

## Annex A Covid related spend for the year to 31 March 2021

Portfolio	Level 2	Activity	Resource/ Capital or FTs	12 months to 31 March 2021 £mil
Communities & Local Government	Third Sector	Corona Fund - Scottish Growth Scheme	FTs	32.5
Communities & Local Government	Third Sector	Various funds	Resource	85.6
Communities & Local Government	Housing	Tenant Hardship Fund	FTs	1
Communities & Local Government	Housing	PRS Emergency Landlord Fund	FTs	1
Communities & Local Government	Housing	SME Housebuilders Fund	FTs	17.8
Communities & Local Government	Housing	Fuel Poverty	Resource	3.8
Communities & Local Government	Housing	Discretionary Housing Payments	Resource	7
Communities & Local Government	Social Justice and Regeneration	Communities Fund - Food Fund – through LA's	Resource	30
Communities & Local Government	Social Justice and Regeneration	Additional Scottish Welfare Funds	Resource	22
Communities & Local Government	Social Justice and Regeneration	Addressing Financial Hardship	Resource	40
Communities & Local Government	Social Justice and Regeneration	Discretionary Housing Payments	Resource	8
Communities & Local Government	Social Justice and Regeneration	Free School Meals and Community Food	Resource	38.8
Communities & Local Government	Social Justice and Regeneration	Level 4 Social / Welfare Support	Resource	30
Communities & Local Government	Social Justice and Regeneration	Rapid Rehousing Transition Plans	Resource	5
Communities & Local Government	Social Justice and Regeneration	£100 Hardship Payments through LA's	Resource	31.6
Communities & Local Government	Social Justice and Regeneration	Regeneration Capital Grant Fund	Capital	12
Communities & Local Government	Social Justice and Regeneration	Town Centres Capital Fund	Capital	18
Communities & Local Government	Local Government	Communities Fund – Hardship Fund	Resource	50
Communities & Local Government	Local Government	Local Government Barnett Consequentials	Resource	204
Communities & Local Government	Local Government	Non-recurring Covid funding 2020/21 (announced 16 Feb)	Resource	275
Communities & Local Government	Local Government	Council Tax Reduction scheme top-up	Resource	25
Communities & Local Government	Local Government	UKG Consequentials Lost Income Scheme	Resource	200
Communities & Local Government	Local Government	Discretionary Fund	Resource	120
Communities & Local Government	Local Government	Free School Meals	Resource	12.9
Communities & Local Government	Local Government	Tackling Financial Insecurity over Winter Funding	Resource	40.6

Portfolio	Level 2	Activity	Resource/ Capital or FTs	12 months to 31 March 2021 £mil
Communities & Local Government	Local Government	Rates Relief	Resource	972
Communities & Local Government	Economic Development	Covid 19 Business Support - Current Grant to LA	Resource	1,019.5
Economy, Fair Work and Culture	Economic Development	Covid 19 Business Support - Current Grant to LA	Resource	758.3
Economy, Fair Work and Culture	Economic Development	Covid 19 Business Support - Current Grant to LA	Capital	70.7
Economy, Fair Work and Culture	Economic Development	Self Catering Fund	Resource	7
Economy, Fair Work and Culture	Economic Development	Digital Support	Resource	14
Economy, Fair Work and Culture	Economic Development	Economic Development other spend	Resource	1.3
Economy, Fair Work and Culture	Economic Development - Scottish Enterprise	Pivotal Enterprise Resilience Fund (PERF) and Hardship	Resource	145.4
Economy, Fair Work and Culture	Economic Development - Scottish Enterprise	Early Stage Funding	Resource	37.3
Economy, Fair Work and Culture	Fair Work, Employability and Skills	Young Persons Guarantee - LA	Resource	30
Economy, Fair Work and Culture	Fair Work, Employability and Skills	Young Persons Guarantee - Other	Resource	14.3
Economy, Fair Work and Culture	Fair Work, Employability and Skills	Environmental Health Officers	Resource	2.9
Economy, Fair Work and Culture	Fair Work, Employability and Skills	Partnership Action for Continuous Employment (PACE)	Resource	5
Economy, Fair Work and Culture	Fair Work, Employability and Skills	Parental Employability Support Fund	Resource	5
Economy, Fair Work and Culture	Fair Work, Employability and Skills	Apprenticeship Employment Grant (AEG)	Resource	20.6
Economy, Fair Work and Culture	Fair Work, Employability and Skills	National Transition Training Fund	Resource	11
Economy, Fair Work and Culture	Fair Work, Employability and Skills	Techstart	Resource	1.3
Economy, Fair Work and Culture	Culture - Historic Environment Scotland	Historic Environment Scotland - lost income cover / recovery fund	Resource	22.9
Economy, Fair Work and Culture	Culture - Historic Environment Scotland	Heritage Committed Grants through Historic Environment Scotland	Resource	5.9
Economy, Fair Work and Culture	Culture	Culture Organisations and Venue Recovery Fund through Creative Scotland	Resource	15
Economy, Fair Work and Culture	Culture	Sectoral Hardship Fund through Creative Scotland	Resource	17
Economy, Fair Work and Culture	Culture	Open fund through Creative Scotland	Resource	5
Economy, Fair Work and Culture	Culture	Independent Cinemas Fund through Creative Scotland	Resource	5.7
Economy, Fair Work and Culture	Culture	Youth Arts Fund through Creative Scotland	Resource	4.3

<b>Portfolio</b>	<b>Level 2</b>	<b>Activity</b>	<b>Resource/ Capital or FTs</b>	<b>12 months to 31 March 2021 £mil</b>
Economy, Fair Work and Culture	Culture	Commercial Theatres Support Fund	Resource	3
Economy, Fair Work and Culture	Culture	Culture Collective Fund through Creative Scotland	Resource	4.5
Economy, Fair Work and Culture	Culture	Grassroots music Fund through Creative Scotland	Resource	6.2
Economy, Fair Work and Culture	Culture	Creative Scotland Bursaries Fund through Creative Scotland	Resource	2.2
Economy, Fair Work and Culture	Culture	Performing Arts and Venues Fund through Creative Scotland	Resource	10.3
Economy, Fair Work and Culture	Culture	Museums and Galleries Fund through Museums Galleries Scotland	Resource	8
Economy, Fair Work and Culture	Culture	Victoria and Albert Museum Dundee Support	Resource	1
Economy, Fair Work and Culture	Culture	National Trust support	Resource	3.8
Economy, Fair Work and Culture	Culture	National Galleries of Scotland support	Resource	0.4
Economy, Fair Work and Culture	Culture	Burrell Renaissance Project	Capital	0.8
Economy, Fair Work and Culture	Culture	Capital Theatres support	Capital	0.5
Economy, Fair Work and Culture	Culture	Creative Scotland support	Capital	0.5
Economy, Fair Work and Culture	Culture	Creative Communities	Resource	0.5
Economy, Fair Work and Culture	Culture	Major Events Fund	Resource	3.5
Economy, Fair Work and Culture	Culture	Other costs	Resource	0.2
Economy, Fair Work and Culture	Culture	Festival support	Resource	0.2
Economy, Fair Work and Culture	Culture	New Lanark Trust	Resource	1.3
Economy, Fair Work and Culture	Culture	Edinburgh Fringe Festival Loan	FTs	1
Education and Skills	Learning	Free School Meals over holidays	Resource	17.1
Education and Skills	Learning	Outdoor education support	Resource	0.8
Education and Skills	Learning	Additional Teachers and Support Staff	Resource	53.3
Education and Skills	Learning	Digital Inclusion	Resource	2.8
Education and Skills	Learning	Digital Inclusion	Capital	21
Education and Skills	Learning	Education Recovery Funding	Resource	90
Education and Skills	Learning	School Transport	Capital	1.5
Education and Skills	Learning	Support to Specific Schools	Resource	1.2

<b>Portfolio</b>	<b>Level 2</b>	<b>Activity</b>	<b>Resource/ Capital or FTs</b>	<b>12 months to 31 March 2021 £mil</b>
Education and Skills	Children and Families	Other Spend	Resource	0.2
Education and Skills	Children and Families	Winter Plan Social Protection-Supporting Services for Vulnerable Children and Young People	Resource	25.1
Education and Skills	Children and Families	Scottish Children's Reporter Administration Covid recovery plan	Resource	1
Education and Skills	Children and Families	Disclosure Scotland lost income cover	Resource	7.1
Education and Skills	Advanced Learning and Science - Scottish Funding Council	Student Hardship funding through Scottish Funding Council	Resource	30
Education and Skills	Advanced Learning and Science - Scottish Funding Council	Further /Higher Education Additional Funding through Scottish Funding Council	Resource	40
Education and Skills	Advanced Learning and Science - Scottish Funding Council	Additional research funding through Scottish Funding Council	Capital	95
Education and Skills	Advanced Learning and Science - Scottish Funding Council	Scottish Funding Council Income Shortfall and Exam Support	Resource	26.2
Education and Skills	Advanced Learning and Science - Scottish Funding Council	Additional Funding for Digital Inclusion for Higher Education	Capital	2.4
Education and Skills	Advanced Learning and Science - Scottish Funding Council	Additional Funding for Digital Inclusion for Further Education	Capital	2.3
Education and Skills	Advanced Learning and Science - Scottish Funding Council	Additional Funding for estates maintenance for universities	Capital	3.5
Education and Skills	Advanced Learning and Science - Scottish Funding Council	Additional Funding for estates maintenance for colleges	Capital	6.5
Education and Skills	Advanced Learning and Science - Scottish Funding Council	Funding for HE accommodation rebates through Scottish Funding Council	Resource	10
Education and Skills	Advanced Learning and Science - Scottish Funding Council	Additional funding for student mental health for Higher Education	Resource	0.9
Education and Skills	Advanced Learning and Science - Scottish Funding Council	Additional funding for student mental health for Further Education	Resource	1.1
Education and Skills	Advanced Learning and Science - Higher Education Student Support	Additional Funds for Higher Education Student Support	Resource	2.4

<b>Portfolio</b>	<b>Level 2</b>	<b>Activity</b>	<b>Resource/ Capital or FTs</b>	<b>12 months to 31 March 2021 £mil</b>
Education and Skills	Advanced Learning and Science - Higher Education Student Support	Winter Covid Fund through Higher Education Student Support	Resource	21.1
Social Security and Older People	Social Security	Self-Isolation Support Grant Payments	Resource	6.1
Social Security and Older People	Social Security	Carers Allowance Supplement	Resource	19.2
Social Security and Older People	Social Security	Other costs	Resource	2.1
Transport, Infrastructure and Connectivity	Transport Scotland	Support for Rail	Resource	420.9
Transport, Infrastructure and Connectivity	Transport Scotland	Support for Buses	Resource	122.8
Transport, Infrastructure and Connectivity	Transport Scotland	Support for Ferries	Resource	34.9
Transport, Infrastructure and Connectivity	Transport Scotland	Support for Light Rail	Resource	21.5
Transport, Infrastructure and Connectivity	Transport Scotland	Support for Air	Resource	13.8
Transport, Infrastructure and Connectivity	Transport Scotland	Support for Canals	Resource	1.3
Transport, Infrastructure and Connectivity	Transport Scotland	Future Transport Fund	Capital	9.1
Transport, Infrastructure and Connectivity	Transport Scotland	Road network strengthening	Capital	20
Transport, Infrastructure and Connectivity	Transport Scotland	Scottish Canals - return to work	Capital	1.5
Rural Economy, Enterprise and Tourism	Economic Development	Return to Work package through Highlands and Islands Enterprise	Capital	0.5
Rural Economy, Enterprise and Tourism	Economic Development	Return to Work package through Highlands and Islands Enterprise	Resource	0.5
Rural Economy, Enterprise and Tourism	Economic Development	Wedding and Civil Partnership Fund through Highlands and Islands Enterprise	Resource	2.3
Rural Economy, Enterprise and Tourism	Economic Development	Wedding and Civil Partnership Fund through South of Scotland Enterprise	Resource	1.7
Rural Economy, Enterprise and Tourism	Economic Development	Ski Fund for Enterprise Bodies through Highlands and Islands Enterprise	Resource	3.7

<b>Portfolio</b>	<b>Level 2</b>	<b>Activity</b>	<b>Resource/ Capital or FTs</b>	<b>12 months to 31 March 2021 £mil</b>
Rural Economy, Enterprise and Tourism	Economic Development	Hotel Recovery Fund through Highlands and Islands Enterprise	Capital	1.4
Rural Economy, Enterprise and Tourism	Economic Development	Hotel Recovery Fund through Highlands and Islands Enterprise	Resource	1.9
Rural Economy, Enterprise and Tourism	Economic Development	Capital projects support	Capital	5.8
Rural Economy, Enterprise and Tourism	Economic Development - Scottish Enterprise	Hotel Support Programme through Scottish Enterprise	Resource	9.8
Rural Economy, Enterprise and Tourism	Economic Development - Scottish Enterprise	Wedding Fund through Scottish Enterprise	Resource	17.2
Rural Economy, Enterprise and Tourism	Economic Development - Scottish Enterprise	Ski Fund through Scottish Enterprise	Resource	1.3
Rural Economy, Enterprise and Tourism	Rural Services	Contingency Fund Plus - Food & Drink Wholesalers	Resource	5.5
Rural Economy, Enterprise and Tourism	Rural Services	Food & Drink sector support	Resource	3
Rural Economy, Enterprise and Tourism	Rural Services	Zoo Support	Resource	1
Rural Economy, Enterprise and Tourism	Rural Services	Capital projects support	Capital	2.6
Rural Economy, Enterprise and Tourism	Fisheries & Aquaculture Grants	Aquaculture Projects	Resource	0.8
Rural Economy, Enterprise and Tourism	Fisheries & Aquaculture Grants	Sea Fisheries	Resource	8.5
Rural Economy, Enterprise and Tourism	Fisheries & Aquaculture Grants	Seafood Hardship Fund	Resource	14.2
Rural Economy, Enterprise and Tourism	Tourism	Self Catering Fund	Resource	7
Rural Economy, Enterprise and Tourism	Tourism	Visit Scotland	Resource	83.1
Rural Economy, Enterprise and Tourism	Environment and Forestry - Forestry Land Scotland	Forestry Land Scotland lost income cover	Resource	3.9
Environment, Climate Change and Land Reform	Environment and Forestry - Royal Botanical Garden Edinburgh	Royal Botanic Garden Edinburgh Income Shortfall	Resource	2.9

<b>Portfolio</b>	<b>Level 2</b>	<b>Activity</b>	<b>Resource/ Capital or FTs</b>	<b>12 months to 31 March 2021 £mil</b>
Environment, Climate Change and Land Reform	Environment and Forestry - Rural & Environment Science & Analytical Services	Rural & Environment Science & Analytical Services Covid-19 related research	Capital	23
Environment, Climate Change and Land Reform	Environment and Forestry - Rural & Environment Science & Analytical Services	Scottish Waste water Track and Trace research	Resource	1
Environment, Climate Change and Land Reform	Environment and Forestry - Rural & Environment Science & Analytical Services	Covid-19 data Analysis projects	Resource	0.5
Environment, Climate Change and Land Reform	Environment and Forestry - Waste Initiatives	Business support – Covid recovery package through Zero Waste Scotland	Resource	0.8
Environment, Climate Change and Land Reform	Environment and Forestry - Waste Initiatives	Covid-19 communications – Managing Our Waste campaign	Resource	0.2
Environment, Climate Change and Land Reform	Environment and Forestry - Scottish Environment Protection Agency	Scottish Environment Protection Agency lost income cover	Resource	1.9
Environment, Climate Change and Land Reform	Environment and Forestry - Scottish Environment Protection Agency	Scottish Environment Protection Agency other costs	Resource	0.3
Environment, Climate Change and Land Reform	Environment and Forestry - Loch Lomond	Loch Lomond and the Trossach National Park Authority support	Resource	0.5
Environment, Climate Change and Land Reform	Environment and Forestry - Loch Lomond	Loch Lomond and the Trossach National Park Authority support	Capital	0.1
Environment, Climate Change and Land Reform	Environment and Forestry - Nature Scot	Nature Scotland support	Resource	0.5
Environment, Climate Change and Land Reform	Environment and Forestry - Cairngorms	Cairngorms National Park Authority capital project	Capital	0.2
Environment, Climate Change and Land Reform	Environment and Forestry – Scottish Environment Protection Agency	Scottish Environment Protection Agency capital project	Capital	0.8
Environment, Climate Change and Land Reform	Environment and Forestry - Marine Scotland	Marine Scotland science - Digital Projects	Capital	0.1
Environment, Climate Change and Land Reform	Environment and Forestry - Islands	Islands Capital project	Capital	0.1
Environment, Climate Change and Land Reform	Scottish Water	Scottish Water - Covid-19 wastewater testing	Resource	0.6

<b>Portfolio</b>	<b>Level 2</b>	<b>Activity</b>	<b>Resource/ Capital or FTs</b>	<b>12 months to 31 March 2021 £mil</b>
Environment, Climate Change and Land Reform	Across Environment, Climate Change and Land Reform portfolio	Green Recovery Funds	Capital	10.4
Health	Health Boards	Additional staff costs in Health and Social Care Partnerships	Resource	21.4
Health	Health Boards	Digital transformation	Resource	27.2
Health	Health Boards	Equipment and Maintenance costs	Resource	90.6
Health	Health Boards	Hospital scale up - Staffing and beds	Resource	341.3
Health	Health Boards	Loss of income	Resource	67.7
Health	Health Boards	NHS Louisa Jordan Hospital	Resource	29
Health	Health Boards	Mental Health Services	Resource	6.8
Health	Health Boards	Planned Care	Resource	31.2
Health	Health Boards	Personal Protective Equipment	Resource	343.4
Health	Health Boards	Primary care	Resource	61.9
Health	Health Boards	Public Health Measures (including flu)	Resource	70.1
Health	Health Boards	Remobilisation	Resource	15.1
Health	Health Boards	Social Care	Resource	195.7
Health	Health Boards	Test and Protect	Resource	130.4
Health	Health Boards	Unscheduled care	Resource	7.1
Health	Health Boards	Other costs	Resource	114
Health	Health Boards	Cover against underachievement of savings	Resource	148.4
Health	Health Boards	Offsetting savings	Resource	-127.1
Health	Health Core	Adult social care winter plan	Resource	112
Health	Health Core	Directorate Covid spend	Resource	116.1
Health	Health Core	NHS Louisa Jordan Hospital	Resource	28
Health	Health Core	£500 bonus payment	Resource	198
Health	Health Core	Car Parks	Resource	40
Health	Health Core	Asset Support	Resource	69
Health	Health Core	Revenue to Capital transfer	Resource	165
Health	Health Core	Additional IA funding	Resource	104.8
Health	Health Core	Personal Protective Equipment	Resource	88



Portfolio	Level 2	Activity	Resource/ Capital or FTs	12 months to 31 March 2021 £mil
Health	Health Core	Annual leave accrual	Resource	80
Health	Health Core	Additional ICU consumables	Resource	5
Health	Health Core	Covid pressure on core budget	Resource	90
Health	Health Core	Other	Resource	30
Health	Sport	Football and Rugby club loans	FTs	25
Health	Sport	Sport Resource grants	Resource	30
Justice	Scottish Courts and Tribunals Service	Scottish Courts and Tribunals Service lost income cover	Resource	8.6
Justice	Scottish Courts and Tribunals Service	External jury centres	Resource	7.3
Justice	Scottish Courts and Tribunals Service	External jury centres	Capital	2.5
Justice	Scottish Courts and Tribunals Service	Digital Hearings	Resource	1.6
Justice	Scottish Courts and Tribunals Service	Digital Hearings	Capital	0.8
Justice	Scottish Courts and Tribunals Service	Ventilation system upgrades and other accommodation related costs	Resource	1.7
Justice	Scottish Courts and Tribunals Service	Other costs to support digitisation	Resource	0.8
Justice	Scottish Courts and Tribunals Service	Other costs to support health and safety Covid-19 related measures	Resource	0.4
Justice	Justice	Legal aid lawyers hardship fund	Resource	2.3
Justice	Safer Communities	Scottish Police Authority including lost income cover	Resource	8.9
Justice	Safer Communities	Scottish Police Authority including lost income cover	Capital	2.7
Justice	Safer Communities	Parole Board - Additional Casework meetings and other costs	Resource	0.2
Justice	Safer Communities	Scottish Fire and Rescue Service - Covid Costs	Resource	3.4
Justice	Safer Communities	Scottish Prisons Service - Additional Staffing costs	Resource	2.9
Justice	Safer Communities	Scottish Prisons Service - PPE and health and safety Covid-19 measures	Resource	2.1
Justice	Safer Communities	Scottish Prisons Service - ICT support for remote working and maintaining services	Resource	0.1

<b>Portfolio</b>	<b>Level 2</b>	<b>Activity</b>	<b>Resource/ Capital or FTs</b>	<b>12 months to 31 March 2021 £mil</b>
Justice	Safer Communities	Scottish Prisons Service - Prisoner Costs - Additional wages	Resource	0.5
Justice	Safer Communities	Scottish Prisons Service - Other Prisoner related costs	Resource	1.1
Justice	Safer Communities	Scottish Prisons Service - Secure Prisoner Services additional Covid-19 costs	Resource	2.4
Justice	Safer Communities	Scottish Prisons Service - Other Resource Covid Costs	Resource	0.1
Justice	Safer Communities	Scottish Prisons Service - In Cell Mobile Phones	Resource	2.9
Justice	Safer Communities	Scottish Prisons Service - Other Spend	Resource	0.7
Finance	Digital	Digital Strategy Grants	Capital	47.3
Finance	Digital	Connecting Scotland and other expenditure	Resource	0.5
Finance	Registers of Scotland	Registers of Scotland - Lost income cover	Resource	10.7
Finance	Communications, Ministerial Support & Workplace	Covid-19 Marketing Campaigns	Resource	20.4
Finance	Communications, Ministerial Support & Workplace	Covid-19 Staff costs Marketing Portfolio	Resource	7
Finance	Communications, Ministerial Support & Workplace	Other Covid-19 staff and staff related costs	Resource	1.1
Finance	Communications, Ministerial Support & Workplace	Soft Services	Resource	1.1
Finance	Communications, Ministerial Support & Workplace	Hard services	Resource	0.3
Finance	Communications, Ministerial Support & Workplace	ICT support for remote working and maintaining services	Resource	1.8
<b>Total Spend</b>				<b>8,805.5</b>