 million). However, the supporting document notes that “final decisions on borrowing will be made at the end of the financial year.”

In relation to the changes to plans for resource borrowing and Scotwind drawdowns in light of the £1.43 billion Barnett consequentials, the [Fraser of Allander Institute \(FAI\) noted in a recent blog](#) that “it does not seem credible” that the Barnett consequentials that actually arose are “in line with internal planning assumptions, in the context of emergency budget measures prior to the UK Budget” – as the Scottish Government had claimed following the UK Autumn Budget.

Funding additions

Helpful information on the funding additions is provided in the Guide, so not all of these are covered in this briefing. Points of note, and where additional clarity might be required around budgets which have received additional funding are as follows:

- The largest element of funding deployed is to the **Health and Social Care** portfolio which receives £688.5 million (£620 million Resource; £67 million Capital) and some financial transactions monies (£2.8 million for the GP loans scheme, offset in part by income of £1.3 million from COVID-sports loans). The supporting document does not set out which elements of Health and Social Care this additional Resource funding goes to and for what specific purpose.
- The Guide provides detail on projects covered by Capital spend but amounts by project are unspecified. The Guide notes that £67 million in Capital goes to “support major capital projects in construction, such as the Baird Family Hospital, Parkhead Health and Social Care Centre and the ANCHOR Cancer Centre, as well as the national replacement programmes for ambulances and radiotherapy equipment. It also supports development of the University Hospital Monklands replacement programme and wider capital pressures

facing the Portfolio as a result of increased construction and inflationary costs.”

- The **Finance and Local Government** portfolio receives £456.2 million in additional funding (although, as noted above £350 million of this is “held centrally” so will not all be allocated to that portfolio – for example £60 million is being carried into 2025-26 for Health and Social Care. This raises the question of why it is being presented within the Finance and Local Government portfolio).
- The SBR allocates an additional £85 million for Local Government. This includes £29 million for Teachers’ pay; £24.5 million for non-teacher pay; £10 million of the capital budget for non-teacher pay (the full list of movements to Local Government is provided on pages 91-92 of the supporting document).
- Within the Finance and Local Government portfolio, £17.3 million is allocated to the Scottish Welfare Fund; and £3 million goes to the General Capital Grant for Orkney Island Ferries “to replace the current ferry fleet and electric ferry trials.”
- The supporting document also reports an additional £20.2 million “to support Corporate Running Costs” with £4.8 million goes to the Scottish Public Pensions Agency (SPPA) “to fund its operation for the remainder of 2024-25.
- Within the **Social Justice** portfolio the additional funding provided relates almost entirely to revised forecasts of the costs of Social Security benefit expenditure which amounts to £117.8 million. The funding increases are driven by uptake (it is not clear what has driven this uptake) in the following benefit areas:
 - Child Disability Payments (£67.9 million),
 - Personal Independence Payments (£18.4 million),
 - Disability Living Allowance (£15.2 million),
 - Attendance Allowance (£8.9 million)
 - Winter Heating Payment (£4.4 million), and
 - Child Winter Heating Payment (£1.6 million).
- **Education and Skills** receives a net additional £28.8 million (£51.9 million additional offset by £23.1 million in savings). Increases of £28.6 million go to the Scottish Qualifications Authority (SQA) for “operational costs” and £18.4 million to the Scottish Funding Council “principally to cover costs of increased employer pension contribution rates in the higher and further education sectors.” £4.9 million additional funding goes to Education Scotland to meet its financial operational pressure. This funding will allow ES to meet all outstanding payments due for the remainder of the year and continue to provide essential education services.
- The **Justice** portfolio increases overall by £0.2 million, with increases of £72 million offset by reductions of £71.8 million. Increases of £32.7 million go to Legal Aid for increasing demand (it is not clear what is driving this); £13.4 million is added to the Police and Fire Pensions budget “to reflect overall costs”; and £14 million is allocated to the Scottish Prison Service “to support operating costs pressure including on pay.” £6.9 million additional funding goes to the Scottish Prison Service’s Public Private Partnership / Private

Finance Initiative contracts including increasing the purchase of up to an additional 48 prisoner places at HMP Addiewell to help manage the high prison population.

Funding reductions

On the funding reduction side, again the Guide provides helpful information.

- Within the **Social Justice** portfolio, the reduction in funding required of £132 million relates largely to revised forecasts of the costs of Social Security benefit expenditure which amounts to -£117.4 million. The funding decreases are driven by reduced uptake (it is not clear what has driven the reduced uptake) in the following benefit areas.
 - Adult Disability Payment (-£98.7 million),
 - Carer Support Payment (-£9.9 million),
 - Industrial Injuries Disablement Scheme (-£2.9 million),
 - Best Start Food Grants (-£2.3 million),
 - Scottish Child Payment (-£1.4 million)

Other savings generated within the Social Security Programme total £11.3 million” which is “driven by staff cost savings.” It’s not clear if this has been achieved by reductions in posts or some other mechanism. There has also been a £3.1 million saving in the Tackling Child Poverty and Social Justice budget line due to reduced demand (members may be interested in receiving some additional details on the changing demand).

- Reductions in the **Justice** portfolio fall on the Scottish Prison Service (-£55 million) “due to slippage on planned investment in the prison estate at HMP Inverness and HMP Glasgow.” There are savings of £13.2 within “Police Central Government primarily across the Emergency Services Mobile Communications Programme (ESMCP) project” and a “resource saving of £1.7 million from an increase in income from sale of prison goods and a PFI contract (not clear what “prison goods” refers to).
- The reductions/savings within the **Education and skills** portfolio largely come in the Higher Education Student Support line “where demand-led tuition fees costs are lower than previously forecast alongside some smaller resource and capital slippage (£16.5 million) and from savings across a number of programmes within Children and Families (£5.7 million).”
- The **Net Zero and Energy** portfolio is reduced by £23.3 million. Included in this is £13.9 million capital savings within Energy Industries, Nature Restoration and Zero Waste “where capital budget has been released following a review of deliverability of projects in the year.” It’s not clear if this will be reinstated in future.
- The **Transport** portfolio is reduced by £40.9 million. £20 million of this comes from financial transaction income from the Low Carbon Transport Scheme; £13.6 million from slippage in “several projects” (not specified) in the Active travel, low carbon and other transport line; £9.1 million reduction in Vessel Services and a £5 million reduction in Support for Bus Service. These

reductions are partly offset by a £6 million increase for the Rail Services budget line to “mitigate the impact from the reduced rail timetable” and £1 million for Air Services to fund the continuation of the Wick to Aberdeen Air Service.

- In the **Rural Affairs, Land Reform and Islands** portfolio there is a net £1.1 million reduction. This is made up of a £17 million savings from “demand-led agriculture programmes and reduced income forecasts” offset by £15 million of additional funding “including £12.4 million 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.”
- The **Deputy First Minister, Economy and Gaelic** portfolio has been reduced by £122.5 million. The largest element of this reduction relates to the recovery of additional income of £106.4 million from the European Structural Funds programmes. There are also reductions in the Enterprise, Trade and Investment budget line (£21.8 million in “Offshore Wind Capital” due to slippage; and £8.9 million savings in the Digital connectivity programme.

Whitehall transfers

There are a number of Whitehall transfers and allocations from HM Treasury recognised at the Spring Budget Revision. These net to a total negative impact on the Scottish Budget of £25.1 million.

The supporting document notes that this is “driven by a reduction of £37.74 million in City Deals funding from HM Treasury” which sits in the DFM, Economy and Gaelic portfolio. This is comprised of a £43.74 million reduction in the overall city deal programme offset by a £6 million “programme specific” addition (page 110 of the supporting document notes a £5 million increase for “Stirling MOD Land transfer” and £1 million for the Inverness and Highland city region deal”). The supporting documents states that the £43.74 million reduction will be “reprofiled into future years with no loss of funding for the overall City Deal programme”.

Other Whitehall transfers include:

- a reduction in Health and Social Care of £5.7 million for a return of Covid-19 funding offset by positive Whitehall transfers of £3.2 million from “DHSC for Branded Medicine Pricing and Access and £0.9 million for the Infected Blood Support Scheme.”
- £8.2 million is provided to the Social Justice portfolio, including £4.9 million for “Ukrainian Thank you payments” and £2.9 million for the “Ukrainian Refugee Home Fund.”
- Scottish Courts and Tribunals Service receive a transfer of £1.65 million relating to the devolution of Personal Independence Payment appeals from HM Courts and Tribunals Service.
- Finance and Local Government receive £1.2 million for Regional Connectivity,
- Net Zero and Energy receive £800,000 for “Project Will”
- Transport has a negative Whitehall transfer of £670,000 for a return of funding for A75 Union Connectivity Funding

Technical adjustments

The SBR records net technical changes which decrease the Budget by £83.2 million. The Scottish Government note that these are essentially budget neutral and don't impact on the discretionary spending power of the Scottish Government.

The largest changes are within the Education and Skills portfolio which sees a £414.2 million reduction. This is driven by a £516.7 million reduction in the Student Loan Resource Accounting and Budget (RAB) charge, offset by £100.9 million of additional AME budget cover in respect of student loans capital and capitalised interest requirement.

There are significant technical movements (including IFRS 16 adjustments, more of which below) within the Health and Social Care portfolio amounting to £238.6 million. This includes £112.4 million of Annually Managed Expenditure (AME) cover for the Scottish Infected Blood Support Scheme, £86.9 million for Health PFI changes and £25.3 million for "ring-fenced depreciation amounts" (it is not clear what this relates to).

There are technical changes related to pensions, specifically for future NHS and Teachers pension costs of £105.4 million. This "arises from increased opening pension liability and reduced current service costs."

The technical adjustments include changes which relate to International Financial Reporting Standard 16 ('IFRS16') adjustments. IFRS16 has resulted in a significant alteration to the accounting treatment for leases and 2024-25 is the "final year of a three-year transition period with budget initially applied at Budget Bill to reflect the changes but subject to in-year amendment."

SBR changes provide additional capital and non-cash budget cover "to be applied for existing and new assets acquired under lease arrangements, to allow for their reclassification and subsequent depreciation. There are also changes to the resource budget position to adjust for the elements of the rental costs that are now capitalised."

The supporting document notes the following (bold added by SPICe).

"Ring-fenced budget cover has been provided by HM Treasury to support this change in accounting treatment **however some of the IFRS16 changes will impact our discretionary funding**. This is due to changes in forecasts provided against original plans for IFRS 16 leasing requirements with full additional budget cover not provided to cover these forecast changes."

Exactly what impacts there will be on discretionary funding is not clear from the supporting document and Guide.

Internal transfers

There are a number of internal transfers between Budget lines which do not affect the Scottish Government's budget as a whole and "net to zero". The supporting document notes that "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."

Significant internal transfers between portfolios are presented in the supporting documentation, and reproduced below for convenience.

- transfer from Learning in Education and Skills to Local Government within the Finance & Local Government portfolio to support teachers and learning support staff costs (£145.5 million);
- transfer from Learning and Children and Families in Education and Skills to Local Government within the Finance & Local Government portfolio to support Free School Meals (£70 million)
- transfer from Health & Social Care to Scottish Funding Council in the Education & Skills portfolio to fund additional medical school student places (£18.1 million);
- transfer from Learning in Education and Skills to Local Government within the Finance & Local Government portfolio to support Teachers' Pay Deal (£10 million);
- transfer from Health & Social Care to the Scottish Funding Council in Education & Skills to fund salary costs of Clinical Academics and Senior Academic GPs (£8.9 million);
- transfer from Rural Affairs, Land Reform and Islands to Natural Resources & Peatland in the Net Zero & Energy portfolio to fund Peatland Restoration Work (£7.9 million);
- transfer from Health & Social Care to the Scottish Funding Council in Education & Skills to fund teaching grant for nursing and midwifery students (£7.0 million).

Other transfers that may worthy of further discussion are as follows.

Social Justice

There is a £45.943 million reduction in the Housing and Buildings Standards budget (page 29 of supporting document) for "AME budget requirement as included in the SE 2024-25".

Net zero and Energy

There are reductions totalling £13.221 million in Energy transitions (page 39 of supporting document).

Environmental Services line includes £9.880 million in "emerging and planned underspend to support priorities" (page 41 of supporting document).

Education and skills

The full list of reductions to the Learning budget (totalling £244.527 million are presented on page 45 of the supporting document).

Justice and Home Affairs

There is £10.168 million added to the Scottish Police Authority, including £3 million “working capital to pay corporation tax” (page 63 of supporting document).

Transport

Page 67 of the supporting document lists a number of increases in the Rail Services budget including £40.318 million (from Trunk Roads) and £17.4 million (from Ferry Services) transfers for essential spend within Rail Services.

There is a £29.613 million increase in Concessionary fares and bus services (transferred from Active travel) to fund “higher than anticipated patronage of concessionary travel schemes” (page 68).

Finance and Local Government

A full list of the changes in Local Government can be seen on pages 91-92 of supporting document.

Deputy First Minister, Economy and Gaelic

There is £8 million for Ferguson Marine funded in part (£6.7 million) from the Scottish Child Abuse Inquiry (page 111 of supporting document).

Funding position

Section B of the Guide sets out the funding movements which underpin this SBR.

Fiscal Resource

The Fiscal Resource movements are summarised in paragraphs 77-87 of the Guide. Some of this repeats material covered above, but the top line is that Fiscal Resource (day-to-day) funding has increased by £1,079.1 million since the ABR in October. The UK Autumn Budget on 30 October 2024 added £1,433 million of Resource consequentials.

The difference between £1,433 million and £1,079 million is set out in Annex A, reproduced below. It shows the various movements that reduced the £1,443 million Barnett increases to a £1,079 million increase in the Resource position. The largest changes come from the decision to not undertake Resource borrowing or drawdown Scotwind monies (-£762 million) offset by increases in other areas like Land and Building Transaction tax and non-tax income (+£142.9 million) and Scotland Reserve drawdowns (+£102.6 million).

Table 2: Resource funding position

Fiscal Resource (£m)	ABR Funding position	Changes at SBR	Funding position at SBR
Barnett	37,690.3	1,443.6	39,133.8
Ringfenced Funding (HMT)	714.8		714.8
Total UK Settlement (A)	38,405.0	1,443.6	39,848.6
Social Security Block Grant Adjustment (B)	5,045.6	136.6	5,182.2
Block Grant Adjustment for Taxes and Non-Tax Income	(18,065.9)	(44.3)	(18,110.3)
Scottish Income Tax	18,844.1	-	18,844.1
Land and Buildings Transaction Tax	730.5	142.9	873.3
Scottish Landfill Tax	58.2	(4.2)	54.1
Non-Tax Income	25.0		25.0
Net Budget Adjustment for Taxes and Non-Tax Income (C)	1,591.9	94.4	1,686.2
Reconciliations	(338.0)	-	(338.0)
Resource Borrowing	338.0	(338.0)	-
Resource Borrowing Costs	(131.7)	-	(131.7)
Capital Borrowing Costs	(134.6)	-	(134.6)
Scotwind	424.0	(424.0)	-
Scotland Reserve	162.0	102.6	264.6
Migrant Surcharge	200.0	20.6	220.6
KLTR	5.0	-	5.0
Other	36.1	43.4	79.5
Other Income and Funding Adjustments (D)	560.8	(595.5)	(34.7)
IFRS16 adjustment (E)	(203.1)	0.0	(203.1)
Total Fiscal Resource Funding (A+B+C+D+E)	45,400.2	1,079.1	46,479.3
Total Fiscal Resource Budget allocated	45,400.0	1,079.1	46,479.1
Unallocated Funding	0.2	0.0	0.2

Capital

Capital movements are summarised in paragraphs 88-94 of the Guide. It is not easy to follow what's going on from reading the text. For example, paragraph 88 states that there is a decrease of £74.6 million in Capital funding, but the next paragraph 89 states:

“£71.8 million of capital consequentials were confirmed at the UK Autumn Statement. This was reduced by £12.4 million of negative consequentials outlined in the UK Supplementary Estimates, giving a net increase in the block grant of £59.5 million.”

Like the Resource budget position (see above) the position is made clearer from the inclusion of the following table in Annex B of the Guide and set out below. The £59.5 million Barnett funding from the UK government is reduced by Capital borrowing plans changing (-£125.5 million) and reduced funding for City Deals (-£24.5 million).

Table 3: Capital funding position

Capital (£m)	ABR Funding position	Changes at SBR	Funding position at SBR
Barnett Funding	4,699.5	59.5	4,759.0
Ringfenced Funding	670.0	-	670.0
Capital Borrowing	457.5	(125.5)	332.0
Scotland Reserve	130.4	10.1	140.5
City Deals	100.0	(24.5)	75.5
Other	19.8	5.9	25.7
IFRS16 adjustment	232.7	34.6	267.3
Total Capital Funding	6,309.9	(40.0)	6,269.9
Total Capital Budget allocated	6,284.7	(18.7)	6,266.0
Unallocated Funding	25.2	(21.3)	3.9

Scotland Reserve

The Scotland Reserve “current forecast” position is presented in B.4. of the Guide on page 20. It reiterates the Scottish Government policy to “always plan to drawdown any Scotland Reserve available in full each financial year”.

The Guide notes that the closing balance in the Scotland Reserve at the end of 2024-25 is currently expected to be £60 million – which is being shown in the Finance and Local Government portfolio, but being carried forward for Health and Social Care to Support 2025-26 costs.

The Guide notes again that £150 - 200 million is being held as contingency for year-end audit adjustments alongside a balance of funding for any changes in demand led schemes and devolved tax receipts as the financial year concludes. It notes that if this funding is not required it will be carried forward in the Scotland Reserve to support the Scottish Budget in 2025-26.

Scotwind

The history of Scotwind drawdowns is presented in a table in section B.5 (reproduced below). Scotwind monies totalled £756 million in 2022 when the “option fees” were generated. The table notes that as at 2024-25 close, the balance is

expected to be £714 million. Forecast spend in 2025-26 of £364 million will bring that balance to £350 million by the end of financial year 2025-26.

Table 4: Scotwind position

Year	Description	Budget £'m	Spend £'m	Balance £'m
2022	Scotwind Option Fees generated			756
2022-23	Budget	40		
	Emergency Budget Review	56		
	Total Expenditure	96	96	660
2023-24	Budget	310		
	Total Expenditure	310	0	660
2024-25	Budget	200		
	Initial INTOG revenues			54
	Additional drawdown included at ABR	224		
	Reduction in drawdown included in the SBR	-424		
	Forecast Expenditure*	0	0	714
2025-26	Budget	336		
	Stage 2 and Stage 3 Amendments	28		
	Forecast Expenditure **	364	364	350
Future years	Unallocated funding available	350		

Fiscal statement reconciliation

The final section of the Guide reconciles the savings identified by the Cabinet Secretary in her [fiscal statement to Parliament on 3 September](#). In that statement, the Cabinet Secretary identified £188.4 million in savings and the table (reproduced below) in paragraph 106 of the Guide notes where these have been reflected.

Of the £188.4 million, the Guide states that £116.5 million was reflected in the ABR, £39.3 million is contained in the SBR. Of the balance, the table shows that £1.6 million will be “reflected through outturn” and £23.7 million is an “unfunded pressure reduction”. This unfunded pressure reduction relates to the decision not to make permanent the peak fares pilot or progressing the concessionary fares extension to asylum seekers pilot. These are not included within the budget revision as funding would require to be provided to the portfolio or additional savings taken forward to continue with the schemes.

Table 5: Reconciliation of 3 September Fiscal Statement savings

Portfolio and Budget Line	Total savings	Reflected in the ABR	Reflected in the SBR	Reflected through outturn	Unfunded pressure reduction
Visit Scotland	0.8	0.0	0	0.8	0.0
European Structural Fund Disallowance	0.8	0.0	0.8	0	0.0
Deputy First Minister, Economy and Gaelic	1.6	0.0	0.8	0.8	0.0
HE Student Support	6.0	6.0	0	0	0.0
Children's Right	0.3	0.0	0	0.3	0.0
Early Learning Childcare (ELC)	0.2	0.0	0	0.2	0.0
Other	0.2	0.0	0	0.2	0.0
Education and Skills	6.7	6.0	0	0.7	0.0
Community Eye Care	2.4	2.4	0	0	0.0
COVID-19	20.3	17.5	2.8	0	0.0
Education and Training	8.2	7.6	0.6	0	0.0
General Medical Services	11.0	7.3	3.7	0	0.0
Health Improvement and Protection	4.1	0.9	3.2	0	0.0
Mental Health Services	18.8	14.0	4.8	0	0.0
National Care Service / Adult Social Care	13.6	9.1	4.5	0	0.0
Other	27.7	14.4	13.3	0	0.0
Quality and Improvement	7.8	3.6	4.2	0	0.0
Revenue Consequences of NPD Schemes	2.0	2.0	0	0	0.0
Health and Social Care	115.9	78.8	37.1	0	0.0
Safer Communities	0.1	0.0	0	0.1	0.0
Justice and Home Affairs	0.1	0.0	0	0.1	0.0
Scottish Water Interest on Voted Loans	16.0	16.0	0	0	0.0
Zero Waste	2.5	2.5	0	0	0.0
Nature Restoration	1.0	1.0	0	0	0.0
Energy Efficiency and Decarbonisation	0.9	0.0	0.9	0	0.0
Energy Efficiency and Decarbonisation	0.8	0.0	0.8	0	0.0
Scottish Industrial Energy Transformation Fund	0.5	0.0	0.5	0	0.0

Carbon Capture, utilisation and storage (CCUS)	0.5	0.0	0.5	0	0.0
Energy Industries	0.4	0.0	0.4	0	0.0
Energy Industries	0.3	0.0	0.3	0	0.0
Hydrogen	0.3	0.0	0.3	0	0.0
Air Quality public engagement strategy	0.1	0.1	0	0	0.0
Environmental Standards Scotland op costs	0.1	0.1	0	0	0.0
Net Zero and Energy	23.4	19.7	3.7*	0.0	0.0
Community Led Local Development (CLLD)	0.8	0.0	0.8	0	0.0
Land Reform	0.5	0.0	0.5	0	0.0
Animal Licences	0.1	0.0	0.1	0	0.0
Rural Affairs, Land Reform and Islands	1.4	0.0	1.4	0	0.0
Cladding remediation	0.7	0.0	0	0.7	0.0
Ukrainian Resettlement Programme	0.5	0.0	0	0.5	0.0
Other	0.6	0.0	0.6	0	0.0
Social Security Scotland - workforce savings	7.0	7.0	0	0	0.0
Social Security Scotland	5.0	5.0	0	0	0.0
Social Security	1.0	0.0	1.0	0	0.0
Social Security - Other	0.9	0.0	0.9	0	0.0
Social Justice	15.7	12.0	2.5	1.2	0.0
Active & Sustainable Travel	23.7	0.0	0	0	23.7
Transport	23.7	0.0	0	0	23.7
TOTAL	188.5	116.5	39.3	1.6	23.7

* Savings have been realised within the Net Zero and Energy portfolio which exceeds the amounts outlined within the Fiscal Statement. The exact split of these savings differs from what was outlined and is detailed within the SBR supporting documentation.

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