
Scotland's Budget Documents:

The 2021-22 Autumn Budget Revision

to the Budget (Scotland) Act

for the year ending 31 March 2022

Laid before the Scottish Parliament by the Scottish Ministers September 2021

SG/2021/231

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Autumn Budget Revision

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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 2021 (Amendment) Regulations 2021' – the Autumn Budget Revision. The Order is a Scottish Statutory Instrument laid before the Scottish Parliament by the Scottish Government in September 2021. 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 2021, which authorises the Scottish Government's spending plans for the financial year 2021-22.

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 £1,173.8 million);
- ii) Technical adjustments (net increase to the budget of £267.2 million);
- iii) Whitehall Transfers and HM Treasury allocations to the Scottish Government (£29.4 million); and
- iv) the transfer of resources between Scottish Government portfolios (net zero).

4. In total these changes will increase the Scottish Government budget by £1,470.4 million from £55,024.8 million to £56,495.2 million. These changes reflect Barnett consequential funding confirmed through the UK Main Estimate process, further allocations will be detailed in the Spring Budget Revision later in the year, alongside details of any additional funding provided by the UK government at Supplementary Estimate.

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

Restructuring of Portfolios

6. As a result of the First Minister's announcement on 19 May 2021 on the restructuring of the Scottish administration the budgets shown in this document reflect the new portfolios. Table A provides a reconciliation between the former Scottish Government portfolios and the new Scottish Government structure. This provides an explicit link with table E2 of the Scottish Budget 2021-22.

Funding Changes

7. Covid allocations amounting to £1,050.6 million have been allocated in this budget revision. This is funded from a combination of Covid-19 consequentials added at the UK Main Estimate Process and drawdowns from the Scotland Reserve.

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

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

Technical Adjustments

9. Technical adjustments have been made to the NHS and Teachers pensions budgets to reflect revised estimates from HMT and are mainly due to an increase in the estimate of current service costs following the agreed pay rise for the NHS. As these are Annually Managed Expenditure (AME) adjustments these changes have no effect on the Scottish Government's discretionary expenditure (£267.2 million).

Transfers

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

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

- transfer from Health & Social Care to Social Justice, Housing & Local Government to support integration, school counselling services, carer's act, free personal and nursing care and the living wage (£292.6 million);
- transfer from Health & Social Care to Social Justice, Housing & Local Government to support the living wage for adult social care workers (£30.5 million);
- transfer from Health & Social Care to Education & Skills in respect of nursing and midwifery education (£59.4 million);
- transfer from Health & Social Care to Education & Skills in respect of additional medical student places (£5.2 million) ;
- transfer from Health & Social Care to Finance & Economy to support Research Data Scotland (£5.0 million) ;
- transfer from Education & Skills to Social Justice, Housing & Local Government to support Education recovery (£60.0 million) ;
- transfer from Education & Skills to Social Justice, Housing & Local Government for free school meals (£28.0 million) ;

- transfer from Education & Skills to Social Justice, Housing & Local Government for free school meals holiday support (£21.8 million) ;
- transfer from Education & Skills to Social Justice, Housing & Local Government for Additional Support for Learning (£15.0 million);
- transfer from Education & Skills to Social Justice, Housing & Local Government for Summer of Play Activities for Children (£15.0 million);
- transfer from Net Zero, Energy & Transport to Social Justice, Housing & Local Government for 100 Day Nature Restoration Fund (£5.0 million)
- transfers from Social Justice, Housing & Local Government to Net Zero, Energy & Transport for the Energy Efficiency budget (£184.7 million);
- transfer from Social Justice, Housing & Local Government to Net Zero, Energy & Transport to fund the installation of zero emission heating systems (£5.0 million);
- transfer from Social Justice, Housing & Local Government to Finance & Economy to fund the delivery of the Parental Employability Support Fund (£8.7 million);
- transfer from Social Justice, Housing & Local Government to Education & Skills to support the mental health and wellbeing of children and young people (£7.5 million);
- transfer from Social Justice, Housing & Local Government to Finance & Economy for Self-Isolation Support Grant (£10.7 million);
- transfer from Finance & Economy to Social Justice, Housing & Local Government into the Building Scotland Fund (net £6.5 million);
- transfer from Justice & Veterans to Scottish Courts and Tribunals Service to support the Justice Recover, Renew, Transform programme (£24.5 million);
- transfer from Justice & Veterans to Crown Office and Procurator Fiscal Service to support the Justice Recover, Renew, Transform programme (£5.0 million); and
- transfer from Net Zero, Energy & Transport to Rural Affairs & Islands for delivery of SRDP Business Development Schemes (£10.5 million)

Format of Supporting Document

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

12. The summary tables on pages 7 to 12 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. Tables 1.5 and 1.6 provide a reconciliation between the resource 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 resources. Table 1.8 shows the voted Capital Spending and Net Investment for each portfolio following the ABR adjustments. It should be noted that for the remainder of the document, only spending that scores as capital in the Scottish Government's or Direct Funded Bodies' annual accounts is shown as capital.

13. 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.

14. The Scottish Government's spending proposals are in the main presented to Parliament in resource terms. But to meet the requirements of the "Public Finance and Accountability (Scotland) Act 2000", Budget Bills and Revisions seek authority for the budgets of Non Departmental Public Bodies (NDPB) 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 table B compares cash and resource budgets.

Table A: Reconciliation between former Scottish Government Portfolios and New Scottish Government Portfolios (HMT)

2021-22 Draft Budget Structure	Total £m	H&SC £m	SJH&LG £m	F&E £m	E&S £m	Justice £m	NZET £m	RA&I £m	CEA&C £m	DFM&CR £m	COPFS £m	Total £m
Health and Sport	17,247.5	17,247.5										17,247.5
Communities & Local Government	12,048.2		11,918.9	123.8					1.5	4.0		12,048.2
Finance	156.0			156.0								156.0
Education & Skills	4,948.9				4,948.9							4,948.9
Justice	2,872.0					2,872.0						2,872.0
Transport, Infrastructure & Connectivity	4,065.4			359.4			3,695.5	10.5				4,065.4
Environment, Climate Change & Land Reform	566.1						482.1	84.0				566.1
Rural Economy & Tourism	1,176.6			186.6			121.2	868.8				1,176.6
Economy, Fair Work & Culture	1,448.1			1,204.7					243.4			1,448.1
Social Security and Older People	4,004.6		4,004.6									4,004.6
Constitution, Europe and External Affairs	82.3					2.5			27.0	52.8		82.3
Crown Office & Procurator Fiscal Service	156.7										156.7	156.7
Total Portfolios	48,772.4	17,247.5	15,923.5	2,030.5	4,948.9	2,874.5	4,298.8	963.3	271.9	56.8	156.7	48,772.4
Food Standards Scotland	19.5											19.5
Office of the Scottish Charity Regulator	3.6											3.6
Scottish Housing Regulator	5.1											5.1
Scottish Fiscal Commission	2.0											2.0
Revenue Scotland	7.1											7.1
Registers of Scotland	25.2											25.2
NHS & Teachers Pensions	5,853.8											5,853.8
Scottish Courts and Tribunals Service	136.3											136.3
National Records of Scotland	64.3											64.3
Total Scottish Government	54,889.3											54,889.3
Scottish Parliament & Audit	135.6											135.6
Total Scottish Budget	55,024.9											55,024.9

Portfolio movements

Level 2 changes

H&S - no change

F-add Enterprise, Econ Advice, Employability & Train, SNIB, NRS and AiB from **EFWC** , Planning from **C&LG**, Cities, Fergusons and digital connectivity from **TIC**. Rural Economy Enterprise and Tourism from **RET**

E&S - no change

Justice - Veterans added

TIC - Cities, Fergusons and digital connectivity moved to **FE**, Islands Plan moved to **RA&I**, **ECCLR** (except Marine) and FLS and Scottish Forestry added to **RA&I**

C&LG - Move Governance, Elections and Reform to **DFM&CR**, Planning to **F&E** add **SSOP** and renamed

ECC&LR - all to **NZET** (except Marine to **RAI**)

RET - add Marine, add Islands Plan, Rural Economy Enterprise and Tourism to **F&E**, Scottish Forestry and Forestry Land Scotland to **NZET** and renamed

EFWC- Enterprise, Economic Advice, Employability & Training, SNIB, ESF, ERDF, NRS and AiB moved to **F&E**

CEEA - Parliamentary Business stays, External Affairs to **CEAC**, Veterans to **Justice**, Governance, Elections & Reform added and rename

COPFS - no change

Level 3 changes

DFM&CR - move Veterans to **Justice**

F&E - move Building Standards to **SJH&LG**

F&E - move Architecture and Place to **CEA&C**

DFM&CR - move Royal and Ceremonial to **CEA&C**

SJH&LG - move Regeneration to **F&E**

Level 4 changes

F&E (Ent, Trade and Invest)- move External Network Offices to **CEA&C** (External Affairs)

DFM&CR - move Local Governance to **SJH&LG**

E&S (Education and Skills), **F&E** (Finance and Economy), **H&SC** (Health and Social Care), **CEA&C** (Constitution, External Affairs & Culture),

RA&I (Rural Affairs & Islands), **NZET** (Net Zero, Energy &Transport), **SJH&LG** (Social Justice, Housing and Local Government), **DFM &CR** (Deputy First Minister & Covid Recovery)

Table B - Revised NDPB Cash and Resource Budgets by Portfolio, 2021-22

Portfolios (with at least one Executive NDPB)	NDPB Budget (Cash terms)	Non Cash items	NDPB Budget (Resource Terms)
	£m	£m	£m
Health & Social Care	107.8	1.3	109.1
Finance & Economy	656.8	17.8	674.6
Education and Skills	2,302.5	34.9	2,337.4
Justice and Veterans	1,728.3	76.6	1,804.9
Net Zero, Energy & Transport	266.3	23.2	289.5
Rural Affairs & Islands	3.2	0.1	3.3
Economy, Fair Work and Culture	178.4	12.5	190.9
Total	5,243.3	166.4	5,409.7

Process for the Budget Revision

15 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 Revision (TME)

Scottish Government Portfolios	Resources other than Accruing Resources as shown in the Budget Act	Change Proposed	Revised Budget
	£m	£m	£m
Health & Social Care	17,247.5	473.2	17,720.7
Social Justice, Housing & Local Government	15,923.6	329.2	16,252.8
Finance & Economy	2,030.4	98.4	2,128.8
Education and Skills	4,948.9	-27.5	4,921.4
Justice and Veterans	2,874.6	-36.8	2,837.8
Net Zero, Energy & Transport	4,298.7	258.0	4,556.7
Rural Affairs & Islands	963.1	53.1	1,016.2
Constitution, External Affairs & Culture	271.9	21.6	293.5
Deputy First Minister & Covid Recovery	56.9	7.8	64.7
Crown Office and Procurator Fiscal	156.7	5.0	161.7
Total Scottish Government (Consolidated)	48,772.3	1,182.0	49,954.3
National Records of Scotland	64.3	-0.0	64.3
Office of the Scottish Charity Regulator	3.6	0.0	3.6
Scottish Courts and Tribunals Service	136.3	31.0	167.3
Scottish Fiscal Commission	2.0	0.0	2.0
Revenue Scotland	7.1	0.0	7.1
Registers of Scotland	25.2	-9.8	15.4
Food Standards Scotland	19.5	0.0	19.5
Scottish Housing Regulator	5.1	0.0	5.1
NHS and Teachers' Pensions	5,853.8	267.2	6,121.0
Total Scottish Administration	54,889.2	1,470.4	56,359.6
Direct-Funded Bodies			
Scottish Parliamentary Corporate Body	124.5	0.0	124.5
Audit Scotland	11.1	0.0	11.1
Total Scottish Budget	55,024.8	1,470.4	56,495.2

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
		COVID-19 and other Funding Changes	Technical Changes	Net Whitehall transfers	Net Transfers within Scottish Block*	
	£m	£m		£m	£m	£m
Health & Social Care	17,247.5	877.0		24.5	-428.3	17,720.7
Social Justice, Housing & Local Government	15,923.6	59.4		3.5	266.3	16,252.8
Finance & Economy	2,030.4	47.6			50.8	2,128.8
Education and Skills	4,948.9	30.2			-57.7	4,921.4
Justice and Veterans	2,874.6	-0.9		1.4	-37.3	2,837.8
Net Zero, Energy & Transport	4,298.7	102.6			155.4	4,556.7
Rural Affairs & Islands	963.1	45.9			7.2	1,016.2
Constitution, External Affairs & Culture	271.9	23.8			-2.2	293.5
Deputy First Minister & Covid Recovery	56.9				7.8	64.7
Crown Office and Procurator Fiscal	156.7				5.0	161.7
Scottish Government	48,772.3	1,185.6	0.0	29.4	-33.0	49,954.3
National Records of Scotland	64.3				-0.0	64.3
Office of the Scottish Charity Regulator	3.6					3.6
Scottish Courts & Tribunals Service	136.3				31.0	167.3
Scottish Fiscal Commission	2.0					2.0
Revenue Scotland	7.1					7.1
Registers of Scotland	25.2	-11.8			2.0	15.4
Food Standards Scotland	19.5					19.5
Scottish Housing Regulator	5.1					5.1
NHS and Teachers' Pensions	5,853.8		267.2			6,121.0
Scottish Administration	54,889.2	1,173.8	267.2	29.4	-0.0	56,359.6
Direct-Funded Bodies						
Scottish Parliamentary Corporate Body	124.5				0.0	124.5
Audit Scotland	11.1					11.1
Total Scottish Budget	55,024.8	1,173.8	267.2	29.4	0.0	56,495.2

The Consolidated Accounts of the Scottish Government for 2021-22 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
Health & Social Care	17,599.7	100.0	21.0	17,720.7
Social Justice, Housing & Local Government	14,162.8	2,090.0	0.0	16,252.8
Finance & Economy	2,128.8	0.0	0.0	2,128.8
Education and Skills	4,505.1	416.3	0.0	4,921.4
Justice and Veterans	2,755.0	0.0	82.8	2,837.8
Net Zero, Energy & Transport	4,425.5	0.0	131.2	4,556.7
Rural Affairs & Islands	1,016.1	0.0	0.1	1,016.2
Constitution, External Affairs & Culture	293.5	0.0	0.0	293.5
Deputy First Minister & Covid Recovery	64.7	0.0	0.0	64.7
Crown Office and Procurator Fiscal	161.7	0.0	0.0	161.7
Consolidated Accounts	47,112.9	2,606.3	235.1	49,954.3

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
National Records of Scotland	64.3	0.0	0.0	64.3
Office of the Scottish Charity Regulator	3.6	0.0	0.0	3.6
Scottish Courts and Tribunals Service	167.3	0.0	0.0	167.3
Scottish Fiscal Commission	2.0	0.0	0.0	2.0
Revenue Scotland	7.1	0.0	0.0	7.1
Registers of Scotland	15.4	0.0	0.0	15.4
Food Standards Scotland	19.2	0.3	0.0	19.5
Scottish Housing Regulator	5.1	0.0	0.0	5.1
NHS and Teachers' Pensions	0.0	6,121.0	0.0	6,121.0
Scottish Parliamentary Corporate Body	122.5	2.0	0.0	124.5
Audit Scotland	11.1	0.0	0.0	11.1
Total Other bodies	417.6	6,123.3	0.0	6,540.9

Table 1.5 Revised Overall Cash Authorisation (Total Funding Requirement)

	Budget Act	Change Proposed	Revised Cash authorisation
	£m	£m	£m
Scottish Administration	47,912.4	1,025.5	48,937.9
Scottish Parliamentary Corporate Body	110.6	0.0	110.6
Audit Scotland	10.8	0.0	10.8
Total Cash Authorisation	48,033.8	1,025.5	49,059.3

Table 1.6 Reconciliation of Revised Budget to Cash Authorisation

	Revised Budget	Adjustments for Non Cash Items		Cash Authorisation
		Depreciation	Other	
Scottish Government - Core	49,792.6	-1,083.1	100.0	48,809.5
Crown Office and Procurator Fiscal	161.7	-5.1		156.6
National Records of Scotland	64.3	-3.6		60.7
Office of the Scottish Charity Regulator	3.6	0.0		3.6
Scottish Courts & Tribunals Service	167.3	-25.6		141.7
Scottish Fiscal Commission	2.0	0.0		2.0
Revenue Scotland	7.1	-0.4		6.7
Registers of Scotland	15.4	-4.2		11.2
Food Standards Scotland	19.5	-0.5		19.0
Scottish Housing Regulator	5.1	-0.2		4.9
Scottish Teachers' and NHS Pensions	6,121.0		-6,399.0	-278.0
Scottish Administration	56,359.6	-1,122.7	-6,299.0	48,937.9
Scottish Parliamentary Corporate Body	124.5	-11.8	-2.1	110.6
Audit Scotland	11.1	-0.3		10.8
Total Cash Authorisation	56,495.2	-1,134.8	-6,301.1	49,059.3

Sources of Funding for Scottish Administration

Cash Grants from the Consolidated Fund (includes EU funds)	31,016.1
Non Domestic Rate Income	2,090.0
Forecast receipts from Scottish Rate of Income Tax	12,263.0
Forecast Receipts from LBTT and Landfill Tax	674.0
Fines, Forfeitures and Fixed Penalties	25.0
Queen's and Lord Treasurers Remembrancer	5.0
Resource borrowing	319.0
Capital borrowing	450.0
National Insurance Contributions	2,217.2
Total Cash Authorisation	49,059.3

Table 1.7 a: Funding Reconciliation (reserve)

Forecast Closing Reserve balance brought forward from 2020-21 ¹	631.1
Additional funding from the UK Main Estimate	1,262.6
Total funding available for deployment	1,893.7
Already deployed in 2020-21 budgets	-392.0
Deployed at Autumn Budget Revision	-1,173.8
Balance for deployment at the Spring Budget Revision	327.9

Table 1.7 b: Funding Reconciliation (budget changes)

	£m
Budget as approved in Budget Bill 2021-22	55,024.8
Proposed changes at Autumn Budget Revision	1,470.4
Revised Budget following Autumn Revision	56,495.2
Sources of funding for proposed ABR changes	
Deployment of HMT Covid 19 consequentials	980.5
Deployment of HMT other Barnett consequentials	25.3
Deployment from the Reserve	168.0
Non cash Adjustments	267.2
Transfers from Whitehall	29.4
Total Changes	1,470.4

1. Forecast closing reserve balance as at 31 March 2021 and notified to Parliament alongside the Provisional Outturn Statement in June 2021

Table 1.8 Capital Spending and Net Investment

	Direct Capital	Financial transactions	NDPB Capital	Capital Grants to Local Authorities	Capital Grants to Private Sector
	£m	£m	£m	£m	£m
<i>Accounts Definition</i>					
<i>Net Investment</i>					
Health and Social Care	538.1				
Social Justice, Housing & Local Government	84.1	81.0		594.8	694.4
Finance & Economy	84.1	33.9	214.3	205.6	344.8
Education and Skills	594.4	22.1	38.5		351.6
Justice and Veterans	80.4		78.6		
Net Zero, Energy & Transport	511.2	87.5	99.2	247.0	1,649.9
Rural Affairs & Islands	15.4	20.0		9.5	43.9
Constitution, External Affairs & Culture			13.5		1.8
Deputy First Minister & Covid Recovery					
Crown Office and Procurator Fiscal	4.8				
Total Scottish Government (Consolidated)	1,912.5	244.5	444.1	1,056.9	3,086.4
National Records of Scotland	3.0				
Scottish Courts and Tribunals Service	9.8				
Scottish Fiscal Commission					
Revenue Scotland	0.5				
Registers of Scotland	4.4				
Food Standards Scotland					
Office of the Scottish Charity Regulator					
Scottish Housing Regulator	0.2				
Scottish Teachers' and NHS Pension Schemes					
Total Scottish Administration	1,930.4	244.5	444.1	1,056.9	3,086.4
Direct Funded Bodies					
Scottish Parliament Corporate Body	1.0				
Audit Scotland	0.2				
Total Scottish Budget	1,931.6	244.5	444.1	1,056.9	3,086.4

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	16,709.530	538.000	17,247.530
Changes Proposed			
<i>Funding Changes</i>	877.000	0.000	877.000
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	24.500	0.000	24.500
<i>Net Transfers within Scottish Block</i>	-428.424	0.090	-428.334
Total changes proposed	473.076	0.090	473.166
Proposed Budget following Autumn Budget Revision	17,182.606	538.090	17,720.696

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Health and Social Care	17,070.606	529.090	17,599.696
Total Expenditure Limit	17,070.606	529.090	17,599.696
UK Funded AME:			
Health	100.000	0.000	100.000
Total UK Funded AME	100.000	0.000	100.000
Other Expenditure:			
Health	12.000	9.000	21.000
Total Other Expenditure	12.000	9.000	21.000
Total Budget	17,182.606	538.090	17,720.696

Total Limit on Income (accruing resources)	3,000.000
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HEALTH AND SOCIAL CARE

**Schedule 3.1 Health and Social Care
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	16,709.530	538.000	17,247.530
Proposed changes	473.076	0.090	473.166
ABR Proposed Budget	17,182.606	538.090	17,720.696
Summary of proposed changes			
Additional funding for Health (Barnett consequentials)	700.000	0.000	700.000
Additional funding for NHS Scotland's Agenda for Change	43.000	0.000	43.000
Additional funding for Health from the Scottish Government's reserve	134.000	0.000	134.000
Scotland's share of Immigration Health Surcharge income collected by Home Office	24.500	0.000	24.500
Transfer to Communities and Local Government portfolio to support integration, school counselling services, carer's act, free personal & nursing care, and the living wage	-292.600	0.000	-292.600
Transfer to Scottish Funding Council to fund the teaching grant for nursing and midwifery students	-59.437	0.000	-59.437
Transfer to Communities and Local Government portfolio to ensure adult social care workers are paid at least the Real Living Wage	-30.500	0.000	-30.500
Transfer to Scottish Funding Council for costs of additional medical student places	-5.215	0.000	-5.215
Transfer to Finance and Economy portfolio to support Research Data Scotland	-5.000	0.000	-5.000
Transfer to Communities and Local Government portfolio to support the Empowering Communities Fund	-4.000	0.000	-4.000
Transfer to Deputy First Minister and Cabinet Secretary for Covid Response portfolio for staff and programme	-3.980	0.000	-3.980
Transfer to Scottish Funding Council to provide additional counsellors in further and higher education	-3.960	0.000	-3.960
Transfer to Communities and Local Government portfolio for delivery of Self-Directed Support	-3.520	0.000	-3.520
Transfer to Scottish Funding Council to fund the teaching grant for paramedicine students	-2.671	0.000	-2.671
Transfer of procurement resources to eCommerce Shared	-2.500	0.000	-2.500
Transfer to Education and Skills portfolio for the "Let's go Summer" initiative	-2.500	0.000	-2.500
Transfer to Scottish Futures Trust to support delivery of value for money in Health infrastructure investment	-1.771	0.000	-1.771
Transfer to Scottish Funding Council to fund simulated placements for paramedicine students	-1.526	0.000	-1.526
Transfer to Scottish Funding Council to fund Open University nursing and midwifery student tuition fees	-1.133	0.000	-1.133
Transfer to Scottish Funding Council to fund simulated placements for nursing and midwifery students	-1.028	0.000	-1.028
Transfer to Disclosure Scotland for protection of vulnerable groups	-1.000	0.000	-1.000
Miscellaneous minor transfers	-6.083	0.090	-5.993
	473.076	0.090	473.166

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	19,759.442	558.090	20,317.532
<i>Less:</i> Retained Income	-2,576.836	0.000	-2,576.836
Capital Receipts Applied	0.000	-20.000	-20.000
	17,182.606	538.090	17,720.696
Budget Analysis			
NHS Territorial Boards	10,894.436	0.000	10,894.436
NHS Special Boards	1,345.900	0.000	1,345.900
General Medical Services	1,094.518	0.000	1,094.518
Pharmaceutical Services Contractors Remuneration	209.435	0.000	209.435
General Dental Services	438.119	0.000	438.119
General Ophthalmic Services	111.695	0.000	111.695
Additional Support for Care	0.000	0.000	0.000
Mental Health Services	256.044	0.000	256.044
Outcomes Framework	74.073	0.000	74.073
Workforce and Nursing	249.484	0.000	249.484
Health Improvement & Protection	156.396	0.000	156.396
Care, Support and Rights	119.899	0.000	119.899
eHealth	112.524	0.000	112.524
Early Years	62.030	0.000	62.030
Quality and Improvement	83.187	0.000	83.187
Miscellaneous Other Services and Resource Income	1,666.318	0.000	1,666.318
Active Healthy Lives	16.463	0.000	16.463
SportScotland	28.100	0.000	28.100
Alcohol and Drugs Policy	83.985	0.000	83.985
Social Care Support	0.000	0.000	0.000
Revenue Consequences of NPD Schemes	68.000	0.000	68.000
Investment	0.000	549.090	549.090
Financial Transactions	0.000	0.000	0.000
Income	0.000	-20.000	-20.000
Health PPP/PFI NPD (Other)	12.000	9.000	21.000
NHS Impairments (UK AME)	100.000	0.000	100.000
Net Expenditure	17,182.606	538.090	17,720.696

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	15,717.738	205.850	15,923.588
Changes Proposed			
<i>Funding Changes</i>	59.384	0.000	59.384
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	3.441	0.000	3.441
<i>Net Transfers within Scottish Block</i>	307.194	-40.769	266.425
Total changes proposed	370.019	-40.769	329.250
Proposed Budget following Autumn Budget Revision	16,087.757	165.081	16,252.838

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Local Government	9,099.143	0.000	9,099.143
Housing	790.045	70.100	860.145
Social Justice	49.804	0.000	49.804
Third Sector	43.303	3.500	46.803
Central Government Grants to Local Authorities	99.850	0.000	99.850
Connected Communities	4.610	0.250	4.860
Social Security	377.669	91.231	468.900
Social Security Assistance	3,499.900	0.000	3,499.900
Equalities	33.433	0.000	33.433
Total Expenditure Limit	13,997.757	165.081	14,162.838
UK Funded AME:			
Non-domestic Rates	2,090.000	0.000	2,090.000
Total UK Funded AME	2,090.000	0.000	2,090.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	16,087.757	165.081	16,252.838

Total Limit on Income (accruing resources)	90.000
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SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT
**Schedule 3.1 Local Government
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10,592.403	0.000	10,592.403
Proposed changes	596.740	0.000	596.740
ABR Proposed Budget	11,189.143	0.000	11,189.143
Summary of proposed changes			
Funding for 100 Day Removal of curriculum charges	8.700	0.000	8.700
Funding for additional general revenue grant for local authorities	40.000	0.000	40.000
Transfer from Health to support integration, school counselling services, career's act, free personal & nursing care and living wage	292.600	0.000	292.600
Transfer from Education for Education Recovery - additional funds to allow local authorities to employ more teachers and support staff	60.000	0.000	60.000
Transfer from Housing for Discretionary Housing Payments Bedroom Tax	35.632	0.000	35.632
Transfer from Health to fund minimum Adult Social Care Worker Living Wage	30.500	0.000	30.500
Transfer from Education for Phase 2 Expansion of Universal Free School Meals	28.000	0.000	28.000
Transfer from Education for free school meal holiday support eligible children and young people	21.750	0.000	21.750
Transfer from Education for Additional Support for Learning	15.000	0.000	15.000
Transfer from Education for Summer of Play Activities for Children	15.000	0.000	15.000
Transfer from Housing for Discretionary Housing Payments Other DHP funding	10.900	0.000	10.900
Transfer from Housing for Rapid Rehousing Transition Plans	8.000	0.000	8.000
Transfer from NZET for 100 Day Nature Restoration Fund.	5.000	0.000	5.000
Transfer from Education for School Clothing Grant	4.000	0.000	4.000
Transfer from Education for School Clothing Grant	4.000	0.000	4.000
Transfer from Health for Self-Directed Support.	3.520	0.000	3.520
Transfer from Social Justice for Free Period Products in Public Places	2.782	0.000	2.782
Transfer from Education for implementation of the 1+2 Languages policy in schools	2.400	0.000	2.400
Transfer from Social Justice for Free Period Products in Schools	2.086	0.000	2.086
Transfer from Justice for Community Justice Partnership Support Funding	2.000	0.000	2.000
Transfer from Housing for Discretionary Housing Payments for Admin Funding	1.200	0.000	1.200
Transfer from Justice for Appropriate Adult Services	1.000	0.000	1.000
Transfer from Housing for former Housing Support Grant	1.000	0.000	1.000
Transfer from General Revenue Grant to Building Standards Division	-1.500	0.000	-1.500
Miscellaneous Minor Transfers	3.170	0.000	3.170
	596.740	0.000	596.740

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	11,189.143	0.000	11,189.143
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	11,189.143	0.000	11,189.143
Budget			
Non-Domestic Rates (NDR)	2,090.000	0.000	2,090.000
General Revenue Grant	8,599.928	0.000	8,599.928
Small Business Grant Fund and Retail, Hospitality and Leisure Grant Fund	0.000	0.000	0.000
Support for Capital	494.937	0.000	494.937
Local Authority Advice and Policy	4.278	0.000	4.278
Net Expenditure	11,189.143	0.000	11,189.143

Memorandum Item - Total Local Government Funding

Proposed Budget	Operating £m	Capital £m	Total £m
Net Expenditure	11,189.143	0.000	11,189.143
Plus Specific Grants included as follows;			
Social Justice, Housing & Local Government (Page 21)			
Transfer of the Management of Development Funding	92.245	0.000	92.245
Vacant Derelict Land Grant	7.605	0.000	7.605
Education & Skills (Page 50)			
Pupil Equity Fund	146.967	0.000	146.967
Early Learning and Childcare Expansion	547.889	0.000	547.889
Gaelic	4.482	0.000	4.482
Justice (Page 63)			
Criminal Justice Social Work	86.450	0.000	86.450
Net Zero, Energy and Transport (Page 79)			
Cycling, Walking and Safer Routes	23.927	0.000	23.927
Regional Transport Partnership	15.327	0.000	15.327
Heat Networks Early Adopter's Challenge Fund	0.000	0.000	0.000
Support for Inter-Island Ferries	19.193	0.000	19.193
Net Expenditure	12,133.228	0.000	12,133.228

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

**Schedule 3.2 Housing
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	995.834	109.100	1,104.934
Proposed changes	-205.789	-39.000	-244.789
ABR Proposed Budget	790.045	70.100	860.145
Summary of proposed changes			
Build Scotland Fund residual loans transferring to More Homes.	0.000	6.500	6.500
Build Scotland Fund income transferring to More Homes.	0.000	-13.000	-13.000
Transfer from Energy to fund the installation of zero emission heating systems	5.000		5.000
Transfer from General Revenue Grant to Building Standards Division	1.500	0.000	1.500
Transfer to Energy of Energy Efficiency budget	-152.158	0.000	-152.158
Transfer to Local Government for Discretionary Housing Payments Bedroom Tax	-35.632	0.000	-35.632
Transfer to Energy of Energy Efficiency budget	0.000	-32.500	-32.500
Transfer to Local Government for Discretionary Housing Payments Other DHP funding	-10.900	0.000	-10.900
Transfer to Local Government for Rapid Rehousing Transition Plans	-8.000	0.000	-8.000
Transfer to SCTS for Part funding of the Housing & Property Chamber - Private Rented Sector	-2.107	0.000	-2.107
Transfer to Local Government for Discretionary Housing Payments for Admin Funding	-1.200	0.000	-1.200
Transfer to Local Government for Former Housing Support Grant	-1.000	0.000	-1.000
Miscellaneous Minor Changes	-1.292	0.000	-1.292
	-205.789	-39.000	-244.789

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	790.045	70.100	860.145
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	790.045	70.100	860.145
Budget Analysis			
Communities Analysis	6.810	0.000	6.810
Fuel Poverty/Energy Efficiency	2.901	3.000	5.901
More Homes	691.501	54.100	745.601
Housing Support	83.624	0.000	83.624
Building Standards	5.209	13.000	18.209
Net Expenditure	790.045	70.100	860.145

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

**Schedule 3.3 Social Justice
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	90.933	0.000	90.933
Proposed changes	-41.129	0.000	-41.129
ABR Proposed Budget	49.804	0.000	49.804
Summary of proposed changes			
HMT transfer for allocation of Debt Advice Levy	3.441	0.000	3.441
Transfer of Third Sector Unit Covid Consequentials	-20.500	0.000	-20.500
Transfer to Employability for the Delivery of Parental Employability Support Fund (PESF)	-8.700	0.000	-8.700
Transfer to Education to support the mental health and wellbeing of children and young people	-7.500	0.000	-7.500
Transfer to Local Government for Free Period Products in Public Places	-2.782	0.000	-2.782
Transfer to Local Government for Free period Products in Schools	-2.086	0.000	-2.086
Miscellaneous Minor Changes	-3.002	0.000	-3.002
	-41.129	0.000	-41.129

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	49.804	0.000	49.804
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	49.804	0.000	49.804
Budget Analysis			
Fairer Scotland	49.804	0.000	49.804
Net Expenditure	49.804	0.000	49.804

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

**Schedule 3.4 Third Sector
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	22.645	3.500	26.145
Proposed changes	20.658	0.000	20.658
ABR Proposed Budget	43.303	3.500	46.803
Summary of proposed changes			
Transfer from Social Justice of Covid Consequentials to Third Sector Unit	20.500	0.000	20.500
Miscellaneous Minor Transfers	0.158	0.000	0.158
	20.658	0.000	20.658

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	43.303	3.500	46.803
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	43.303	3.500	46.803
Budget Analysis			
Third Sector	43.303	3.500	46.803
Net Expenditure	43.303	3.500	46.803

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

**Schedule 3.5 SJH&LG Central Government Grants to Local Authorities
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	99.850	0.000	99.850
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	99.850	0.000	99.850
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	99.850	0.000	99.850
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	99.850	0.000	99.850
Budget Analysis			
Transfer of the Management of Development Funding	92.245	0.000	92.245
Vacant & Derelict Land Grant	7.605	0.000	7.605
Net Expenditure	99.850	0.000	99.850

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

Schedule 3.6 Connected Communities
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.435	0.250	4.685
Proposed changes	0.175	0.000	0.175
ABR Proposed Budget	4.610	0.250	4.860
Summary of proposed changes			
Miscellaneous Minor Transfers	0.175	0.000	0.175
	0.175	0.000	0.175

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.610	0.250	4.860
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	4.610	0.250	4.860
Budget Analysis			
Connected Communities	4.610	0.250	4.860
Net Expenditure	4.610	0.250	4.860

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

**Schedule 3.7 Social Security
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	379.290	93.000	472.290
Proposed changes	-1.621	-1.769	-3.390
ABR Proposed Budget	377.669	91.231	468.900
Summary of proposed changes			
Transfer to Scottish Courts and Tribunal Service	0.000	-1.769	-1.769
Miscellaneous Minor Transfers	-1.621	0.000	-1.621
	-1.621	-1.769	-3.390

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	377.669	91.231	468.900
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	377.669	91.231	468.900
Budget Analysis			
Scottish Welfare Fund Administration	5.473	0.000	5.473
Social Security Advice Policy and Programme Costs	122.812	69.231	192.043
Social Security Scotland	249.384	22.000	271.384
Net Expenditure	377.669	91.231	468.900

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

**Schedule 3.8 Social Security Assistance
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	3,500.100	0.000	3,500.100
Proposed changes	-0.200	0.000	-0.200
ABR Proposed Budget	3,499.900	0.000	3,499.900
Summary of proposed changes			
Transfer of Self Isolation Support Grant to Finance & Economy	-10.700	0.000	-10.700
Additional Funding to support the Carer's Allowance Supplement	10.500	0.000	10.500
	-0.200	0.000	-0.200

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	3,499.900	0.000	3,499.900
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	3,499.900	0.000	3,499.900
Budget Analysis			
Scottish Welfare Fund	35.500	0.000	35.500
Funeral Support Payment	11.100	0.000	11.100
Scottish Child Payment	68.000	0.000	68.000
Carer's Allowance	306.000	0.000	306.000
Carer's Allowance Supplement	52.200	0.000	52.200
Best Start Grant	18.900	0.000	18.900
Personal Independence Payment	1,669.400	0.000	1,669.400
Attendance Allowance	549.800	0.000	549.800
Disability Living Allowance (Adult)	688.300	0.000	688.300
Child Disability Assistance (DLA Child and DACYP)	7.600	0.000	7.600
Industrial Injuries Disablement Scheme	80.200	0.000	80.200
Severe Disablement Allowance	6.800	0.000	6.800
Child Winter Heating Allowance	3.100	0.000	3.100
Self-Isolation Support Grants	0.000	0.000	0.000
Job Start Payment	2.000	0.000	2.000
Young Carer Grant	1.000	0.000	1.000
Net Expenditure	3,499.900	0.000	3,499.900

SOCIAL JUSTICE, HOUSING & LOCAL GOVERNMENT

Schedule 3.9 Equalities**Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	32.248	0.000	32.248
Proposed changes	1.185	0.000	1.185
ABR Proposed Budget	33.433	0.000	33.433
Summary of proposed changes			
Transfer from Justice for ASSIST-funding of specialist advocacy service for victims of domestic abuse.	1.200	0.000	1.200
Miscellaneous Minor Changes	-0.015	0.000	-0.015
	1.185	0.000	1.185

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	33.433	0.000	33.433
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	33.433	0.000	33.433
Budget Analysis			
Equalities	33.433	0.000	33.433
Net Expenditure	33.433	0.000	33.433

FINANCE AND ECONOMY
Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	1,920.111	110.300	2,030.411
Changes Proposed			
<i>Funding Changes</i>	47.608	0.000	47.608
<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>	67.243	-16.449	50.794
Total changes proposed	114.851	-16.449	98.402
Proposed Budget following Autumn Budget Revision	2,034.962	93.851	2,128.813

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Scottish Public Pensions Agency	24.397	2.200	26.597
Other Finance	77.807	16.500	94.307
Digital	141.591	5.100	146.691
Planning	7.374	5.000	12.374
Employability and Training	212.209	0.000	212.209
Enterprise, Trade and Investment	829.661	18.951	848.612
European Social Fund - 2014-20 Programmes	0.000	0.000	0.000
European Regional Development Fund	0.000	0.000	0.000
Economic Advice	14.012	0.000	14.012
Scottish National Investment Bank	205.000	0.000	205.000
Accountant in Bankruptcy	1.057	1.100	2.157
Cities Investment & Strategy	328.048	0.000	328.048
Ferguson Marine	1.914	45.000	46.914
Rural Economy Enterprise	108.461	0.000	108.461
Tourism	83.431	0.000	83.431
Total Expenditure Limit	2,034.962	93.851	2,128.813
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	2,034.962	93.851	2,128.813

Total Limit on Income (accruing resources)	400.000
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FINANCE AND ECONOMY

**Schedule 3.1 Scottish Public Pensions Agency
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	23.972	2.200	26.172
Proposed changes	0.425	0.000	0.425
ABR Proposed Budget	24.397	2.200	26.597
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	24.397	2.200	26.597
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	24.397	2.200	26.597
Budget Analysis			
Agency Administration	24.397	2.200	26.597
Net Expenditure	24.397	2.200	26.597

FINANCE AND ECONOMY

Schedule 3.2 Other Finance Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	71.898	16.500	88.398
Proposed changes	5.909	0.000	5.909
ABR Proposed Budget	77.807	16.500	94.307
Summary of proposed changes			
Transfer from Health and Social Care Portfolio for eCommerce Shared Services to NHS Scotland	2.500	0.000	2.500
Transfer from Health and Social Care Portfolio to Scottish Future Trust for infrastructure investment in health workstreams	1.771	0.000	1.771
Transfer from Digital Connectivity to Scottish Futures Trust for infrastructure investment in digital workstreams	1.260	0.000	1.260
Transfer to Net Zero, Energy and Transport Portfolio (Climate Change) to support Green Growth Accelerator pilots	-1.000	0.000	-1.000
Miscellaneous minor transfers	1.378	0.000	1.378
	5.909	0.000	5.909
Proposed Budget following Autumn Budget Revision			
	Operating £m	Capital £m	Total £m
Gross Expenditure	77.807	16.500	94.307
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	77.807	16.500	94.307
Budget Analysis			
Scotland Act Implementation	2.634	0.000	2.634
Scottish Government Capital Projects	12.000	15.000	27.000
Exchequer and Finance	23.765	1.500	25.265
Public Information and Engagement	2.795	0.000	2.795
Scottish Futures Trust	8.475	0.000	8.475
Migration	0.000	0.000	0.000
Procurement Shared Services	26.638	0.000	26.638
Growth Accelerator	1.500	0.000	1.500
Green Growth Accelerator	0.000	0.000	0.000
Net Expenditure	77.807	16.500	94.307

FINANCE AND ECONOMY

**Schedule 3.3 Digital
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	138.994	5.100	144.094
Proposed changes	2.597	0.000	2.597
ABR Proposed Budget	141.591	5.100	146.691
Summary of proposed changes			
Transfer from Health and Social Care Portfolio to support Research Data Scotland	5.000	0.000	5.000
Transfer from Digital Connectivity to Scottish Futures Trust for infrastructure investment in digital workstreams	-1.260	0.000	-1.260
Miscellaneous minor transfers	-1.143	0.000	-1.143
	2.597	0.000	2.597

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	141.591	5.100	146.691
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	141.591	5.100	146.691
Budget Analysis			
Digital Economy	8.400	1.800	10.200
Digital Strategy	31.795	3.300	35.095
Digital Connectivity	101.396	0.000	101.396
Net Expenditure	141.591	5.100	146.691

FINANCE AND ECONOMY

**Schedule 3.4 Planning
Details of Proposed Budget**

Proposed Changes	Operating	Capital	Total
	£m	£m	£m
Original Budget	7.174	5.000	12.174
Proposed changes	0.200	0.000	0.200
ABR Proposed Budget	7.374	5.000	12.374
Summary of proposed changes			
Miscellaneous minor transfers	0.200	0.000	0.200
	0.200	0.000	0.200

Proposed Budget following Autumn Budget Revision	Operating	Capital	Total
	£m	£m	£m
Gross Expenditure	7.374	5.000	12.374
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	7.374	5.000	12.374
Budget Analysis			
Planning	6.704	5.000	11.704
Planning & Environmental Appeals	0.670	0.000	0.670
Net Expenditure	7.374	5.000	12.374

FINANCE AND ECONOMY

**Schedule 3.5 Employability and Training
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	203.302	0.000	203.302
Proposed changes	8.907	0.000	8.907
ABR Proposed Budget	212.209	0.000	212.209
Summary of proposed changes			
Transfer from Social Justice for the Delivery of Parental Employability Support Fund (PESF)	8.700	0.000	8.700
Transfer from Skills and Training in relation to No One Left Behind	2.650	0.000	2.650
Transfer from Skills and Training in relation to the Employability Fund	2.220	0.000	2.220
Transfer to the Scottish Funding Council in relation to the Flexible Workforce Development Fund	-3.000	0.000	-3.000
Miscellaneous minor transfers	-1.663	0.000	-1.663
	8.907	0.000	8.907

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	212.209	0.000	212.209
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	212.209	0.000	212.209
Budget Analysis			
Employability and Training	212.209	0.000	212.209
Net Expenditure	212.209	0.000	212.209

FINANCE AND ECONOMY

**Schedule 3.6 Enterprise, Trade and Investment
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	745.753	35.400	781.153
Proposed changes	83.908	-16.449	67.459
ABR Proposed Budget	829.661	18.951	848.612
Summary of proposed changes			
Additional funding for Taxi support	45.000	0.000	45.000
Delivery of the National Manufacturing Institute Scotland project	24.141	-22.949	1.192
Funding for Unlocking Ambition programme	1.500	0.000	1.500
Financial support for wedding and events businesses	3.382	0.000	3.382
Self Isolation Support Grant payments	10.700	0.000	10.700
The Building Scotland Fund has moved to More Homes Division	0.000	6.500	6.500
Funding to SFC for Knowledge Transfer Partnership activities	-1.000	0.000	-1.000
Miscellaneous minor transfers	0.185	0.000	0.185
	83.908	-16.449	67.459

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	829.661	18.951	848.612
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	829.661	18.951	848.612
Budget Analysis			
Enterprise	793.983	12.451	806.434
Innovation & Industries	35.678	6.500	42.178
Net Expenditure	829.661	18.951	848.612

FINANCE AND ECONOMY

**Schedule 3.7 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
<i>Less:</i> 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.

FINANCE AND ECONOMY

**Schedule 3.8 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
<i>Less:</i> 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.

FINANCE AND ECONOMY

Schedule 3.9 Economic Advice
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	12.695	0.000	12.695
Proposed changes	1.317	0.000	1.317
ABR Proposed Budget	14.012	0.000	14.012
Summary of proposed changes			
Miscellaneous Minor Transfers	1.317	0.000	1.317
	1.317	0.000	1.317

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	14.012	0.000	14.012
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	14.012	0.000	14.012
Budget Analysis			
Consumer Scotland Policy and Advice	4.846	0.000	4.846
Council of Economic Advisers	0.085	0.000	0.085
Office of the Chief Economic Adviser	9.081	0.000	9.081
Economic Policy and Advice	0.000	0.000	0.000
Net Expenditure	14.012	0.000	14.012

FINANCE AND ECONOMY

**Schedule 3.10 Scottish National Investment Bank
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	205.000	0.000	205.000
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	205.000	0.000	205.000
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	205.000	0.000	205.000
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	205.000	0.000	205.000
Budget Analysis			
Scottish National Investment Bank	205.000	0.000	205.000
Net Expenditure	205.000	0.000	205.000

FINANCE AND ECONOMY

Schedule 3.11 Accountant in Bankruptcy (AiB)**Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.400	1.100	2.500
Proposed changes	-0.343	0.000	-0.343
ABR Proposed Budget	1.057	1.100	2.157
Summary of proposed changes			
Miscellaneous Minor Transfers	-0.343	0.000	-0.343
	-0.343	0.000	-0.343

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1.057	1.100	2.157
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	1.057	1.100	2.157
Budget Analysis			
Accountant in Bankruptcy	1.057	1.100	2.157
Net Expenditure	1.057	1.100	2.157

FINANCE AND ECONOMY

Schedule 3.12 Cities Investment & Strategy

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	321.387	0.000	321.387
Proposed changes	6.661	0.000	6.661
ABR Proposed Budget	328.048	0.000	328.048
Summary of proposed changes			
Transfer from Health for a Contribution to the Empowering Communities Fund	4.000	0.000	4.000
Transfer from Climate Change for the management of the delivery of the remainder of the Climate Challenge Fund.	2.435	0.000	2.435
Miscellaneous Minor Transfers	0.226	0.000	0.226
	6.661	0.000	6.661

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	328.048	0.000	328.048
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	328.048	0.000	328.048
Budget Analysis			
Cities Investment & Strategy	209.857	0.000	209.857
Regeneration	118.191	0.000	118.191
Net Expenditure	328.048	0.000	328.048

FINANCE AND ECONOMY

**Schedule 3.13 Ferguson Marine Spending Plans
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.914	45.000	46.914
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	1.914	45.000	46.914
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	1.914	45.000	46.914
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	1.914	45.000	46.914
Budget Analysis			
Ferguson Marine	1.914	45.000	46.914
Net Expenditure	1.914	45.000	46.914

FINANCE AND ECONOMY

**Schedule 3.14 Rural Economy Enterprise
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	102.948	0.000	102.948
Proposed Changes	5.513	0.000	5.513
ABR Proposed Budget	108.461	0.000	108.461
Summary of proposed changes			
Transfer from Energy to support the work of Wave Energy Scotland	3.557	0.000	3.557
Transfer from the Tourism Recovery budget towards delivery of the Net Zero Pathway project	1.200	0.000	1.200
Miscellaneous minor transfers	0.756	0.000	0.756
	5.513	0.000	5.513

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	108.461	0.000	108.461
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	108.461	0.000	108.461
Budget Analysis			
Low Carbon Economy	3.200	0.000	3.200
Highlands and Islands Enterprise	70.928	0.000	70.928
South of Scotland Enterprise	34.333	0.000	34.333
Net Expenditure	108.461	0.000	108.461

FINANCE AND ECONOMY

Schedule 3.15 Tourism
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	83.674	0.000	83.674
Proposed changes	-0.243	0.000	-0.243
ABR Proposed Budget	83.431	0.000	83.431
Summary of proposed changes			
Transfer from Major Events budget to Visit Scotland for the Scottish Open	1.800	0.000	1.800
Transfer to VisitScotland from the Major Events budget to support gateway events	1.250	0.000	1.250
Transfer to VisitScotland from the Major Events budget for the UCI Cycling World Championships	1.500	0.000	1.500
Transfer to HIE from the Tourism Recovery budget for the Net Zero Pathway project	-1.200	0.000	-1.200
Transfer to Nature Scot from the Tourism resource budget for visitor management activity	-2.750	0.000	-2.750
Miscellaneous minor transfers	-0.843	0.000	-0.843
	-0.243	0.000	-0.243

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	83.431	0.000	83.431
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	83.431	0.000	83.431
Budget Analysis			
Tourism	83.431	0.000	83.431
Net Expenditure	83.431	0.000	83.431

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	4,354.480	594.400	4,948.880
Changes Proposed			
<i>Funding Changes</i>	30.176	0.000	30.176
<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>	-57.703	0.000	-57.703
Total changes proposed	-27.527	0.000	-27.527
Proposed Budget following Autumn Budget Revision	4,326.953	594.400	4,921.353

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Learning	299.160	2.200	301.360
Children and Families	180.500	5.600	186.100
Early Learning and Childcare Programme	9.149	0.000	9.149
Higher Education Student Support	1,032.134	1.600	1,033.734
Scottish Funding Council	1,990.532	0.000	1,990.532
Advanced Learning and Science	19.684	0.000	19.684
Skills and Training	265.156	0.000	265.156
E&S Central Government Grants to LAs	699.338	0.000	699.338
Total Expenditure Limit	4,495.653	9.400	4,505.053
UK Funded AME:			
Higher Education Student Support	-168.700	585.000	416.300
Total UK Funded AME	-168.700	585.000	416.300
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	4,326.953	594.400	4,921.353

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	448.853	2.200	451.053
Proposed changes	-149.693	0.000	-149.693
ABR Proposed Budget	299.160	2.200	301.360
Summary of proposed changes			
Additional funding to Local Government for education recovery and additional teacher support	-60.000	0.000	-60.000
Deployment of Education Recovery funding to Teacher Training in relation to the Initial Teacher Education programme	5.500	0.000	5.500
Deployment of Education Recovery funding to provide schools with CO2 monitors	3.000	0.000	3.000
Transfer to Parenting, Play and Family Support in relation to the Get Into Summer programme	-7.500	0.000	-7.500
Transfer to SAAS in relation to Initial Teacher Education (ITE)	-4.457	0.000	-4.457
Transfer to Skills Development Scotland to support STEM Bursaries	-1.728	0.000	-1.728
Transfer to Local Government in relation to Language Policy	-2.400	0.000	-2.400
Transfer to Scottish Funding Council in relation to Initial Teacher Education (ITE)	-5.050	0.000	-5.050
Transfer to Local Government to fund Free School Meals Holiday Support	-21.750	0.000	-21.750
Transfer to Local Government to fund Free School Meals for Primary 4 Children	-28.000	0.000	-28.000
Transfer to Local Government for Additional Support for Learning support staff	-15.000	0.000	-15.000
Transfer from the Attainment Fund to Local Government in relation to School Clothing Grants	-4.000	0.000	-4.000
Transfer from Health and Wellbeing in relation to School Clothing Grants	-4.000	0.000	-4.000
Transfer to E&S Grants to LA's in relation to the Attainment Scotland Fund	-6.967	0.000	-6.967
Miscellaneous minor transfers	2.659	0.000	2.659
	-149.693	0.000	-149.693

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	299.160	2.200	301.360
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	299.160	2.200	301.360
Budget Analysis			
Education Scotland	35.575	2.200	37.775
Education Scotland Income	-0.949	0.000	-0.949
Gaelic	25.741	0.000	25.741
Curriculum and Qualifications	51.477	0.000	51.477
Workforce, Infrastructure and Reform	107.277	0.000	107.277
Education Analytical Services	4.654	0.000	4.654
Improvement Attainment and Wellbeing	75.385	0.000	75.385
Net Expenditure	299.160	2.200	301.360

EDUCATION AND SKILLS

Schedule 3.2 Children and Families

Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	175.603	5.600	181.203
Proposed changes	4.897	0.000	4.897
ABR Proposed Budget	180.500	5.600	186.100
Summary of proposed changes			
Transfer from Raising Attainment to fund the Get Into Summer programme	7.500	0.000	7.500
Transfer from Fairer Scotland to fund the Get Into Summer programme	7.500	0.000	7.500
Transfer from Early Learning and Childcare to fund the Get Into Summer programme	2.000	0.000	2.000
Transfer from Health to support the Get Into summer programme	2.500	0.000	2.500
Transfer from Health to support free disclosure applications for the voluntary sector.	1.000	0.000	1.000
Transfer to Community Learning and Development to provide funding to Youthlink Scotland	-1.250	0.000	-1.250
Transfer to Local Government to fund the Get Into Summer programme	-15.000	0.000	-15.000
Miscellaneous minor transfers	0.647	0.000	0.647
	4.897	0.000	4.897

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	180.500	5.600	186.100
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	180.500	5.600	186.100
Budget Analysis			
Care & Justice	49.895	0.000	49.895
Care and Protection	33.604	0.000	33.604
Disclosure Scotland Expenditure	32.878	5.600	38.478
Disclosure Scotland Retained Income	-14.600	0.000	-14.600
Office of the Chief Social Work Adviser	22.121	0.000	22.121
Creating Positive Futures	32.219	0.000	32.219
Strategy, GIRFEC and The Promise	24.383	0.000	24.383
Net Expenditure	180.500	5.600	186.100

EDUCATION AND SKILLS

**Schedule 3.3 Early Learning and Childcare Programme
 Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	39.800	0.000	39.800
Proposed changes	-30.651	0.000	-30.651
ABR Proposed Budget	9.149	0.000	9.149
Summary of proposed changes			
Transfer to Local Authorities in relation to Early Years and Childcare expansion.	-24.100	0.000	-24.100
Transfer to Children and Families to fund the Get Into Summer programme.	-2.000	0.000	-2.000
Transfer to Local Authorities to support pilot projects	-1.933	0.000	-1.933
Transfer to SFC in relation to additional Early Learning and Childcare BA Practice degrees	-1.880	0.000	-1.880
Miscellaneous minor transfers	-0.738	0.000	-0.738
	-30.651	0.000	-30.651

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	9.149	0.000	9.149
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	9.149	0.000	9.149
Budget Analysis			
Early Learning and Childcare	9.149	0.000	9.149
Net Expenditure	9.149	0.000	9.149

EDUCATION AND SKILLS

**Schedule 3.4 Advanced Learning & Science
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	23.175	0.000	23.175
Proposed changes	-3.491	0.000	-3.491
ABR Proposed Budget	19.684	0.000	19.684
Summary of proposed changes			
Deployment of additional funding to Community Learning Development (CLD) in relation to Youthlink Scotland	1.513	0.000	1.513
Transfer to the Scottish Funding Council in relation to European research	-2.974	0.000	-2.974
Transfer to the Scottish Funding Council in relation to the European scholarship programme	-2.250	0.000	-2.250
Transfer from Creating Positive Futures in relation to Youthlink Scotland	1.250	0.000	1.250
Miscellaneous minor transfers	-1.030	0.000	-1.030
	-3.491	0.000	-3.491
Proposed Budget following Autumn Budget Revision			
	Operating £m	Capital £m	Total £m
Gross Expenditure	19.684	0.000	19.684
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	19.684	0.000	19.684
Budget Analysis			
Higher Education	10.854	0.000	10.854
Qualifications and Accreditation	5.305	0.000	5.305
Science Engagement and Advice	3.525	0.000	3.525
Net Expenditure	19.684	0.000	19.684

EDUCATION AND SKILLS
**Schedule 3.5 Scottish Funding Council (SFC)
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,913.722	0.000	1,913.722
Proposed changes	76.810	0.000	76.810
ABR Proposed Budget	1,990.532	0.000	1,990.532
Summary of proposed changes			
Funding from Health to cover the costs of additional medical students (Calman Report)	1.453	0.000	1.453
Funding from Advanced Learning & Science to support the European scholarship programme	2.250	0.000	2.250
Funding from ALS to support European Research and Horizon Europe Projects	2.974	0.000	2.974
Funding from Early Learning and Childcare to support the ELC expansion to 1140 hours.	1.880	0.000	1.880
Deployment of additional funding to support Education Recovery	3.000	0.000	3.000
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
Transfer from Health to fund additional costs for undergraduate places at Scottish medical schools	3.762	0.000	3.762
Transfer from Health in relation to Counselling in Further Education	2.184	0.000	2.184
Transfer from Health in relation to Counselling in Higher Education	1.776	0.000	1.776
Transfer from Health in relation to Nurse and Midwifery Education	59.437	0.000	59.437
Transfer from Health to fund Open University Nurse and Midwifery Education	1.133	0.000	1.133
Transfer from Health in relation to Paramedic Education	2.671	0.000	2.671
Transfer from Health to fund Paramedic placement extensions due to Covid.	1.526	0.000	1.526
Transfer from Health to fund Nursing and Midwifery placement extensions due to Covid.	1.028	0.000	1.028
Transfer from Employability and Training in relation to Flexible Workforce Development Fund (FWDF)	3.000	0.000	3.000
Transfer from Employability and Training in respect of the Knowledge Transfer Partnership programme	1.000	0.000	1.000
Transfer from Learning in relation to Initial Teacher Education (ITE)	5.050	0.000	5.050
Miscellaneous minor transfers	5.486	0.000	5.486
	76.810	0.000	76.810

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,990.532	0.000	1,990.532
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	1,990.532	0.000	1,990.532
Budget Analysis			
Scottish Funding Council Administration	7.716	0.000	7.716
College Resource	737.263	0.000	737.263
Higher Education Resource	843.053	0.000	843.053
College Capital	33.700	0.000	33.700
Higher Education Capital	368.800	0.000	368.800
Net Expenditure	1,990.532	0.000	1,990.532

EDUCATION AND SKILLS

Schedule 3.6 Higher Education Student Support Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	817.682	586.600	1,404.282
Proposed changes	45.752	0.000	45.752
ABR Proposed Budget	863.434	586.600	1,450.034
Summary of proposed changes			
Deployment of additional funding to support Education Recovery	17.000	0.000	17.000
Transfer from Scottish Funding Council (SFC) to fund additional student places in respect of the Part-time Fee Grant (PTFG) scheme	5.800	0.000	5.800
Transfer from SFC to fund additional student places for Widening Access	17.000	0.000	17.000
Transfer from Learning in relation to Initial Teacher Education (ITE)	4.457	0.000	4.457
Miscellaneous minor transfers	1.495	0.000	1.495
	45.752	0.000	45.752

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	863.434	586.600	1,450.034
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	863.434	586.600	1,450.034
Budget Analysis			
Student Support & Tuition Fee Payments	378.828	0.000	378.828
Student Loans Company Administration Costs	8.500	0.000	8.500
Student Loan Interest Subsidy to Bank	2.800	0.000	2.800
Cost of Providing Student Loans (RAB Charge)(Non-Cash)	629.000	0.000	629.000
Student Awards Agency for Scotland Operating Costs	13.006	1.600	14.606
Net Student Loans Advanced	0.000	585.000	585.000
Capitalised Interest	-80.000	0.000	-80.000
Student Loan Fair Value Adjustment	-90.000	0.000	-90.000
Student Loan Sale Subsidy Impairment Adjustment	1.300	0.000	1.300
Net Expenditure	863.434	586.600	1,450.034

EDUCATION AND SKILLS

**Schedule 3.7 Skills and Training
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	269.307	0.000	269.307
Proposed changes	-4.151	0.000	-4.151
ABR Proposed Budget	265.156	0.000	265.156
Summary of proposed changes			
Transfer from Learning to fund STEM Bursaries	1.728	0.000	1.728
Transfer to Employability and Training in relation to the Employability Fund	-2.220	0.000	-2.220
Transfer to Employability and Training in relation to No One Left Behind	-2.650	0.000	-2.650
Miscellaneous minor transfers	-1.009	0.000	-1.009
	-4.151	0.000	-4.151

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	265.156	0.000	265.156
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	265.156	0.000	265.156
Budget Analysis			
Skills Development Scotland	232.586	0.000	232.586
Employment and Training Interventions	32.570	0.000	32.570
Net Expenditure	265.156	0.000	265.156

EDUCATION AND SKILLS

Schedule 3.8 E&S Central Government Grants to Local Authorities
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	666.338	0.000	666.338
Proposed changes	33.000	0.000	33.000
ABR Proposed Budget	699.338	0.000	699.338
Summary of proposed changes			
Transfer from Early Learning & Childcare (ELC) Programme in relation to Early Years and Childcare expansion	24.100	0.000	24.100
Transfer from ELC funding to support pilot projects	1.933	0.000	1.933
Transfer from Learning in relation to the Attainment Scotland Fund	6.967	0.000	6.967
Miscellaneous minor transfers	0.000	0.000	0.000
	33.000	0.000	33.000

Proposed Budget following Autumn Budget Revision	£m	£m	£m
Gross Expenditure	699.338	0.000	699.338
Less: Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	699.338	0.000	699.338
Budget Analysis			
Local Government Gaelic Grant	4.482	0.000	4.482
Local Government Attainment Fund	146.967	0.000	146.967
Local Government Early Learning and Childcare Expansion	547.889	0.000	547.889
Net Expenditure	699.338	0.000	699.338

JUSTICE AND VETERANS

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	2,794.141	80.400	2,874.541
Changes Proposed			
<i>Funding Changes</i>	-0.910	0.000	-0.910
<i>Technical Adjustments</i>	0.000	0.000	0.000
<i>Net Whitehall Transfers</i>	1.409	0.000	1.409
<i>Net Transfers within Scottish Block</i>	-37.286	0.000	-37.286
Total changes proposed	-36.787	0.000	-36.787
Proposed Budget following Autumn Budget Revision	2,757.354	80.400	2,837.754

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Community Justice Services	58.044	0.000	58.044
Judiciary	1.990	0.000	1.990
Criminal Injuries Compensation	15.609	0.000	15.609
Legal Aid	137.400	0.000	137.400
Police Central Government	61.907	4.600	66.507
Safer and Stronger Communities	12.570	0.000	12.570
Police and Fire Pensions	350.600	0.000	350.600
Scottish Prison Service	309.858	72.800	382.658
Miscellaneous	60.749	3.000	63.749
Scottish Police Authority	1,265.972	0.000	1,265.972
Scottish Fire and Rescue Service	313.446	0.000	313.446
Justice Central Government Grants to Local Authorities	86.450	0.000	86.450
Total Expenditure Limit	2,674.595	80.400	2,754.995
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Scottish Prison Service	78.937	0.000	78.937
Scottish Police Authority Loan Charges	3.822	0.000	3.822
Total Other Expenditure	82.759	0.000	82.759
Total Budget	2,757.354	80.400	2,837.754

Total Limit on Income (accruing resources)	39.700
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JUSTICE AND VETERANS

Schedule 3.1 Community Justice Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	46.252	0.000	46.252
Proposed changes	11.792	0.000	11.792
ABR Proposed Budget	58.044	0.000	58.044
Summary of proposed changes			
Transfer is to support the 'Recover, Renew, Transform' Programme	11.800	0.000	11.800
Transfer to Communities and Local Government for work associated with the Community Justice (Scotland) Bill	-2.000	0.000	-2.000
Transfer from Victims and Witnesses Support for the funding for the men's service	1.234	0.000	1.234
Miscellaneous Minor Transfers	0.758	0.000	0.758
	11.792	0.000	11.792

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	58.044	0.000	58.044
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	58.044	0.000	58.044
Budget Analysis			
Offender Services	54.274	0.000	54.274
Community Justice Services Miscellaneous	3.770	0.000	3.770
Net Expenditure	58.044	0.000	58.044

JUSTICE AND VETERANS

**Schedule 3.2 Judiciary
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1.990	0.000	1.990
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	1.990	0.000	1.990
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	2.090	0.000	2.090
<i>Less:</i> Retained Income	-0.100	0.000	-0.100
Capital Receipts Applied	0.000	0.000	0.000
	1.990	0.000	1.990
Budget Analysis			
Judiciary	1.990	0.000	1.990
Net Expenditure	1.990	0.000	1.990

JUSTICE AND VETERANS

**Schedule 3.3 Criminal Injuries Compensation
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	15.609	0.000	15.609
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	15.609	0.000	15.609
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	15.609	0.000	15.609
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	15.609	0.000	15.609
Budget Analysis			
CIC Scheme	13.826	0.000	13.826
Criminal Injuries Administration Costs	1.783	0.000	1.783
Net Expenditure	15.609	0.000	15.609

JUSTICE AND VETERANS

**Schedule 3.4 Police Central Government
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	57.646	4.600	62.246
Proposed changes	4.261	0.000	4.261
ABR Proposed Budget	61.907	4.600	66.507
Summary of proposed changes			
Transfer from Scottish Fire and Rescue Service in relation to Firelink (Telecomms) costs	4.261	0.000	4.261
	4.261	0.000	4.261

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	64.107	4.600	68.707
<i>Less:</i> Retained Income	-2.200	0.000	-2.200
Capital Receipts Applied	0.000	0.000	0.000
	61.907	4.600	66.507
Budget Analysis			
National Police Funding & Police Change Fund	61.498	4.600	66.098
Police Support Services	0.409	0.000	0.409
Net Expenditure	61.907	4.600	66.507

JUSTICE AND VETERANS

**Schedule 3.5 Legal Aid
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	137.400	0.000	137.400
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	137.400	0.000	137.400
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	137.400	0.000	137.400
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	137.400	0.000	137.400
Budget Analysis			
Legal Aid Administration	11.600	0.000	11.600
Legal Aid Fund	125.800	0.000	125.800
Net Expenditure	137.400	0.000	137.400

JUSTICE AND VETERANS

Schedule 3.6 Safer and Stronger Communities
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	12.620	0.000	12.620
Proposed changes	-0.050	0.000	-0.050
ABR Proposed Budget	12.570	0.000	12.570
Summary of proposed changes			
Miscellaneous Minor Transfers	-0.050	0.000	-0.050
	-0.050	0.000	-0.050

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	12.570	0.000	12.570
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	12.570	0.000	12.570
Budget Analysis			
Safer Communities	12.570	0.000	12.570
Net Expenditure	12.570	0.000	12.570

JUSTICE AND VETERANS

Schedule 3.7 Police and Fire Pensions**Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	350.600	0.000	350.600
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	350.600	0.000	350.600
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	350.600	0.000	350.600
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	350.600	0.000	350.600
Budget Analysis			
Police Pensions	278.400	0.000	278.400
Fire Pensions	72.200	0.000	72.200
Net Expenditure	350.600	0.000	350.600

JUSTICE AND VETERANS

**Schedule 3.8 Scottish Prison Service
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	388.795	72.800	461.595
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	388.795	72.800	461.595
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	394.908	72.800	467.708
<i>Less:</i> Retained Income	-6.113	0.000	-6.113
Capital Receipts Applied	0.000	0.000	0.000
	388.795	72.800	461.595
Budget Analysis			
Income from Sale of Prison Goods	-6.113	0.000	-6.113
Prisons Capital Expenditure	0.000	72.800	72.800
Scottish Prison Service Capital Receipts Applied	0.000	0.000	0.000
Scottish Prison Service Current Expenditure	315.971	0.000	315.971
Scottish Prison Service PPP/PFI	78.937	0.000	78.937
Net Expenditure	388.795	72.800	461.595

JUSTICE AND VETERANS

**Schedule 3.9 Miscellaneous
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	109.968	3.000	112.968
Proposed changes	-49.219	0.000	-49.219
ABR Proposed Budget	60.749	3.000	63.749
Summary of proposed changes			
Release of emerging/planned underspend to support Covid measures	-1.000	0.000	-1.000
Contribution from Violence Against Women and Girls funding towards Advocacy Support Safety Information Services Together (ASSIST) Glasgow Community and Safety Services	-1.200	0.000	-1.200
Responsibility for Resilience moved between portfolios as part of restructuring within the Scottish Government Administration. There is no change to the budget for the programme.	-3.918	0.000	-3.918
Transfer to Scottish Courts and Tribunals Service to support the Justice 'Recover, Renew, Transform' Programme.	-24.498	0.000	-24.498
Transfer to Community Justice Services to support the Justice 'Recover, Renew, Transform' Programme.	-11.800	0.000	-11.800
Transfer to The Crown Office and Procurator Fiscal to support the Justice 'Recover, Renew, Transform' Programme.	-5.000	0.000	-5.000
Transfer from Cabinet Office to support the implementation of the UK National Cyber Security Strategy	1.409	0.000	1.409
Transfer to Community Justice Services for the funding for the men's service	-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	-0.978	0.000	-0.978
	-49.219	0.000	-49.219

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	60.749	3.000	63.749
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	60.749	3.000	63.749
Budget Analysis			
Safe & Secure Scotland	11.573	0.000	11.573
Victim/Witness Support	14.278	0.000	14.278
Other Miscellaneous	34.898	3.000	37.898
Net Expenditure	60.749	3.000	63.749

JUSTICE AND VETERANS

**Schedule 3.10 Scottish Police Authority
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,269.604	0.000	1,269.604
Proposed changes	0.190	0.000	0.190
ABR Proposed Budget	1,269.794	0.000	1,269.794
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	1,269.794	0.000	1,269.794
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	1,269.794	0.000	1,269.794
Budget Analysis			
Scottish Police Authority	1,265.972	0.000	1,265.972
Police Loan Charges	3.822	0.000	3.822
Net Expenditure	1,269.794	0.000	1,269.794

JUSTICE AND VETERANS

**Schedule 3.11 Scottish Fire and Rescue Service
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	317.207	0.000	317.207
Proposed changes	-3.761	0.000	-3.761
ABR Proposed Budget	313.446	0.000	313.446
Summary of proposed changes			
Transfer to Police Central Government in relation to Firelink (Telecoms) costs	-4.261	0.000	-4.261
Miscellaneous Minor Transfers	0.500	0.000	0.500
	-3.761	0.000	-3.761

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	313.446	0.000	313.446
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	313.446	0.000	313.446
Budget Analysis			
Scottish Fire and Rescue Service	313.446	0.000	313.446
Net Expenditure	313.446	0.000	313.446

JUSTICE AND VETERANS

**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			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

NET ZERO, ENERGY AND TRANSPORT

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	3,715.127	583.547	4,298.674
Changes Proposed			
<i>Funding Changes</i>	102.568	0.000	102.568
<i>Technical Adjustments</i>	17.300	-17.300	0.000
<i>Net Whitehall Transfers</i>	0.000	0.000	0.000
<i>Net Transfers within Scottish Block</i>	122.934	32.500	155.434
Total changes proposed	242.802	15.200	258.002
Proposed Budget following Autumn Budget Revisions	3,957.929	598.747	4,556.676

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Energy	341.890	54.800	396.690
Rail Services	1,538.004	0.000	1,538.004
Concessionary Fares and Bus Services	410.653	0.000	410.653
Active Travel, Low Carbon and Other Transport	306.767	32.300	339.067
Motorways and Trunk Roads	415.935	257.800	673.735
Ferry Services	282.863	14.817	297.680
Air Services	116.725	0.000	116.725
Scottish Forestry	78.920	1.000	79.920
Forestry and Land Scotland	37.450	0.000	37.450
Research Analysis and Other Services	90.098	0.000	90.098
Environmental Services	201.961	-0.600	201.361
Land Reform	14.965	0.000	14.965
Climate Change and Land Managers Renewables Fund	30.024	0.000	30.024
Scottish Water	-98.002	238.630	140.628
TIC Central Government Grants to Local Authorities	58.447	0.000	58.447
Total Expenditure Limit	3,826.700	598.747	4,425.447
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	131.229	0.000	131.229
Total Other Expenditure	131.229	0.000	131.229
Total Budget	3,957.929	598.747	4,556.676

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

**Schedule 3.1 Energy
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	202.880	22.300	225.180
Proposed changes	139.010	32.500	171.510
ABR Proposed Budget	341.890	54.800	396.690
Summary of proposed changes			
Wave energy	-3.557	0.000	-3.557
Transfer to Environmental Services for Zero Waste Scotland Energy Workplan	-2.694	0.000	-2.694
Transfer to Housing for zero emission heating systems	-5.000	0.000	-5.000
Transfer from Housing for Energy Efficiency budget	0.000	32.500	32.500
Transfer from Housing for Energy Efficiency budget	152.158	0.000	152.158
Miscellaneous minor transfers	-1.897	0.000	-1.897
	139.010	32.500	171.510

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	341.890	54.800	396.690
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	341.890	54.800	396.690
Budget Analysis			
Energy	341.890	54.800	396.690
Net Expenditure	341.890	54.800	396.690

NET ZERO, ENERGY AND TRANSPORT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	1,460.612	0.000	1,460.612
Proposed changes	77.392	0.000	77.392
ABR Proposed Budget	1,538.004	0.000	1,538.004
Summary of proposed changes			
Additional funding to support rail services	77.300	0.000	77.300
Miscellaneous minor transfers	0.092	0.000	0.092
	77.392	0.000	77.392

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	1,538.004	0.000	1,538.004
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	1,538.004	0.000	1,538.004
Budget Analysis			
Major Public Transport Projects	173.092	0.000	173.092
Rail Development	2.000	0.000	2.000
Rail Franchise	861.912	0.000	861.912
Rail Infrastructure	501.000	0.000	501.000
Net Expenditure	1,538.004	0.000	1,538.004

NET ZERO, ENERGY AND TRANSPORT

Schedule 3.3 Concessionary Fares & Bus Services
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	405.714	0.000	405.714
Proposed changes	4.939	0.000	4.939
ABR Proposed Budget	410.653	0.000	410.653
Summary of proposed changes			
Additional funding to support bus services	4.939	0.000	4.939
	4.939	0.000	4.939

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	410.653	0.000	410.653
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	410.653	0.000	410.653
Budget Analysis			
Concessionary Fares	262.750	0.000	262.750
Smartcard Programme	4.903	0.000	4.903
Support for Bus Services	143.000	0.000	143.000
Net Expenditure	410.653	0.000	410.653

NET ZERO, ENERGY AND TRANSPORT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	302.976	32.300	335.276
Proposed changes	3.791	0.000	3.791
ABR Proposed Budget	306.767	32.300	339.067
Summary of proposed changes			
Additional funding to support light rail services	13.204	0.000	13.204
Transfer to Scottish Forestry for the Strategic Timber Transport Scheme	-5.000	0.000	-5.000
Transfer to Culture to support, promote and showcase Active Travel through the UCI Cycling World Championships	-1.000	0.000	-1.000
Miscellaneous minor transfers	-3.413	0.000	-3.413
	3.791	0.000	3.791

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	306.767	32.300	339.067
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	306.767	32.300	339.067
Budget Analysis			
Agency Administration Costs	19.015	0.000	19.015
Edinburgh Tram Enquiry	0.520	0.000	0.520
Future Transport Fund	111.497	0.000	111.497
Road Safety	3.653	0.000	3.653
Scottish Canals	22.600	0.000	22.600
Strategic Transport Projects Review	3.498	0.000	3.498
Support for Sustainable & Active Travel	86.572	32.300	118.872
Support for Freight Industry	0.700	0.000	0.700
Transport Information	0.770	0.000	0.770
Travel Strategy & Innovation	57.942	0.000	57.942
Net Expenditure	306.767	32.300	339.067

NET ZERO, ENERGY AND TRANSPORT

Schedule 3.5 Motorways and Trunk Roads
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	547.256	257.800	805.056
Proposed changes	-0.092	0.000	-0.092
ABR Proposed Budget	547.164	257.800	804.964
Summary of proposed changes			
Miscellaneous minor transfers	-0.092	0.000	-0.092
	-0.092	0.000	-0.092

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	547.164	257.800	804.964
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	547.164	257.800	804.964
Budget Analysis			
Capital Land & Works	0.000	155.700	155.700
Forth & Tay Bridge Authorities	2.507	0.000	2.507
M&T Other Current Expenditure	20.506	0.000	20.506
Network Strengthening	104.400	0.000	104.400
Queensferry Crossing	0.000	2.100	2.100
Roads Depreciation	135.400	0.000	135.400
Roads Improvements	46.208	0.000	46.208
Routine & Winter Maintenance	106.914	0.000	106.914
Structural Repairs	0.000	100.000	100.000
Motorway & Trunk Roads PPP/PFI	131.229	0.000	131.229
Net Expenditure	547.164	257.800	804.964

NET ZERO, ENERGY AND TRANSPORT

**Schedule 3.6 Ferry Services
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	282.475	14.817	297.292
Proposed changes	0.388	0.000	0.388
ABR Proposed Budget	282.863	14.817	297.680
Summary of proposed changes			
Miscellaneous minor transfers	0.388	0.000	0.388
	0.388	0.000	0.388

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	282.863	14.817	297.680
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	282.863	14.817	297.680
Budget Analysis			
Support for Ferry Services	241.688	0.000	241.688
Vessels and Piers	41.175	14.817	55.992
Net Expenditure	282.863	14.817	297.680

NET ZERO, ENERGY AND TRANSPORT

**Schedule 3.7 Air Services
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	107.825	0.000	107.825
Proposed changes	8.900	0.000	8.900
ABR Proposed Budget	116.725	0.000	116.725
Summary of proposed changes			
Additional funding to support Highlands and Islands Airport Limited	8.900	0.000	8.900
	8.900	0.000	8.900

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	116.725	0.000	116.725
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	116.725	0.000	116.725
Budget Analysis			
Highlands & Islands Airports Limited	100.497	0.000	100.497
Support for Air Services	16.228	0.000	16.228
Support for Prestwick Airport	0.000	0.000	0.000
Net Expenditure	116.725	0.000	116.725

NET ZERO, ENERGY AND TRANSPORT

**Schedule 3.8 Scottish Forestry
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	82.730	1.000	83.730
Proposed changes	-3.810	0.000	-3.810
ABR Proposed Budget	78.920	1.000	79.920
Summary of proposed changes			
Transfer to Agricultural Support and Related Services for delivery of SRDP Business Development Schemes.	-10.500	0.000	-10.500
Transfer from Transport Scotland for the Strategic Timber Transport Scheme.	5.000	0.000	5.000
Transfer from Agricultural Transformation Fund for Harvesting and Processing plus Woodland Creations.	1.500	0.000	1.500
Miscellaneous minor transfers	0.190	0.000	0.190
	-3.810	0.000	-3.810

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	78.920	1.000	79.920
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	78.920	1.000	79.920
Budget Analysis			
Programme and Running Costs	21.020	1.000	22.020
Depreciation	0.100	0.000	0.100
Policy Regulation and Administration	0.000	0.000	0.000
Woodland Grants	68.300	0.000	68.300
EC Receipts	-10.500	0.000	-10.500
Net Expenditure	78.920	1.000	79.920

NET ZERO, ENERGY AND TRANSPORT

**Schedule 3.9 Forestry and Land Scotland
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	37.450	0.000	37.450
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	37.450	0.000	37.450
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	37.450	0.000	37.450
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	37.450	0.000	37.450
Budget Analysis			
Forestry and Land Scotland Resource	15.350	0.000	15.350
Forestry and Land Scotland Capital	22.100	0.000	22.100
Net Expenditure	37.450	0.000	37.450

NET ZERO, ENERGY AND TRANSPORT

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	90.673	0.000	90.673
Proposed changes	-0.575	0.000	-0.575
ABR Proposed Budget	90.098	0.000	90.098
Summary of proposed changes			
Miscellaneous minor transfers	-0.575	0.000	-0.575
	-0.575	0.000	-0.575

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	90.098	0.000	90.098
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	90.098	0.000	90.098
Budget Analysis			
Strategic Policy, Research and Sponsorship	5.246	0.000	5.246
Economic & Other Surveys	4.537	0.000	4.537
Programmes of Research	49.980	0.000	49.980
Royal Botanic Garden, Edinburgh	30.335	0.000	30.335
Net Expenditure	90.098	0.000	90.098

NET ZERO, ENERGY AND TRANSPORT

**Schedule 3.11 Environmental Services
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	184.002	16.700	200.702
Proposed changes	17.959	-17.300	0.659
ABR Proposed Budget	201.961	-0.600	201.361
Summary of proposed changes			
Technical Adjustment to the Zero Waste budget	17.300	-17.300	0.000
Transfer to Local Government for the Nature Restoration Fund	-5.000	0.000	-5.000
	2.750	0.000	2.750
Transfer from Tourism for visitor management activity			
Transfer from Energy for the Zero Waste Energy Workplan	2.694	0.000	2.694
Miscellaneous minor transfers	0.215	0.000	0.215
	17.959	-17.300	0.659

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	201.961	-0.600	201.361
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	201.961	-0.600	201.361
Budget Analysis			
Natural Resources, Peatland & Flooding	37.484	-0.100	37.384
National Parks	17.369	0.000	17.369
Environmental Quality	10.323	0.000	10.323
Scottish Environment Protection Agency	42.330	0.000	42.330
Scottish Natural Heritage	51.657	0.000	51.657
Zero Waste	42.798	-0.500	42.298
Net Expenditure	201.961	-0.600	201.361

NET ZERO, ENERGY AND TRANSPORT

**Schedule 3.12 Land Reform
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	16.400	0.000	16.400
Proposed changes	-1.435	0.000	-1.435
ABR Proposed Budget	14.965	0.000	14.965
Summary of proposed changes			
Transfer to Registers of Scotland for the development of the Register of Persons Holding a Controlled Interest	-1.435	0.000	-1.435
	-1.435	0.000	-1.435

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	14.965	0.000	14.965
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	14.965	0.000	14.965
Budget Analysis			
Land Reform	13.439	0.000	13.439
Scottish Land Commission	1.526	0.000	1.526
Net Expenditure	14.965	0.000	14.965

NET ZERO, ENERGY AND TRANSPORT

**Schedule 3.13 Climate Change and Land Managers Renewables Fund
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	31.801	0.000	31.801
Proposed Changes	-1.777	0.000	-1.777
ABR Proposed Budget	30.024	0.000	30.024
Summary of proposed changes			
Transfer of policy responsibility for the Green Growth Accelerator from Infrastructure & Investment Division to Climate Change Division.	1.000	0.000	1.000
Transfer of responsibility for the remainder of the Climate Challenge Fund to the regeneration unit.	-2.435	0.000	-2.435
Miscellaneous minor transfers	-0.342	0.000	-0.342
	-1.777	0.000	-1.777

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	30.024	0.000	30.024
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	30.024	0.000	30.024
Budget Analysis			
Climate Change - Policy Development & Implementation	1.550	0.000	1.550
Land Managers Renewables Fund	0.500	0.000	0.500
Sustainable Action Fund	27.974	0.000	27.974
Net Expenditure	30.024	0.000	30.024

NET ZERO, ENERGY AND TRANSPORT

**Schedule 3.14 Scottish Water
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	-96.114	238.630	142.516
Proposed changes	-1.888	0.000	-1.888
ABR Proposed Budget	-98.002	238.630	140.628
Summary of proposed changes			
Release of emerging/planned underspend to support priorities	-1.200	0.000	-1.200
Miscellaneous minor transfers	-0.688	0.000	-0.688
	-1.888	0.000	-1.888

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	-98.002	238.630	140.628
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	-98.002	238.630	140.628
Budget Analysis			
Hydro Nation	2.820	0.000	2.820
Interest on Voted Loans	-103.000	0.000	-103.000
Drinking Water Quality Regulator	0.478	0.000	0.478
Private Water	1.700	0.000	1.700
Voted Loans	0.000	238.630	238.630
Net Expenditure	-98.002	238.630	140.628

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

NET ZERO, ENERGY AND TRANSPORT

Schedule 3.15 NZET Central Government Grants to Local Authorities
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	58.447	0.000	58.447
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	58.447	0.000	58.447
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	58.447	0.000	58.447
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	58.447	0.000	58.447
Budget Analysis			
Support for Inter-Island Ferries	19.193	0.000	19.193
Cycling, Walking & Safer Routes	23.927	0.000	23.927
Heat Networks Early Adopters Challenge Fund	0.000	0.000	0.000
Regional Transport Partnership	15.327	0.000	15.327
Net Expenditure	58.447	0.000	58.447

RURAL AFFAIRS AND ISLANDS

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	927.737	35.400	963.137
Changes Proposed			
<i>Funding Changes</i>	45.971	0.000	45.971
<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>	7.161	0.000	7.161
Total changes proposed	53.132	0.000	53.132
Proposed Budget following Autumn Budget Revisions	980.869	35.400	1,016.269

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Agricultural Support and Related Services	816.052	27.700	843.752
Rural Services	45.674	0.000	45.674
Fisheries & Aquaculture Grants	20.400	0.000	20.400
Marine	88.204	7.700	95.904
Islands Plan	10.463	0.000	10.463
Total Expenditure Limit	980.793	35.400	1,016.193
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	980.869	35.400	1,016.269

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

**Schedule 3.1 Agricultural Support & Related Services
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	778.445	27.700	806.145
Proposed changes	37.607	0.000	37.607
ABR Proposed Budget	816.052	27.700	843.752
Summary of proposed changes			
Additional funding for delivery of Bew (Convergence) funding and Pillar 1 schemes	34.000	0.000	34.000
Transfer from Scottish Forestry for delivery of SRDP Business Development Schemes.	10.500	0.000	10.500
Transfer of responsibility for Leader Community-Led Local Development (CLLD) administration to Rural Cohesion Division.	-3.000	0.000	-3.000
Transfer to Scottish Forestry for Harvesting and Processing plus Woodland Creations.	-1.500	0.000	-1.500
Miscellaneous minor transfers	-2.393	0.000	-2.393
	37.607	0.000	37.607

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	816.052	26.800	842.852
Less: Retained Income	0.000	0.900	0.900
Capital Receipts Applied	0.000	0.000	0.000
	816.052	27.700	843.752
Budget Analysis			
CAP Pillar 1 Basic Payments	282.000	0.000	282.000
CAP Pillar 1 Greening Payments	142.000	0.000	142.000
CAP Pillar 1 Other Payments	68.107	0.000	68.107
Broadband	0.000	0.000	0.000
Agri Environmental Measures	34.200	0.000	34.200
Business Development	27.600	0.000	27.600
CAP Compliance Improvements	0.000	0.000	0.000
Crofting Assistance	1.661	-0.900	0.761
EU Income	-24.000	0.000	-24.000
Forestry	0.200	0.000	0.200
Leader	7.400	0.000	7.400
Less Favoured Area Support Scheme	65.500	0.000	65.500
ARE Operations (including Non-Cash)	136.384	8.600	144.984
Technical Assistance	0.100	0.000	0.100
Convergence Funding	51.400	0.000	51.400
Agricultural Transformation Fund	23.500	20.000	43.500
Net Expenditure	816.052	27.700	843.752

RURAL AFFAIRS AND ISLANDS

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

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	42.083	0.000	42.083
Proposed Changes	3.591	0.000	3.591
ABR Proposed Budget	45.674	0.000	45.674
Summary of proposed changes			
Transfer of responsibility for Leader Community-Led Local Development (CLLD) administration to Rural Cohesion Division.	3.000	0.000	3.000
Miscellaneous minor transfers	0.591	0.000	0.591
	3.591	0.000	3.591

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	45.674	0.000	45.674
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	45.674	0.000	45.674
Budget Analysis			
Agricultural & Horticultural Advice & Support	1.860	0.000	1.860
Animal Health	19.107	0.000	19.107
Crofting Commission	3.200	0.000	3.200
Food Industry Support	10.797	0.000	10.797
Rural Cohesion	5.831	0.000	5.831
Veterinary Surveillance	4.879	0.000	4.879
Net Expenditure	45.674	0.000	45.674

RURAL AFFAIRS AND ISLANDS

Schedule 3.3 Fisheries & Aquaculture Grants
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	20.400	0.000	20.400
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	20.400	0.000	20.400
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	20.400	0.000	20.400
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	20.400	0.000	20.400
Budget Analysis			
EU Fisheries Grants	14.100	0.000	14.100
Fisheries Transition Fund	14.500	0.000	14.500
Fisheries Harbour Grants	1.000	0.000	1.000
Marine EU Income	-9.200	0.000	-9.200
Net Expenditure	20.400	0.000	20.400

RURAL AFFAIRS AND ISLANDS

**Schedule 3.4 Marine
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	76.233	7.700	83.933
Proposed changes	11.971	0.000	11.971
ABR Proposed Budget	88.204	7.700	95.904
Summary of proposed changes			
Additional funding to enable distribution to Local Government of Crown Estates Net revenues.	11.971	0.000	11.971
	11.971	0.000	11.971

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	88.204	7.700	95.904
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	88.204	7.700	95.904
Budget Analysis			
Marine Scotland	88.204	7.700	95.904
Net Expenditure	88.204	7.700	95.904

RURAL AFFAIRS AND ISLANDS

**Schedule 3.5 Islands Plan
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	10.500	0.000	10.500
Proposed changes	-0.037	0.000	-0.037
ABR Proposed Budget	10.463	0.000	10.463
Summary of proposed changes			
Miscellaneous minor transfers	-0.037	0.000	-0.037
	-0.037	0.000	-0.037

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	10.463	0.000	10.463
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	10.463	0.000	10.463
Budget Analysis			
Islands Plan	10.463	0.000	10.463
Net Expenditure	10.463	0.000	10.463

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	271.882	0.000	271.882
Changes Proposed			
<i>Funding Changes</i>	23.812	0.000	23.812
<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>	-2.219	0.000	-2.219
Total changes proposed	21.593	0.000	21.593
Proposed Budget following Autumn Budget Revision	293.475	0.000	293.475

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Culture & Major Events	189.572	0.000	189.572
External Affairs	29.949	0.000	29.949
Historic Environment Scotland	73.954	0.000	73.954
Total Expenditure Limit	293.475	0.000	293.475
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	293.475	0.000	293.475

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	169.045	0.000	169.045
Proposed changes	21.450	0.000	21.450
ABR Proposed Budget	190.495	0.000	190.495
Summary of proposed changes			
Additional funding for Culture	25.000	0.000	25.000
Contribution from Transport Scotland to take advantage of the opportunity of the UCI Cycling World Championships to showcase the progress and further the promotion of active travel	1.000	0.000	1.000
Transfer from Major Events budget to Visit Scotland for the Scottish Open	-1.800	0.000	-1.800
Transfer to VisitScotland from the Major Events budget to support gateway events	-1.250	0.000	-1.250
Transfer to VisitScotland from the Major Events budget for the UCI Cycling World Championships	-1.500	0.000	-1.500
Miscellaneous minor transfers	-0.923	0.000	-0.923
	21.450	0.000	-5.473

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	179.892	0.000	179.892
<i>Less:</i> Retained Income	9.680	0.000	9.680
Capital Receipts Applied	0.000	0.000	0.000
	189.572	0.000	189.572
Budget Analysis			
Culture and Major Events Staffing	4.730	0.000	4.730
Creative Scotland & Other Arts	86.956	0.000	86.956
Cultural Collections	69.433	0.000	69.433
National Performing Companies	22.862	0.000	22.862
Major Events and Themed Years	3.450	0.000	3.450
Architecture and Place	1.741	0.000	1.741
Royal and Ceremonial	0.400	0.000	0.400
Net Expenditure	189.572	0.000	189.572

CONSTITUTION, EXTERNAL AFFAIRS AND CULTURE

Schedule 3.2 External Affairs**Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	29.937	0.000	29.937
Proposed changes	0.012	0.000	0.012
ABR Proposed Budget	29.949	0.000	29.949
Summary of proposed changes			
Miscellaneous Minor Transfers	0.012	0.000	0.012
	0.012	0.000	0.012

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	29.949	0.000	29.949
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	29.949	0.000	29.949
Budget Analysis			
International & European Relations	29.849	0.000	29.849
British Irish Council	0.100	0.000	0.100
Net Expenditure	29.949	0.000	29.949

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	72.900	0.000	72.900
Proposed Changes	1.054	0.000	1.054
ABR Proposed Budget	73.954	0.000	73.954
Summary of proposed changes			
Miscellaneous minor transfers	1.054	0.000	1.054
	0.000	0.000	0.000
	1.054	0.000	1.054

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	95.354	0.000	95.354
<i>Less:</i> Retained Income	-21.400	0.000	-21.400
Capital Receipts Applied	0.000	0.000	0.000
	73.954	0.000	73.954
Budget Analysis			
Operational Costs	73.954	0.000	73.954
Net Expenditure	73.954	0.000	73.954

DEPUTY FIRST MINISTER AND COVID RECOVERY

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	56.936	0.000	56.936
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>	7.808	0.000	7.808
Total changes proposed	7.808	0.000	7.808
Proposed Budget following Autumn Budget Revision	64.744	0.000	64.744

	Operating £m	Capital £m	Total £m
Expenditure Limit:			
Governance & Reform	4.619	0.000	4.619
Government Business and Constitutional Relations	60.125	0.000	60.125
Total Expenditure Limit	64.744	0.000	64.744
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	64.744	0.000	64.744

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

**Schedule 3.1 Governance and Reform
Details of Proposed Budget**

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	4.058	0.000	4.058
Proposed changes	0.561	0.000	0.561
ABR Proposed Budget	4.619	0.000	4.619
Summary of proposed changes			
Miscellaneous minor transfers	0.561	0.000	0.561
	0.561	0.000	0.561
Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	4.619	0.000	4.619
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	4.619	0.000	4.619
Budget Analysis			
Public Service Reform and Community Empowerment	4.619	0.000	4.619
Net Expenditure	4.619	0.000	4.619

DEPUTY FIRST MINISTER AND COVID RECOVERY

Schedule 3.2 Government Business and Constitutional Relations
Details of Proposed Budget

Proposed Changes	Operating £m	Capital £m	Total £m
Original Budget	52.878	0.000	52.878
Proposed changes	7.247	0.000	7.247
ABR Proposed Budget	60.125	0.000	60.125
Summary of proposed changes			
Transfer of Resilience Budgets from Justice	3.918	0.000	3.918
Transfer from Health & Social Care IRO C-19 Analysis Division	1.990	0.000	1.990
Transfer from Health & Social Care IRO Directorate for Covid Co-ordination	1.990	0.000	1.990
Miscellaneous Minor Transfers	-0.651	0.000	-0.651
	7.247	0.000	7.247

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	60.125	0.000	60.125
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	60.125	0.000	60.125
Budget Analysis			
Office of the Chief Researcher	0.510	0.000	0.510
Local Government Elections	2.205	0.000	2.205
Boundary Commission	0.437	0.000	0.437
Scottish Parliamentary Elections	34.930	0.000	34.930
Government Business and Constitution Relations Policy and Coordination	22.043	0.000	22.043
Net Expenditure	60.125	0.000	60.125

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	151.900	4.800	156.700
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>	5.000	0.000	5.000
Total changes proposed	5.000	0.000	5.000
Proposed Budget following Autumn Budget Revision	156.900	4.800	161.700

	Operating £m	Capital £m	Total £m
Expenditure Limit: The Crown Office and Procurator Fiscal Service	156.900	4.800	161.700
Total Expenditure Limit	156.900	4.800	161.700
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	156.900	4.800	161.700

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	151.900	4.800	156.700
Proposed changes	5.000	0.000	5.000
ABR Proposed Budget	156.900	4.800	161.700
Summary of Proposed changes			
Transfer from Justice for Court Recovery	5.000	0.000	5.000
	5.000	0.000	5.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	156.900	4.800	161.700
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	156.900	4.800	161.700
Budget Analysis			
Staff Costs	117.250	0.000	117.250
Office Costs	3.800	0.000	3.800
Case Related	16.700	0.000	16.700
Centrally Managed Costs	19.150	0.000	19.150
Capital Expenditure	0.000	4.800	4.800
Net Expenditure	156.900	4.800	161.700

Income to be surrendered	0.000
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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	61.361	3.000	64.361
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>	-0.010	0.000	-0.010
Total changes proposed	-0.010	0.000	-0.010
Proposed Budget following Autumn Budget Revision	61.351	3.000	64.351

	Operating £m	Capital £m	Total £m
Expenditure Limit: National Records of Scotland	61.351	3.000	64.351
Total Expenditure Limit	61.351	3.000	64.351
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	61.351	3.000	64.351

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	61.361	3.000	64.361
Proposed Changes	-0.010	0.000	-0.010
ABR Proposed Budget	61.351	3.000	64.351
Summary of proposed changes			
Minor transfers	-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	61.351	3.000	64.351
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	61.351	3.000	64.351
Budget Analysis			
Administration Costs	68.343	0.000	68.343
Capital Expenditure	0.000	3.000	3.000
Less Income	-6.992	0.000	-6.992
Net Expenditure	61.351	3.000	64.351

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	3.580	0.000	3.580
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	3.580	0.000	3.580

	Operating £m	Capital £m	Total £m
Expenditure Limit: Office of the Scottish Charity Regulator	3.580	0.000	3.580
Total Expenditure Limit	3.580	0.000	3.580
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	3.580	0.000	3.580

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	3.580	0.000	3.580
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	3.580	0.000	3.580
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	3.580	0.000	3.580
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	3.580	0.000	3.580
Budget Analysis			
OSCR Administration Costs	3.580	0.000	3.580
Net Expenditure	3.580	0.000	3.580

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	128.313	8.000	136.313
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>	29.199	1.769	30.968
Total changes proposed	29.199	1.769	30.968
Proposed Budget following Autumn Budget Revision	157.512	9.769	167.281

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Courts and Tribunals Service	157.512	9.769	167.281
Total Expenditure Limit	157.512	9.769	167.281
UK Funded AME:	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	157.512	9.769	167.281

Total Limit on Income (accruing resources)	46.000
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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	128.313	8.000	136.313
Proposed changes	29.199	1.769	30.968
ABR Proposed Budget	157.512	9.769	167.281
Summary of proposed changes			
Transfer from Justice is to support the 'Recover, Renew, Transform' Programme	24.498	0.000	24.498
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.	3.006	0.000	3.006
Transfer from Social Security to fund the development of a suitable digital platform to manage Social Security appeals demand	0.000	1.769	1.769
Miscellaneous Minor Transfers	1.695	0.000	1.695
	29.199	1.769	30.968

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	198.712	9.769	208.481
<i>Less:</i> Retained Income	-41.200	0.000	-41.200
Capital Receipts Applied	0.000	0.000	0.000
	157.512	9.769	167.281
Budget Analysis			
Operating Expenditure	198.760	0.000	198.760
Less Civil Fees	-29.858	0.000	-29.858
Less Other Income (SCTS)	-11.390	0.000	-11.390
Scottish Courts and Tribunals Service Capital	0.000	9.769	9.769
Net Expenditure	157.512	9.769	167.281

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	2.005	0.000	2.005
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	2.005	0.000	2.005

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Fiscal Commission	2.005	0.000	2.005
Total Expenditure Limit	2.005	0.000	2.005
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	2.005	0.000	2.005

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	2.005	0.000	2.005
Proposed Changes	0.000	0.000	0.000
ABR Proposed Budget	2.005	0.000	2.005
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	2.005	0.000	2.005
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	2.005	0.000	2.005
Budget Analysis			
Scottish Fiscal Commission	2.005	0.000	2.005
Net Expenditure	2.005	0.000	2.005

REVENUE SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	6.596	0.500	7.096
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	6.596	0.500	7.096

	Operating £m	Capital £m	Total £m
Expenditure Limit: Revenue Scotland	6.596	0.500	7.096
Total Expenditure Limit	6.596	0.500	7.096
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	6.596	0.500	7.096

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	6.596	0.500	7.096
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	6.596	0.500	7.096
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	6.596	0.500	7.096
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	6.596	0.500	7.096
Budget Analysis			
Administration Costs	6.596	0.500	7.096
Net Expenditure	6.596	0.500	7.096

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	22.217	3.000	25.217
Changes Proposed			
<i>Funding Changes</i>	-11.779	0.000	-11.779
<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>	0.515	1.435	1.950
Total changes proposed	-11.264	1.435	-9.829
Proposed Budget following Autumn Budget Revision	10.953	4.435	15.388

	Operating £m	Capital £m	Total £m
Expenditure Limit: Registers of Scotland	10.953	4.435	15.388
Total Expenditure Limit	10.953	4.435	15.388
UK Funded AME: Total UK Funded AME	0.000	0.000	0.000
	0.000	0.000	0.000
Other Expenditure: Total Other Expenditure	0.000	0.000	0.000
	0.000	0.000	0.000
Total Budget	10.953	4.435	15.388

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	22.217	3.000	25.217
Proposed changes	-11.264	1.435	-9.829
ABR Proposed Budget	10.953	4.435	15.388
Summary of proposed changes			
Funding released for redeployment	-11.779	0.000	-11.779
Transfer from Land Reform	0.000	1.435	1.435
Miscellaneous Minor Transfers	0.515	0.000	0.515
	-11.264	1.435	-9.829

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	10.953	4.435	15.388
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	10.953	4.435	15.388
Budget Analysis			
Registers of Scotland	10.953	4.435	15.388
Net Expenditure	10.953	4.435	15.388

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	19.500	0.000	19.500
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	19.500	0.000	19.500

	Operating £m	Capital £m	Total £m
Expenditure Limit: Food Standards Agency	19.150	0.000	19.150
Total Expenditure Limit	19.150	0.000	19.150
UK Funded AME: Total UK Funded AME	0.350	0.000	0.350
Other Expenditure : Total Other Expenditure	0.000	0.000	0.000
Total Budget	19.500	0.000	19.500

Total Limit on Income (accruing resources)	4.000
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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	19.500	0.000	19.500
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	19.500	0.000	19.500
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	16.000	0.000	16.000
<i>Less:</i> Retained Income	3.500	0.000	3.500
Capital Receipts Applied	0.000	0.000	0.000
	19.500	0.000	19.500
Budget Analysis			
Administration-	19.500	0.000	19.500
Capital Expenditure-	0.000	0.000	0.000
Net Expenditure	19.500	0.000	19.500

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	4.914	0.200	5.114
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	4.914	0.200	5.114

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Housing Regulator	4.914	0.200	5.114
Total Expenditure Limit	4.914	0.200	5.114
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	4.914	0.200	5.114

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	4.914	0.200	5.114
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	4.914	0.200	5.114
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	4.914	0.200	5.114
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	4.914	0.200	5.114
Budget Analysis			
Scottish Housing Regulator-	4.914	0.200	5.114
Net Expenditure	4.914	0.200	5.114

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	5,853.800	0.000	5,853.800
Changes Proposed			
<i>Funding Changes</i>	0.000	0.000	0.000
<i>Technical Adjustments</i>	267.200	0.000	267.200
<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	267.200	0.000	267.200
Proposed Budget following Autumn Budget Revision	6,121.000	0.000	6,121.000

	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	4,228.000	0.000	4,228.000
Teachers' Pensions	1,893.000	0.000	1,893.000
Total UK Funded AME	6,121.000	0.000	6,121.000
Other Expenditure:			
Total Other Expenditure	0.000	0.000	0.000
Total Budget	6,121.000	0.000	6,121.000

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	3,931.000	0.000	3,931.000
Proposed changes	297.000	0.000	297.000
ABR Proposed Budget	4,228.000	0.000	4,228.000
Summary of proposed changes			
Increase in current service costs due to NHS pay rise	297.000	0.000	297.000
	297.000	0.000	297.000

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	6,246.800	0.000	6,246.800
<i>Less:</i> Retained Income	-2,018.800	0.000	-2,018.800
Capital Receipts Applied	0.000	0.000	0.000
	4,228.000	0.000	4,228.000
Budget Analysis			
NHS Pension Scheme Expenditure	6,246.800	0.000	6,246.800
Retained Income from employee and employer contributions and transfers received (NHS)	-2,018.800	0.000	-2,018.800
Net Expenditure	4,228.000	0.000	4,228.000

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	1,922.800	0.000	1,922.800
Proposed changes	-29.800	0.000	-29.800
ABR Proposed Budget	1,893.000	0.000	1,893.000
Summary of proposed changes			
Revised estimate of current service costs	-29.800	0.000	-29.800
	-29.800	0.000	-29.800

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	2,848.100	0.000	2,848.100
<i>Less:</i> Retained Income	-955.100	0.000	-955.100
Capital Receipts Applied	0.000	0.000	0.000
	1,893.000	0.000	1,893.000
Budget Analysis			
Teachers' Pension Scheme Expenditure	2,848.100	0.000	2,848.100
Teachers' Retained Income from employee and employer contributions and transfers received	-955.100	0.000	-955.100
Net Expenditure	1,893.000	0.000	1,893.000

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	123.460	1.000	124.460
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>	0.012	0.000	0.012
Total changes proposed	0.012	0.000	0.012
Proposed Budget following Autumn Budget Revision	123.472	1.000	124.472

	Operating £m	Capital £m	Total £m
Expenditure Limit: Scottish Parliament Corporate Body	121.472	1.000	122.472
Total Expenditure Limit	121.472	1.000	122.472
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	123.472	1.000	124.472

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	123.460	1.000	124.460
Proposed changes	0.012	0.000	0.012
ABR Proposed Budget	123.472	1.000	124.472
Summary of proposed changes			
Transfer to SHRC from Scottish Government re Death in Custody Review	0.012	0.000	0.012
	0.012	0.000	0.012

Proposed Budget following Autumn Budget Revision	Operating £m	Capital £m	Total £m
Gross Expenditure	123.472	1.000	124.472
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	123.472	1.000	124.472
Budget Analysis			
Administration Costs-	123.472	0.000	123.472
Capital Expenditure-	0.000	1.000	1.000
Net Expenditure	123.472	1.000	124.472

AUDIT SCOTLAND

Schedule 2.1 Total Changes for the Autumn Budget Revision

	Operating £m	Capital £m	Total £m
Total Budget in the Budget Act	10.814	0.250	11.064
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	10.814	0.250	11.064

	Operating £m	Capital £m	Total £m
Expenditure Limit: Audit Scotland	10.814	0.250	11.064
Total Expenditure Limit	10.814	0.250	11.064
UK Funded AME: Total UK Funded AME	0.000	0.000	0.000
Total UK Funded AME	0.000	0.000	0.000
Other Expenditure: Total Other Expenditure	0.000	0.000	0.000
Total Other Expenditure	0.000	0.000	0.000
Total Budget	10.814	0.250	11.064

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	10.814	0.250	11.064
Proposed changes	0.000	0.000	0.000
ABR Proposed Budget	10.814	0.250	11.064
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	10.814	0.250	11.064
<i>Less:</i> Retained Income	0.000	0.000	0.000
Capital Receipts Applied	0.000	0.000	0.000
	10.814	0.250	11.064
Budget Analysis			
Capital-	0.000	0.250	0.250
Support to Parliament & the Auditor General:			
Current expenditure-	17.334	0.000	17.334
<i>Less:</i> income from fees and charges-	-6.520	0.000	-6.520
Support to the Accounts Commission:			
Current expenditure-	12.217	0.000	12.217
<i>Less:</i> income from fees and charges-	-12.217	0.000	-12.217
Net Expenditure	10.814	0.250	11.064



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