

RELEASED INFORMATION – UTILISATION OF FUNDING PROVIDED BY THE UK GOVERNMENT AS PART OF THE COST OF LIVING ANNOUNCEMENTS IN SPRING 2022

From: [redacted]@gov.scot **On Behalf Of** Cabinet Secretary for Finance and Economy [redacted]@gov.scot

Sent: 08 February 2022 19:01

To: [redacted]@gov.scot; Black E (Elise) [redacted]@gov.scot; Cabinet Secretary for Finance and Economy [redacted]@gov.scot; Chief Financial Officer [redacted]@gov.scot; Dobson L (Leanne) [redacted]@gov.scot; Director of Budget and Public Spending [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; McLaren D (Douglas) [redacted]@gov.scot

Cc: DG Scottish Exchequer Mailbox [redacted]@gov.scot; Liddle JP (JohnPaul) [redacted]@gov.scot; Brown J (Joe) [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; DG Corporate [redacted]@gov.scot; Permanent Secretary [redacted]@gov.scot; [redacted]@gov.scot; Leaver E (Ellen) [redacted]@gov.scot; [redacted]@gov.scot

Hi [redacted],

Ms Forbes is content with the recommended option and the note. I will issue shortly.

Thanks,

[redacted]

Deputy Private Secretary to Cabinet Secretary for Finance and Economy – Kate Forbes

The Scottish Government | St Andrew's House, Regent Road, Edinburgh, EH1 3DG

[redacted]

All e-mails and attachments sent by a Ministerial Private Office to any other official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient. Private Offices do not keep official records of such e-mails or attachments.

Scottish Ministers, Special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

From: [redacted]@gov.scot

Sent: 08 February 2022 14:22

To: Black E (Elise) [redacted]@gov.scot; Cabinet Secretary for Finance and Economy [redacted]@gov.scot; Chief Financial Officer [redacted]@gov.scot; Dobson L (Leanne) [redacted]@gov.scot; Director of Budget and Public Spending [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; McLaren D (Douglas) [redacted]@gov.scot

Cc: DG Scottish Exchequer Mailbox [redacted]@gov.scot; Liddle JP (JohnPaul) [redacted]@gov.scot; Brown J (Joe) [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; DG Corporate [redacted]@gov.scot; Permanent Secretary [redacted]@gov.scot; [redacted]@gov.scot; Leaver E (Ellen) [redacted]@gov.scot; [redacted]@gov.scot

Subject: RE: Supplementary Estimate and Low Income Proposals

Hi [redacted]

Below is some further advice on the Supplementary Funding for Ms Forbes.

[redacted – section 30(b)(i)]

Regards,



[redacted]

Scottish Government

Victoria Quay

Edinburgh EH6 6QQ

[redacted]

From: Black E (Elise) [redacted]@gov.scot

Sent: 08 February 2022 11:56

To: Cabinet Secretary for Finance and Economy [redacted]@gov.scot; Chief Financial Officer [redacted]@gov.scot; Dobson L (Leanne) [redacted]@gov.scot; Director of Budget and Public Spending [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; McLaren D (Douglas) [redacted]@gov.scot

Cc: DG Scottish Exchequer Mailbox [redacted]@gov.scot; Liddle JP (JohnPaul)

[redacted]@gov.scot; Brown J (Joe) [redacted]@gov.scot; [redacted]@gov.scot;
[redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot;
[redacted]@gov.scot; [redacted]@gov.scot; DG Corporate [redacted]@gov.scot;
Permanent Secretary [redacted]@gov.scot; [redacted]@gov.scot
Subject: RE: Supplementary Estimate and Low Income Proposals

Hi [redacted],

We are working on this and will be with you this afternoon

Elise

From: [redacted]@gov.scot **On Behalf Of** Cabinet Secretary for Finance and Economy
Sent: 08 February 2022 11:43
To: Cabinet Secretary for Finance and Economy [redacted]@gov.scot; Black E (Elise) [redacted]@gov.scot; Chief Financial Officer [redacted]@gov.scot; Dobson L (Leanne) [redacted]@gov.scot; Director of Budget and Public Spending [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; McLaren D (Douglas) [redacted]@gov.scot
Cc: DG Scottish Exchequer Mailbox [redacted]@gov.scot; Liddle JP (JohnPaul) [redacted]@gov.scot; Brown J (Joe) [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; DG Corporate [redacted]@gov.scot; Permanent Secretary [redacted]@gov.scot; [redacted]@gov.scot
Subject: RE: Supplementary Estimate and Low Income Proposals

Elise,

Grateful for an indication of when this draft note to FM will be sent for Cab Sec's clearance?

Kind regards,

[redacted]
Deputy Private Secretary to Cabinet Secretary for Finance and Economy – Kate Forbes

The Scottish Government | St Andrew's House, Regent Road, Edinburgh, EH1 3DG

[redacted]

All e-mails and attachments sent by a Ministerial Private Office to any other official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient. Private Offices do not keep official records of such e-mails or attachments.

Scottish Ministers, Special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

From: [redacted]@gov.scot **On Behalf Of** Cabinet Secretary for Finance and Economy

Sent: 08 February 2022 09:22

To: Black E (Elise) [redacted]@gov.scot; Chief Financial Officer [redacted]@gov.scot; Cabinet Secretary for Finance and Economy [redacted]@gov.scot; Dobson L (Leanne) [redacted]@gov.scot; Director of Budget and Public Spending [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; McLaren D (Douglas) [redacted]@gov.scot

Cc: DG Scottish Exchequer Mailbox [redacted]@gov.scot; Liddle JP (JohnPaul) [redacted]@gov.scot; Brown J (Joe) [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; DG Corporate [redacted]@gov.scot; Permanent Secretary [redacted]@gov.scot

Subject: RE: Supplementary Estimate and Low Income Proposals

Hi Elise,

Ms Forbes has asked that this is turned into a note for FM which highlights the latest consequential position and provides two options (option 2 and option 3) for her to choose.

Cab Sec's preference is for [redacted – section 29(1)(a)]

Thanks,

[redacted]

Deputy Private Secretary to Cabinet Secretary for Finance and Economy – Kate Forbes

The Scottish Government | St Andrew's House, Regent Road, Edinburgh, EH1 3DG

[redacted]

All e-mails and attachments sent by a Ministerial Private Office to any other official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient. Private Offices do not keep official records of such e-mails or attachments.

Scottish Ministers, Special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

From: Black E (Elise) [redacted]@gov.scot

Sent: 07 February 2022 21:47

To: Chief Financial Officer [redacted]@gov.scot; Cabinet Secretary for Finance and Economy [redacted]@gov.scot; Dobson L (Leanne) [redacted]@gov.scot; Director of Budget and Public Spending [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; McLaren D (Douglas) [redacted]@gov.scot

Cc: DG Scottish Exchequer Mailbox [redacted]@gov.scot; Liddle JP (JohnPaul) [redacted]@gov.scot; Brown J (Joe) [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; DG Corporate [redacted]@gov.scot; Permanent Secretary [redacted]@gov.scot

Subject: RE: Supplementary Estimate and Low Income Proposals

Hi [redacted],

As per Jackie's email below please see advice on the updated supplementary estimates position. The Permanent Secretary has noted the advice and is content with the recommendation. [redacted – section 30(b)(i)]

Sent with BlackBerry Work
(www.blackberry.com)

From: Chief Financial Officer [redacted]@gov.scot

Date: Monday, 07 Feb 2022, 8:49 pm

To: Cabinet Secretary for Finance and Economy [redacted]@gov.scot, Dobson L (Leanne) [redacted]@gov.scot, Director of Budget and Public Spending [redacted]@gov.scot, Black E (Elise) [redacted]@gov.scot, [redacted]@gov.scot, [redacted]@gov.scot, [redacted]@gov.scot, McLaren D (Douglas) [redacted]@gov.scot

Cc: DG Scottish Exchequer Mailbox [redacted]@gov.scot

Subject: RE: Supplementary Estimate and Low Income Proposals

[redacted]

Thanks for this. We now have updated (still not final) numbers from HMT. Ms Forbes will want to consider in light of the numbers now involved.

Advice is currently with Perm Sec before sending on to Ms Forbes. We will get this over shortly.

Regards

Jackie

From: [redacted]@gov.scot **On Behalf Of** Cabinet Secretary for Finance and Economy

Sent: 07 February 2022 20:39

To: Chief Financial Officer [redacted]@gov.scot; Cabinet Secretary for Finance and Economy [redacted]@gov.scot; Dobson L (Leanne) [redacted]@gov.scot; Director of Budget and Public Spending [redacted]@gov.scot; Black E (Elise) [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; McLaren D (Douglas) [redacted]@gov.scot

Cc: DG Scottish Exchequer Mailbox [redacted]@gov.scot

Subject: RE: Supplementary Estimate and Low Income Proposals

Thanks Jackie,

Ms Forbes says [redacted – section 30(b)(i)]

Kind regards,

[redacted]

Deputy Private Secretary to Cabinet Secretary for Finance and Economy – Kate Forbes

The Scottish Government | St Andrew's House, Regent Road, Edinburgh, EH1 3DG

[redacted]

All e-mails and attachments sent by a Ministerial Private Office to any other official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient. Private Offices do not keep official records of such e-mails or attachments.

Scottish Ministers, Special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

From: Chief Financial Officer [redacted]@gov.scot

Sent: 04 February 2022 14:02

To: Cabinet Secretary for Finance and Economy [redacted]@gov.scot; Dobson L (Leanne) [redacted]@gov.scot; Director of Budget and Public Spending [redacted]@gov.scot; Black E (Elise) [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; McLaren D (Douglas) [redacted]@gov.scot

Cc: DG Scottish Exchequer Mailbox [redacted]@gov.scot

Subject: Supplementary Estimate and Low Income Proposals

Hi [redacted],

We are aware that policy work is progressing on assessing options to support cost of living actions with the First Minister seeking a paper on this by Monday.

[redacted – section 30(b)(i)]

Happy to discuss further if helpful

Regards

Jackie

Jackie McAllister

Chief Financial Officer

The Scottish Government

[redacted]



From: [redacted]@gov.scot **On Behalf Of** Deputy First Minister and Cabinet Secretary for Covid Recovery [redacted]@gov.scot

Sent: 08 February 2022 19:06

To: Cabinet Secretary for Finance and Economy [redacted]@gov.scot; First Minister [redacted]@gov.scot; Deputy First Minister and Cabinet Secretary for Covid Recovery [redacted]@gov.scot; Cabinet Secretary for Health and Social Care [redacted]@gov.scot; Cabinet Secretary for Education and Skills [redacted]@gov.scot

Cc: [redacted]@gov.scot; Black E (Elise) [redacted]@gov.scot; Chief Financial Officer [redacted]@gov.scot; Dobson L (Leanne) [redacted]@gov.scot; Director of Budget and Public Spending [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; McLaren D (Douglas) [redacted]@gov.scot; DG Scottish Exchequer Mailbox [redacted]@gov.scot; Liddle JP (JohnPaul) [redacted]@gov.scot; Brown J (Joe) [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; DG Corporate [redacted]@gov.scot; Permanent Secretary [redacted]@gov.scot; [redacted]@gov.scot; Leaver E (Ellen) [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot

Subject: Note from Ms Forbes - Supplementary Estimates Latest Position

[redacted – section 29(1)(b)]

Private Secretary to the Deputy First Minister and Cabinet Secretary for Covid Recovery – John Swinney MSP

The Scottish Government

St Andrew's House | Regent Road | Edinburgh | EH1 3DG

[redacted]

All e-mails and attachments sent by a Ministerial Private Office to any other official on behalf of a Minister relating to a decision, request or comment made by a

Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient. Private Offices do not keep official records of such e-mails or attachments.

From: [redacted]@gov.scot **On Behalf Of** Cabinet Secretary for Finance and Economy

Sent: 08 February 2022 19:06

To: First Minister [redacted]@gov.scot; Deputy First Minister and Cabinet Secretary for Covid Recovery [redacted]@gov.scot; Cabinet Secretary for Health and Social Care [redacted]@gov.scot; Cabinet Secretary for Education and Skills [redacted]@gov.scot

Cc: Cabinet Secretary for Finance and Economy [redacted]@gov.scot; [redacted]@gov.scot; Black E (Elise) [redacted]@gov.scot; Chief Financial Officer [redacted]@gov.scot; Dobson L (Leanne) [redacted]@gov.scot; Director of Budget and Public Spending [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; McLaren D (Douglas) [redacted]@gov.scot; DG Scottish Exchequer Mailbox [redacted]@gov.scot; Liddle JP (JohnPaul) [redacted]@gov.scot; Brown J (Joe) [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; DG Corporate [redacted]@gov.scot; Permanent Secretary [redacted]@gov.scot; [redacted]@gov.scot; Leaver E (Ellen) [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot

Subject: Note from Ms Forbes - Supplementary Estimates Latest Position

[redacted – section 29(1)(b)]

Deputy Private Secretary to Cabinet Secretary for Finance and Economy – Kate Forbes

The Scottish Government | St Andrew's House, Regent Road, Edinburgh, EH1 3DG

[redacted]

All e-mails and attachments sent by a Ministerial Private Office to any other official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient. Private Offices do not keep official records of such e-mails or attachments.

Scottish Ministers, Special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

From: [redacted]@gov.scot **On Behalf Of** Deputy First Minister and Cabinet Secretary for Covid Recovery

Sent: 01 August 2022 17:04

To: Cabinet Secretary for Health and Social Care [redacted]@gov.scot

Cc: Deputy First Minister and Cabinet Secretary for Covid Recovery [redacted]@gov.scot; Permanent Secretary [redacted]@gov.scot; DG Health & Social Care [redacted]@gov.scot; Director of Budget and Public Spending [redacted]@gov.scot; Chief Financial Officer [redacted]@gov.scot

Subject: 22-23 Budget Update and Savings Requirement from the Deputy First Minister to Mr Yousaf

[redacted – section 29(1)(b)]

Deputy Private Secretary to the Deputy First Minister and Cabinet Secretary for Covid Recovery

The Scottish Government | St Andrew's House, Regent Road, Edinburgh, EH1 3DG

[redacted]

All e-mails and attachments sent by a Ministerial Private Office to any other official on behalf of a Minister relating to a decision, request or comment made by a Minister, or a note of a Ministerial meeting, must be filed appropriately by the recipient. Private Offices do not keep official records of such e-mails or attachments.

Scottish Ministers, Special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See **www.lobbying.scot**

[redacted – section 30(b)(ii)]

From: Black E (Elise) [redacted]@gov.scot

Sent: 27 July 2022 16:14

To: Deputy First Minister and Cabinet Secretary for Covid Recovery
[redacted]@gov.scot

Cc: Chief Financial Officer [redacted]@gov.scot; Dobson L (Leanne)
[redacted]@gov.scot; McCaig C (Callum) [redacted]@gov.scot;
[redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot

Subject: Budget Management Update 22-23 from the Deputy First Minister (009)
(003)

Hi [redacted],

To see attached:

[redacted – section 30(b)(i)]

Elise

[redacted – section 30(b)(i)]

From: [redacted]@gov.scot

Sent: 22 August 2022 17:11

To: Deputy First Minister and Cabinet Secretary for Covid Recovery [redacted]@gov.scot; Minister for Public Finance, Planning & Community Wealth [redacted]@gov.scot

Cc: Director of Budget and Public Spending [redacted]@gov.scot; McLaren D (Douglas) [redacted]@gov.scot; MacDougall J (Jamie) [redacted]@gov.scot; Chief Financial Officer [redacted]@gov.scot; Black E (Elise) [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot; Dobson L (Leanne) [redacted]@gov.scot; McCaig C (Callum) [redacted]@gov.scot; PLU SSI Programme Mailbox [redacted]@gov.scot; [redacted]@gov.scot; [redacted]@gov.scot

Subject: Autumn Budget Revision and related fiscal events

PS/ Deputy First Minister

PS/ Minister for Public Finance, Planning & Community Wealth

Please find attached advice on the upcoming Autumn Budget Revision and related fiscal events.

DFM and the Minister are asked to confirm whether they are content to proceed with our recommendation of [redacted – section 30(b)(i)].

Kind regards

[redacted]

Finance Manager, Corporate Reporting Team | Scottish Government | [redacted]

[redacted – section 30(b)(i)]

You asked: 'On what date was this money (a) announced and (b) received through consequentials, have any other announcements of funding been made following its receipt, and does any of this funding still remain unallocated?'

Cost of Living consequentials

The Chancellor announced a [package of cost of living measures on the 3rd of February](#) in response to rising energy prices. Consequentials of approximately £290 million were anticipated following this announcement.

As these amounts were received late in the financial year agreement was reached with HM Treasury to defer receipt of these consequentials until 2022-23 to allow them to be properly utilised. These amounts were carried forward out with the Scotland Reserve. Receipt of the total amount of **£295.954 million** was confirmed at the UK Government's Main Estimates on 22nd April 2022.

These amounts were formally allocated as part of the recent [Autumn Budget Revision](#) with £280 million allocated to Local Government for the Council Tax support package while £10 million is being provided to the Fuel Insecurity Fund. The balance of circa £6 million above the has been utilised to support the challenging in-year position.

Spring Statement

The [UK Government's Spring Statement](#) announcement occurred on the 23rd of March 2022.

As part of the Spring Statement the UK Government announced an extension to the Household Support Fund. Total funding being provided across the UK amounted to £500 million, of which the Scottish Government was advised that it would receive Barnett consequentials of £40.67 million.

Additional consequentials were received as a result of increased allocations to the Department for Work and Pensions. This funding was for Green Business Rates and Debt Enforcement Function of £3.38 million and £0.211 million respectively

Total Barnett consequentials funding as a result of the Spring Statement was £44.27 million. These amounts were formally allocated to the Scottish Government at the UK Government's Main Estimates exercise.

Main Estimates

Following completion of the UK Government's Main Estimates exercise an additional £65.885 million of Barnett consequentials were received by the Scottish Government. This additional funding was confirmed on 12 May 2022 at the same point as the previously announced cost of living and Spring Statement consequentials were formally allocated.

These amounts were received as a result of additional departmental spending in UK Government departments. This was primarily as a result of increased allocation to the Department for Transport (£54.5 million)

May Cost of Living consequential:

The UK Government announced a further increase of £500m for the Household Support Scheme on the 26th of May 2022. As a consequence of this expansion the Scottish Government was advised that it would receive Barnett consequential of approximately £41m. A copy of the announcement can be found on the UK Government website [here](#).

The exact amounts will be confirmed and the consequential received following the UK's Supplementary Estimates in early 2023.