

Guide to the ABR 2023-24 - Finance Update for FPAC

November 2023

Finance Update – 23 October 2023

For the Finance and Public Administration Committee

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A. Guide to the Autumn Budget Revision

1. The Autumn Budget Revision is part of the annual budget process. The budget process for 2023-24 commenced with the publication of the *Scottish Budget* and annual Budget Bill which provided details of the Scottish Government's spending plans. These plans were approved by the Scottish Parliament on 21 February 2023.
2. Once the Budget Act has been approved by the Scottish Parliament, there are usually two opportunities to amend the budget as the year progresses - the Autumn Budget Revision and a Spring Budget Revision.

A.1 Summary of the Autumn Budget Revision

3. The Autumn Budget Revision is routine parliamentary business that proposes amendments to better align the Government's budget with its planned spending profile.
4. The changes proposed in the Autumn Budget Revision result in an increase in the approved budget of £562.4 million from £59,643.5 million to £60,205.9 million.
5. The changes to the Budget are broken down in to four main areas:
 - A.2 - Funding changes to reflect deployment of available resources to portfolios (total net increase to the budget of £361.3 million);
 - A.3 - Whitehall transfers and HM Treasury allocations to the Scottish Government (£13.1 million); and
 - A.4 - Technical adjustments (net increase to the budget of £188.0 million);
 - A.5 - The transfer of resources between Scottish Government portfolios.
6. The main changes included under each heading are categorised in table 1.2 in the Budget Revision document and summarised below.

Scottish Government Portfolios	Budget Act	Funding Changes	Technical Changes	Whitehall transfers	Transfers within Scottish block	Autumn Budget Revision
	£'m	£'m	£'m	£'m	£'m	£'m
NHS, Health & Social Care	19,148.9	50.0	164.0	0.0	(1,059.6)	18,303.3
Social Justice	6,708.6	29.1	(0.5)	5.8	(80.4)	6,662.6
WEFWE	1,361.0	0.0	(0.8)	0.0	30.7	1,390.8
Education & Skills	4,854.5	0.5	(0.4)	5.8	(129.0)	4,731.4
Justice	3,194.3	44.0	(0.4)	1.3	(19.0)	3,220.3
Transport, Net Zero & Just Transition	4,336.8	0.0	4.4	0.0	(33.4)	4,307.8
Rural Affairs, Land Reform & Islands	1,227.0	(31.0)	(0.4)	0.0	(22.1)	1,173.4
CEAC	295.6	0.0	0.0	0.0	(24.0)	271.6
Deputy FM & Finance	11,013.5	266.6	8.8	0.1	1,315.8	12,604.9
COPFS	196.6	0.0	2.1	0.0	0.0	198.7
Scottish Government	52,336.8	359.2	176.7	13.1	(21.0)	52,864.7
Scottish Housing Regulator	6.0	0.0	0.7	0.0	0.0	6.6
National Records of Scotland	33.0	0.1	0.1	0.0	0.2	33.3
Office of the Scottish Charity Regulator	3.3	0.0	0.0	0.0	0.0	3.3
Scottish Courts and Tribunals Service	147.6	2.0	3.9	0.0	20.6	174.1
Scottish Fiscal Commission	2.5	0.0	(0.1)	0.0	0.0	2.4
Revenue Scotland	8.2	0.0	0.0	0.0	0.0	8.2
Registers of Scotland	10.4	0.0	0.6	0.0	0.3	11.2
Environmental Standards Scotland	2.9	0.0	0.0	0.0	0.0	2.9
Food Standards Scotland	23.0	0.0	0.0	0.0	0.0	23.0
Consumer Scotland	2.4	0.0	0.0	0.0	0.0	2.4
Scottish Teachers and NHS Pensions	6,921.0	0.0	0.0	0.0	0.0	6,921.0
Scottish Administration	59,497.1	361.3	181.8	13.1	0.0	60,053.2
Direct Funded Bodies						
Scottish Parliament Corporate Body	134.2	0.0	0.0	0.0	0.0	134.2
Audit Scotland	12.2	0.0	6.3	0.0	0.0	18.5
Total Scottish Budget	59,643.5	361.3	188.0	13.1	0.0	60,205.9

A.2 Funding Changes

7. Funding changes represent additional budget that provides spending power within portfolios and programmes, and also some deductions where funding has been returned to the centre for redeployment elsewhere. Table 1.2 provides the funding changes on a net basis by portfolio of £361.3 million, however the gross impact is shown below.

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

A.2.1 Gross Funding Changes

8. £266.6 million of additional resource funding has been provided to the Deputy First Minister and Finance portfolio as part of the budget revision. The vast majority of this funding, £264.5 million, has been provided to **Local Government** through the general revenue grant.
9. Funding for Local Government has increased over time since the original budget was laid. The tables below sets out how support for teachers and non-teaching pay has evolved over this time period.

Teacher's pay deal	£'m
Final 1% uplift for 2022-23 Teachers pay offer, not included within 2023-24 Scottish Budget baseline	32.8
Contribution to 2023-24 Teachers Pay deal of March 2023	155
Teachers pay element of £140m contribution to Local Government Pay at 2023-24 Scottish Budget	50
Total Funding for Teacher's pay deals	237.8
Funding provided to Local Government at ABR	(109.5)
Amounts already within Local Government settlement	(50.0)
Balance to be provided at SBR	78.3
Held within Learning to be transferred at SBR	(52.5)
Additional contribution to be funded through savings, reprioritisations and improved funding position by SBR	(25.8)

10. On teacher's pay £109.5 million has been formally allocated to the General Revenue Grant as part of the Autumn Budget Revision. The table above shows how the remaining amounts will be funded as part of the Spring Budget Revision.

Non-Teaching staff pay offer	£'m
Scottish Budget 2023-24 - Stage 3 commitment	100.0
Further Scottish Government contribution provided at ABR	55.0
Total funding for non-teaching staff pay offer	155.0
Funding provided at ABR	(155.0)
Balance to be provided at SBR	0.0

11. At stage 3 of the 2023-24 Budget the Deputy First Minister announced the provision of £100 million of additional support for local authorities to assist councils in making a meaningful pay offer for non-teaching staff, recognising the critical role that those staff play in delivering front line services. This amount has been formally allocated to the General Revenue Grant alongside an additional £55 million contribution from the Scottish Government.
12. In total, across teaching and non-teaching staff, the Autumn Budget Revision allocates £264.5 million to Local Government, with £52.5 million redeployed to Learning within the Education and Skills portfolio, which will ultimately be utilised to support teacher's pay. Final transfers of funding will take place in the Spring Budget Revision with the details outlined in the table below.

13. Within the **Justice** portfolio £44 million has been provided to Police Pensions to help fund a gap between the budget provided at the start of the year and current forecast of costs. Police and Fire Pensions are a volatile demand led budget which is subject to significant changes to forecasts over the course of a financial year. Pressures have historically been managed in-year and it is likely a further revision to the budget will be required at the Spring Budget Revision as forecasts continue to be adjusted.
14. £50 million of capital funding is being provided to the **NHS Recovery, Health and Social Care** portfolio to support delivery of services in the current, challenging economic conditions.
15. The **Social Justice** portfolio is receiving an additional £30 million of resource budget for Ukrainian Resettlement costs as part of the Scottish Government's ongoing commitment to the displaced people of Ukraine.
16. As a broadly demand-led cost, Ukraine Resettlement has proven more expensive in 2023-24 than was originally anticipated at Budget time, due to the popularity of the super sponsor scheme. Work is ongoing to hold costs as low as possible, but the budget transfer recognises these higher than expected costs. By investing a further £30m we will continue to provide an high standard of welcome and resettlement support in line with our recent Warm Scots Future policy publication
17. £2 million of capital funding has been provided to the **Scottish Courts and Tribunal Service**. This is primarily to fund the fully digital end-to-end Civil Justice Service, which is building on the existing Civil Online and Integrated Case management System, to address gaps in the provision of on-line capability in the Court of Session and Sheriff Courts.

A.2.2 Reductions to Portfolios

18. £52.5 million within the **Education and Skills** portfolio has been redeployed to Learning to support teachers' pay pressures. This amount includes £46 million of necessary reprioritisation from the additional budget provided to the Scottish Funding Council for colleges and universities as part of the Scottish Budget 2023-24.
19. A further £6.5 million of reprioritisations decisions have been made to help provide this funding to learning. These are primarily within the Lifelong Learning – International Activity budget line.
20. The **Rural Affairs, Land Reform and Islands** portfolio has been reduced by £31 million as part of the budget revision.
21. £14 million of this funding has been surrendered by Agricultural Support and Related Services. These amounts will be re-profiled into future financial years with no loss of funding.
22. A further £6 million of savings have been achieved through reducing the subsidy provided to Forestry & Land Scotland. Forestry & Land Scotland are an executive agency who earn the majority of their funding from trading activities. Due to this trading role, they have the ability to build up cash reserves. The £6 million saving will be a direct switch for trading reserves and will therefore not have an impact on operational delivery or achieving targets. This funding will be provided back to Forestry & Land Scotland as required in future years.

23. £3 million of budget has been returned by Scottish Forestry. This reflects reduced forecasts associated with demand led schemes.
24. Similarly, £2.3 million has been returned by Natural Resources following a review and finalisation of annuals plans for the financial year which have identified expected costs to be lower than previously anticipated.
25. Marine Scotland have been able to surrender £2 million of budget following savings exercises involving enhanced recruitment controls, maximising income and continuing focus on delivering operational efficiencies.
26. Resource budget of £2.9 million from Rural Services and £0.8 million Land Reform has been returned on the basis that compensating capital budget will be provided at the Spring Budget Revision. This funding is expected to emerge from capital slippage from within the portfolio.
27. There has been a £0.9 million reduction to the **Social Justice** portfolio budget. This primarily relates to a £500k saving within Migration Strategy programme and £400k within Equality, Inclusion and Human Rights following the reprioritisation of Hate Crime and Violence Against Women and Girls marketing allocations. There is no impact on service from this saving as marketing allocations will be covered from forecast underspends within existing budgets.

A.3 Whitehall Transfers

28. There are five specific Whitehall transfers and allocations from HM Treasury recognised at the Autumn Budget Revision. The net positive impact on the Scottish Budget is £13.1 million.
29. The largest of the Whitehall transfers is the £5.795 million being provided to the Social Justice portfolio for the Debt Advice Levy. This will be used to fund essential debt advice services provided by a range of organisations across Scotland as per the requirements of HM Treasury.
30. The Education and Skills portfolio is receiving two Whitehall transfers totalling £5.8 million. £5.6 million of this funding is for the Ukraine Education Tariff. These amounts are passed on to Local Authorities for the costs of providing childcare and educational support to Ukrainian children and young people aged 2 to 18 who have entered the UK via the Resettlement Scheme. A further £0.2 million is provided for the National Cyber Security CyberFirst Programme.
31. The Justice portfolio will receive £1.3 million of UK Cyber Security Funding to fund various cyber-crime prevention projects, while the Deputy First Minister and Finance portfolio will receive £0.1 million for Hidden Economy Conditionality. This is HMRC's strategy for tackling the hidden economy - taxis, private hire vehicles and scrap metal dealers - by making licence renewals conditional on tax checks.

A.4 Technical Adjustments

32. In line with past years, the Autumn Budget Revision recognises a number of technical changes which are essentially budget neutral and do not provide additional spending power for, or detriment to, the Scottish Government. The net total changes in this year's Autumn Budget Revision are £188 million and are summarised below.

IFRS16 adjustments:

33. Following the implementation of International Financial Reporting Standard 16 ('IFRS 16') by the International Accounting Standards Board (IASB) the accounting treatment of leases has been significantly altered.
34. Previously a distinction was made between finance leases, where ownership transfers upon conclusion of the lease agreement, and operating leases, where ownership does not transfer. A finance lease was considered to be an asset of the lessee. The asset was recognised on the entity's balance sheet with a corresponding liability also recognised. An operating lease did not consider the lessee to own the asset. Neither the asset or the corresponding liability was recognised on the entities balance sheet and the annual rental fee was included as a resource costs.
35. IFRS 16 removes this distinction. If an entity enters into a lease where it has a right-of-use ('ROU') over an asset it must be recognised on the entity's balance sheet as an asset with the corresponding liability over the agreed length of lease.

36. As discussed with the committee as part of last year's budget revision the Scottish Government transitioned to IFRS 16 in 2022-23 with budgets adjusted to align with the new accounting treatment. We are currently in the second of a three year transition period with budget applied in-year to reflect the changes. The net total changes as a result of IFRS 16 are **£183 million**.
37. These changes provide additional capital and non-cash budget cover to be applied for existing and new assets under lease to allow for their reclassification and subsequent depreciation. There are also changes to the resource budget position to adjust for the elements of the rental costs that are now capitalised.
38. Ring-fenced budget cover is being provided by HM Treasury to support this change in accounting treatment and the Scottish Government's discretionary funding should not be impacted by these changes, subject to agreement with HM Treasury. Final IFRS16 budget cover requirements will be provided to Treasury ahead of the Supplementary Estimates exercise.

Other Technical Adjustments:

39. Other technical adjustments to the Expenditure Limit budget include £5 million in Rail services for the Sleeper Service related to a pre-payment in the year.

A.5 Internal Transfers

40. There are a number of internal transfers within the Scottish Block as part of the Autumn Budget Revision process. Transfers between and within portfolios are 'zero-sum'. The majority of internal transfers are moving budgets from the policy lead area, based on policy accountability at official level, to the appropriate delivery body. A number of transfers take place between core Scottish Government and Local Government, with the Verity House Agreement stating that current funding lines and in-year transfers will be reviewed in advance of the 2024-25 Budget Bill.

41. The significant budget internal transfers between portfolios include:

- Transfer from NHS Recovery, Health & Social Care to Local Government within the Deputy First Minister and Finance portfolio including funding for the Real Living Wage for staff providing direct Adult Social Care in commissioned services in the third and independent sectors (£333.5 million);
- Transfer from NHS Recovery, Health & Social Care to Local Government within the Deputy First Minister and Finance portfolio to support the investment in integration of Health Social Care (£257.2 million);
- Transfer from NHS Recovery, Health & Social Care to Local Government within the Deputy First Minister and Finance portfolio to provide funding to increase the capacity of care at home (£124 million);
- Transfer from NHS Recovery, Health & Social Care to Local Government within the Deputy First Minister and Finance portfolio to ensure delivery of the commitments set out in the Mental Health Transition and Recovery Plan (£120 million);
- Transfer from Education & Skills to Local Government within the Deputy First Minister and Finance portfolio to fund additional Teachers and Support Staff (£100 million);

- Transfer from NHS Recovery, Health & Social Care to Local Government within the Deputy First Minister and Finance portfolio to provide funding for the implementation of the Carers Act (£60.4 million);
- Transfer from NHS Recovery, Health & Social Care to Education and Skills portfolio to pay teaching grant for Nursery and Midwifery students (£57.8 million);
- Transfer from Social Justice to Local Government within the Deputy First Minister and Finance portfolio to distribute Discretionary Housing Payments (£55.7 million);
- Transfer from NHS Recovery, Health & Social Care to Local Government within the Deputy First Minister and Finance portfolio to provide Free Personal and Nursing Care to care home residents (£42.3 million);
- Transfer from Education & Skills to Local Government within the Deputy First Minister and Finance portfolio to provide funding for the delivery of the Whole Family Wellbeing Fund (£32 million).

B. Funding Position

42. Following the conclusion of the 2022-23 Spring Budget Revision the Minister for Community Wealth and Public Finance wrote to the committee suggesting that officials liaise directly with members to discuss the process, areas of further clarification and ways of working going forward to support transparency and scrutiny.
43. Discussions were held between committee and officials over the summer. One area that was highlighted as requiring additional clarity for members was around funding movements between the draft budget being published in December and subsequently being approved following Stage 3.
44. Following these discussions additional tables were included in the supporting document (tables 1.7c, 1.7d and 1.7e) which provide a detailed breakdown of the funding movements between the budget being set and Autumn Budget Revision.
45. The purpose of this section is to provide further analysis of how the funding position has moved since the Scottish Budget was set in December. During the Stage 3 debate in February the then Deputy First Minister made some additional funding commitments. These commitments were made as it was anticipated that there would be additional resource funding available through a combination of Barnett consequentials, Scotland Reserve carry forward and reduced borrowing costs.

B.1 Resource

46. Table 1.7c of the supporting document provides a reconciliation between the current fiscal resource funding position and the position outlined as part of the 2023-24 Scottish Budget. These figures exclude the impact of any IFRS16 budget cover as these amounts are non-discretionary funding which can only be used to cover IFRS16 transition adjustments as outlined in section A.4 above.
47. The total improvement in resource funding since the Scottish Budget is £324.9 million with all but £0.7 million of this funding having been allocated out as part of the budget revision.
48. The largest individual movement in resource funding relates to the Scotland Reserve carry forward amount of £180.6 million. The Minister for Community Wealth and Public Finance provided details of the provisional carry forward amount in his provisional outturn statement to the Scottish Parliament on 15 June 2023.
49. At the time the budget was set in December the in-year financial position remained extremely challenging and work was ongoing to ensure the budget would balance. Given the position it was not deemed prudent to make any assumption of a carry forward in the Scotland Reserve, with the exception of a Financial Transactions carry forward of £50 million.
50. Following continuous review of the in-year budget monitoring position at the beginning of 2023 it became apparent that some level of underspend would be achieved.

51. When the then Deputy First Minister made his commitments of additional funding as part of the Stage 3 debate this was because of the increasing likelihood of additional funds being available from Reserve carry forward, further Barnett consequentials and savings in other funding lines such as reduced borrowing costs.
52. The Scotland Reserve amounts are provisional and confirmation of further adjustments will be made following the conclusion of the Final Outturn process, with changes reflected in the Spring Budget Revision.
53. The Resource position has been further improved by £94.8 million of Barnett consequentials confirmed at the UK Government's Spring Budget Statement (£42.7 million) and the conclusion of the 2023-24 Main Estimates (£52.1 million).
54. These amounts are in addition to £20.2 million of funding received in 2023-24 relating to a Home Office comparability factor error identified in discussion with HM Treasury.
55. The funding position has been further improved by a reduction in borrowing costs, which are included as a deduction to the overall funding position. Final decisions on borrowing for 2022-23 were taken in late March 2023. Borrowing decisions are made at the end of the financial year when there is a far greater certainty on what the overall position will be, to ensure an informed decision.
56. At the time the budget was set in December 2022 assumptions were made on the level of capital and resource borrowing that would be undertaken for 2022-23. These impacted the assumed cost of borrowing in 2023-24. Final decisions on the quantum borrowed in 2022-23 as well as the interest rates applied have resulted in a reduction in borrowing costs of £6.4 for resource and £9.7 million for capital borrowing costs.
57. The final component of the improved resource funding position are the Machinery of Government budget cover transfers. In total £13.2 million of funding was transferred from HM Treasury and, as outlined in the Whitehall transfers paragraphs in section A of the Guide, these amounts have been transferred across portfolios to the specific budget lines.

B.2 Capital

58. Changes to the overall capital funding position total £50.2 million with £50 million having been allocated as part of the Autumn Budget Revision. This additional funding comes from two sources, additional Barnett consequentials and a carry forward in the Scotland Reserve.
59. As outlined in the resource section no Scotland Reserve carry forward assumption was included for either resource or capital as part of the Scottish Budget process. Following the conclusion of the provisional outturn exercise an underspend of £24.7 million was reported. This funding has been reflected in full as part of the Autumn Budget Revision. Any revisions to the Scotland Reserve position following final outturn will be reflected in the Spring Budget Revision
60. The second component relates to £25.5 million of Barnett consequentials received as part of the UK Governments Spring Statement.

B.3 Financial Transactions

61. The net movement in the Financial Transactions funding position since the Scottish Budget is just £1 million, however this is made up of two larger offsetting amounts.
62. The Scottish Budget assumed a £50 million Financial Transactions underspend in 2022-23 would be available to carry forward into 2023-24. As reported in the provisional outturn the underspend totalled £39 million, resulting in an £11 million shortfall.
63. This shortfall has been bridged by £12 million of Other FT funding. Which is expected to become available through a combination of anticipated changes through the final outturn process and some small emerging movements in the 2023-24 budget monitoring process.

B.4 Scotland Reserve

64. The current forecast Scotland Reserve position following provisional outturn is detailed below. There are a number of caveats to this position including:
- The closing balance for 2022-23 remains subject to any further adjustments through the final outturn process and the publication of the Scottish Government Accounts (noting of course that the Scottish Government Accounts underspend will differ to the Scotland Reserve underspend as they cover different reporting boundaries, with no loss of spending power).
 - The assumed drawdown for 2023-24 will be equal to the 2022-23 closing balance following these changes.
 - The forecast addition to the reserve (expected net underspends from 2023-24) is nil at this stage in the financial year given the challenging financial position.

	Resource	Capital	FTs	Total
	£m	£m	£m	£m
2022-23 Opening balance - Final Outturn	(604.7)	(81.1)	(13.6)	(699.4)
2022-23 Drawdowns	604.7	81.1	13.6	699.4
2022-23 Additions (provisional outturn)	(180.6)	(24.7)	(39.0)	(244.3)
2022-23 Closing balance (provisional outturn)	(180.6)	(24.7)	(39.0)	(244.3)
2023-24 Opening balance (provisional outturn)	(180.6)	(24.7)	(39.0)	(244.3)
2023-24 Planned Drawdowns	180.6	24.7	39.0	244.3
2023-24 Additions	-	-	-	-
2023-24 Closing balance	-	-	-	-

C. Scottish Budget comparators

65. In your letter to the Deputy First Minister the committee requested that 2024-25 Scottish Budget be presented so that the current year figures are compared to 2022-23 outturn and 2023-24 forecast outturn.
66. Clearly, this request relates directly to the budget revision process due to the large volume of internal transfers and technical changes which mean the starting budget position differs materially from the final budget and the outturn. It is not possible to do a like for like comparison between outturn and current budget figures as different factors require to be taken into account. This includes the impact of in-year transfers from policy areas to delivery bodies, technical changes and the impact of one-off funding changes.
67. For example, we are currently in the midst of a three year transition period for implementing IFRS16. For 2022-23 and 2023-24, changes to the budget were applied as part of the in-year budget position. With the transition period ending it is likely that the IFRS16 figures will be baselined into 2024-25 budget meaning a direct comparison to starting budgets are not possible.
68. Furthermore, the IFRS16 adjustments for 2022-23 are far higher than the figures in 2023-24 or 2024-25 as the first year of the transition has required far greater capital budget cover to cover existing leases. This would distort the prior year comparative and make it appear there has been a significant year on year cut to certain capital budgets in 2023-24.
69. A comparator follows for illustrative purposes, noting the caveats set out above:

2022-23						
Portfolio	Budget Bill	Internal Transfers	Funding Changes	IFRS16 Changes	Spring Budget Revision	Outturn
NHS Recovery Health & Social Care	18,043	(994)	738	85	17,872	17,832
Social Justice	5,680	(250)	181	(1)	5,610	5,570
WEFWE	1,869	(16)	(160)	5	1,697	1,602
Education and Skills	4,793	(202)	(515)	4	4,080	3,950
Justice	3,230	9	485	13	3,736	3,708
TNZJT	3,843	(8)	(45)	759	4,549	4,223
RALR&I	1,185	6	(80)	(2)	1,108	1,064
CEAC	370	(18)	(5)	7	353	348
DFM & Finance (includes LG)	17,009	1,472	1,067	6	19,555	19,850
COPFS	181	1	8	5	195	194
Scottish Parliament and Audit Scotland	140	-	7	0	147	145
Total	56,342	0	1,681	879	58,903	58,486

2023-24						
Portfolio	Budget Bill	Internal Transfers	Funding Changes	IFRS16 Changes	Autumn Budget Revision	Forecast Outturn
NHS Recovery Health & Social Care	19,152	(1,060)	50	168	18,311	18,311
Social Justice	6,718	(80)	35	0	6,673	6,673
WEFWE	1,386	31	-	6	1,423	1,423
Education and Skills	4,887	(129)	6	11	4,775	4,775
Justice	3,452	2	47	15	3,516	3,516
TNZJT	4,344	(33)	-	261	4,572	4,572
RALR&I	1,230	(22)	(31)	0	1,177	1,177
CEAC	343	(24)	0	0	320	320
DFM & Finance (includes LG)	17,958	1,316	267	9	19,550	19,550
COPFS	197	-	-	2	199	199
Scottish Parliament and Audit Scotland	146	-	-	6	153	153
Total	59,813	0	374	479	60,666	60,666

70. In her response of 17 October the Deputy First Minister advised she is currently giving careful consideration to the presentation of the 2024-25 Scottish Budget and any changes or additional disclosures that may be used.



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