
Scotland's Budget Documents:

The 2023-24 Autumn Budget Revision

to the Budget (Scotland) Act

for the year ending 31 March 2024

Laid before the Scottish Parliament by the Scottish Ministers September
2023

SG/2023/203

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Autumn Budget Revision

Introduction

1. This booklet provides information for the Parliament and others in support of the 'Budget (Scotland) Act 2023 Amendment Regulations 2023' – the Autumn Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in September 2023. The booklet itself has no statutory force – it is produced as an aid to understanding the Order.

2. The purpose of the Autumn Budget Revision is to amend the Budget (Scotland) Act 2023, which authorises the Scottish Government's spending plans for the financial year 2023-24.

3. The main changes to the Scottish Government's spending plans, as set out in the supporting document to the Budget Bill, are explained below:

- i) Funding changes to reflect deployment of available resources to portfolios (total net increase to the budget of £361.3 million);
- ii) technical adjustments (net increase to the budget of £188.0 million);
- iii) Whitehall Transfers and HM Treasury allocations to the Scottish Government (£13.1 million); and
- iv) the transfer of resources between Scottish Government portfolios.

4. In total these changes will increase the Scottish Government budget by £562.4 million from £59,643.5 million to £60,205.9 million.

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

Restructuring of Portfolios

6. Following his appointment on 29 March 2023 the First Minister announced a restructured cabinet with a number of changes to portfolio responsibilities. Table A provides a reconciliation between the previous portfolio budgets, as outlined in table E2 of 2023-24 Scottish Budget, and the new portfolio structure.

7. While changes to a number of portfolios were relatively modest there were some fundamental changes to others. This includes the responsibility for Local Government being transferred to the Deputy First Minister and Finance portfolio and the splitting of the responsibilities of the Finance and Economy portfolio. A full breakdown of movements is included in Table 1.9.

2023-24 Draft Budget Structure	Total	NHSR, Health and Social Care	SJ	WE, FW & E	E&S	Justice and Home Affairs	T,NZJT	RA, LR & I	CEA&C	DFM & Finance	COPFS	Others	Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m		£m
Health and Social Care	19,157.9	19,148.9	9.0										19,157.9
Social Justice, Housing & Local Government	17,496.2		6,695.6							10,800.6			17,496.2
Finance and Economy	1,434.2			1,258.8			5.1			167.9			1,431.8
Education and Skills	4,854.5				4,854.5								4,854.5
Justice and Veterans	3,194.3					3,194.3							3,194.3
Net Zero, Energy and Transport Portfolio	4,696.1			102.1			4,331.8	262.1					4,696.1
Rural Affairs and Islands	964.9							964.9					964.9
Constitution, External Affairs & Culture	299.6		4.0						295.6				299.6
Deputy First Minister and Covid Recovery	45.0									45.0			45.0
Crown Office and Procurator Fiscal Service	196.6										196.6		196.6
Total Portfolios	52,339.3	19,148.9	6,708.6	1,361.0	4,854.5	3,194.3	4,336.9	1,227.0	295.6	11,013.5	196.6		52,336.9
National Records of Scotland	33.0											33.0	33.0
Teachers and NHS Pensions	6,921.0											6,921.0	6,921.0
Office of Scottish Charity Regulator	3.3											3.3	3.3
Scottish Courts and Tribunal Service	147.6											147.6	147.6
Scottish Housing Regulator	6.0											6.0	6.0
Scottish Fiscal Commission	2.5											2.5	2.5
Revenue Scotland	8.2											8.2	8.2
Registers of Scotland	10.4											10.4	10.4
Environmental Standards Scotland	2.9											2.9	2.9
Food Standards Scotland	23.0											23.0	23.0
Consumer Scotland	0.0											2.4	2.4
Total Scottish Government	59,497.2	19,148.9	6,708.6	1,361.0	4,854.5	3,194.3	4,336.9	1,227.0	295.6	11,013.5	196.6	7,160.3	59,497.2
Scottish Parliament & Audit	146.4											146.4	146.4
Total Scottish Budget	59,643.6	19,148.9	6,708.6	1,361.0	4,854.5	3,194.3	4,336.9	1,227.0	295.6	11,013.5	196.6	7,306.7	59,643.6

Funding Changes

8. Following the completion of the 2023-24 Scottish Budget additional funding has become available. This funding has arisen from a number of sources as detailed in Tables 1.7a to 1.7e. These include:

- A carry forward within the Scotland Reserve. The 2023-24 Budget made no assumption of an expected carry forward of Resource or Capital budgets from 2022-23. As was set out in the 2022-23 Provisional Outturn statement a modest underspend is now available for deployment against existing funding commitments.
- Additional Barnett consequentials.
- Reductions in the previously forecast in-year borrowing costs.

9. Reprioritisation of budgets have been necessary due to continued inflationary pressures, including on public sector pay, and to support priority areas, such as supporting Ukrainian displaced people. Details of these transfers are set out throughout the document.

10. The largest element of funding deployed in the budget revision is being provided to Local Government within the Deputy First Minister and Finance portfolio. £266.6 million of additional resource funding has been provided as part of the budget revision.

At stage 3 of the 2023-24 Budget the Deputy First Minister announced the provision of £100 million of additional support for local authorities. This funding has been allocated here as part of the £155 million package of funding designed to assist councils in making a meaningful pay offer for non-teaching staff, recognising the critical role that those staff play in delivering front line services.

In addition to the funding for non-teaching staff, £109.5 million has been provided to Local Government as part of the Scottish Government commitments to help fund teacher's pay settlements.

11. Turning to other portfolios, £44 million of additional funding has been provided to the Justice and Home affairs portfolio for Police Pensions. This is a volatile demand led budget for which pressures have historically been managed in-year.

12. £50 million of capital funding is being provided to the NHS Recovery, Health and Social Care portfolio to support services.

13. The Social Justice portfolio is receiving an additional £30 million of resource budget for Ukrainian Resettlement costs as part of the Scottish Government's ongoing commitment to the displaced people of Ukraine.

14. Within the Education budget. £52.5 million of managed savings have been taken forward to allow Learning to contribute towards the teacher’s pay pressures.

15. Rural Affairs, Land Reform & Islands have identified £31 million of budget savings to support the overall financial position.

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

Scottish Government Portfolios	Funding Additions	Funding Reductions	Net Funding Changes
NHS Recovery, Health and Social Care	50.0	0.0	50.0
Social Justice	30.0	(0.9)	29.1
Wellbeing Economy, Fair Work and Energy	0.0	0.0	0.0
Education and Skills	53.0	(52.5)	0.5
Justice and Home affairs	44.0	0.0	44.0
Transport, Net Zero and Just Transition	0.0	0.0	0.0
Rural Affairs, Land Reform and Islands	0.0	(31.0)	(31.0)
Constitution, External Affairs and Culture	0.0	0.0	0.0
Deputy First Minister and Finance	266.6	0.0	266.6
Crown Office and Procurator Fiscal Service	0.0	0.0	0.0
Scottish Government	443.6	(84.4)	359.2
Scottish Housing Regulator	0.0	0.0	0.0
National Records of Scotland	0.1	0.0	0.1
Office of the Scottish Charity Regulator	0.0	0.0	0.0
Scottish Courts and Tribunals Service	2.0	0.0	2.0
Scottish Fiscal Commission	0.0	0.0	0.0
Revenue Scotland	0.0	0.0	0.0
Registers of Scotland	0.0	0.0	0.0
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	445.7	(84.4)	361.3
Direct Funded Bodies			
Scottish Parliament Corporate Body	0.0	0.0	0.0
Audit Scotland	0.0	0.0	0.0
Total Scottish Budget	445.7	(84.4)	361.3

Technical Adjustments

16. The Autumn Budget Revision records net technical changes of £188 million. The vast majority of these changes (£183 million) relate to the ongoing implementation of International Financial Reporting Standard 16 ('IFRS 16') which has resulted in a significant alteration of the accounting treatment for leases, with budgets now adjusted to align with that treatment. We are currently in the second of a three year transition period with budget applied in-year to reflect the changes.

17. 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.

18. Ring-fenced budget cover is being provided by HM Treasury to support this change in accounting treatment and the Scottish Government's net discretionary funding will not be impacted by these changes subject to agreement with HM Treasury. Final IFRS16 budget cover requirements will be provided to Treasury ahead of the UK Supplementary Estimates exercise.

19. Excluding IFRS16 the largest technical adjustment is in respect of a pre-payment for the sleeper service (£5 million).

Whitehall transfers

20. There are 5 specific Whitehall transfers and allocations from HM Treasury recognised at the Autumn Budget Revision. The net positive impact on the Scottish Budget is £13.1 million.

21. The largest of the Whitehall transfers is the £5.795 million being provided to the Social Justice portfolio for the Debt Advice Levy. This will be used to fund essential debt advice services provided by a range of organisations across Scotland as per the requirements of HM Treasury.

22. The Education and Skills portfolio is receiving two Whitehall transfers totalling £5.8 million. £5.6 million of this funding is for the Ukraine Education Tariff. These amounts are passed on to Local Authorities for the costs of providing childcare and educational support to Ukrainian children and young people aged 2 to 18 who have entered the UK via the Resettlement Scheme. A further £0.2 million is provided for the National Cyber Security CyberFirst Programme.

23. The Justice portfolio will receive £1.3 million of UK Cyber Security Funding to fund various cyber-crime prevention projects, while the Deputy First Minister and Finance portfolio will receive £0.1 million for Hidden Economy

Conditionality. This is HMRC's strategy for tackling the hidden economy - taxis, private hire vehicles and scrap metal dealers - by making licence renewals conditional on tax checks.

Table B - Whitehall and Technical transfers by Portfolio, 2023-24

Scottish Government Portfolios	Changes Proposed			Total Technical changes
	Whitehall	IFRS16	Other Technical	
	£m	£m	£m	£m
NHS Recovery, Health and Social Care	0.0	164.0	0.0	164.0
Social Justice	5.8	(0.5)	0.0	5.3
Wellbeing Economy, Fair Work and Energy	0.0	(0.8)	0.0	(0.8)
Education and Skills	5.8	(0.4)	0.0	5.4
Justice and Home Affairs	1.3	(0.4)	0.0	1.0
Transport, Net Zero and Just Transition	0.0	(0.6)	5.0	4.4
Rural Affairs, Land Reform and Islands	0.0	(0.4)	0.0	(0.4)
Constitution, External Affairs and Culture	0.0	0.0	0.0	0.0
Deputy First Minister and Finance	0.1	8.8	0.0	8.9
Crown Office and Procurator Fiscal Service	0.0	2.1	0.0	2.1
Scottish Government	13.1	171.7	5.0	189.8
Scottish Housing Regulator	0.0	0.7	0.0	0.7
National Records of Scotland	0.0	0.1	0.0	0.1
Office of the Scottish Charity Regulator	0.0	0.0	0.0	0.0
Scottish Courts and Tribunals Service	0.0	3.9	0.0	3.9
Scottish Fiscal Commission	0.0	(0.1)	0.0	(0.1)
Revenue Scotland	0.0	0.0	0.0	0.0
Registers of Scotland	0.0	0.6	0.0	0.6
Environmental Standards Scotland	0.0	0.0	0.0	0.0
Food Standards Scotland	0.0	0.0	0.0	0.0
Consumer Scotland	0.0	0.0	0.0	0.0
Scottish Teachers' and NHS Pension Schemes	0.0	0.0	0.0	0.0
Scottish Administration	13.1	176.9	5.0	195
Direct-Funded Bodies				
Scottish Parliamentary Corporate Body	0.0	0.0	0.0	0.0
Audit Scotland	0.0	6.3	0.0	6.3
Total Scottish Budget	13.1	183.2	5.0	201.3

Internal Transfers

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

- Transfer from NHS Recovery, Health & Social Care to Local Government within the Deputy First Minister and Finance portfolio including funding for the Real Living Wage for staff providing direct Adult Social Care in commissioned services in the third and independent sectors (£333.5 million).
- Transfer from NHS Recovery, Health & Social Care to Local Government within the Deputy First Minister and Finance portfolio to support the investment in integration of Health Social Care (£257.2 million).
- Transfer from NHS Recovery, Health & Social Care to Local Government within the Deputy First Minister and Finance portfolio to provide funding to increase the capacity of care at home (£124 million).
- Transfer from NHS Recovery, Health & Social Care to Local Government within the Deputy First Minister and Finance portfolio to ensure delivery of the commitments set out in the Mental Health Transition and Recovery Plan (£120 million).
- Transfer from Education & Skills to Local Government within the Deputy First Minister and Finance portfolio to fund additional Teachers and Support Staff (£100 million).
- Transfer from NHS Recovery, Health & Social Care to Local Government within the Deputy First Minister and Finance portfolio to provide funding for the implementation of the Carers Act (£60.4 million).
- Transfer from NHS Recovery, Health & Social Care to Education and Skills portfolio to pay teaching grant for Nursery and Midwifery students (£57.8 million).
- Transfer from Social Justice to Local Government within the Deputy First Minister and Finance portfolio to distribute Discretionary Housing Payments (£55.7 million).
- Transfer from NHS Recovery, Health & Social Care to Local Government within the Deputy First Minister and Finance portfolio to provide Free Personal and Nursing Care to care home residents (£42.3 million).
- Transfer from Education & Skills to Local Government within the Deputy First Minister and Finance portfolio to provide funding for the delivery of the Whole Family Wellbeing Fund (£32 million).

Format of Supporting Document

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

26. The summary tables on pages 10 to 19 set out the changes sought in the Order at portfolio level, and the effect of the proposed changes on the overall cash authorisations. There is a clear read across from the numbers shown on the face of the Budget Act to those in these tables, and to the revised numbers shown in the Autumn Budget Revision Order itself. Tables 1.5 and 1.6 provide a reconciliation between budgets and the cash authorisations. Tables 1.7 (a) and (b) show the sources of funding that support the changes applied and the movement of available funding. Table 1.8 shows the voted Capital Spending and Net Investment for each portfolio following the ABR adjustments. It should be noted that for the remainder of the document, only spending that scores as direct capital in the Scottish Government's or Direct Funded Bodies' Annual Accounts is shown as capital.

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

- a summary of the changes proposed for the portfolio;
- how the proposed revised portfolio budget is comprised in terms of operating and capital resources, divided into the main spending aggregates: Expenditure Limit, UK Funded AME (Annually Managed Expenditure) and Other spending to show TME (Total Managed Expenditure) in respect of the Scottish Budget;
- details of the proposed major changes; and
- details of the proposed revised budgets disaggregated to Level 3.

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

Table C – Revised NDPB Cash and Resource Budgets by Portfolio, 2023-24

Portfolios (with at least one Executive NDPB)	NDPB Budget (Cash terms)	Non Cash items	NDPB Budget (Resource Terms)
	£m	£m	£m
NHS Recovery, Health and Social Care	116.4	5.499	121.9
Wellbeing Economy, Fair Work and Energy	699.0	31.946	730.9
Education and Skills	2,294.2	43.899	2,338.1
Justice	1,899.9	89.757	1,989.6
Transport, Net Zero and Just Transition	1,042.9	283.128	1,326.0
Rural Affairs, Land Reform and Islands	36.1	3.465	39.6
Constitution, External Affairs & Culture	190.5	14.732	205.2
Total	6,278.9	472.4	6,751.3

Process for the Budget Revision

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

Summary Tables

Table 1.1 Changes sought in Autumn Budget Revision (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in the Budget Act	Change Proposed	Revised Budget
	£m	£m	£m
NHS Recovery, Health and Social Care	19,148.9	(845.6)	18,303.3
Social Justice	6,708.6	(46.0)	6,662.6
Wellbeing Economy, Fair Work and Energy	1,361.0	29.8	1,390.8
Education and Skills	4,854.5	(123.1)	4,731.4
Justice	3,194.4	25.9	3,220.3
Transport, Net Zero and Just Transition	4,336.8	(29.0)	4,307.8
Rural Affairs, Land Reform and Islands	1,227.0	(53.5)	1,173.4
Constitution, External Affairs and Culture	295.6	(24.0)	271.6
Deputy First Minister and Finance	11,013.5	1,591.4	12,604.9
Crown Office and Procurator Fiscal Service	196.6	2.1	198.7
Total Scottish Government (Consolidated)	52,336.8	528.0	52,864.7
Scottish Housing Regulator	6.0	0.7	6.6
National Records of Scotland	33.0	0.3	33.3
Office of the Scottish Charity Regulator	3.3	0.0	3.3
Scottish Courts and Tribunals Service	147.6	26.5	174.1
Scottish Fiscal Commission	2.5	(0.1)	2.4
Revenue Scotland	8.2	0.0	8.2
Registers of Scotland	10.4	0.8	11.2
Environmental Standards Scotland	2.9	0.0	2.9
Food Standards Scotland	23.0	0.0	23.0
Consumer Scotland	2.4	0.0	2.4
Scottish Teachers' and NHS Pension Schemes	6,921.0	0.0	6,921.0
Total Scottish Administration	59,497.1	556.1	60,053.2
Direct Funded Bodies			
Scottish Parliament Corporate Body	134.2	0.0	134.2
Audit Scotland	12.2	6.3	18.5
Total Scottish Budget	59,643.5	562.4	60,205.9

Table 1.2 - Summary of Changes by Type Scottish Government Portfolios	Resources other than Accruing Resources as shown in Budget Act	Changes Proposed				Revised Budget
		Funding Changes	Technical Changes	Net Whitehall transfers	Net Transfers within Scottish Block	
	£m	£m	£m	£m	£m	£m
NHS Recovery, Health and Social Care	19,148.9	50.0	164.0	0.0	(1,059.6)	18,303.3
Social Justice	6,708.6	29.1	(0.5)	5.8	(80.4)	6,662.6
Wellbeing Economy, Fair Work and Energy	1,361.0	0.0	(0.8)	0.0	30.7	1,390.8
Education and Skills	4,854.5	0.5	(0.4)	5.8	(129.0)	4,731.4
Justice	3,194.3	44.0	(0.4)	1.3	(19.0)	3,220.3
Transport, Net Zero and Just Transition	4,336.8	0.0	4.4	0.0	(33.4)	4,307.8
Rural Affairs, Land Reform and Islands	1,227.0	(31.0)	(0.4)	0.0	(22.1)	1,173.4
Constitution, External Affairs and Culture	295.6	0.0	0.0	0.0	(24.0)	271.6
Deputy First Minister and Finance	11,013.5	266.6	8.8	0.1	1,315.8	12,604.9
Crown Office and Procurator Fiscal Service	196.6	0.0	2.1	0.0	0.0	198.7
Scottish Government	52,336.8	359.2	176.7	13.1	(21.0)	52,864.7
Scottish Housing Regulator	6.0	0.0	0.7	0.0	0.0	6.0
National Records of Scotland	33.3	0.1	0.1	0.0	0.2	33.3
Office of the Scottish Charity Regulator	3.3	0.0	0.0	0.0	0.0	3.3
Scottish Courts and Tribunals Service	147.6	2.0	3.9	0.0	20.6	147.6
Scottish Fiscal Commission	2.5	0.0	-0.1	0.0	0.0	2.5
Revenue Scotland	8.2	0.0	0.0	0.0	0.0	8.2
Registers of Scotland	10.4	0.0	0.6	0.0	0.3	10.4
Environmental Standards Scotland	2.9	0.0	0.0	0.0	0.0	2.9
Food Standards Scotland	23.0	0.0	0.0	0.0	0.0	23.0
Consumer Scotland	2.4	0.0	0.0	0.0	0.0	2.4
Scottish Teachers' and NHS Pension Schemes	6,291.0	0.0	0.0	0.0	0.0	6,291.0
Scottish Administration	59,497.2	361.3	181.8	13.1	0.0	60,053.2
Direct-Funded Bodies						
Scottish Parliamentary Corporate Body	134.2	0.0	0.0	0.0	0.0	134.2
Audit Scotland	12.2	0.0	6.3	0.0	0.0	18.5
Total Scottish Budget	59,497.2	361.3	188.0	13.1	0.0	60,205.9

* may not sum due to roundings

The Consolidated Accounts of the Scottish Government for 2023-24 will report the annual outturn against the revised position as analysed over the following expenditure aggregates:

Table 1.3 Revised Budgets - Consolidated Accounts

Scottish Government – Portfolios	Within Expenditure Limit £m	Within UK Funded AME £m	Other Expenditure £m	Total Budget £m
NHS Recovery, Health and Social Care	18,177.6	104.7	21.0	18,303.3
Social Justice	6,662.5	0.2	0.0	6,662.6
Wellbeing Economy, Fair Work and Energy	1,390.8	0.0	0.0	1,390.8
Education and Skills	4,310.5	420.9	0.0	4,731.4
Justice	3,124.8	0.0	95.4	3,220.3
Transport, Net Zero and Just Transition	4,203.2	0.0	104.6	4,307.8
Rural Affairs, Land Reform and Islands	1,173.3	0.0	0.1	1,173.4
Constitution, External Affairs and Culture	271.5	0.1	0.0	271.6
Deputy First Minister and Finance	9,557.6	3,047.3	0.0	12,604.9
Crown Office and Procurator Fiscal Service	198.7	0.0	0.0	198.7
Consolidated Accounts	49,070.6	3,573.1	221.1	52,864.7

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

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

Other Bodies	Within Expenditure Limit £m	Within UK Funded AME £m	Other Expenditure £m	Total Budget £m
Scottish Housing Regulator	6.6	0.0	0.0	6.6
National Records of Scotland	33.3	0.0	0.0	33.3
Office of the Scottish Charity Regulator	3.3	0.0	0.0	3.3
Scottish Courts and Tribunals Service	172.1	2.0	0.0	174.1
Scottish Fiscal Commission	2.4	0.0	0.0	2.4
Revenue Scotland	8.2	0.0	0.0	8.2
Registers of Scotland	11.2	0.0	0.0	11.2
Environmental Standards Scotland	2.9	0.0	0.0	2.9
Food Standards Scotland	22.6	0.4	0.0	23.0
Consumer Scotland	2.4	0.0	0.0	2.4
Scottish Teachers' and NHS Pension Schemes	0.0	6,921.0	0.0	6,921.0
Scottish Parliamentary Corporate Body	132.2	2.0	0.0	134.2
Audit Scotland	18.5	0.0	0.0	18.5
Total Other bodies	415.8	6,925.4	0.0	7,341.1

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

	Budget Act	Change Proposed	Revised Cash authorisation
	£m	£m	£m
Scottish Administration	51,773.2	527.6	52,300.9
Scottish Parliamentary Corporate Body	117.6	0.0	117.6
Audit Scotland	11.8	5.6	17.4
Total Cash Authorisation	51,902.6	533.2	52,435.8

Table 1.6 Reconciliation of Revised Budget to Cash Authorisation

	Revised Budget	Adjustments for Non-Cash Items		Cash Authorisation
		Depreciation	Other	
Scottish Government - Core	52,666.0	(568.6)	(100.0)	51,997.4
Crown Office and Procurator Fiscal Service	198.7	(9.0)		189.7
Scottish Housing Regulator	6.6	(0.3)		6.3
National Records of Scotland	33.3	(3.5)		29.8
Office of the Scottish Charity Regulator	3.3			3.3
Scottish Courts & Tribunals Service	174.1	(33.8)		140.3
Scottish Fiscal Commission	2.4			2.4
Revenue Scotland	8.2	(0.6)		7.7
Registers of Scotland	11.2	(5.1)		6.2
Environmental Standards Scotland	2.9			2.9
Food Standards Scotland	23.0	(1.0)		22.0
Consumer Scotland	2.4			
Scottish Teachers' and NHS Pensions	6,921.0		(7,030.6)	-109.6
Scottish Administration	60,053.2	(621.8)	(7,130.6)	52,300.8
Scottish Parliamentary Corporate Body	134.2	(14.6)	(2.0)	117.598
Audit Scotland	18.5	(1.1)		17.394
Total Cash Authorisation	60,205.9	(637.5)	(7,132.6)	52,435.8

Table 1.7 a: Funding Reconciliation -Discretionary Funding

Scottish Government Discretionary Funding	2023-24 Scottish Budget position	Confirmed changes	Position following ABR
Fiscal Resource	41,943.7	324.9	42,268.6
Non-Domestic Rates	3,047.0	0.0	3,047.0
Capital	5,939.7	50.2	5,989.9
Financial Transactions	423.6	1.0	424.6
Total Discretionary Fiscal Budget	51,354.0	376.1	51,730.1

Table 1.7 b: Funding Reconciliation - Non-Discretionary Funding

Scottish Government Non-Discretionary Funding	2023-24 Scottish Budget position	Confirmed changes	Position following ABR
Non-Cash Resource Budget	1,015.0	0.0	1,015.0
UK Fund Annually Management Expenditure and Other Technical Changes	7,444.0	188	7632.0
Total Non-Discretionary Budget	8,459.0	188.0	8,647.0

Table 1.7 c: Funding movements - Resource

Fiscal Resource (£m)	Scottish Budget Bill	Confirmed changes (ABR)	Funding position at ABR
Barnett	36,022.7	94.8	36,117.5
Ringfenced Funding (HMT)	714.7		714.7
Total UK Settlement (A)	36,737.4	94.8	36,832.2
Social Security Block Grant Adjustment (B)	4,360.4		4,360.4
Block Grant Adjustment for Taxes and Non-Tax Income	(16,130.9)		(16,130.9)
Scottish Income Tax	15,810.0		15,810.0
Land and Buildings Transaction Tax	773.2		773.2
Scottish Landfill Tax	79.4		79.4
Non-Tax Income	25.0		25.0
Net Budget Adjustment for Taxes and Non-Tax Income (C)	556.7	-	556.7
Reconciliations	45.6		45.6
Resource Borrowing	41.3		41.3
Resource Borrowing Costs	(120.3)	6.4	(113.9)
Capital Borrowing Costs	(112.5)	9.7	(102.8)
Scotwind	310.0		310.0
Scotland Reserve	0.0	180.6	180.6
Migrant Surcharge	120.0		120.0
KLTR	5.0		5.0
Other	0.0	20.2	20.2
Machinery of Government	0.0	13.2	13.2
Other Income and Funding Adjustments (D)	289.2	230.1	519.3
Total Fiscal Resource Funding (A+B+C+D)	41,943.7	324.9	42,268.6
Total Fiscal Resource Budget allocated	41,943.7	324.2	42,267.9
Unallocated Funding	0.0	0.7	0.7

- a) Only confirmed changes have been included at this stage. In some areas, such as forecast for devolved tax receipts or block grant adjustments, revised forecasts are available but these are subject to further changes. Final forecasts will be reflected in the Spring Budget Revision.
- b) Additional Fiscal Resource and Capital budget cover provided in the ABR for IFRS16 adjustments has not been reflected in the tables above. This funding is Non-discretionary. It can only be utilised for IFRS16 adjustments and we expect full budget cover to be provided by HM Treasury as part of the Supplementary Estimate process

Table 1.7 d: Funding movements - Capital

Capital (£m)	Scottish Budget Bill	Changes at ABR	Funding position at ABR
Barnett Funding	4,757.1	25.5	4,782.7
Ringfenced Funding	632.2	-	632.2
Capital Borrowing and other*	450.0	-	450.0
Scotland Reserve	0.0	24.7	24.7
City Deals	100.4	-	100.4
Total Capital Funding	5,939.7	50.2	5,990.0
Total Capital Budget allocated	5,939.7	50.1	5,989.8
Unallocated Funding	0.0	0.2	0.2

Table 1.7 e: Funding movements - FTs

FT (£m)	Scottish Budget Bill	Changes at ABR	Funding position at ABR
Barnett Funding	185.6	-	185.6
Scotland Reserve	50.4	(11.0)	39.4
Other	187.6	12.0	199.6
Total FT Funding	423.6	1.0	424.6
Total FT Budget allocated	423.6	0.0	423.6
Unallocated Funding	0.0	1.0	1.0

- a) As outlined in the Medium Term Financial Strategy the current capital borrowing policy assumes £450m of capital funding will be available through a combination of capital borrowing, the Scotland Reserve and other capital funding. £250 million will initially be assumed to be funded through borrowing.

Table 1.8 Capital Spending and Net Investment	Direct Capital	Financial transactions	NDPB Capital	Capital Grants to Local Authorities	Capital Grants to Private Sector	Other Capital
	£m	£m	£m	£m	£m	£m
Accounts Definition						
Net Investment						
NHS Recovery, Health and Social Care	789.8	5.0	4.2	0.0	0.0	0.0
Social Justice	51.1	84.6	0.0	92.2	548.1	0.0
Wellbeing Economy, Fair Work and Energy	67.2	(9.7)	304.4	199.2	170.1	0.0
Education and Skills	835.9	0.0	113.2	98.0	6.4	0.0
Justice	99.0	0.0	92.4	0.0	9.0	0.0
Transport, Net Zero and Just Transition	544.2	36.0	290.0	211.6	1,253.9	0.0
Rural Affairs, Land Reform and Islands	31.0	0.0	19.3	60.0	96.6	0.0
Constitution, External Affairs & Culture	0.1	0.0	15.7	0.0	7.1	0.0
Deputy First Minister and Finance	9.4	(4.0)	0.0	658.2	38.8	0.0
Crown Office and Procurator Fiscal Service	8.3	0.0	0.0	0.0	0.0	0.0
Total Scottish Government (Consolidated)	2,435.9	111.9	839.2	1,319.2	2,130.0	0.0
Scottish Housing Regulator	1.2	0.0	0.0	0.0	0.0	0.0
National Records of Scotland	4.0	0.0	0.0	0.0	0.0	0.0
Office of the Scottish Charity Regulator	0.0	0.0	0.0	0.0	0.0	0.0
Scottish Courts and Tribunals Service	17.7	0.0	0.0	0.0	0.0	0.0
Scottish Fiscal Commission	0.0	0.0	0.0	0.0	0.0	0.0
Revenue Scotland	0.5	0.0	0.0	0.0	0.0	0.0
Registers of Scotland	6.1	0.0	0.0	0.0	0.0	0.0
Environmental Standards Scotland	0.0	0.0	0.0	0.0	0.0	0.0
Food Standards Scotland	3.1	0.0	0.0	0.0	0.0	0.0
Consumer Scotland	0.0	0.0	0.0	0.0	0.0	0.0
Total Scottish Administration	2,473.3	111.9	839.2	1,319.2	2,130.0	0.0

Table 1.9 – Detailed analysis of portfolio reshuffle

NHS Recovery, Health and Social Care	
Original Budget	19,157.915
Baby Box budget transferred to Social Justice	(9.040)
Final budget	19,148.88
Social Justice	
Original Budget	17,496.164
Local Government (net) transferred to DFMF	(10,800.59)
Baby Box transferred from Health	9.040
Migration Strategy transferred from CEAC	4.013
Final budget	6,708.630
Wellbeing Economy, Fair Work and Energy	
Original budget	1,434.217
AiB budget transferred to DFM&F	(1.967)
Planning budget transferred to DFM&F	(12.315)
Other Finance transferred to DFM and Finance except for Scottish Future Trust & Growth Accelerator (retained) and Green Growth Accelerator (NZJT)	(58.158)
Low Carbon- Green Growth Fund transferred to TNZJT	(5.070)
SPPA Agency Administration transferred to DFM&F	(33.650)
Consumer Scotland being separately disclosed	(2.400)
Consumer Policy and Advice budget transferred to DFM&F	(2.616)
Regeneration budget transferred to Planning in DFM&F	(59.200)
Energy budget transferred from TNZJT	95.936
Offshore Wind budget transferred from TNZJT	6.198
Final budget	1,360.975
Transport, Net Zero and Just Transition	
Original Budget	4,696.055
Energy budget partially transferred to WEFWE	(95.936)
Offshore Wind budget transferred to WEFWE	(6.198)
RAOS budget transferred to RALRI	(88.246)
Land Reform budget transferred to RALRI	(15.409)
Scottish Forestry budget to RALRI	(102.360)
Forestry and Land Scotland budget to RALRI	(23.769)
Natural Resources, Peatland and Flooding budget to RALRI	(32.303)
Low Carbon- Green Growth Fund from WEFWE	5.070
Final budget	4,336.835

Rural Affairs, Land Reform and Islands	
Original Budget	964.864
RAOS budget transferred from TNZJT	87.346
Land Reform budget transferred from TNZJT	15.409
Scottish Forestry budget transferred from TNZJT	102.36
Forestry and Land Scotland budget transferred from TNZJT	23.769
Natural Resources, Peatland and Flooding budget from TNZJT	32.303
Final budget	1,226.051

Constitution, External Affairs and Culture	
Original budget	299.597
Migration Strategy budget transferred to Social Justice	(4.013)
Final budget	295.584

Deputy First Minister and Finance	
Original budget	44.989
Accountant in Bankruptcy budget transferred from WEFWE	1.967
Planning budget transferred from WEFWE	12.315
Other Finance transferred from WEFWE except for Scottish Future Trust & Growth Accelerator (retained) and Green Growth Accelerator (NZJT)	58.158
Consumer Policy and Advice budget transferred from WEFWE	2.616
Regeneration budget transferred to Planning from WEFWE	59.200
SPPA Agency Administration budget transferred from WEFWE	33.650
Local Government (net) transferred from Social Justice	10,800.587
Final budget	11,013.482

NHS RECOVERY, HEALTH AND SOCIAL CARE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	18,556.875	592.000	19,148.875
Changes Proposed			
<i>Funding Changes</i>	0.000	50.000	50.000
<i>Technical Adjustments</i>	6.222	157.756	163.978
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-1,063.665	4.063	-1,059.602
Total changes proposed	-1,057.443	211.819	-845.624
Proposed Budget following Autumn Budget Revision	17,499.432	803.819	18,303.251

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
NHS Recovery, Health and Social Care	17,383.268	794.296	18,177.564
Total Expenditure Limit	17,383.268	794.296	18,177.564
UK Funded AME:			
Health	104.164	0.523	104.687
Total UK Funded AME	104.164	0.523	104.687
Other Expenditure:			
Health	12.000	9.000	21.000
Total Other Expenditure	12.000	9.000	21.000
Total Budget	17,499.432	803.819	18,303.251

Total Limit on Income (accruing resources)	3,000.000
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Schedule 3.1 NHS Recovery, Health and Social Care

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	18,556.875	592.000	19,148.875
Proposed changes	-1,057.443	211.819	-845.624
ABR Proposed Budget	17,499.432	803.819	18,303.251
Summary of proposed changes			
Technical Adjustment - IFRS 16 Leases	6.222	157.756	163.978
Additional funding support for Health and Social Care services - Capital	0.000	50.000	50.000
Transfer from Transport Scotland for fleet decarbonisation	0.000	4.063	4.063
Transfer to Local Government to ensure adult social care workers are paid at least the Real Living Wage	-333.500	0.000	-333.500
Transfer to Local Government to support integration authorities	-257.200	0.000	-257.200
Transfer to Local Government to increase the capacity of care at home provision	-124.000	0.000	-124.000
Transfer to Local Government to support delivery of the Mental Health Transition and Recovery Plan	-120.000	0.000	-120.000
Transfer to Local Government to support the implementation of the Carers Act	-60.500	0.000	-60.500
Transfer to Scottish Funding Council to fund nursing and midwifery pre-registration places	-57.750	0.000	-57.750
Transfer to Local Government for free personal and nursing care for care home residents	-42.300	0.000	-42.300
Transfer to Local Government to increase social work capacity in adult services	-22.000	0.000	-22.000
Transfer to Scottish Funding Council to fund salary costs of Clinical Academics and Senior Academic GPs	-8.103	0.000	-8.103
Miscellaneous minor transfers	-3.593	0.000	-3.593
Transfer to Scottish Funding Council to fund the teaching grant for paramedicine students	-4.134	0.000	-4.134
Transfer to Local Government to support school counselling services	-4.000	0.000	-4.000
Transfer to Local Government for delivery of Self-Directed Support	-3.696	0.000	-3.696
Transfer to Deputy First Minister & Covid Recovery portfolio to support the Empowering Communities Programme	-3.490	0.000	-3.490
Transfer to Education and Skills portfolio to improve education for social work workforce	-3.000	0.000	-3.000
Transfer of procurement resources to eCommerce Shared Services	-2.500	0.000	-2.500
Transfer to Scottish Funding Council for counsellors in further and higher education	-2.205	0.000	-2.205
Transfer to Disclosure Scotland for protection of vulnerable groups	-2.044	0.000	-2.044
Transfer to Scottish Futures Trust to support delivery of value for money in Health infrastructure investment	-1.771	0.000	-1.771
Transfer to Local Government to support implementation of trauma informed practice	-1.600	0.000	-1.600
Transfer to Scottish Funding Council to fund medical school places	-1.514	0.000	-1.514
Transfer to Local Government for enforcement of legislation around tobacco and nicotine vapour products	-1.340	0.000	-1.340
Transfer to Wellbeing Economy, Fair Work and Energy portfolio to support Research Data Scotland	-1.300	0.000	-1.300
Transfer to Scottish Funding Council for the teaching grant for pre-registration prosthetic and orthotic education	-1.084	0.000	-1.084
Transfer to Scottish Funding Council to fund additional costs of teaching dental students	-1.041	0.000	-1.041
	-1,057.443	211.819	-845.624

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	20,036.268	823.819	20,860.087
<i>Less: Retained Income</i>	-2,536.836	0.000	-2,536.836
Capital Receipts Applied	0.000	-20.000	-20.000
	17,499.432	803.819	18,303.251
Budget Analysis			
NHS Territorial Boards	12,134.523	154.105	12,288.628
NHS National Boards	1,530.100	0.000	1,530.100
General Medical Services	1,165.308	0.000	1,165.308
Investment	0.000	652.063	652.063
General Dental Services	475.013	0.000	475.013
Workforce and Nursing	315.440	3.128	318.568
Health Improvement & Protection	314.754	0.000	314.754
Mental Health Services	254.472	0.000	254.472
Care, Support and Rights	229.864	0.000	229.864
Pharmaceutical Services Contractors Remuneration	226.496	0.000	226.496
Miscellaneous Other Services and Resource Income	135.786	0.000	135.786
General Ophthalmic Services	121.612	0.000	121.612
eHealth	103.025	0.000	103.025
NHS Impairments (UK AME)	100.000	0.000	100.000
Alcohol and Drugs Policy	98.179	0.000	98.179
Revenue Consequences of NPD Schemes	71.229	0.000	71.229
Outcomes Framework	64.073	0.000	64.073
Quality and Improvement	46.849	0.000	46.849
Early Years	46.705	0.000	46.705
SportScotland	33.550	0.000	33.550
Health PPP/PFI NPD (Other)	12.000	9.000	21.000
Active Healthy Lives	16.290	0.000	16.290
Financial Transactions	0.000	5.000	5.000
NHS IFRS 16 (AME)	4.164	0.523	4.687
Social Care Investment	0.000	0.000	0.000
Capital Income	0.000	-20.000	-20.000
Net Expenditure	17,499.432	803.819	18,303.251

SOCIAL JUSTICE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	6,573.130	135.500	6,708.631
Changes Proposed			
<i>Funding Changes</i>	29.060	0.000	29.060
<i>Technical Adjustment</i>	-0.681	0.208	-0.473
<i>Net Whitehall Transfers</i>	5.795	0.000	5.795
<i>Net Transfers within Scottish Block</i>	-53.389	-27.000	-80.389
Total changes proposed	-19.215	-26.792	-46.007
Proposed Budget following Autumn Budget Revision	6,553.915	108.708	6,662.624

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Third Sector	21.572	0.000	21.572
Housing and Building Standards	580.991	68.300	649.291
Cladding	29.694	0.000	29.694
Tackling Child Poverty and Social Justice	52.126	0.000	52.126
Equalities, Inclusion and Human Rights	48.846	0.000	48.846
Connected Communities	92.245	0.000	92.245
Social Security	458.339	67.239	525.578
Social Security Assistance	5,137.900	0.000	5,137.900
Ukrainian Resettlement	102.271	0.000	102.271
Migration Strategy	2.931	0.000	2.931
Total Expenditure Limit	6,526.915	135.539	6,662.455
UK Funded AME:			
Social Security (AME)	0.000	0.169	0.169
Total UK Funded AME	0.000	0.169	0.169
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	6,526.915	135.708	6,662.624

Total Limit on Income (accruing resources)	90.000
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SOCIAL JUSTICE

Schedule 3.1 Third Sector
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	21.768	0.000	21.768
Proposed changes	-0.196	0.000	-0.196
ABR Proposed Budget	21.572	0.000	21.572
Summary of proposed changes			
Miscellaneous Minor Transfers	-0.196	0.000	-0.196
	-0.196	0.000	-0.196

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	21.572	0.000	21.572
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	21.572	0.000	21.572
Budget Analysis			
Third Sector	21.572	0.000	21.572
Net Expenditure	21.572	0.000	21.572

SOCIAL JUSTICE

Schedule 3.2 Housing
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	654.867	68.300	723.167
Proposed changes	-73.876	0.000	-73.876
ABR Proposed Budget	580.991	68.300	649.291
Summary of proposed changes			
Funding from Net Zero for the Fuel Insecurity Fund	20.000	0.000	20.000
Funding from Net Zero for the installation of zero emission heating systems as part of the Affordable Homes Programme	15.000	0.000	15.000
Funding to Local Government for Discretionary Housing Payments	-70.763	0.000	-70.763
Funding to Local Government for the Rapid Rehousing Transition Plan	-33.500	0.000	-33.500
Funding to Scottish Courts and Tribunal Service for Housing & Property Chamber - Private Rented Sector	-1.823	0.000	-1.823
Miscellaneous Minor Transfers	-1.790	0.000	-1.790
Funding to Local Government for Housing Support Grant	-1.000	0.000	-1.000
	-73.876	0.000	-73.876

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	580.991	68.300	649.291
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	580.991	68.300	649.291
Budget Analysis			
More Homes	512.951	68.300	581.251
Housing Support	44.477	0.000	44.477
Fuel Poverty/Energy Efficiency	22.009	0.000	22.009
Building Standards	1.554	0.000	1.554
Net Expenditure	580.991	68.300	649.291

SOCIAL JUSTICE

**Schedule 3.3 Cladding
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	29.717	0.000	29.717
Proposed changes	-0.023	0.000	-0.023
ABR Proposed Budget	29.694	0.000	29.694
Summary of proposed changes			
Miscellaneous Minor Transfers	-0.023	0.000	-0.023
	-0.023	0.000	-0.023

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	29.694	0.000	29.694
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	29.694	0.000	29.694
Budget Analysis			
Cladding	29.694	0.000	29.694
Net Expenditure	29.694	0.000	29.694

SOCIAL JUSTICE

Schedule 3.4 Tackling Child Poverty and Social Justice
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	52.934	0.000	52.934
Proposed changes	-0.808	0.000	-0.808
ABR Proposed Budget	52.126	0.000	52.126
Summary of proposed changes			
Funding to Local Government for Free Period Products in Public Places	-2.782	0.000	-2.782
Funding to Local Government for Free Period Products in Schools	-2.086	0.000	-2.086
Funding from Whitehall for Debt Advice Levy	5.795	0.000	5.795
Miscellaneous Minor Transfers	-1.735	0.000	-1.735
	-0.808	0.000	-0.808

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	52.126	0.000	52.126
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	52.126	0.000	52.126
Budget Analysis			
Communities Analysis	6.773	0.000	6.773
Social Justice	45.353	0.000	45.353
Net Expenditure	52.126	0.000	52.126

SOCIAL JUSTICE

Schedule 3.5 SJ Central Government Grants to Local Authorities
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	92.245	0.000	92.245
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	92.245	0.000	92.245
Summary of proposed changes	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	92.245	0.000	92.245
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	92.245	0.000	92.245
Budget Analysis			
Transfer of the Management of Development Funding	92.245	0.000	92.245
Net Expenditure	92.245	0.000	92.245

SOCIAL JUSTICE

Schedule 3.6 Social Security
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	458.470	67.200	525.670
Proposed changes	-0.131	0.208	0.077
ABR Proposed Budget	458.339	67.408	525.747
Summary of proposed changes			
Miscellaneous minor transfer	-0.452	0.000	-0.452
SSS Technical Adjustment - IFRS 16 Leases	0.321	0.208	0.529
	-0.131	0.208	0.077

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	458.339	67.408	525.747
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	458.339	67.408	525.747
Budget Analysis			
Social Security Scotland	298.334	4.539	302.873
Social Security Advice Policy and Programme Costs	154.532	62.700	217.232
Scottish Welfare Fund Administration	5.473	0.000	5.473
Social Security (AME)	0.000	0.169	0.169
Net Expenditure	458.339	67.408	525.747

SOCIAL JUSTICE

Schedule 3.7 Social Security Assistance
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5,137.900	0.000	5,137.900
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	5,137.900	0.000	5,137.900
Summary of proposed changes	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5,137.900	0.000	5,137.900
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	5,137.900	0.000	5,137.900
Budget Analysis			
Personal Independence Payment	2,689.600	0.000	2,689.600
Attendance Allowance	614.100	0.000	614.100
Scottish Child Payment	442.100	0.000	442.100
Disability Living Allowance (Adult)	437.600	0.000	437.600
Carer's Allowance	371.800	0.000	371.800
Child Disability Assistance (DLA Child and DACYP)	327.600	0.000	327.600
Industrial Injuries Disablement Scheme	84.400	0.000	84.400
Carer's Allowance Supplement	50.000	0.000	50.000
Scottish Welfare Fund	35.500	0.000	35.500
Low Income Winter Heating Assitance	23.600	0.000	23.600
Best Start Grant	19.800	0.000	19.800
Best Start Food Grant	17.000	0.000	17.000
Funeral Support Payment	12.100	0.000	12.100
Severe Disablement Allowance	5.800	0.000	5.800
Child Winter Heating Allowance	4.700	0.000	4.700
Job Start Payment	1.200	0.000	1.200
Young Carer Grant	1.000	0.000	1.000
Net Expenditure	5,137.900	0.000	5,137.900

SOCIAL JUSTICE

Schedule 3.8 Equalities, Inclusion and Human Rights
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	52.937	0.000	52.937
Proposed changes	-4.091	0.000	-4.091
ABR Proposed Budget	48.846	0.000	48.846
Summary of proposed changes			
Transfer to Migration Strategy	-2.931	0.000	-2.931
Miscellaneous Minor Transfers	-1.160	0.000	-1.160
	-4.091	0.000	-4.091

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	48.846	0.000	48.846
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	48.846	0.000	48.846
Budget Analysis			
Equalities, Inclusion and Human Rights	48.846	0.000	48.846
Net Expenditure	48.846	0.000	48.846

SOCIAL JUSTICE

**Schedule 3.9 Ukrainian Resettlement
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	72.292	0.000	72.292
Proposed changes	29.979	0.000	29.979
ABR Proposed Budget	102.271	0.000	102.271
Summary of proposed changes			
Additional support for Ukranian Resettlement	30.000	0.000	30.000
Miscellaneous minor transfers	-0.021	0.000	-0.021
	29.979	0.000	29.979

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	102.271	0.000	102.271
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	102.271	0.000	102.271
Budget Analysis			
Ukrainian Resettlement	102.271	0.000	102.271
Net Expenditure	102.271	0.000	102.271

SOCIAL JUSTICE

Schedule 3.10 Migration Strategy

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	0.000	0.000	0.000
Proposed changes	2.931	0.000	2.931
ABR Proposed Budget	2.931	0.000	2.931
Summary of proposed changes			
Transfer from Equalities, Inclusion and Human Rights	2.931	0.000	2.931
	2.931	0.000	2.931

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2.931	0.000	2.931
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	2.931	0.000	2.931
Budget Analysis			
Migration Strategy	2.931	0.000	2.931
Net Expenditure	2.931	0.000	2.931

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	1,303.565	57.410	1,360.975
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	-0.811	0.000	-0.811
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-35.850	66.500	30.650
Total changes proposed	-36.661	66.500	29.839
Proposed Budget following Autumn Budget Revision	1,266.904	123.910	1,390.814

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Energy	83.130	0.000	83.130
Digital	144.862	6.900	151.762
Employability and Training	116.304	0.000	116.304
Enterprise, Trade and Investment	406.020	-7.090	398.930
European Social Fund - 2014-20 Programmes	0.000	0.000	0.000
European Regional Development Fund	0.000	0.000	0.000
Economic Advice	19.615	0.000	19.615
Scottish National Investment Bank	268.600	0.000	268.600
City and Region Investment & Strategy	219.481	0.000	219.481
Ferguson Marine	3.859	57.600	61.459
Tourism	71.532	0.000	71.532
Total Expenditure Limit	1,333.404	57.410	1,390.814
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	1,333.404	57.410	1,390.814

Total Limit on Income (accruing resources)	400.000
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WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.1 Energy
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	102.134	0.000	102.134
Proposed changes	-19.004	0.000	-19.004
ABR Proposed Budget	83.130	0.000	83.130
Summary of proposed changes			
Transfer to Housing of the Fuel Insecurity Fund	-20.000	0.000	-20.000
Transfer to Highlands and Islands Enterprise to support the work of Wave Energy Scotland.	-1.694	0.000	-1.694
Transfer from Marine to support the Scottish Marine Energy Research Programme	3.100	0.000	3.100
Miscellaneous minor transfer	-0.410	0.000	-0.410
	-19.004	0.000	-19.004

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	83.130	0.000	83.130
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	83.130	0.000	83.130
Budget Analysis			
Energy	66.725	0.000	66.725
Offshore Wind	16.405	0.000	16.405
Net Expenditure	83.130	0.000	83.130

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.2 Digital
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	145.141	6.900	152.041
Proposed changes	-0.279	0.000	-0.279
ABR Proposed Budget	144.862	6.900	151.762
Summary of proposed changes			
Transfer from Health to Digital relating to Research Data Scotland	1.300	0.000	1.300
Miscellaneous minor transfers	-1.579	0.000	-1.579
	-0.279	0.000	-0.279

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	144.862	6.900	151.762
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	144.862	6.900	151.762
Budget Analysis			
Digital Economy	1.105	-2.000	-0.895
Digital Strategy	47.580	8.900	56.480
Digital Connectivity	96.177	0.000	96.177
Net Expenditure	144.862	6.900	151.762

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.3 Employability and Training
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	135.149	0.000	135.149
Proposed changes	-18.845	0.000	-18.845
ABR Proposed Budget	116.304	0.000	116.304
Summary of proposed changes			
Transfer from Skills Development Scotland due to closure of Employability Fund, to be transferred to No One Left Behind to support delivery of employability services	10.000	0.000	10.000
Transfer from Lifelong Learning and Skills to allow more straightforward management of the Employability & Skills and Finance & Economy contributions for the No One Left Behind programme	4.870	0.000	4.870
Transfer to Local Government IRO providing employability and holistic keyworker-based support to help individuals enter and progress within the labour market, thus increasing income from employment.	-12.500	0.000	-12.500
Transfer to Lifelong Learning and Skills IRO Developing Young Workforce (£8.6m) & Young Person's Guarantee Third Sector Funding (£1.475m across multiple programmes).	-10.075	0.000	-10.075
Transfer to Economic Advise IRO new organisational structure within DG Economy.	-5.000	0.000	-5.000
Transfer of staff operating budget to Economic Strategy in line with the DG Economy transformation programme	-3.281	0.000	-3.281
Transfer of staff operating budget to Lifelong Learning and Skills	-1.949	0.000	-1.949
Miscellaneous minor transfers	-0.910	0.000	-0.910
	-18.845	0.000	-18.845

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	116.304	0.000	116.304
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	116.304	0.000	116.304
Budget Analysis			
Employability and Training	116.304	0.000	116.304
Net Expenditure	116.304	0.000	116.304

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.4 Enterprise, Trade and Investment
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	404.144	-7.090	397.054
Proposed changes	1.876	0.000	1.876
ABR Proposed Budget	406.020	-7.090	398.930
Summary of proposed changes			
Transfer from Energy to support the work of Wave Energy Scotland	1.694	0.000	1.694
Transfer to Economic Strategy for the reallocation of operating costs budgets to be in line with the DG Economy transformation programme.	-1.924	0.000	-1.924
Miscellaneous minor transfers	2.106	0.000	2.106
	1.876	0.000	1.876

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	406.020	-7.090	398.930
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	406.020	-7.090	398.930
Budget Analysis			
Enterprise and Scottish Enterprise	268.180	0.650	268.830
Highlands and Islands Enterprise	62.512	0.000	62.512
South of Scotland Enterprise Agency	33.953	0.000	33.953
Innovation, Industries, Trade and Investment	41.375	-7.740	33.635
Net Expenditure	406.020	-7.090	398.930

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.5 European Social Fund - 2014-20 Programmes
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	0.000	0.000	0.000
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	0.000	0.000	0.000
Summary of proposed changes	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	0.000	0.000	0.000
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	0.000	0.000	0.000
Budget Analysis			
ESF Central Government Spend- EC Income	0.000	0.000	0.000
ESF Central Government Spend	0.000	0.000	0.000
ESF Grants to Local Authorities	0.000	0.000	0.000
ESF Grants to Local Authorities - EC Income	0.000	0.000	0.000
Net Expenditure	0.000	0.000	0.000

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

Schedule 3.6 European Regional Development Fund
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	0.000	0.000	0.000
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	0.000	0.000	0.000
Summary of proposed changes	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	0.000	0.000	0.000
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	0.000	0.000	0.000
Budget Analysis			
ERDF Central Government Spend - EC Income	0.000	0.000	0.000
ERDF Central Government Spend	0.000	0.000	0.000
ERDF Grants to Local Authorities	0.000	0.000	0.000
ERDF Grants to Local Authorities - EC Income	0.000	0.000	0.000
Net Expenditure	0.000	0.000	0.000

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

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.7 Economic Advice
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	8.723	0.000	8.723
Proposed changes	10.892	0.000	10.892
ABR Proposed Budget	19.615	0.000	19.615
Summary of proposed changes			
Transfer from Employability for the reallocation of operating cost budgets to be in line with the DG Economy transformation programme.	3.281	0.000	3.281
Transfer from International Trade and Investment for the reallocation of operating cost budget to be in line with the DG Economy transformation programme.	1.924	0.000	1.924
Transfer from Employability and Training to reflect the new organisational structure within DG Economy	5.000	0.000	5.000
Miscellaneous Minor Transfers	0.687	0.000	0.687
	10.892	0.000	10.892

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	19.615	0.000	19.615
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	19.615	0.000	19.615
Budget Analysis			
Council of Economic Advisers	11.099	0.000	11.099
Office of the Chief Economic Adviser	8.516	0.000	8.516
Net Expenditure	19.615	0.000	19.615

WELLBEING ECONOMY, FAIR WORK AND ENERGY

Schedule 3.8 Scottish National Investment Bank
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	243.600	0.000	243.600
Proposed changes	25.000	0.000	25.000
ABR Proposed Budget	268.600	0.000	268.600
Summary of proposed changes			
Transfer from Climate Change IRO the Just Transition Fund	25.000	0.000	25.000
	25.000	0.000	25.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	268.600	0.000	268.600
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	268.600	0.000	268.600
Budget Analysis			
Scottish National Investment Bank	268.600	0.000	268.600
Net Expenditure	268.600	0.000	268.600

Schedule 3.9 City and Region Investment and Strategy
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	214.977	0.000	214.977
Proposed changes	4.504	0.000	4.504
ABR Proposed Budget	219.481	0.000	219.481
Summary of proposed changes			
To transfer funds from NHS to SFT	1.771	0.000	1.771
Miscellaneous minor transfers	2.733	0.000	2.733
	4.504	0.000	4.504

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	219.481	0.000	219.481
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	219.481	0.000	219.481
Budget Analysis			
Cities Investment & Strategy	204.020	0.000	204.020
Scottish Futures Trust	8.104	0.000	8.104
Growth Accelerator	7.357	0.000	7.357
Net Expenditure	219.481	0.000	219.481

Schedule 3.10 Ferguson Marine Spending Plans
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.790	57.600	60.390
Proposed changes	1.069	0.000	1.069
ABR Proposed Budget	3.859	57.600	61.459
Summary of proposed changes			
Miscellaneous Minor Transfers	1.069	0.000	1.069
	1.069	0.000	1.069

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3.859	57.600	61.459
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	3.859	57.600	61.459
Budget Analysis			
Ferguson Marine	3.859	57.600	61.459
Net Expenditure	3.859	57.600	61.459

Schedule 3.11 Tourism
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	46.907	0.000	46.907
Proposed changes	24.625	0.000	24.625
ABR Proposed Budget	71.532	0.000	71.532
Transfer to VisitScotland from the Major Events budget for the UCI Cycling World Championships.	20.300	0.000	20.300
Transfer from Major events budget to VisitScotland budget for Scottish Open 2023.	1.800	0.000	1.800
Miscellaneous Minor Transfers	2.525	0.000	2.525
	24.625	0.000	24.625

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	71.532	0.000	71.532
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	71.532	0.000	71.532
Budget Analysis			
Tourism	71.532	0.000	71.532
Net Expenditure	71.532	0.000	71.532

EDUCATION AND SKILLS

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	4,018.605	835.900	4,854.504
Changes Proposed			
<i>Funding Changes</i>	0.500	0.000	0.500
<i>Technical Adjustments</i>	-0.439	0.033	-0.406
<i>Net Whitehall Transfers</i>	5.810	0.000	5.810
<i>Net Transfers within Scottish Block</i>	-129.049	0.000	-129.049
Total changes proposed	-123.178	0.033	-123.145
Proposed Budget following Autumn Budget Revision	3,895.427	835.933	4,731.359

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Learning	467.498	0.000	467.498
Education Reform	77.246	0.000	77.246
Education Scotland	32.431	0.000	32.431
Children and Families	247.665	5.000	252.665
Early Learning and Childcare Programme	30.307	0.000	30.307
Lifelong Learning and Skills	273.891	0.000	273.891
Scottish Funding Council	2,000.667	0.000	2,000.667
Higher Education Student Support	524.564	4.900	529.464
E&S Central Government Grants to LAs	646.338	0.000	646.338
Total Expenditure Limit	4,300.606	9.900	4,310.506
UK Funded AME:			
Children and Families	0.021	0.000	0.021
Education Scotland	0.000	0.033	0.033
Higher Education Student Support	-405.200	826.000	420.800
Total UK Funded AME	-405.179	826.033	420.854
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	3,895.427	835.933	4,731.359

Total Limit on Income (accruing resources)	350.000
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EDUCATION AND SKILLS

**Schedule 3.1 Learning
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	541.973	0.000	541.973
Proposed changes	-74.475	0.000	-74.475
ABR Proposed Budget	467.498	0.000	467.498
Summary of proposed changes			
Additional funding to Teacher Training to support the costs of the Teachers' Pay deal	52.500	0.000	52.500
Transfer from Whitehall to Teacher Training in relation to Ukraine Education tariff	5.570	0.000	5.570
Miscellaneous minor transfers	0.555	0.000	0.555
Transfer to Local Government for additional teachers and learning support staff	-100.000	0.000	-100.000
Transfer to Local Government for Additional Support for Learning support staff	-15.000	0.000	-15.000
Transfer to Local Government to support the school clothing grants	-13.000	0.000	-13.000
Transfer from Learning in relation to Initial Teacher Education (ITE)	-4.100	0.000	-4.100
Transfer to Skills Development Scotland (SDS) to support Science, Technology, Engineering & Maths (STEM) teacher bursaries	-1.000	0.000	-1.000
	-74.475	0.000	-74.475

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	467.498	0.000	467.498
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	467.498	0.000	467.498
Budget Analysis			
Workforce and Infrastructure	232.055	0.000	232.055
Improvement Attainment and Wellbeing	230.494	0.000	230.494
Education Analytical Services	4.949	0.000	4.949
Net Expenditure	467.498	0.000	467.498

EDUCATION AND SKILLS

**Schedule 3.2 Education Reform
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	99.284	0.000	99.284
Proposed changes	-22.038	0.000	-22.038
ABR Proposed Budget	77.246	0.000	77.246
Summary of proposed changes			
Transfer to Local Government to support removal of instrumental music tuition charges in schools	-11.953	0.000	-11.953
Transfer to Local Government to support removal of curriculum charges in schools	-7.987	0.000	-7.987
Transfer of funding to Education Scotland to support the National e-Learning Offer	-1.800	0.000	-1.800
Miscellaneous minor transfers	-0.298	0.000	-0.298
	-22.038	0.000	-22.038

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	77.246	0.000	77.246
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	77.246	0.000	77.246
Budget Analysis			
Education Reform	41.521	0.000	41.521
Gaelic	27.488	0.000	27.488
Curriculum	8.237	0.000	8.237
Net Expenditure	77.246	0.000	77.246

EDUCATION AND SKILLS

**Schedule 3.3 Education Scotland
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	28.742	0.000	28.742
Proposed changes	3.689	0.033	3.722
ABR Proposed Budget	32.431	0.033	32.464
Summary of proposed changes			
Funding from General Curriculum to support the National e-Learning Offer	1.800	0.000	1.800
Miscellaneous minor transfers	1.889	0.033	1.922
	3.689	0.033	3.722

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	33.380	0.033	33.413
<i>Less:</i> Retained Income	-0.949	0.000	-0.949
Capital Receipts Applied	0.000	0.000	0.000
	32.431	0.033	32.464
Budget Analysis			
Education Scotland	33.380	0.000	33.380
Education Scotland Income	-0.949	0.000	-0.949
Education Scotland AME	0.000	0.033	0.033
Net Expenditure	32.431	0.033	32.464

EDUCATION AND SKILLS

Schedule 3.4 Children and Families Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	286.674	5.000	291.674
Proposed changes	-38.988	0.000	-38.988
ABR Proposed Budget	247.686	5.000	252.686
Summary of proposed changes			
Transfer from Health in relation to Social Work education	3.000	0.000	3.000
Transfer from Health to support free disclosure applications for the voluntary sector	1.000	0.000	1.000
Miscellaneous minor transfers	0.612	0.000	0.612
Transfer to Local Government in relation to the Whole Family Wellbeing Fund (WFWF)	-32.000	0.000	-32.000
Transfer to Local Government in relation to renewing play parks across Scotland	-10.000	0.000	-10.000
Transfer to SAAS in relation to Care Experienced Bursaries	-1.600	0.000	-1.600
	-38.988	0.000	-38.988

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	263.516	5.000	268.516
<i>Less:</i> Retained Income	-15.830	0.000	-15.830
Capital Receipts Applied	0.000	0.000	0.000
	247.686	5.000	252.686
Budget Analysis			
Redress, Relations and Response	62.623	0.000	62.623
Children's Rights, Protection and Justice	56.228	0.000	56.228
Strategy, GIRFEC and The Promise	55.482	0.000	55.482
Disclosure Scotland Expenditure	35.338	5.000	40.338
Creating Positive Futures	29.661	0.000	29.661
Office of the Chief Social Work Adviser	24.163	0.000	24.163
Redress, Relations and Response - AME	0.021	0.000	0.021
Disclosure Scotland Retained Income	-15.830	0.000	-15.830
Net Expenditure	247.686	5.000	252.686

EDUCATION AND SKILLS

**Schedule 3.5 Early Learning and Childcare Programme
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	53.228	0.000	53.228
Proposed changes	-22.921	0.000	-22.921
ABR Proposed Budget	30.307	0.000	30.307
Summary of proposed changes			
Transfer to Local Government to fund Free School Meals Holiday Support and Food Activities	-21.750	0.000	-21.750
Miscellaneous minor transfers	-1.171	0.000	-1.171
	-22.921	0.000	-22.921

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	30.307	0.000	30.307
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	30.307	0.000	30.307
Budget Analysis			
Early Learning and Childcare	30.307	0.000	30.307
Net Expenditure	30.307	0.000	30.307

EDUCATION AND SKILLS

Schedule 3.6 Lifelong Learning and Skills
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	282.242	0.000	282.242
Proposed changes	-8.351	0.000	-8.351
ABR Proposed Budget	273.891	0.000	273.891
Summary of proposed changes			
Transfer from E&T in relation to Developing the Young Workforce and Young Persons Guarantee funding	10.075	0.000	10.075
Transfer of staff costs to Lifelong Learning and Skills following the Portfolio restructure	1.949	0.000	1.949
Transfer from Learning to support Science, Technology, Engineering & Maths (STEM) teacher bursaries	1.000	0.000	1.000
Transfer from Skills Development Scotland (SDS) to Employability and Training (E&T) in relation to No One Left Behind	-10.000	0.000	-10.000
Release of emerging/planned underspends from Lifelong Learning and Skills to support other SG priorities	-6.200	0.000	-6.200
Transfer from Skills to Employability and Training in relation to No One Left Behind	-4.870	0.000	-4.870
Miscellaneous minor transfers	-0.305	0.000	-0.305
	-8.351	0.000	-8.351

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	273.891	0.000	273.891
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	273.891	0.000	273.891
Budget Analysis			
Skills Development Scotland	205.806	0.000	205.806
Skills	49.928	0.000	49.928
Lifelong Learning	15.132	0.000	15.132
Science Engagement and Advice	3.025	0.000	3.025
Net Expenditure	273.891	0.000	273.891

EDUCATION AND SKILLS

Schedule 3.7 Scottish Funding Council (SFC) Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,985.927	0.000	1,985.927
Proposed changes	14.740	0.000	14.740
ABR Proposed Budget	2,000.667	0.000	2,000.667
Summary of proposed changes			
Transfer from Health in relation to Nurse and Midwifery Education	57.750	0.000	57.750
Transfer from Health in relation to Clinical Academics and Senior Academic GP's	8.103	0.000	8.103
Transfer from Health in relation to Paramedicine education	4.134	0.000	4.134
Transfer from Learning in relation to Initial Teacher Education (ITE)	4.100	0.000	4.100
Miscellaneous minor transfers	2.565	0.000	2.565
Transfer from Health in relation to student counselling services in Higher and Further Education	2.205	0.000	2.205
Funding from Health to cover the costs of additional medical students places (Calman Report)	1.514	0.000	1.514
Transfer from Health in relation to Prosthetic and Orthotic education	1.084	0.000	1.084
Transfer from Health in relation to Physiotherapy education	1.044	0.000	1.044
Funding from Health to cover the costs of additional dental students places	1.041	0.000	1.041
Necessary savings from additional budget uplift to colleges and universities to support other SG priorities	-46.000	0.000	-46.000
Transfer to SAAS to fund additional student places for Widening Access	-17.000	0.000	-17.000
Transfer to SAAS to fund additional student places in respect of the Part-time Fee Grant (PTFG) scheme	-5.800	0.000	-5.800
	14.740	0.000	14.740

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,000.667	0.000	2,000.667
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	2,000.667	0.000	2,000.667
Budget Analysis			
Higher Education Resource	848.626	0.000	848.626
College Resource	706.753	0.000	706.753
Higher Education Capital	357.305	0.000	357.305
College Capital	80.300	0.000	80.300
Scottish Funding Council Administration	7.683	0.000	7.683
Net Expenditure	2,000.667	0.000	2,000.667

EDUCATION AND SKILLS

**Schedule 3.8 Higher Education Student Support
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	94.197	830.900	925.097
Proposed changes	25.167	0.000	25.167
ABR Proposed Budget	119.364	830.900	950.264
Summary of proposed changes			
Transfer from Scottish Funding Council (SFC) to fund additional student places for Widening Access	17.000	0.000	17.000
Transfer from SFC to fund additional student places in respect of the Part-time Fee Grant (PTFG) scheme	5.800	0.000	5.800
Transfer from The Promise funding in relation to Care Experienced Bursaries	1.600	0.000	1.600
Miscellaneous minor transfers	0.767	0.000	0.767
	25.167	0.000	25.167

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	119.364	830.900	950.264
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	119.364	830.900	950.264
Budget Analysis			
Net Student Loans Advanced	0.000	826.000	826.000
Student Support & Tuition Fee Payments	352.752	0.000	352.752
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	148.965	0.000	148.965
Student Awards Agency for Scotland Operating Costs	13.647	4.900	18.547
Student Loans Company Administration Costs	6.400	0.000	6.400
Student Loan Interest Subsidy to Bank	2.800	0.000	2.800
Student Loan Sale Subsidy Impairment Adjustment	1.300	0.000	1.300
Student Loan Fair Value Adjustment	-90.000	0.000	-90.000
Capitalised Interest	-316.500	0.000	-316.500
Net Expenditure	119.364	830.900	950.264

EDUCATION AND SKILLS

Schedule 3.9 E&S Central Government Grants to Local Authorities
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	646.338	0.000	646.338
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	646.338	0.000	646.338
Summary of proposed changes	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	£m	£m	£m
Gross Expenditure	646.338	0.000	646.338
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	646.338	0.000	646.338
Budget Analysis			
Local Government Early Learning and Childcare Expansion	521.856	0.000	521.856
Local Government Attainment Fund	120.000	0.000	120.000
Local Government Gaelic Grant	4.482	0.000	4.482
Net Expenditure	646.338	0.000	646.338

JUSTICE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	3,095.344	99.000	3,194.344
Changes Proposed			
<i>Funding Changes</i>	44.000	0.000	44.000
<i>Technical Adjustments</i>	-0.385	0.000	-0.385
<i>Net Whitehall Transfers</i>	1.335	0.000	1.335
<i>Net Transfers within Scottish Block</i>	-19.025	0.000	-19.025
Total changes proposed	25.925	0.000	25.925
Proposed Budget following Autumn Budget Revision	3,121.269	99.000	3,220.269

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Community Justice Services	65.357	0.000	65.357
Judiciary	4.490	0.000	4.490
Criminal Injuries Compensation	15.645	0.000	15.645
Legal Aid	155.500	0.000	155.500
Police Central Government	83.501	1.000	84.501
Safer and Stronger Communities	8.599	0.000	8.599
Police and Fire Pensions	444.600	0.000	444.600
Scottish Prison Service	451.962	97.000	548.962
Miscellaneous	77.391	1.000	78.391
Scottish Police Authority	1,398.539	0.000	1,398.539
Scottish Fire and Rescue Service	332.502	0.000	332.502
Justice Central Government Grants to Local Authorities	86.450	0.000	86.450
Total Expenditure Limit	3,124.536	99.000	3,223.536
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Scottish Prison Service	-7.000	0.000	-7.000
Scottish Police Authority Loan Charges	3.733	0.000	3.733
Total Other Expenditure	-3.267	0.000	-3.267
Total Budget	3,121.269	99.000	3,220.269

Total Limit on Income (accruing resources)	39.700
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JUSTICE

Schedule 3.1 Community Justice Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	49.577	0.000	49.577
Proposed changes	15.780	0.000	15.780
ABR Proposed Budget	65.357	0.000	65.357
Summary of proposed changes			
This transfer is to support the 'Recover, Renew, Transform' Programme	15.000	0.000	15.000
Miscellaneous Minor Transfers	1.546	0.000	1.546
Transfer from Victims and Witnesses Support for the funding for the men's service as part of the roll-out of the delivery of the accredited Caledonian system to six local authorities	1.234	0.000	1.234
Transfer to Communities and Local Government for work associated with the Community Justice (Scotland) Bill	-2.000	0.000	-2.000
	15.780	0.000	15.780

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	65.357	0.000	65.357
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	65.357	0.000	65.357
Budget Analysis			
Offender Services	61.417	0.000	61.417
Community Justice Services Miscellaneous	3.940	0.000	3.940
Net Expenditure	65.357	0.000	65.357

JUSTICE

Schedule 3.2 Judiciary
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.490	0.000	4.490
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	4.490	0.000	4.490
Summary of proposed changes			
Miscellaneous minor transfers	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.550	0.000	4.550
Less: Retained Income	-0.060	0.000	-0.060
Capital Receipts Applied	0.000	0.000	0.000
	4.490	0.000	4.490
Budget Analysis			
Judiciary	4.490	0.000	4.490
Net Expenditure	4.490	0.000	4.490

JUSTICE

Schedule 3.3 Criminal Injuries Compensation
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.645	0.000	15.645
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	15.645	0.000	15.645
Summary of proposed changes			
Miscellaneous Minor Transfers	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	15.645	0.000	15.645
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	15.645	0.000	15.645
Budget Analysis			
CIC Scheme	13.826	0.000	13.826
Criminal Injuries Administration Costs	1.819	0.000	1.819
Net Expenditure	15.645	0.000	15.645

JUSTICE

Schedule 3.4 Police Central Government
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	72.790	1.000	73.790
Proposed changes	10.711	0.000	10.711
ABR Proposed Budget	83.501	1.000	84.501
Summary of proposed changes			
As part of a restructure, the Police Investigations and Review Commissioner (PIRC) budget has moved from Safer and Stronger Communities to Police Central Government.	6.316	0.000	6.316
Transfer from Scottish Fire and Rescue Service in relation to Firelink (Telecomms) costs	4.261	0.000	4.261
Miscellaneous Minor Transfers	0.134	0.000	0.134
	10.711	0.000	10.711

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	85.724	1.000	86.724
Less: Retained Income	-2.223	0.000	-2.223
Capital Receipts Applied	0.000	0.000	0.000
	83.501	1.000	84.501
Budget Analysis			
National Police Funding & Police Change Fund	76.776	0.000	76.776
Police Investigations & Review Commissioner	6.316	0.000	6.316
Police Support Services	0.409	1.000	1.409
Net Expenditure	83.501	1.000	84.501

JUSTICE

Schedule 3.5 Legal Aid
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	155.500	0.000	155.500
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	155.500	0.000	155.500
Summary of proposed changes	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	155.500	0.000	155.500
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	155.500	0.000	155.500
Budget Analysis			
Legal Aid Administration	14.200	0.000	14.200
Legal Aid Fund	141.300	0.000	141.300
Net Expenditure	155.500	0.000	155.500

JUSTICE

Schedule 3.6 Safer and Stronger Communities
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.154	0.000	15.154
Proposed changes	-6.555	0.000	-6.555
ABR Proposed Budget	8.599	0.000	8.599
Summary of proposed changes As part of a restructure, the Police Investigations and Review Commissioner (PIRC) budget has moved from Safer and Stronger Communities to Police Central Government.	-6.316	0.000	-6.316
Miscellaneous Minor Transfers	-0.239	0.000	-0.239
	-6.555	0.000	-6.555

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	8.599	0.000	8.599
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	8.599	0.000	8.599
Budget Analysis			
Safer Communities	8.599	0.000	8.599
Net Expenditure	8.599	0.000	8.599

JUSTICE

Schedule 3.7 Police and Fire Pensions
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	400.600	0.000	400.600
Proposed changes	44.000	0.000	44.000
ABR Proposed Budget	444.600	0.000	444.600
Summary of proposed changes			
Additional funding for Police Pensions	44.000	0.000	44.000
	44.000	0.000	44.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	444.600	0.000	444.600
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	444.600	0.000	444.600
Budget Analysis			
Police Pensions	335.400	0.000	335.400
Fire Pensions	109.200	0.000	109.200
Net Expenditure	444.600	0.000	444.600

JUSTICE

Schedule 3.8 Scottish Prison Service
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	444.948	97.000	541.948
Proposed changes	0.014	0.000	0.014
ABR Proposed Budget	444.962	97.000	541.962
Summary of proposed changes			
Miscellaneous Minor Transfers	0.014	0.000	0.014
	0.014	0.000	0.014

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	451.962	97.000	548.962
<i>Less:</i> Retained Income	-7.000	0.000	-7.000
Capital Receipts Applied	0.000	0.000	0.000
	444.962	97.000	541.962
Budget Analysis			
Scottish Prison Service Current Expenditure	360.271	0.000	360.271
Prisons Capital Expenditure	0.000	97.000	97.000
Scottish Prison Service PPP/PFI	91.691	0.000	91.691
Scottish Prison Service Capital Receipts Applied	0.000	0.000	0.000
Income from Sale of Prison Goods	-7.000	0.000	-7.000
Net Expenditure	444.962	97.000	541.962

JUSTICE

Schedule 3.9 Miscellaneous
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	111.401	1.000	112.401
Proposed changes	-34.010	0.000	-34.010
ABR Proposed Budget	77.391	1.000	78.391
Summary of proposed changes			
Transfer to Scottish Courts and Tribunals Service to support the Justice 'Recover, Renew, Transform' Programme.	-15.698	0.000	-15.698
Transfer to Community Justice Services to support the Justice 'Recover, Renew, Transform' Programme.	-15.000	0.000	-15.000
Transfer from Cabinet Office to support the implementation of the UK National Cyber Security Strategy	1.335	0.000	1.335
Transfer to Community Justice Services for the funding for the men's service as part of the roll-out of the delivery of the accredited Caledonian system to six local authorities	-1.234	0.000	-1.234
Transfer to Local Government to assist local authorities meet their statutory duty to deliver Appropriate Adult services	-1.000	0.000	-1.000
Miscellaneous Minor Transfers	-2.413	0.000	-2.413
	-34.010	0.000	-34.010

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	77.391	1.000	78.391
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	77.391	1.000	78.391
Budget Analysis			
Safe & Secure Scotland	12.739	0.000	12.739
Victim/Witness Support	17.924	1.000	18.924
Other Miscellaneous	46.728	0.000	46.728
Net Expenditure	77.391	1.000	78.391

JUSTICE

Schedule 3.10 Scottish Police Authority
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,402.082	0.000	1,402.082
Proposed changes	0.190	0.000	0.190
ABR Proposed Budget	1,402.272	0.000	1,402.272
Summary of proposed changes			
Miscellaneous Minor Transfers	0.190	0.000	0.190
	0.190	0.000	0.190

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,402.272	0.000	1,402.272
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	1,402.272	0.000	1,402.272
Budget Analysis			
Scottish Police Authority	1,398.539	0.000	1,398.539
Police Loan Charges	3.733	0.000	3.733
Net Expenditure	1,402.272	0.000	1,402.272

Schedule 3.11 Scottish Fire and Rescue Service
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	336.707	0.000	336.707
Proposed changes	-4.205	0.000	-4.205
ABR Proposed Budget	332.502	0.000	332.502
Summary of proposed changes			
Transfer to Police Central Government in relation to Firelink (Telecoms) costs	-4.261	0.000	-4.261
Miscellaneous Minor Transfers	0.056	0.000	0.056
	-4.205	0.000	-4.205

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	332.502	0.000	332.502
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	332.502	0.000	332.502
Budget Analysis			
Scottish Fire and Rescue Service	332.502	0.000	332.502
Net Expenditure	332.502	0.000	332.502

JUSTICE

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	86.450	0.000	86.450
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	86.450	0.000	86.450
Summary of proposed changes			
Miscellaneous Minor Transfers	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	86.450	0.000	86.450
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	86.450	0.000	86.450
Budget Analysis			
Criminal Justice Social Work	86.450	0.000	86.450
Net Expenditure	86.450	0.000	86.450

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	3,731.268	605.567	4,336.835
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	4.351	0.000	4.351
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-7.966	-25.400	-33.366
Total changes proposed	-3.615	-25.400	-29.015
Proposed Budget following Autumn Budget Revisions	3,727.653	580.167	4,307.820

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Heat in Buildings/Energy Efficiency	326.170	36.000	362.170
Rail Services	1,431.262	0.000	1,431.262
Concessionary Fares and Bus Services	425.193	0.000	425.193
Active Travel, Low Carbon and Other Transport	316.545	1.150	317.695
Motorways and Trunk Roads	449.505	220.141	669.646
Ferry Services	331.808	110.100	441.908
Air Services	74.477	0.000	74.477
Environmental Services	219.486	0.000	219.486
Climate Change and Land Managers Renewables Fund	55.111	0.000	55.111
Scottish Water	-94.977	212.776	117.799
Green Economy	5.070	0.000	5.070
NZJT Central Government Grants to Local Authorities	83.429	0.000	83.429
Total Expenditure Limit	3,623.080	580.167	4,203.247
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Motorways and Trunk Roads PPP/PFI	104.573	0.000	104.573
Total Other Expenditure	104.573	0.000	104.573
Total Budget	3,727.653	580.167	4,307.820

Total Limit on Income (accruing resources)	600.000
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TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.1 Heat in Buildings/Energy Efficiency
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	347.636	36.000	383.636
Proposed changes	-21.466	0.000	-21.466
ABR Proposed Budget	326.170	36.000	362.170
Summary of proposed changes			
Transfer to Housing, More Homes Division to support the installation of zero emission heating systems as part of the Affordable Homes Programme	-15.000	0.000	-15.000
Transfer to Local Government for local heat and energy efficiency strategies	-2.400	0.000	-2.400
Transfer to Environmental Services, Zero Waste Scotland to support Heat in Buildings activity	-1.266	0.000	-1.266
Transfer to Public Information and Engagement for marketing campaign activity to support the Heat in Buildings Programme	-1.100	0.000	-1.100
Miscellaneous minor transfers	-1.700	0.000	-1.700
	-21.466	0.000	-21.466

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	326.170	36.000	362.170
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	326.170	36.000	362.170
Budget Analysis			
Heat in Buildings/ Energy Efficiency	326.170	36.000	362.170
Net Expenditure	326.170	36.000	362.170

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.2 Rail Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,418.262	0.000	1,418.262
Proposed changes	13.000	0.000	13.000
ABR Proposed Budget	1,431.262	0.000	1,431.262
Summary of proposed changes			
Transfer from Support for Active Travel for delivery of infrastructure on the Levenmouth Reconnected Rail Project	8.000	0.000	8.000
Technical budget adjustment for sleeper service	5.000	0.000	5.000
	13.000	0.000	13.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,431.262	0.000	1,431.262
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	1,431.262	0.000	1,431.262
Budget Analysis			
Rail Franchise	828.947	0.000	828.947
Rail Infrastructure	433.500	0.000	433.500
Major Public Transport Projects	168.815	0.000	168.815
Rail Development	0.000	0.000	0.000
Net Expenditure	1,431.262	0.000	1,431.262

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.3 Concessionary Fares & Bus Services
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	425.693	0.000	425.693
Proposed changes	-0.500	0.000	-0.500
ABR Proposed Budget	425.193	0.000	425.193
Summary of proposed changes			
Miscellaneous minor transfers	-0.500	0.000	-0.500
	-0.500	0.000	-0.500

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
<i>Gross Expenditure</i>	425.193	0.000	425.193
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	425.193	0.000	425.193
Budget Analysis			
Concessionary Fares	359.301	0.000	359.301
Support for Bus Services	62.008	0.000	62.008
Smartcard Programme	3.884	0.000	3.884
Net Expenditure	425.193	0.000	425.193

TRANSPORT, NET ZERO AND JUST TRANSITION

**Schedule 3.4 Active Travel, low Carbon and Other Transport
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	345.184	1.150	346.334
Proposed changes	-28.639	0.000	-28.639
ABR Proposed Budget	316.545	1.150	317.695
Summary of proposed changes			
Transfer to Central Government Grants to Local Authorities to support the Cycling, Walking and Safer Routes programme in order to progress and further promote active travel	-11.073	0.000	-11.073
Transfer to Rail Services for delivery of active travel infrastructure on the Levenmouth Reconnected Rail Project	-8.000	0.000	-8.000
Transfer to Health and Social Care to support fleet decarbonisation across all the NHS Boards	-3.197	0.000	-3.197
Transfer to Scottish Forestry to support the Strategic Timber Transport Scheme	-2.000	0.000	-2.000
Transfer to Culture and Major Events to support the UCI Cycling World Championships	-1.000	0.000	-1.000
Technical Adjustment – IFRS 16 Leases	-0.437	0.000	-0.437
Miscellaneous minor transfers	-2.932	0.000	-2.932
	-28.639	0.000	-28.639

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	316.545	1.150	317.695
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	316.545	1.150	317.695
Budget Analysis			
Support for Active Travel	144.846	0.000	144.846
Future Transport Fund	92.388	0.000	92.388
Agency Administration Costs	25.382	1.150	26.532
Scottish Canals	23.492	0.000	23.492
Transport Strategy & Innovation	22.507	0.000	22.507
Support for Sustainable Travel	7.001	0.000	7.001
Support for Freight Industry	0.679	0.000	0.679
Edinburgh Tram Enquiry	0.250	0.000	0.250
Strategic Transport Projects Review	0.000	0.000	0.000
Net Expenditure	316.545	1.150	317.695

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.5 Motorways and Trunk Roads
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	555.228	220.541	775.769
Proposed changes	-1.150	-0.400	-1.550
ABR Proposed Budget	554.078	220.141	774.219
Summary of proposed changes			
Miscellaneous minor transfers	-1.150	-0.400	-1.550
	-1.150	-0.400	-1.550

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	554.078	220.141	774.219
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	554.078	220.141	774.219
Budget Analysis			
Roads Depreciation	168.600	0.000	168.600
Capital Land & Works	0.000	121.491	121.491
Routine & Winter Maintenance	115.087	0.000	115.087
Motorway & Trunk Roads PPP/PFI	104.573	0.000	104.573
Structural Repairs	0.000	98.650	98.650
Network Strengthening	80.000	0.000	80.000
Roads Improvements	38.347	0.000	38.347
M&T Other Current Expenditure	23.664	0.000	23.664
Road Safety	15.183	0.000	15.183
Forth & Tay Bridge Authorities	8.142	0.000	8.142
Transport Information	0.482	0.000	0.482
Queensferry Crossing	0.000	0.000	0.000
Net Expenditure	554.078	220.141	774.219

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.6 Ferry Services
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	329.870	110.100	439.970
Proposed changes	1.938	0.000	1.938
ABR Proposed Budget	331.808	110.100	441.908
Summary of proposed changes			
Miscellaneous minor transfers	1.938	0.000	1.938
	1.938	0.000	1.938

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	331.808	110.100	441.908
<i>Less: Retained Income</i>	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	331.808	110.100	441.908
Budget Analysis			
Support for Ferry Services	252.908	0.000	252.908
Vessels and Piers	78.900	110.100	189.000
Net Expenditure	331.808	110.100	441.908

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.7 Air Services
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	73.977	0.000	73.977
Proposed changes	0.500	0.000	0.500
ABR Proposed Budget	74.477	0.000	74.477
Summary of proposed changes			
Miscellaneous minor transfers	0.500	0.000	0.500
	0.500	0.000	0.500

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	74.477	0.000	74.477
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	74.477	0.000	74.477
Budget Analysis			
Highlands & Islands Airports Limited	59.487	0.000	59.487
Support for Air Services	14.990	0.000	14.990
Support for Prestwick Airport	0.000	0.000	0.000
Net Expenditure	74.477	0.000	74.477

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.8 Environmental Services
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	209.626	0.000	209.626
Proposed changes	9.860	0.000	9.860
ABR Proposed Budget	219.486	0.000	219.486
Summary of proposed changes			
Transfer to Local Government to fund nature restoration and regeneration projects.	-10.000	0.000	-10.000
Transfer from Natural Resources and Peatland to support peatland restoration work within the National Parks and NatureScot	15.527	0.000	15.527
Transfer from Research Analysis and Other Services to support the delivery of the Facility for Investment Ready Nature in Scotland within NatureScot	1.800	0.000	1.800
Transfer from Heat in Buildings to support Zero Waste Scotland with Heat in Buildings programme activity	1.266	0.000	1.266
Transfer from Agricultural Support and Related Services to support the 2023/24 delivery of the Farming with Nature programme within NatureScot	1.083	0.000	1.083
Miscellaneous minor transfers	0.184	0.000	0.184
	9.860	0.000	9.860

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	219.486	0.000	219.486
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	219.486	0.000	219.486
Budget Analysis			
NatureScot (SNH)	77.576	0.000	77.576
Zero Waste	47.856	0.000	47.856
Scottish Environment Protection Agency	46.366	0.000	46.366
National Parks	25.395	0.000	25.395
Nature Restoration	13.283	0.000	13.283
Environmental Quality	9.010	0.000	9.010
Net Expenditure	219.486	0.000	219.486

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.9 Climate Change and Land Managers Renewables Fund
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	56.363	25.000	81.363
Proposed Changes	-1.252	-25.000	-26.252
ABR Proposed Budget	55.111	0.000	55.111
Summary of proposed changes			
Funding for the Scottish National Investment Bank to support the Just Transition Fund	0.000	-25.000	-25.000
Funding for Communication and Ministerial Support to support marketing in relation to domestic climate change activity	-1.000	0.000	-1.000
Miscellaneous minor transfers	-0.252	0.000	-0.252
	-1.252	-25.000	-26.252

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	55.111	0.000	55.111
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	55.111	0.000	55.111
Budget Analysis			
Climate Change - Policy Development & Implementation	1.698	0.000	1.698
Climate Change and Just Transition Fund	53.213	0.000	53.213
Land Managers Renewables Fund	0.200	0.000	0.200
Net Expenditure	55.111	0.000	55.111

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.10 Scottish Water
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	-94.095	212.776	118.681
Proposed changes	-0.882	0.000	-0.882
ABR Proposed Budget	-94.977	212.776	117.799
Summary of proposed changes			
Miscellaneous minor transfers	-0.882	0.000	-0.882
	-0.882	0.000	-0.882

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	-94.977	212.776	117.799
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	-94.977	212.776	117.799
Budget Analysis			
Drinking Water Quality Regulator	0.296	0.000	0.296
Hydro Nation	2.940	0.000	2.940
Interest on Voted Loans	-105.000	0.000	-105.000
Private Water	6.787	0.000	6.787
Voted Loans	0.000	212.776	212.776
Net Expenditure	-94.977	212.776	117.799

TRANSPORT, NET ZERO AND JUST TRANSITION

Schedule 3.11 Green Economy
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5.070	0.000	5.070
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	5.070	0.000	5.070
Summary of proposed changes			
Miscellaneous minor transfers	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.070	0.000	5.070
<i>Less: Retained Income</i>	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	5.070	0.000	5.070
Budget Analysis			
Green Economy	5.070	0.000	5.070
Net Expenditure	5.070	0.000	5.070

TRANSPORT, NET ZERO AND JUST TRANSITION

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	58.454	0.000	58.454
Proposed changes	24.975	0.000	24.975
ABR Proposed Budget	83.429	0.000	83.429
Summary of proposed changes			
Transfer from Local Government to fund grant payments to local authorities for the provision of inter-island ferry services	13.902	0.000	13.902
Transfer from Active Travel Low Carbon and Other Transport Policy to fund local authorities support for the Cycling, Walking and Safer Routes programme in order to progress and further promote active travel.	11.073	0.000	11.073
	24.975	0.000	24.975

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	83.429	0.000	83.429
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	83.429	0.000	83.429
Budget Analysis			
Cycling, Walking & Safer Routes	35.000	0.000	35.000
Heat Networks Early Adopters Challenge Fund	0.000	0.000	0.000
Regional Transport Partnership	15.327	0.000	15.327
Support for Inter-Island Ferries	33.102	0.000	33.102
Net Expenditure	83.429	0.000	83.429

RURAL AFFAIRS, LAND REFORM AND ISLANDS

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	1,197.224	29.727	1,226.951
Changes Proposed			
<i>Funding Changes</i>	-31.000	0.000	-31.000
<i>Technical Adjustments</i>	-1.742	1.295	-0.447
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-22.085	0.000	-22.085
Total changes proposed	-54.827	1.295	-53.532
Proposed Budget following Autumn Budget Revisions	1,142.397	31.022	1,173.419

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Agricultural Support and Related Services	734.882	20.000	754.882
Rural Services	54.211	0.000	54.211
Marine Funding	17.100	0.000	17.100
Marine	94.739	8.000	102.739
Islands	8.366	0.000	8.366
Land Reform	14.350	0.000	14.350
Scottish Forestry	99.805	3.022	102.827
Forestry and Land Scotland	18.169	0.000	18.169
Natural Resources and Peatland	14.297	0.000	14.297
Research Analysis and Other Services	86.402	0.000	86.402
Total Expenditure Limit	1,142.321	31.022	1,173.343
UK Funded AME: EU Support and Related Services	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Animal License Fees	0.076	0.000	0.076
Total Other Expenditure	0.076	0.000	0.076
Total Budget	1,142.397	31.022	1,173.419

Total Limit on Income (accruing resources)	300.000
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RURAL AFFAIRS, LAND REFORM AND ISLANDS

Schedule 3.1 Agricultural Support & Related Services

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	752.178	20.000	772.178
Proposed changes	-17.296	0.000	-17.296
ABR Proposed Budget	734.882	20.000	754.882
Summary of proposed changes			
Release of budget funding for reallocation to support priorities	-14.000	0.000	-14.000
Transfer to Environmental Services to support the 2023/24 delivery of the Farming with Nature programme within NatureScot	-1.083	0.000	-1.083
Miscellaneous minor transfers	-2.213	0.000	-2.213
	-17.296	0.000	-17.296

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	734.882	19.100	753.982
Less: Retained Income	0.000	0.900	0.900
Capital Receipts Applied	0.000	0.000	0.000
	734.882	20.000	754.882
Budget Analysis			
CAP Pillar 1 Basic Payments	282.000	0.000	282.000
CAP Pillar 1 Greening Payments	142.000	0.000	142.000
Payments and Inspections Admin costs	114.508	9.500	124.008
Less Favoured Area Support Scheme	65.500	0.000	65.500
CAP Pillar 1 Other Payments	55.007	0.000	55.007
Agricultural Reform Programme	24.200	10.800	35.000
Agri Environmental Measures	29.717	0.000	29.717
Business Development	12.950	0.000	12.950
Agricultural Transformation Fund	5.000	0.000	5.000
Crofting Assistance	2.200	-0.300	1.900
Technical Assistance	1.000	0.000	1.000
Science and Advice for Scottish Agriculture	0.700	0.000	0.700
Forestry	0.100	0.000	0.100
Broadband	0.000	0.000	0.000
CAP Compliance Improvements	0.000	0.000	0.000
Convergence Funding	0.000	0.000	0.000
EU Income	0.000	0.000	0.000
Net Expenditure	734.882	20.000	754.882

RURAL AFFAIRS, LAND REFORM AND ISLANDS

**Schedule 3.2 Rural Services
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	58.354	0.000	58.354
Proposed Changes	-4.143	0.000	-4.143
ABR Proposed Budget	54.211	0.000	54.211
Summary of proposed changes			
A resource to capital switch agreed following review of estimated expenditure. Capital budget to be provided at SBR to ensure overall budget maintained.			
	-2.900	0.000	-2.900
Miscellaneous minor transfers	-1.243	0.000	-1.243
	-4.143	0.000	-4.143

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	54.211	0.000	54.211
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	54.211	0.000	54.211
Budget Analysis			
Animal Health	25.572	0.000	25.572
Leader	8.700	0.000	8.700
Food Industry Support	7.463	0.000	7.463
Veterinary Surveillance	4.925	0.000	4.925
Crofting Commission	4.170	0.000	4.170
Agricultural & Horticultural Advice & Support	1.914	0.000	1.914
Rural Cohesion	1.467	0.000	1.467
Net Expenditure	54.211	0.000	54.211

RURAL AFFAIRS, LAND REFORM AND ISLANDS

Schedule 3.3 Marine Funding
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	17.100	0.000	17.100
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	17.100	0.000	17.100
Summary of proposed changes	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	17.100	0.000	17.100
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	17.100	0.000	17.100
Budget Analysis			
Fisheries Transition Fund	14.500	0.000	14.500
EU Fisheries Grants	5.200	0.000	5.200
Fisheries Harbour Grants	1.000	0.000	1.000
Marine EU Income	-3.600	0.000	-3.600
Net Expenditure	17.100	0.000	17.100

RURAL AFFAIRS, LAND REFORM AND ISLANDS

Schedule 3.4 Marine
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	100.656	8.000	108.656
Proposed changes	-5.917	0.000	-5.917
ABR Proposed Budget	94.739	8.000	102.739
Summary of proposed changes			
Transfer to Offshore Wind to support the Scottish Marine Energy Research Programme	-3.100	0.000	-3.100
Savings from enhanced recruitment controls, maximising income and continuing to deliver operational efficiencies.	-2.000	0.000	-2.000
Miscellaneous minor transfers	-0.817	0.000	-0.817
	-5.917	0.000	-5.917

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	92.539	8.000	100.539
Less: Retained Income	2.200	0.000	2.200
Capital Receipts Applied	0.000	0.000	0.000
	94.739	8.000	102.739
Budget Analysis			
Marine Scotland	94.739	8.000	102.739
Net Expenditure	94.739	8.000	102.739

RURAL AFFAIRS, LAND REFORM AND ISLANDS

Schedule 3.5 Islands Plan
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	8.500	0.000	8.500
Proposed changes	-0.134	0.000	-0.134
ABR Proposed Budget	8.366	0.000	8.366
Summary of proposed changes			
Miscellaneous minor transfers	-0.134	0.000	-0.134
	-0.134	0.000	-0.134

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	8.366	0.000	8.366
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	8.366	0.000	8.366
Budget Analysis			
Carbon Neutral Islands	3.000	0.000	3.000
Islands Bonds	0.000	0.000	0.000
Islands Plan	5.366	0.000	5.366
Net Expenditure	8.366	0.000	8.366

RURAL AFFAIRS, LAND REFORM AND ISLANDS

**Schedule 3.6 Land Reform
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.409	0.000	15.409
Proposed changes	-1.059	0.000	-1.059
ABR Proposed Budget	14.350	0.000	14.350
Summary of proposed changes A resource to capital switch agreed following review of estimated expenditure. Overall budget maintained.	-0.800	0.000	-0.800
Miscellaneous minor transfers	-0.259	0.000	-0.259
	-1.059	0.000	-1.059

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	14.350	0.000	14.350
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	14.350	0.000	14.350
Budget Analysis			
Land Reform	12.791	0.000	12.791
Scottish Land Commission	1.559	0.000	1.559
Net Expenditure	14.350	0.000	14.350

RURAL AFFAIRS, LAND REFORM AND ISLANDS

Schedule 3.7 Scottish Forestry
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	100.633	1.727	102.360
Proposed Changes	-0.828	1.295	0.467
ABR Proposed Budget	99.805	3.022	102.827
Summary of proposed changes			
Reduced forecasts associated with demand led schemes.	-3.000	0.000	-3.000
Transfer from Future Transport Fund to support the Strategic Timber Transport Scheme	2.000	0.000	2.000
Technical Adjustment - IFRS 16 Leases	0.073	1.295	1.368
Miscellaneous minor transfers	0.099	0.000	0.099
	-0.828	1.295	0.467

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	99.805	3.022	102.827
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	99.805	3.022	102.827
Budget Analysis			
Woodland Grants	76.196	0.000	76.196
Programme and Running costs	20.400	1.295	21.695
Forest Research (Cross Border Services)	2.296	1.727	4.023
Depreciation	0.913	0.000	0.913
EC Receipts	0.000	0.000	0.000
Net Expenditure	99.805	3.022	102.827

RURAL AFFAIRS, LAND REFORM AND ISLANDS

Schedule 3.8 Forestry and Land Scotland
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	23.769	0.000	23.769
Proposed changes	-5.600	0.000	-5.600
ABR Proposed Budget	18.169	0.000	18.169
Summary of proposed changes			
Utilisation of reserves aligned with multi-year financial planning.	-6.000	0.000	-6.000
Miscellaneous minor transfers	0.400	0.000	0.400
	-5.600	0.000	-5.600

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	18.169	0.000	18.169
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	18.169	0.000	18.169
Budget Analysis			
Forestry and Land Scotland Resource	6.569	0.000	6.569
Forestry and Land Scotland Capital	11.600	0.000	11.600
Net Expenditure	18.169	0.000	18.169

RURAL AFFAIRS, LAND REFORM AND ISLANDS

**Schedule 3.9 Natural Resources and Peatland
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	32.303	0.000	32.303
Proposed changes	-18.006	0.000	-18.006
ABR Proposed Budget	14.297	0.000	14.297
Summary of proposed changes			
Transfer to Environmental Services to support peatland restoration work within the National Parks and NatureScot	-15.527	0.000	-15.527
Finalisation of annual plans has identified further capitalisation and scope for reduced spend on this programme of activity this financial year.	-2.300	0.000	-2.300
Miscellaneous minor transfers	-0.179	0.000	-0.179
	-18.006	0.000	-18.006

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	12.097	0.000	12.097
<i>Less:</i> Retained Income	2.200	0.000	2.200
Capital Receipts Applied	0.000	0.000	0.000
	14.297	0.000	14.297
Budget Analysis			
Natural Resources	3.274	0.000	3.274
Peatlands	11.023	0.000	11.023
Net Expenditure	14.297	0.000	14.297

RURAL AFFAIRS, LAND REFORM AND ISLANDS

Schedule 3.10 Research, Analysis and Other Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	88.246	0.000	88.246
Proposed Changes	-1.844	0.000	-1.844
ABR Proposed Budget	86.402	0.000	86.402
Summary of proposed changes			
Transfer to Environmental Services to support the delivery of the Facility for Investment Ready Nature in Scotland within NatureScot	-1.800	0.000	-1.800
Misceallenous minor transfers	-0.044	0.000	-0.044
	-1.844	0.000	-1.844

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	86.402	0.000	86.402
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	86.402	0.000	86.402
Budget Analysis			
Programmes of Research	48.772	0.000	48.772
Royal Botanic Garden, Edinburgh	30.387	0.000	30.387
Economic and Other Surveys	4.289	0.000	4.289
Strategic Policy, Research and Sponsorship	2.954	0.000	2.954
Net Expenditure	86.402	0.000	86.402

CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	295.584	0.000	295.584
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	-0.061	0.062	0.001
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	-24.001	0.000	-24.001
Total changes proposed	-24.062	0.062	-24.000
Proposed Budget following Autumn Budget Revision	271.522	0.062	271.584

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Culture & Major Events	172.590	0.000	172.590
External Affairs	30.122	0.000	30.122
Historic Environment Scotland	68.810	0.000	68.810
Total Expenditure Limit	271.522	0.000	271.522
UK Funded AME:			
External Affairs	0.000	0.062	0.062
Total UK Funded AME	0.000	0.062	0.062
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	271.522	0.062	271.584

Total Limit on Income (accruing resources)	200.000
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CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

Schedule 3.1 Culture and Major Events
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	195.732	0.000	195.732
Proposed changes	-23.142	0.000	-23.142
ABR Proposed Budget	172.590	0.000	172.590
Summary of proposed changes			
Major Events Transfer to Visit Scotland for UCI CWC	-20.300	0.000	-20.300
Major Events Transfer to Visit Scotland for Scottish Open 2023.	-1.800	0.000	-1.800
Transfer into Major Events for UCI Cycling World Championships	1.000	0.000	1.000
Miscellaneous Minor Transfers	-2.042	0.000	-2.042
	-23.142	0.000	-23.142

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	172.590	0.000	172.590
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	172.590	0.000	172.590
Budget Analysis			
Cultural Collections	78.061	0.000	78.061
Creative Scotland & Other Arts	62.828	0.000	62.828
National Performing Companies	22.932	0.000	22.932
Culture and Major Events Staffing	4.800	0.000	4.800
Architecture and Place	2.100	0.000	2.100
Major Events	1.469	0.000	1.469
Royal and Ceremonial	0.400	0.000	0.400
Net Expenditure	172.590	0.000	172.590

CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

Schedule 3.2 External Affairs
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	31.122	0.000	31.122
Proposed changes	-1.000	0.062	-0.938
ABR Proposed Budget	30.122	0.062	30.184
Summary of proposed changes			
Miscellaneous minor transfers	-1.000	0.062	-0.938
	-1.000	0.062	-0.938

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	30.122	0.062	30.184
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	30.122	0.062	30.184
Budget Analysis			
British Irish Council	0.100	0.000	0.100
International & European Relations	30.022	0.000	30.022
International & European Relations AME	0.000	0.062	0.062
Net Expenditure	30.122	0.062	30.184

CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

Schedule 3.3 Historic Environment Scotland
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	68.730	0.000	68.730
Proposed Changes	0.080	0.000	0.080
ABR Proposed Budget	68.810	0.000	68.810
Summary of proposed changes			
Miscellaneous minor transfers	0.080	0.000	0.080
	0.080	0.000	0.080

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	102.110	0.000	102.110
Less: Retained Income	-33.300	0.000	-33.300
Capital Receipts Applied	0.000	0.000	0.000
	68.810	0.000	68.810
Budget Analysis			
Operational Costs	68.810	0.000	68.810
Net Expenditure	68.810	0.000	68.810

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	11,012.174	1.300	11,013.474
Changes Proposed			
<i>Funding Changes</i>	266.629	0.000	266.629
<i>Technical Adjustments</i>	5.311	3.494	8.805
<i>Net Whitehall Transfers</i>	0.139	0.000	0.139
<i>Net Transfers within Scottish Block</i>	1,315.274	0.569	1,315.843
Total changes proposed	1,587.353	4.063	1,591.416
Proposed Budget following Autumn Budget Revision	12,599.527	5.363	12,604.890

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Governance & Reform	4.904	0.000	4.904
Government Business and Constitutional Relations	13.093	0.000	13.093
Organisational Readiness	28.736	2.820	31.556
Local Government	9,315.683	0.000	9,315.683
Scottish Public Pensions Agency	30.625	3.450	34.075
Accountant in Bankruptcy	1.127	0.850	1.977
Planning	83.454	-10.080	73.374
Other Finance	67.300	8.007	75.307
DFMF Central Government Grants to Local Authorities	7.605	0.000	7.605
Total Expenditure Limit	9,552.527	5.047	9,557.574
UK Funded AME:			
Scottish Government Corporate	0.000	0.148	0.148
Response and Readiness	0.000	0.168	0.168
Non-domestic rates	3,047.000	0.000	3,047.000
Total UK Funded AME	3,047.000	0.316	3,047.316
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	12,599.527	5.363	12,604.890

Total Limit on Income (accruing resources)	0.000
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DEPUTY FIRST MINISTER AND FINANCE

Schedule 3.1 Governance and Reform
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5.062	0.000	5.062
Proposed changes	-0.158	0.000	-0.158
ABR Proposed Budget	4.904	0.000	4.904
Summary of proposed changes			
Miscellaneous minor transfers	-0.158	0.000	-0.158
	-0.158	0.000	-0.158
Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.904	0.000	4.904
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	4.904	0.000	4.904
Budget Analysis			
Public Service Reform and Community Empowerment	3.453	0.000	3.453
Covid Recovery	1.451	0.000	1.451
Net Expenditure	4.904	0.000	4.904

DEPUTY FIRST MINISTER AND FINANCE

Schedule 3.2 Government Business and Constitutional Relations
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	13.157	0.000	13.157
Proposed changes	-0.064	0.000	-0.064
ABR Proposed Budget	13.093	0.000	13.093
Summary of proposed changes			
Miscellaneous minor transfers	-0.064	0.000	-0.064
	-0.064	0.000	-0.064

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	13.093	0.000	13.093
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	13.093	0.000	13.093
Budget Analysis			
Local Government Elections	0.750	0.000	0.750
Boundary Commission	0.437	0.000	0.437
FOI Implementation	0.030	0.000	0.030
Scottish Parliamentary Elections	0.130	0.000	0.130
Government Business and Constitution Relations Policy and Coordination	11.746	0.000	11.746
Net Expenditure	13.093	0.000	13.093

DEPUTY FIRST MINISTER AND FINANCE

Schedule 3.3 Organisational Readiness
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	26.770	0.000	26.770
Proposed changes	1.966	2.988	4.954
ABR Proposed Budget	28.736	2.988	31.724
Summary of proposed changes			
Funding Changes	2.129	0.000	2.129
Technical Adjustments - IFRS16	0.437	2.988	3.425
Technical Adjustments - CRC's	-0.073	0.000	-0.073
Miscellaneous minor transfers	-0.527	0.000	-0.527
	1.966	2.988	4.954

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	28.736	2.988	31.724
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	28.736	2.988	31.724
Budget Analysis			
Office of the Chief Researcher	1.310	0.000	1.310
Resilience	4.657	0.000	4.657
Response and Readiness	17.323	2.820	20.143
Response and Readiness (AME)	0.000	0.168	0.168
Organisational Readiness	5.446	0.000	5.446
Net Expenditure	28.736	2.988	31.724

Schedule 3.4 Local Government
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10,792.974	0.000	10,792.974
Proposed changes	1,569.709	0.000	1,569.709
ABR Proposed Budget	12,362.683	0.000	12,362.683
Summary of proposed changes			
Additional funding to LG to support a Revised Pay Offer to Non Teaching staff-Stage 3 bu	100.000	0.000	100.000
Addition support for Revised Pay Offer to Non Teaching staff	55.000	0.000	55.000
Addition funding to Local Authorities to support Teachers' pay	109.500	0.000	109.500
Funding from Health for Pay Uplift to Staff providing Adult Social Care	333.500	0.000	333.500
Funding from Health to support the Investment in Integration	257.200	0.000	257.200
Funding from Health for Care at Home	124.000	0.000	124.000
Funding from Health for the Mental Health Transition and Recovery Plan	120.000	0.000	120.000
Funding from Education for Employing Additional Teachers	100.000	0.000	100.000
Funding from Housing for Discretionary Housing Payments	70.763	0.000	70.763
Funding from Health for the implementation of Carers Act	60.500	0.000	60.500
Funding from Health for Free Personal and Nursing Care	42.300	0.000	42.300
Funding from Housing for the Rapid Rehousing Transition Plan	33.500	0.000	33.500
Funding from Education and Justice for Whole Family Wellbeing	32.000	0.000	32.000
Funding from Health for Social Work Capacity in Adult Services	22.000	0.000	22.000
Funding from Education for Free School Meals	21.750	0.000	21.750
Funding from Education for Pupil Support Assistants	15.000	0.000	15.000
Funding from Economy for No One Left Behind	12.500	0.000	12.500
Funding from Education for the Removal of Instrumental Music Tuition Charges in Schools	11.953	0.000	11.953
Funding from Net Zero to Renew Play Parks in Scotland	10.000	0.000	10.000
Funding from Net Zero for Nature Restoration and Regeneration Projects	10.000	0.000	10.000
Funding from Education for the Removal of Curriculum Charges within Schools	7.987	0.000	7.987
Funding from Education for the School Clothing Grant	7.800	0.000	7.800
Funding from Education for the School Clothing Grant	5.200	0.000	5.200
Funding from Health for School Counselling	4.000	0.000	4.000
Funding from Health for Self-Directed Support	3.696	0.000	3.696
Funding from Tackling Child Poverty and Social Justice for Free Period Products in Public Places	2.782	0.000	2.782
Funding from Net Zero for Local Heat and Energy Efficiency Strategies	2.400	0.000	2.400
Funding from Tackling Child Poverty and Social Justice for Free period Products in Schools	2.086	0.000	2.086
Funding from Justice for Community Justice Partnership	2.000	0.000	2.000
Funding from Health to support Trauma Informed Practice	1.600	0.000	1.600
Funding from Health for the Enforcement of Health Legislation	1.340	0.000	1.340
Funding from Housing for Housing Support Grant	1.000	0.000	1.000
Funding from Justice for Appropriate Adult Services	1.000	0.000	1.000
Miscellaneous minor transfers	-0.746	0.000	-0.746
Funding to Transport Scotland for Inter-island Ferries	-13.902	0.000	-13.902
	1,569.709	0.000	1,569.709

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	12,362.683	0.000	12,362.683
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	12,362.683	0.000	12,362.683
Budget			
Non-Domestic Rates (NDR)	3,047.000	0.000	3,047.000
General Revenue Grant	8,683.190	0.000	8,683.190
Support for Capital	627.600	0.000	627.600
Local Authority Advice and Policy	4.893	0.000	4.893
Net Expenditure	12,362.683	0.000	12,362.683

Memorandum Item - Total Local Government Funding

Proposed Budget	Operating £m	Capital £m	Total £m
Net Expenditure	12,362.683	0.000	12,362.683
Plus Specific Grants included as follows;			
Social Justice (Page 29)			
Transfer of the Management of Development Funding Deputy First Minister and Finance (Page 108)	92.245	0.000	92.245
Vacant Derelict Land Grant	7.605	0.000	7.605
Education & Skills (Page 56)			
Pupil Equity Fund	120.000	0.000	120.000
Early Learning and Childcare Expansion	521.856	0.000	521.856
Gaelic	4.482	0.000	4.482
Justice (Page 69)			
Criminal Justice Social Work	86.450	0.000	86.450
Transport, Net Zero and Just Transition (Page 82)			
Cycling, Walking and Safer Routes	23.927	0.000	23.927
Regional Transport Partnership	15.327	0.000	15.327
Support for Inter-Island Ferries	19.200	0.000	19.200
Net Expenditure	13,253.775	0.000	13,253.775

DEPUTY FIRST MINISTER AND FINANCE

Schedule 3.5 Scottish Public Pensions Agency
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	30.200	3.450	33.650
Proposed changes	0.425	0.000	0.425
ABR Proposed Budget	30.625	3.450	34.075
Summary of proposed changes			
Miscellaneous minor transfer	0.425	0.000	0.425
	0.425	0.000	0.425

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	30.625	3.450	34.075
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	30.625	3.450	34.075
Budget Analysis			
Agency Administration	30.625	3.450	34.075
Net Expenditure	30.625	3.450	34.075

Schedule 3.6 Accountant in Bankruptcy (AiB)
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.117	0.850	1.967
Proposed changes	0.010	0.000	0.010
ABR Proposed Budget	1.127	0.850	1.977
Summary of proposed changes			
Technical Changes: IFRS16	0.010	0.000	0.010
	0.010	0.000	0.010

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	9.732	0.850	10.582
<i>Less:</i> Retained Income	-8.605	0.000	-8.605
Capital Receipts Applied	0.000	0.000	0.000
	1.127	0.850	1.977
Budget Analysis			
Accountant in Bankruptcy	1.127	0.850	1.977
Net Expenditure	1.127	0.850	1.977

DEPUTY FIRST MINISTER AND FINANCE

Schedule 3.7 Planning
Details of Proposed Budget

Proposed Changes	Operating	Capital	Total
	£m	£m	£m
Original Budget	81.515	-10.000	71.515
Proposed changes	1.939	-0.080	1.859
ABR Proposed Budget	83.454	-10.080	73.374
Summary of proposed changes			
Funding from Health for Empowering Communities Programme	3.490	0.000	3.490
Miscellaneous minor transfers	-1.551	-0.080	-1.631
	1.939	-0.080	1.859

Proposed Budget following Autumn Budget Revision	Operating	Capital	Total
	£m	£m	£m
Gross Expenditure	83.454	-10.080	73.374
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	83.454	-10.080	73.374
Budget Analysis			
Regeneration	78.139	-17.000	61.139
Planning	4.733	6.920	11.653
Planning & Environmental Appeals	0.582	0.000	0.582
Net Expenditure	83.454	-10.080	73.374

DEPUTY FIRST MINISTER AND FINANCE

Schedule 3.8 Other Finance
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	53.774	7.000	60.774
Proposed changes	13.526	1.155	14.681
ABR Proposed Budget	67.300	8.155	75.455
Summary of proposed changes			
Technical changes - IFRS16	5.951	0.506	6.457
Transfers from various Portfolios to Public Information and Engagement to fund marketing campaigns.	3.182	0.000	3.182
Transfer from NHSRH&SC to Procurement Shared Services	2.500	0.000	2.500
Transfers from TNZJT Portfolio to Public Information and Engagement to support public engagement on the Heat in Buildings Programme.	1.100	0.000	1.100
Transfers from TNZJT Portfolio to Public Information and Engagement to fund marketing costs in relation to domestic climate change activity.	1.000	0.000	1.000
Miscellaneous minor transfers.	-0.207	0.649	0.442
	0.000	0.000	0.000
	13.526	1.155	14.681

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	67.300	8.155	75.455
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	67.300	8.155	75.455
Budget Analysis			
Procurement Shared Services	26.780	0.000	26.780
Scottish Government Capital Projects	15.719	8.007	23.726
Exchequer and Finance	12.491	0.000	12.491
Public Information and Engagement	7.520	0.000	7.520
Consumer Policy and Advice	2.611	0.000	2.611
Scotland Act Implementation	2.179	0.000	2.179
Scottish Government (AME)	0.000	0.148	0.148
Finance FTs	0.000	0.000	0.000
Net Expenditure	67.300	8.155	75.455

Schedule 3.9 DFMF Central Government Grants to Local Authorities
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	7.605	0.000	7.605
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	7.605	0.000	7.605
Summary of proposed changes			
	0.000	0.000	0.000
	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	7.605	0.000	7.605
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	7.605	0.000	7.605
Budget Analysis			
Vacant Derelict Land Grant	7.605	0.000	7.605
Net Expenditure	7.605	0.000	7.605

THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	188.300	8.300	196.600
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	2.104	0.000	2.104
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	2.104	0.000	2.104
Proposed Budget following Autumn Budget Revision	190.404	8.300	198.704

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
The Crown Office and Procurator Fiscal Service	190.404	8.300	198.704
Total Expenditure Limit	190.404	8.300	198.704
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	190.404	8.300	198.704

Total Limit on Income (accruing resources)	2.000
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THE CROWN OFFICE AND PROCURATOR FISCAL SERVICE

Schedule 3.1 The Crown Office and Procurator Fiscal Service
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	188.300	8.300	196.600
Proposed changes	2.104	0.000	2.104
ABR Proposed Budget	190.404	8.300	198.704
Summary of Proposed changes			
IFRS 16 Adjustments	2.104	0.000	2.104
	2.104	0.000	2.104

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	190.404	8.300	198.704
<i>Less: Retained Income</i>	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	190.404	8.300	198.704
Budget Analysis			
Staff Costs	148.200	0.000	148.200
Office Costs	4.500	0.000	4.500
Case Related	17.100	0.000	17.100
Centrally Managed Costs	20.604	0.000	20.604
Capital Expenditure	0.000	8.300	8.300
Net Expenditure	190.404	8.300	198.704

Income to be surrendered	0.000
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SCOTTISH HOUSING REGULATOR

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	5.554	0.400	5.954
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	-0.116	0.773	0.657
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	-0.116	0.773	0.657
Proposed Budget following Autumn Budget Revision	5.438	1.173	6.611

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Scottish Housing Regulator	5.438	1.173	6.611
Total Expenditure Limit	5.438	1.173	6.611
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	5.438	1.173	6.611

Total Limit on Income (accruing resources)	0.000
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SCOTTISH HOUSING REGULATOR

Schedule 3.1 Scottish Housing Regulator
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	5.554	0.400	5.954
Proposed changes	-0.116	0.773	0.657
ABR Proposed Budget	5.438	1.173	6.611
Summary of proposed changes			
IFRS 16 adjustments	-0.116	0.773	0.657
	-0.116	0.773	0.657

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.438	1.173	6.611
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	5.438	1.173	6.611
Budget Analysis			
Scottish Housing Regulator-	5.438	1.173	6.611
Net Expenditure	5.438	1.173	6.611

NATIONAL RECORDS OF SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	29.000	4.000	33.000
Changes Proposed			
<i>Funding Changes</i>	0.085	0.000	0.085
<i>Technical Adjustments</i>	0.065	0.000	0.065
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.171	0.000	0.171
Total changes proposed	0.321	0.000	0.321
Proposed Budget following Autumn Budget Revision	29.321	4.000	33.321

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
National Records of Scotland	29.321	4.000	33.321
Total Expenditure Limit	29.321	4.000	33.321
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	29.321	4.000	33.321

Total Limit on Income (accruing resources)	9.800
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NATIONAL RECORDS OF SCOTLAND

Schedule 3.1 National Records of Scotland
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	29.000	4.000	33.000
Proposed Changes	0.321	0.000	0.321
ABR Proposed Budget	29.321	4.000	33.321
Summary of proposed changes			
Miscellaneous minor transfers	0.321	0.000	0.321
	0.321	0.000	0.321

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	35.121	4.000	39.121
Less: Retained Income	-5.800	0.000	-5.800
Capital Receipts Applied	0.000	0.000	0.000
	29.321	4.000	33.321
Budget Analysis			
Administration Costs	35.121	0.000	35.121
Capital Expenditure	0.000	4.000	4.000
Less Income	-5.800	0.000	-5.800
Net Expenditure	29.321	4.000	33.321

OFFICE OF THE SCOTTISH CHARITY REGULATOR

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	3.300	0.000	3.300
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	0.000	0.000	0.000
Proposed Budget following Autumn Budget Revision	3.300	0.000	3.300

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Office of the Scottish Charity Regulator	3.300	0.000	3.300
Total Expenditure Limit	3.300	0.000	3.300
UK Funded AME:			
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	3.300	0.000	3.300

Total Limit on Income (accruing resources)	0.000
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OFFICE OF THE SCOTTISH CHARITY REGULATOR

Schedule 3.1 Office of the Scottish Charity Regulator
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	3.300	0.000	3.300
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	3.300	0.000	3.300
Summary of proposed changes	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3.300	0.000	3.300
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	3.300	0.000	3.300
Budget Analysis			
OSCR Administration Costs	3.300	0.000	3.300
Net Expenditure	3.300	0.000	3.300

SCOTTISH COURTS AND TRIBUNALS SERVICE

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	134.946	12.700	147.646
Changes Proposed			
<i>Funding Changes</i>	0.000	1.983	1.983
<i>Technical Adjustments</i>	0.833	3.032	3.865
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	20.603	0.000	20.603
Total changes proposed	21.436	5.015	26.451
Proposed Budget following Autumn Budget Revision	156.382	17.715	174.097

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Scottish Courts and Tribunals Service	168.433	17.715	186.148
Total Expenditure Limit	168.433	17.715	186.148
UK Funded AME:	-12.051	0.000	-12.051
Total UK Funded AME	-12.051	0.000	-12.051
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	156.382	17.715	174.097

Total Limit on Income (accruing resources)	47.000
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SCOTTISH COURTS AND TRIBUNALS SERVICE

Schedule 3.1 Scottish Courts and Tribunals Service
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	134.946	12.700	147.646
Proposed changes	21.436	5.015	26.451
ABR Proposed Budget	156.382	17.715	174.097
Summary of proposed changes			
This transfer from Justice is to support the 'Recover, Renew, Transform' Programme	15.698	0.000	15.698
Technical Adjustment - IFRS 16 Leases	0.833	3.032	3.865
Transfer from Housing to cover operational costs for the Private Rented Sector jurisdiction incurred by the Scottish Courts and Tribunal Service and the First-tier Tribunal Housing and Property Chamber.	3.000	0.000	3.000
Additional funding to support the Civil Online and Integrated Case Management System.	0.000	1.883	1.883
Miscellaneous Minor Transfers	1.905	0.100	2.005
	21.436	5.015	26.451

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	203.287	17.715	221.002
Less: Retained Income	-46.905	0.000	-46.905
Capital Receipts Applied	0.000	0.000	0.000
	156.382	17.715	174.097
Budget Analysis			
Operating Expenditure	203.287	0.000	203.287
Scottish Courts and Tribunals Service Capital	0.000	15.715	15.715
SCTS AME	0.000	2.000	2.000
Less Other Income (SCTS)	-12.051	0.000	-12.051
Less Civil Fees	-34.854	0.000	-34.854
Net Expenditure	156.382	17.715	174.097

SCOTTISH FISCAL COMMISSION

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	2.485	0.000	2.485
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	-0.062	0.000	-0.062
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	-0.062	0.000	-0.062
Proposed Budget following Autumn Budget Revision	2.423	0.000	2.423

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Scottish Fiscal Commission	2.423	0.000	2.423
Total Expenditure Limit	2.423	0.000	2.423
UK Funded AME:			
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	2.423	0.000	2.423

Total Limit on Income (accruing resources)	0.000
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SCOTTISH FISCAL COMMISSION

Schedule 3.1 Scottish Fiscal Commission
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.485	0.000	2.485
Proposed Changes	-0.062	0.000	-0.062
ABR Proposed Budget	2.423	0.000	2.423
Summary of proposed changes			
Miscellaneous minor transfers IFRS 16	-0.062	0.000	-0.062
	-0.062	0.000	-0.062

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2.423	0.000	2.423
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	2.423	0.000	2.423
Budget Analysis			
Scottish Fiscal Commission	2.423	0.000	2.423
Net Expenditure	2.423	0.000	2.423

REVENUE SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	7.707	0.500	8.207
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	0.000	0.000	0.000
Proposed Budget following Autumn Budget Revision	7.707	0.500	8.207

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Revenue Scotland	7.707	0.500	8.207
Total Expenditure Limit	7.707	0.500	8.207
UK Funded AME:			
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	7.707	0.500	8.207

Total Limit on Income (accruing resources)	0.000
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REVENUE SCOTLAND

**Schedule 3.1 Revenue Scotland
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	7.707	0.500	8.207
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	7.707	0.500	8.207
Summary of proposed changes	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	7.707	0.500	8.207
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	7.707	0.500	8.207
Budget Analysis			
Administration Costs	7.707	0.500	8.207
Net Expenditure	7.707	0.500	8.207

REGISTERS OF SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	4.546	5.900	10.446
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	0.550	0.000	0.550
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.045	0.205	0.250
Total changes proposed	0.595	0.205	0.800
Proposed Budget following Autumn Budget Revision	5.141	6.105	11.246

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Registers of Scotland	5.141	6.105	11.246
Total Expenditure Limit	5.141	6.105	11.246
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	5.141	6.105	11.246

Total Limit on Income (accruing resources)	100.000
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REGISTERS OF SCOTLAND

Schedule 3.1 Registers of Scotland
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.546	5.900	10.446
Proposed changes	0.595	0.205	0.800
ABR Proposed Budget	5.141	6.105	11.246
Summary of proposed changes			
Technical Adjustment - IFRS 16 Leases	0.550	0.000	0.550
Miscellaneous minor transfer	0.045	0.205	0.250
	0.595	0.205	0.800

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	5.141	6.105	11.246
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	5.141	6.105	11.246
Budget Analysis			
Registers of Scotland	5.141	6.105	11.246
Net Expenditure	5.141	6.105	11.246

ENVIRONMENTAL STANDARDS SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	2.910	0.000	2.910
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	0.000	0.000	0.000
Proposed Budget following Autumn Budget Revision	2.910	0.000	2.910

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Environmental Standards Scotland	2.910	0.000	2.910
Total Expenditure Limit	2.910	0.000	2.910
UK Funded AME:			
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	2.910	0.000	2.910

Total Limit on Income (accruing resources)	0.000
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ENVIRONMENTAL STANDARDS SCOTLAND

Schedule 3.1 Scottish Fiscal Commission
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.910	0.000	2.910
Proposed Changes	0.000	0.000	0.000
ABR Proposed Budget	2.910	0.000	2.910
Summary of proposed changes	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2.910	0.000	2.910
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	2.910	0.000	2.910
Budget Analysis			
Environmental Standards Scotland	2.910	0.000	2.910
Net Expenditure	2.910	0.000	2.910

FOOD STANDARDS SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	23.000	0.000	23.000
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Changes</i>	-0.032	0.000	-0.032
<i>Net Whitehall transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	-0.032	0.000	-0.032
Proposed Budget following Autumn Budget Revision	22.968	0.000	22.968

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Food Standards Scotland	22.618	0.000	22.618
Total Expenditure Limit	22.618	0.000	22.618
UK Funded AME:	0.350	0.000	0.350
Total UK Funded AME	0.350	0.000	0.350
Other Expenditure :	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	22.968	0.000	22.968

Total Limit on Income (accruing resources)	5.000
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FOOD STANDARDS SCOTLAND

Schedule 3.1 Food Standards Scotland
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	23.000	0.000	23.000
Proposed changes	-0.032	0.000	-0.032
ABR Proposed Budget	22.968	0.000	22.968
Summary of proposed changes			
Technical Adjustment - IFRS 16 Leases	-0.032	0.000	-0.032
	-0.032	0.000	-0.032

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	27.768	0.000	27.768
<i>Less:</i> Retained Income	-4.800	0.000	-4.800
Capital Receipts Applied	0.000	0.000	0.000
	22.968	0.000	22.968
Budget Analysis			
Administration	15.418	0.000	15.418
Programme	12.000	0.000	12.000
Retained Income	-4.800	0.000	-4.800
Pension Liability (AME)	0.350	0.000	0.350
Capital	0.000	0.000	0.000
Net Expenditure	22.968	0.000	22.968

CONSUMER SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	2.400	0.000	2.400
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	0.000	0.000	0.000
Proposed Budget following Autumn Budget Revision	2.400	0.000	2.400

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Consumer Scotland	2.400	0.000	2.400
Total Expenditure Limit	2.400	0.000	2.400
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	2.400	0.000	2.400

Total Limit on Income (accruing resources)	0.000
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CONSUMER SCOTLAND

Schedule 3.1 Consumer Scotland
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2.400	0.000	2.400
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	2.400	0.000	2.400
Summary of proposed changes	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2.400	0.000	2.400
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	2.400	0.000	2.400
Budget Analysis			
Administration Costs	2.400	0.000	2.400
Net Expenditure	2.400	0.000	2.400

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	6,921.001	0.000	6,921.001
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	0.000	0.000	0.000
Proposed Budget following Autumn Budget Revision	6,921.001	0.000	6,921.001

	Operating £m	Capital £m	Total £m
Expenditure Limit:	0.000	0.000	0.000
Total Expenditure Limit	0.000	0.000	0.000
UK Funded AME:			
NHS Pensions	4,640.537	0.000	4,640.537
Teachers' Pensions	2,280.464	0.000	2,280.464
Total UK Funded AME	6,921.001	0.000	6,921.001
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	6,921.001	0.000	6,921.001

Total Limit on Income (accruing resources)	3,100.0
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SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 3.1 NHS Pensions
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4,640.537	0.000	4,640.537
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	4,640.537	0.000	4,640.537
Summary of proposed changes	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	6,679.904	0.000	6,679.904
<i>Less:</i> Retained Income	-2,039.367	0.000	-2,039.367
Capital Receipts Applied	0.000	0.000	0.000
	4,640.537	0.000	4,640.537
Budget Analysis			
NHS Pension Scheme Expenditure	6,679.904	0.000	6,679.904
Retained Income from employee and employer contributions and transfers received (NHS)	-2,039.367	0.000	-2,039.367
Net Expenditure	4,640.537	0.000	4,640.537

SCOTTISH TEACHERS' AND NHS PENSION SCHEMES

Schedule 3.2 Teachers' Pensions
 Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	2,280.464	0.000	2,280.464
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	2,280.464	0.000	2,280.464
Summary of proposed changes			
Revised estimate of current service costs	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,998.700	0.000	2,998.700
<i>Less:</i> Retained Income	-996.500	0.000	-996.500
Capital Receipts Applied	0.000	0.000	0.000
	2,002.200	0.000	2,002.200
Budget Analysis			
Teachers' Pension Scheme Expenditure	3,289.041	0.000	3,289.041
Teachers' Retained Income from employee and employer contributions and transfers received	-1,008.577	0.000	-1,008.577
Net Expenditure	2,280.464	0.000	2,280.464

SCOTTISH PARLIAMENT CORPORATE BODY

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	132.679	1.500	134.179
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Changes</i>	0.000	0.000	0.000
<i>Net Whitehall transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	0.000	0.000	0.000
Proposed Budget following Autumn Budget Revision	132.679	1.500	134.179

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Scottish Parliament Corporate Body	130.679	1.500	132.179
Total Expenditure Limit	130.679	1.500	132.179
UK Funded AME:	2.000	0.000	2.000
Total UK Funded AME	2.000	0.000	2.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	132.679	1.500	134.179

Total Limit on Income (accruing resources)	1.000
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SCOTTISH PARLIAMENT CORPORATE BODY

Schedule 3.1 Scottish Parliament Corporate Body
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	132.679	1.500	134.179
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	132.679	1.500	134.179
Summary of proposed changes			
	0.000	0.000	0.000
	0.000	0.000	0.000
	0.000	0.000	0.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	132.679	1.500	134.179
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	132.679	1.500	134.179
Budget Analysis			
Administration Costs	130.679	0.000	130.679
Capital Expenditure	0.000	1.500	1.500
AME - Pension liabilities	2.000	0.000	2.000
Net Expenditure	132.679	1.500	134.179

AUDIT SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	12.050	0.150	12.200
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	6.271	0.000	6.271
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	0.000	0.000	0.000
Total changes proposed	6.271	0.000	6.271
Proposed Budget following Autumn Budget Revision	18.321	0.150	18.471

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Audit Scotland	12.050	6.421	18.471
Total Expenditure Limit	12.050	6.421	18.471
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	12.050	6.421	18.471

Total Limit on Income (accruing resources)	22.000
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AUDIT SCOTLAND

Schedule 3.1 Audit Scotland
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	12.050	0.150	12.200
Proposed changes	0.000	6.271	6.271
ABR Proposed Budget	12.050	6.421	18.471
Summary of Proposed changes			
IFRS 16 changes	0.000	6.271	6.271
	0.000	6.271	6.271

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	12.050	6.421	18.471
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	12.050	6.421	18.471
Budget Analysis			
Capital-	0.000	0.150	0.150
Support to Parliament & the Auditor General:			
Current expenditure-	21.357	6.271	27.628
Less: income from fees and charges-	-8.678	0.000	-8.678
Support to the Accounts Commission:			
Current expenditure-	13.636	0.000	13.636
Less: income from fees and charges-	-14.265	0.000	-14.265
Net Expenditure	12.050	6.421	18.471



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Any enquiries regarding this publication should be sent to us at

The Scottish Government
St Andrew's House
Edinburgh
EH1 3DG

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