

Final Outturn Report for the Scottish Budget for the year ended 31 March 2021

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December 2021



Scottish Government
Riaghaltas na h-Alba
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Purpose

1. The purpose of this report is to present a statement of final outturn for the financial year 2020-21 against the statutory limits authorised through the appropriate legislative processes by the Scottish Parliament.

Background

2. Building on the Scottish Government's 2020-21 Consolidated Accounts¹, this report summarises the financial outturn of the bodies within the Scottish Administration, to report against the statutory budget limits authorised by the Scottish Parliament.
3. This report also includes the outturn of other bodies funded directly from the Scottish Budget, the Scottish Parliamentary Corporate Body and Audit Scotland.

Scottish Budget approved by the Scottish Parliament

4. The Scottish Government's 2020-21 Consolidated Accounts¹ reports a final expenditure outturn of £50.1 billion against the approved budget of £50.7 billion, an underspend of £580 million.
5. Taking into account the other bodies included within the Scottish Administration boundary, the position show final expenditure outturn of £55.5 billion against the approved Parliamentary budget of £56.2 billion, an underspend of £638 million.
6. The inclusion of the directly-funded bodies completes the picture, where the overall reported position for the total Scottish Budget in 2020-21 shows an expenditure outturn of £55.7 billion against the approved Parliamentary budget of £56.3 billion, resulting in an underspend of £639 million which represents just over 1 per cent of budget.
7. More information on all budget variances can be found in the 2020-21 Scottish Government consolidated accounts¹.

Scottish Budget – HM Treasury

8. The Provisional Outturn statement announced in June also reported the position in terms of Scottish Government expenditure against the fiscal controls set by HM Treasury. The two sets of outturn information are not strictly comparable. The scope of what is included in this report is determined by the requirements of the Government's Financial Reporting Manual (FRoM) and covers elements that are not included within HM Treasury fiscal totals. The final 2020-21 outturn position against HM Treasury controls, which was broadly in line with the provisional outturn position, was confirmed with HM Treasury in December as £48.0 billion against a budget of £48.5 billion, resulting in an underspend of £426 million.

¹ <https://www.gov.scot/publications/scottish-government-consolidated-accounts-year-ended-31-march-2021/>

9. Under the current devolution settlement, the Scottish Parliament is not allowed to overspend its budget. As a consequence, the Scottish Government has consistently adopted a position of managing income and expenditure to ensure it remains within the budget limits that apply, but is able to carry forward some resources for use in a future years to match demand. No spending power is lost to the Scottish Budget as a result of the underspends set out here.

Taxes, Borrowing and the Scotland Reserve

10. The Fiscal Framework Outturn Report 2021² published by the Scottish Government on the 30 September provides information in relation to Scottish Income Tax, fully devolved taxes, the use of borrowing powers and the operation of the Scotland Reserve.

Summary

11. The Scottish Government's approach means that budgets are carefully managed across more than one year, with limited funding carried forward into the following year to support budget plans approved by the Scottish Parliament. This approach recognises that there are fluctuations in demand and associated costs across spending review periods, ensuring there is no loss of spending power in Scotland. Further details on the final 2020-21 figures are provided at Annex 1.

² <https://www.gov.scot/publications/fiscal-framework-outturn-report-2021/>

Annex 1 – 2020-21 Final Outturn

	Final Outturn £million	Budget £million	Over / (Under) £million
Total Scottish Government Consolidated Accounts*	50,121	50,701	-580
National Records of Scotland	51	54	-3
Office of the Scottish Charity Regulator	3	3	0
Scottish Courts and Tribunal Service	145	155	-10
Scottish Fiscal Commission	2	2	0
Revenue Scotland	7	7	0
Food Standards Scotland	17	19	-2
Scottish Housing Regulator	5	5	0
NHS & Teachers Pension Schemes	5,186	5,229	-43
Total Scottish Administration	55,537	56,175	-638
Scottish Parliament Corporate Body	111	112	-1
Audit Scotland	13	13	0
Total Scottish Budget	55,661	56,300	-639

*Detailed financial information with a breakdown by ministerial portfolio, including variance explanations, is available within the 2020-21 Scottish Government Consolidated Accounts³.

³ <https://www.gov.scot/publications/scottish-government-consolidated-accounts-year-ended-31-march-2021/>



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