

# CARBON ASSESSMENT OF THE SCOTTISH BUDGET 2022-23



Scottish Government  
Riaghaltas na h-Alba  
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# Carbon Assessment of the 2022-23 Budget

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## **1. Introduction**

1. This assessment is based on the expenditure data presented in the 2022-23 Budget and fulfils the statutory requirement under Section 94 of the Climate Change (Scotland) Act 2009 to report upon the emissions impact of expenditure proposals.
2. It provides a limited overview of emissions and does not, for example, provide any indication as to the consequential impact of specific policies. As a result, policies and expenditure which have emissions reducing lifetime impacts may appear in this assessment as generating emissions due to short run impacts. Care should therefore be taken in interpreting this assessment
3. The overall approach to carbon assessment of the budget is under review, in collaboration with Scottish Parliament, and we will seek to incrementally improve it alongside any recommendations from the review.
4. The aim of this joint review is to improve budget information on climate change – to understand and reduce spend that will ‘lock in’ future greenhouse gas emissions and increase alignment between the budget and climate change plans.
5. Recommendations from the review are expected in Summer 2022 with a view to improve budget information on climate for the 2023-24 Budget and subsequent rounds.

### **1.1. Scope of Assessment**

6. The assessment of the Budget captures the emissions associated with the Scottish Government’s purchase of goods and services. It is a consumption-based measure that covers direct emissions (e.g. the production of gravel for roads constructed by the Government or generation of electricity used by Government) and also any imported emissions that are generated in producing the direct and indirect goods and services that the Government purchases.
7. The assessment does not take account of ‘second-round’ emissions. While we do include emission impacts associated with Government spend and its supply chain, we do not count the emissions or savings associated with all of the outcomes arising from this spending. For example, while the Carbon Assessment could include an estimate of the carbon associated with the cost of constructing a road, the carbon associated with the subsequent use of the road is not included.
8. The Scottish Government uses a range of other tools, during the policy development stage, to quantify emissions impacts over the policy/project lifetime. These tools include Strategic Environmental Assessments. The Environmental Assessment (Scotland) Act 2005 requires that every qualifying public plan, programme and strategy is considered for its likely environmental effects and, where likely to be significant, opportunities to avoid adverse impacts are sought and positive ones enhanced. Results are published in the Environmental Reports within the Strategic Environmental Assessment

database: [Environmental assessment: Strategic Environmental Assessment \(SEA\) - gov.scot \(www.gov.scot\)](https://www.gov.scot/policies/environmental-assessment/strategic-environmental-assessment-sea/)<sup>1</sup>

9. Further tools include Environmental Statements, which are required to assess the environmental effects of certain public and private projects under the Roads (Scotland) Act 1984 (Environmental Impact Assessment) Regulations 2017, which update the requirements in the Roads (Scotland) Act 1984. The Carbon Account for Transport also provides a balance sheet for Scotland's greenhouse gas emissions, and the expected emissions impacts of major transport infrastructure projects and regulatory measures. The latest Transport Carbon Account is available at the following link: [Carbon Account for Transport No. 11: 2019 Edition](https://www.transport.gov.scot/publication/carbon-account-for-transport-no-11-2019-edition/)<sup>2</sup>
10. The combined effect of Scottish Government policies to reduce emissions over the period to 2032 is set out in the Climate Change Plan update, published in December 2020. The Climate Change Plan update sets out our pathway to achieve our world-leading emissions-reduction goals and contains significant new policy commitments to do this.
11. Although the methodology underpinning the Carbon Assessment of the Budget remains the same as for the Carbon Assessment of the 2021-22 Budget, the base year of Environmental Input-Output (EIO) model itself has been updated from 2015 to 2017. This is possible because of the newly available input-output analytical tables covering the year 2017 for Scotland and the UK. As usual the model has also been updated to use the latest available Greenhouse Gas emissions ratios and HM Treasury deflators. More information about these changes and their effects on the overall GHG estimates can be found in Annex A.
12. Following amendments brought forward to 2019's Climate Change Bill, the Government established a Joint Budget Review with Scottish Parliament's environment committee to undertake a review of current processes and outputs around budget information as it relates to climate change, including the Carbon Assessment. This work is currently underway and the Government have engaged the Fraser of Allander Institute to provide analytical support. The Review will conclude during 2022.

## 1.2. Key Results

13. Following the approach set out in section 1.1, it is estimated that total emissions attributed to the 2022-23 Budget amount to 9.9 million tonnes carbon dioxide equivalent (MtCO<sub>2</sub>e). Applying the updated model to last year's 2021-22 Budget leads to a downward revision from the published 10.2 MtCO<sub>2</sub>e to 9.8 MtCO<sub>2</sub>e.
14. The revision is almost entirely due to the update of the underlying Scottish and closed UK Input-Output models from 2015 to 2017, with the revisions due to

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<sup>1</sup> <https://www.gov.scot/policies/environmental-assessment/strategic-environmental-assessment-sea/>

<sup>2</sup> <https://www.transport.gov.scot/publication/carbon-account-for-transport-no-11-2019-edition/>

updating the projected HMT deflators and GHG industry emissions ratios almost completely cancelling each other out.

15. Details on the various sources of emissions show that some 25 per cent of the Scottish Government's carbon footprint is caused by the use of Energy, Water and Waste, followed by Transport and Communication (22 per cent) and Manufacturing (18 per cent).
16. It is estimated that total emissions attributed to capital investment plans of £6.4 billion of investment in 2022-23 amount to 1.8 MtCO<sub>2</sub>e. Note that these are the emissions associated with putting the capital investment in place and not their long term use. Emissions associated with resource spend amount to 8.1 MtCO<sub>2</sub>e.

### 1.3. Budget Context

17. Budget for 2022-23 contains details of Total Managed Expenditure (TME) of £56.4 billion across portfolio areas. Expenditure is split between resources and capital expenditure, and Annually Managed Expenditure (AME). This is illustrated in Table 1.

**Table 1: Total proposed budget for 2022-23**

	Resource	Capital	Financial Transactions	Total	UK Funded AME	Total
	£m	£m	£m	£m	£m	£m
<b>2022-23 Budget</b>						
Health and Social Care	17,378.7	554.0	10.0	17,942.7	100.4	18,043.1
Social Justice, Housing and Local Government	12,467.2	1,341.2	150.0	13,958.4	2,766.0	16,724.4
Finance and the Economy	783.9	681.0	284.6	1,749.5	6,470.4	8,219.9
Education and Skills	3,279.1	484.0	22.1	3,785.2	361.3	4,146.5
Justice and Veterans	2,977.3	166.0	-	3,143.3	-	3,143.3
Net Zero, Energy and Transport	1,867.3	2,485.0	60.3	4,412.6	-	4,412.6
Rural Affairs and Islands	890.9	75.9	-	966.8	-	966.8
Constitution, External Affairs and Culture	340.0	30.5	-	370.5	-	370.5
Deputy First Minister and Covid Recovery	42.9	-	-	42.9	-	42.9
Crown Office and Procurator Fiscal Service	175.6	5.3	-	180.9	-	180.9
<b>Scottish Government</b>	<b>40,202.9</b>	<b>5,822.9</b>	<b>527.0</b>	<b>46,552.8</b>	<b>9,698.1</b>	<b>56,250.9</b>
Scottish Parliament and Audit Scotland	136.6	1.1	-	137.7	2.0	139.7
<b>Total Scotland</b>	<b>40,339.5</b>	<b>5,824.0</b>	<b>527.0</b>	<b>46,690.5</b>	<b>9,700.1</b>	<b>56,390.6</b>

### Summary

It is estimated that total emissions resulting from the 2022-23 Budget will be 9.9 Mt CO<sub>2</sub>-equivalent.

This has increased from 9.8 Mt when applying the updated Environmental Input-Output model to last year's 2021-22 Budget. This is in line with the change in published budgeted spend.

Emissions remain broadly proportional to spend, except for Rural Affairs and Islands, where emissions per unit of spend are higher.

'Second-round' emissions that may result from Government spending and the use of public goods and services, whether beneficial in terms of reducing emissions (e.g. spending on energy efficiency or afforestation) or negative in terms of increasing emissions (e.g. road use) are not captured.

## 2. High-level Carbon Assessment of 2022-23 Budget

### 2.1. Portfolio Expenditure and Associated Emissions

18. Total estimated emissions attributable to the 2022-23 Budget are 9.9 Mt CO<sub>2</sub>-equivalent. Table 2 shows overall spend and emissions by the individual portfolios and how these emissions arise. Emissions remain broadly proportional to spend, except for Rural Affairs and Islands, where emissions per unit of spend are slightly higher. Health and Social Care and Social Justice, Housing and Local Government are the largest Budget items, with the highest emissions.
19. Expenditure is shown net of income, in line with the Budget, and emissions are calculated on that basis.<sup>3</sup>

**Table 2: Portfolio expenditure<sup>4</sup> (TME excluding non-cash items) and emissions**

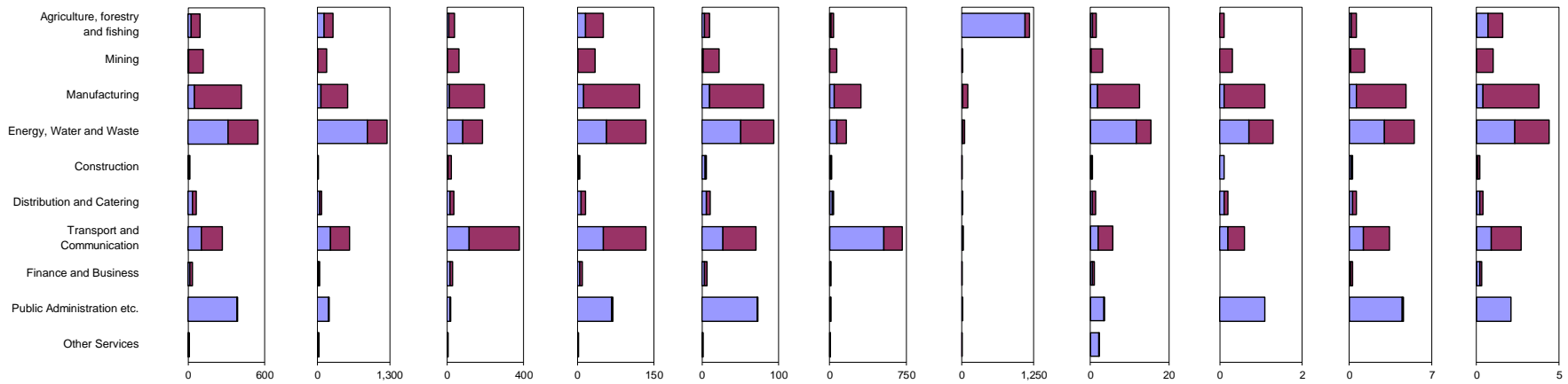
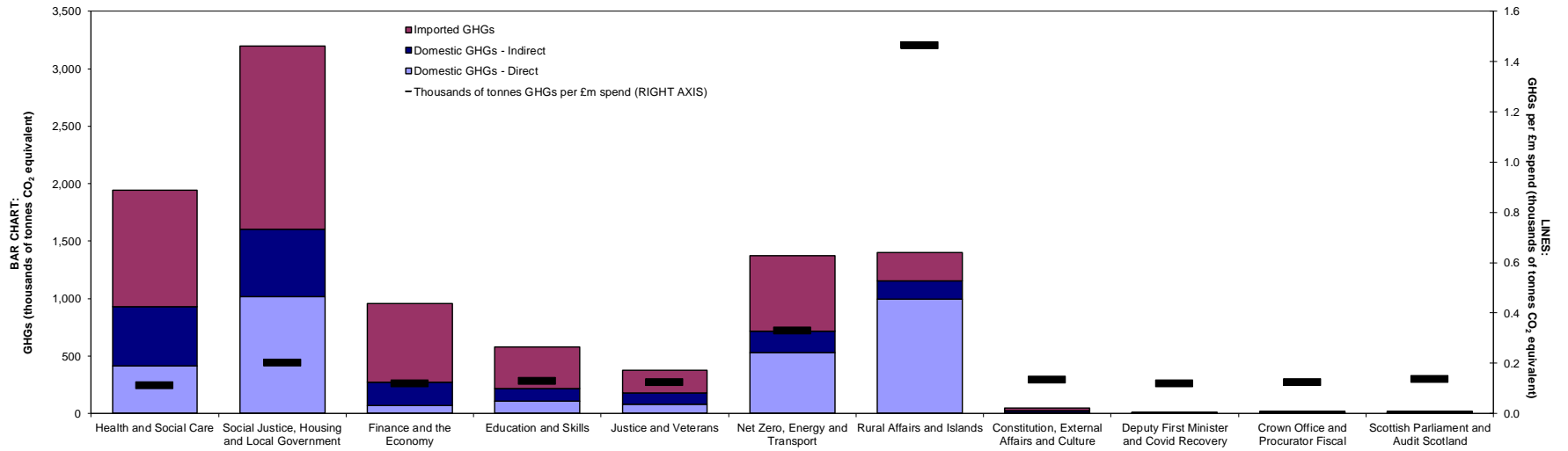
Portfolio	Spend £m	Estimated GHG emissions (thousands of tonnes of CO <sub>2</sub> equivalent)				Total
		Domestic		Imported		
		Direct	Indirect			
Health and Social Care	£17,670	415.8	513.6	1,010.9	<b>1,940.4</b>	
Social Justice, Housing and Local Government	£15,964	1,017.9	588.0	1,590.7	<b>3,196.6</b>	
Finance and the Economy	£8,172	68.3	203.3	686.7	<b>958.3</b>	
Education and Skills	£4,531	108.3	110.4	358.1	<b>576.9</b>	
Justice and Veterans	£3,081	81.9	94.7	197.8	<b>374.5</b>	
Net Zero, Energy and Transport	£4,168	531.1	185.0	656.9	<b>1,373.0</b>	
Rural Affairs and Islands	£958	993.1	160.7	248.3	<b>1,402.1</b>	
Constitution, External Affairs and Culture	£354	5.9	17.1	23.9	<b>46.9</b>	
Deputy First Minister and Covid Recovery	£43	1.1	1.3	2.6	<b>5.0</b>	
Crown Office and Procurator Fiscal	£175	4.8	5.4	11.2	<b>21.5</b>	
Scottish Parliament and Audit Scotland	£124	3.5	3.4	9.7	<b>16.7</b>	
<b>Total</b>	<b>£55,239</b>	<b>3,232.0</b>	<b>1,883.0</b>	<b>4,796.9</b>	<b>9,911.9</b>	

20. Direct emissions account for 33 per cent of the total; indirect emissions for a further 19 per cent. 48 per cent of emissions attributable to Budget expenditure are generated outside Scotland and are embedded in imported goods and services.
21. Figure 1 demonstrates graphically the results for individual portfolios and the split by type of emissions (direct/indirect), and also whether the emissions are domestic or imported. As the graph highlights, the emissions intensity (carbon emissions per pound of spend) of individual portfolios are broadly similar. The exception is Rural Affairs and Islands, where the emissions intensity of spend is higher.
22. A large part of this expenditure is linked to carbon-intensive production methods (carbon sequestration through forestry is not taken into account). Note that in the lower set of charts in Figure 1, the scales vary by portfolio.

<sup>3</sup> See Annex B for a fuller discussion of this issue.

<sup>4</sup> Non-cash items are excluded from the assessment where they do not lead to extra demand for goods and services. Because these items are excluded, the Budget total shown here is lower than that in the Budget itself, and lower than in Table 1.

**Figure 1: Estimated domestic and imported GHG emissions (thousands of tonnes of CO<sub>2</sub> equivalent) by portfolio and generating industry. Scottish Government Budget 2022-23**

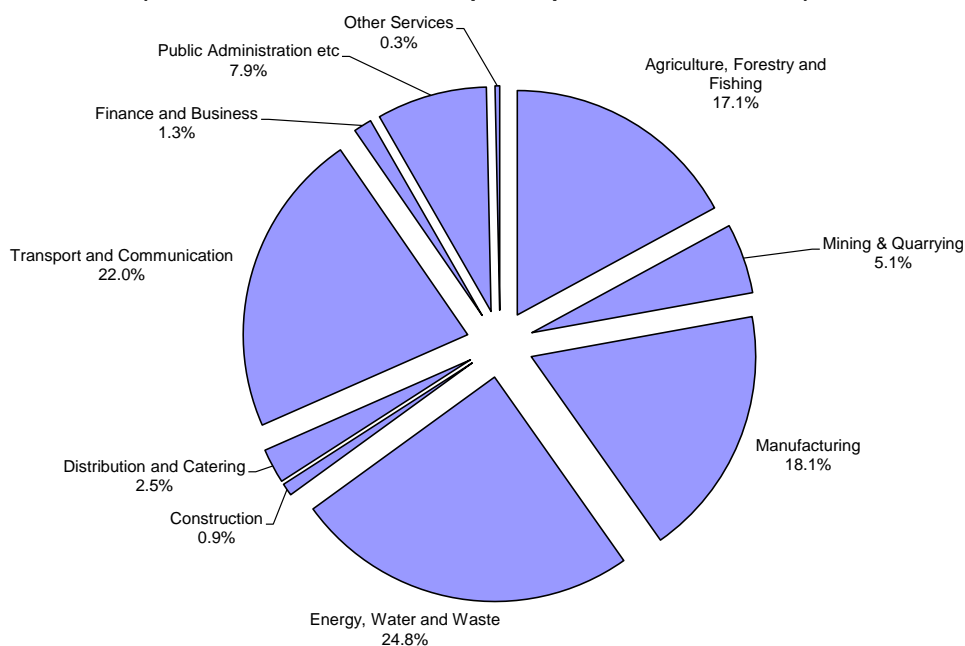


Domestic (direct and indirect) and imported GHG emissions (thousands of tonnes of CO<sub>2</sub> equivalent)

## 2.2. Emissions by Industry Source

23. Total emissions broken down by industry are shown in Figure 2. Some 25 per cent of the Scottish Government's carbon footprint is caused by the use of Energy, Water and Waste, followed by Transport and Communication (22 per cent) and Manufacturing (18 per cent).

**Figure 2: Overall Government spending - Industry sector share of emissions (domestic direct and indirect, plus imported GHG emissions)**



## 2.3. Domestic and Imported Emissions

24. In addition to direct and indirect domestic emissions, the assessment takes into account the emissions generated outside of Scotland in the production of imported goods purchased as a result of Government spending (e.g. food, machinery, IT equipment).
25. Figure 3 demonstrates that imported emissions make up around a half of emissions from Budget spend. There is however a difference between the sources of domestic and imported emissions. Expenditure on Energy, Water and Waste accounts for the largest share of domestic emissions, while expenditure on Manufacturing generates the largest share of imported emissions (followed by Transport and Communication).



### Figure 3: Domestic and Imported Emissions - All portfolios

Figure 3a: Domestic emissions by industrial sector

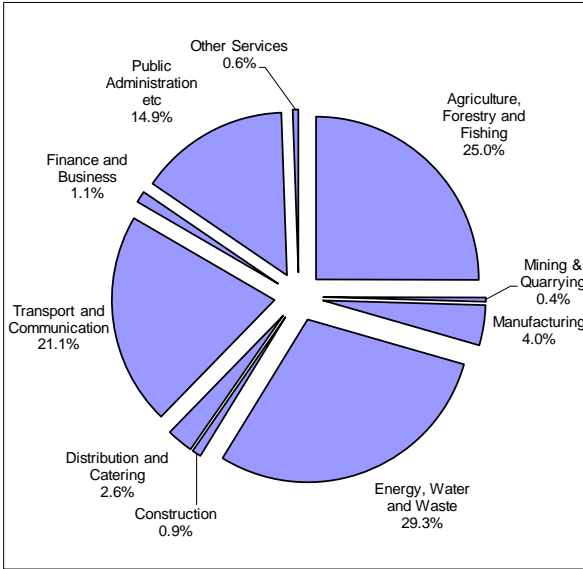


Figure 3b: Imported emissions by industrial sector

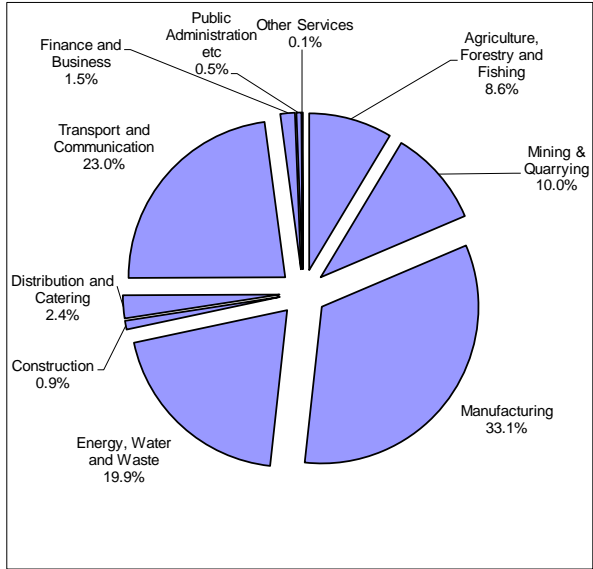


Figure 3c: Domestic and imported emissions, thousands of tonnes of CO<sub>2</sub> equivalent and percent

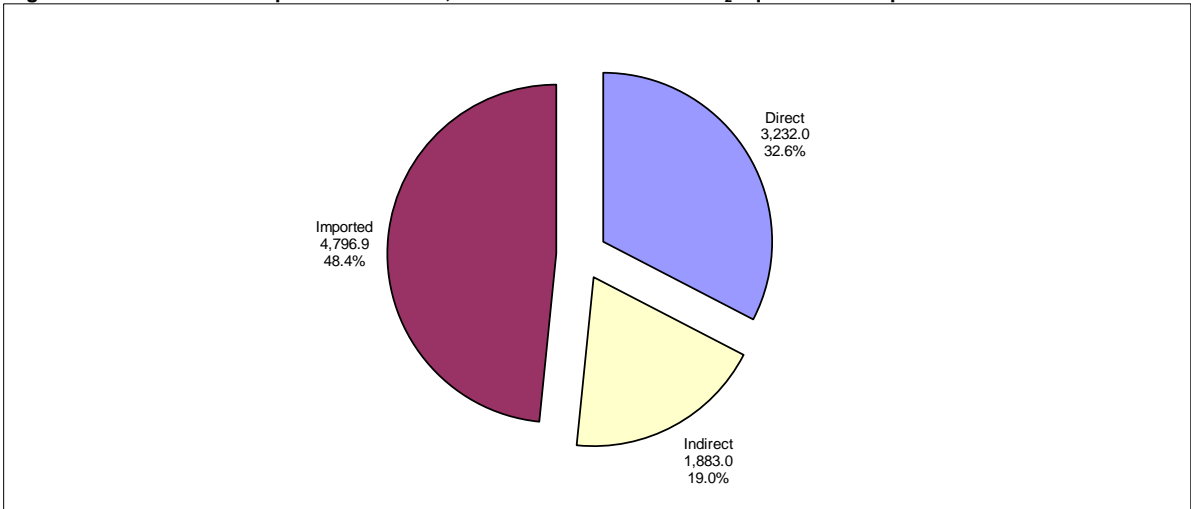
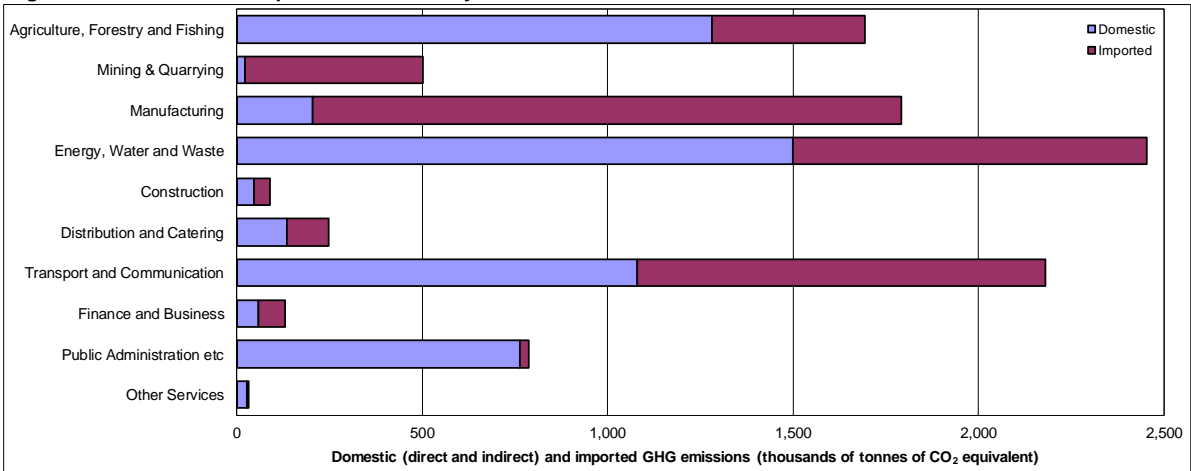


Figure 3d: Domestic and imported emissions by industrial sector



## Annex A – Methodology

1. The figures presented in this report are estimated using the Scottish Government Environmental Input-Output Model (EIO) 2017.
2. The EIO is constructed using the Scottish Government Input-Output Tables 2017 (taken from the 1998-2018 Tables published in November 2021), ONS United Kingdom Analytical Input-Output Tables, 2017 (Blue Book 2020), ONS Environmental Accounts, Atmospheric emissions: greenhouse gases by industry and gas, 2017 (Published September 2021) and HM Treasury GDP Deflators as at September 2021.
3. A fuller description of the model and its associated Greenhouse Gas effects estimates that this assessment is based upon can be found at: <https://www.gov.scot/publications/about-supply-use-input-output-tables/pages/environmental-input-output/>

### Revisions to the Environmental Input-Output Model

4. With the release of new Input-Output Analytical Tables covering the year 2017 for Scotland and the UK, this year the base year of the EIO model has been updated from 2015 to 2017. This has involved a number of additional changes to the model:
  - The updating of the underlying Scottish Input-Output model and UK closed economy input-output model from the 2015 version to the latest published version for 2017
  - The updating of the year used to calculate emissions factors from 2015 to 2017

alongside the regular annual updates of:

- Updating the emissions data from ONS environmental accounts to the latest published version
- Updating the forecast GDP deflator used to project estimates to the budget year to the latest version published by HMT.

These changes have led to a downward revision to estimated greenhouse gas emissions arising from the 2021-22 Budget as presented in the previous year's High-Level Carbon Assessment of around 4%.

5. The decrease since 2021-22 is almost entirely due to the update of the underlying Scottish and closed UK Input-Output models from 2015 to 2017, with the revisions due to updating the projected HMT deflators and GHG industry emissions ratios almost completely cancelling each other out.
6. Care should be taken when interpreting the revision to imported GHGs. Given the lack of a world economy model and emissions factors, the EIO model uses the UK economy as a proxy for the world economy. Changes in emissions intensities in the UK economy may not be representative of changes in the world economy, for example due to different technologies being used, or if more carbon intensive activities move overseas and are replaced by imports.

## Annex B - Detailed Tables

1. The tables below show the detail of the Carbon Assessment down to Level 3 spending lines, including some income lines. Since the Budget is calculated in terms of net expenditure, the carbon assessment of the Budget has been calculated on the same basis. For some portfolios, the Level 3 spending lines already have income netted out whereas others show gross expenditure. Where figures are not already expressed as net it is necessary to show a negative carbon number against the income lines. At Level 2 and at portfolio level, the income is fully netted off and there are no discrepancies between portfolios, making spending lines directly comparable.
2. Some non-cash items are not considered for the purposes of this analysis. Because these items are excluded, the Budget total shown here is lower than that in the Budget itself.
3. The Scottish Budget also creates private incomes (both in the public sector and in the private industries whose goods and services are demanded by Government). The Scottish Budget thus *induces* demand and further economic output, which generates carbon emissions. There are arguments for including or excluding this expenditure from the calculation and our calculation excludes emissions from induced demand.

Note: Spend lines are shown in £m and exclude non-cash items  
Emissions are shown in thousands of tonnes of CO<sub>2</sub>-equivalent  
0.0 denotes less than £0.05m or 0.05 thousand tonnes

Health and Social Care		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Food Standards Scotland</b>	Food Standards Scotland Administration	£15.2	0.4	0.5	0.9	1.8
	Food Standards Scotland Programme	£10.7	0.3	0.3	0.6	1.2
	Food Standards Scotland Retained Income	-£3.5	-0.1	-0.1	-0.2	-0.4
	<b>Subtotal</b>	<b>£22.5</b>	<b>0.6</b>	<b>0.7</b>	<b>1.4</b>	<b>2.6</b>
<b>Health &amp; Sport</b>	Active Healthy Lives	£19.4	0.6	1.1	1.1	2.9
	Alcohol & Drugs Policy	£85.4	1.9	2.5	4.7	9.1
	Capital Income	-£20.0	-1.4	-0.8	-2.6	-4.8
	Capital Investment	£574.0	41.0	23.3	74.6	139.0
	Digital Health & Care	£112.9	2.5	3.3	6.3	12.1
	Early Years	£58.9	1.3	1.7	3.3	6.3
	General Dental Services	£469.0	10.4	13.6	26.0	50.0
	General Ophthalmic Services	£125.5	2.8	3.6	6.9	13.4
	Health Financial Transactions	£10.0	0.7	0.4	1.3	2.4
	Health Improvement and Protection	£85.6	2.0	2.5	4.8	9.3
	Mental Health Services	£290.2	6.5	8.4	16.1	31.0
	Miscellaneous Other Services and Resource Income	-£8.8	-0.1	-0.2	-0.4	-0.8
	NHS Territorial Boards	£11,272.6	250.2	327.6	624.0	1,201.8
	Outcomes Framework	£74.1	1.6	2.2	4.1	7.9
	Pharmaceutical Services	£216.2	4.8	6.3	12.0	23.1
	Primary Medical Services	£1,162.8	25.8	33.8	64.4	124.0
	Quality & Improvement	£65.9	1.5	1.9	3.7	7.1
	Revenue Consequences of NPD Schemes	£75.0	1.7	2.2	4.2	8.0
	Social Care Investment	£1,136.9	22.3	30.6	56.0	108.9
	SportScotland	£33.6	1.1	2.0	2.0	5.1
	Workforce & Nursing	£402.7	6.7	6.2	19.1	32.0
	NHS National Boards	£1,387.6	30.8	40.3	76.8	147.9
	<b>Subtotal</b>	<b>£17,629.5</b>	<b>414.8</b>	<b>512.4</b>	<b>1,008.5</b>	<b>1,935.7</b>
<b>Health &amp; Social Care</b>	Corporate Running Costs	£18.3	0.5	0.5	1.1	2.1
	<b>Subtotal</b>	<b>£18.3</b>	<b>0.5</b>	<b>0.5</b>	<b>1.1</b>	<b>2.1</b>
<b>Total</b>		<b>£17,670.3</b>	<b>415.8</b>	<b>513.6</b>	<b>1,010.9</b>	<b>1,940.4</b>

Social Justice, Housing and Local Government		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Building Standards</b>	Building Standards	£10.7	0.6	0.6	1.6	2.8
	<b>Subtotal</b>	<b>£10.7</b>	<b>0.6</b>	<b>0.6</b>	<b>1.6</b>	<b>2.8</b>
<b>Connected Communities</b>	Connected Communities	£4.4	0.1	0.1	0.4	0.6
	<b>Subtotal</b>	<b>£4.4</b>	<b>0.1</b>	<b>0.1</b>	<b>0.4</b>	<b>0.6</b>
<b>Equalities</b>	Promoting Equality and Human Rights	£42.5	0.7	1.3	4.2	6.3
	<b>Subtotal</b>	<b>£42.5</b>	<b>0.7</b>	<b>1.3</b>	<b>4.2</b>	<b>6.3</b>
<b>Housing</b>	Communities Analysis	£5.6	0.0	0.1	0.3	0.4
	Fuel Poverty Strategy Delivery	£1.8	0.0	0.1	0.1	0.2
	Housing Support	£140.1	6.3	4.8	19.0	30.0
	More Homes	£822.1	53.3	57.1	147.4	257.8
	<b>Subtotal</b>	<b>£969.5</b>	<b>59.6</b>	<b>62.0</b>	<b>166.8</b>	<b>288.5</b>
<b>Local Government</b>	General Capital Grant	£510.5	33.3	35.7	92.2	161.2
	General Revenue Grant	£6,973.2	496.1	245.2	418.9	1,160.2
	Local Government Advice and Policy	£3.2	0.1	0.1	0.2	0.4
	Local Government incl Non-Domestic Rates (AME)	£2,766.0	196.8	97.3	166.2	460.2
	<b>Subtotal</b>	<b>£10,252.9</b>	<b>726.3</b>	<b>378.3</b>	<b>677.4</b>	<b>1,782.0</b>
<b>Office of the Scottish Charity Regulator</b>	Office of the Scottish Charity Regulator	£3.4	0.1	0.1	0.2	0.4
	<b>Subtotal</b>	<b>£3.4</b>	<b>0.1</b>	<b>0.1</b>	<b>0.2</b>	<b>0.4</b>
<b>SJH&amp;LG Central Gov Grants to Local Authorities</b>	Transfer of Management of Development Funding (TMDF)	£92.2	6.0	6.4	16.7	29.1
	Vacant and Derelict Land	£7.6	0.5	0.5	1.4	2.4
	<b>Subtotal</b>	<b>£99.9</b>	<b>6.5</b>	<b>7.0</b>	<b>18.0</b>	<b>31.5</b>
<b>Scottish Housing Regulator</b>	Scottish Housing Regulator	£5.1	0.1	0.2	0.3	0.6
	<b>Subtotal</b>	<b>£5.1</b>	<b>0.1</b>	<b>0.2</b>	<b>0.3</b>	<b>0.6</b>
<b>Social Justice</b>	Social Justice	£101.3	1.9	2.7	4.8	9.4
	<b>Subtotal</b>	<b>£101.3</b>	<b>1.9</b>	<b>2.7</b>	<b>4.8</b>	<b>9.4</b>
<b>Social Justice, Housing and Local Government</b>						
<b>Corporate Running Costs</b>	Corporate Running Costs	£33.1	0.9	1.0	2.0	3.9
	<b>Subtotal</b>	<b>£33.1</b>	<b>0.9</b>	<b>1.0</b>	<b>2.0</b>	<b>3.9</b>
<b>Social Security Advice Policy &amp; Programme Costs</b>	Scottish Welfare Fund - Administration	£5.5	0.1	0.2	0.3	0.6
	Social Security Advice Policy and Programme Costs	£159.3	7.4	8.0	19.5	34.8
	Social Security Scotland	£301.6	7.9	9.0	18.3	35.1
	<b>Subtotal</b>	<b>£466.4</b>	<b>15.4</b>	<b>17.2</b>	<b>38.1</b>	<b>70.6</b>
<b>Social Security Assistance</b>	Scottish Child Payment	£197.4	10.3	5.8	33.7	49.8
	Social Security Assistance	£3,751.8	194.8	110.9	641.2	946.9
	<b>Subtotal</b>	<b>£3,949.2</b>	<b>205.1</b>	<b>116.7</b>	<b>674.9</b>	<b>996.7</b>
<b>Third Sector</b>	Third Sector	£25.3	0.6	0.8	1.9	3.3
	<b>Subtotal</b>	<b>£25.3</b>	<b>0.6</b>	<b>0.8</b>	<b>1.9</b>	<b>3.3</b>
<b>Total</b>		<b>£15,963.7</b>	<b>1,017.9</b>	<b>588.0</b>	<b>1,590.7</b>	<b>3,196.6</b>

Finance and the Economy		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Accountant in Bankruptcy (AiB)</b>	Accountant in Bankruptcy Agency (AiB)	£1.5	0.1	0.1	0.2	0.4
	<b>Subtotal</b>	<b>£1.5</b>	<b>0.1</b>	<b>0.1</b>	<b>0.2</b>	<b>0.4</b>
<b>Cities Investment and Strategy</b>	Cities Investment & Strategy	£233.2	14.9	16.0	41.3	72.2
	Regeneration	£95.7	5.6	6.1	15.4	27.1
	<b>Subtotal</b>	<b>£328.9</b>	<b>20.6</b>	<b>22.1</b>	<b>56.7</b>	<b>99.3</b>
<b>Digital Connectivity</b>	Digital Strategy	£3.7	0.0	0.1	0.1	0.3
	Digital Strategy Capital	£127.2	2.4	7.9	26.7	37.0
	<b>Subtotal</b>	<b>£130.9</b>	<b>2.5</b>	<b>8.0</b>	<b>26.9</b>	<b>37.3</b>
<b>Digital Economy:</b>	Digital Economy	£15.2	0.6	0.7	2.1	3.4
	<b>Subtotal</b>	<b>£15.2</b>	<b>0.6</b>	<b>0.7</b>	<b>2.1</b>	<b>3.4</b>
<b>Digital Strategy-</b>	Digital Strategy	£40.1	0.5	1.9	4.9	7.2
	<b>Subtotal</b>	<b>£40.1</b>	<b>0.5</b>	<b>1.9</b>	<b>4.9</b>	<b>7.2</b>
<b>Economic Advice</b>	Consumer Policy and Advice	£5.1	0.1	0.2	0.3	0.6
	Office of the Chief Economic Adviser	£4.9	0.1	0.1	0.3	0.6
	<b>Subtotal</b>	<b>£10.0</b>	<b>0.3</b>	<b>0.3</b>	<b>0.6</b>	<b>1.2</b>
<b>Employability and Training</b>	Employability and Training	£121.1	2.1	1.9	5.8	9.8
	<b>Subtotal</b>	<b>£121.1</b>	<b>2.1</b>	<b>1.9</b>	<b>5.8</b>	<b>9.8</b>
<b>Enterprise Trade and Investment</b>	Enterprise	£283.2	12.9	13.5	33.9	60.3
	Innovation Industries & Trade Investment	£70.4	2.4	3.0	9.4	14.8
	<b>Subtotal</b>	<b>£353.7</b>	<b>15.3</b>	<b>16.5</b>	<b>43.3</b>	<b>75.1</b>
<b>Ferguson Marine</b>	Ferguson Marine	£34.7	1.0	2.1	6.6	9.7
	<b>Subtotal</b>	<b>£34.7</b>	<b>1.0</b>	<b>2.1</b>	<b>6.6</b>	<b>9.7</b>
<b>Finance and Economy Corporate Running Costs</b>	Corporate Running Costs	£37.8	1.0	1.1	2.3	4.4
	<b>Subtotal</b>	<b>£37.8</b>	<b>1.0</b>	<b>1.1</b>	<b>2.3</b>	<b>4.4</b>
<b>NHS Pensions</b>	SPPA - NHS Superannuation Scheme (Scotland) (AME)	£4,468.2	1.4	85.6	332.5	419.4
	<b>Subtotal</b>	<b>£4,468.2</b>	<b>1.4</b>	<b>85.6</b>	<b>332.5</b>	<b>419.4</b>
<b>Other Finance</b>	Capital Borrowing					
	Repayments	£167.8	0.1	4.7	10.6	15.4
	Exchequer & Finance	£9.2	0.2	0.3	0.6	1.1
	Green Growth Accelerator	£1.0	0.1	0.0	0.1	0.2
	Growth Accelerators	£1.5	0.1	0.1	0.1	0.2
	Procurement Shared Services	£17.5	0.5	0.5	1.1	2.0
	Public Information and Engagement	£1.8	0.0	0.1	0.1	0.2
	Scotland Act - Tax Implementation & Management	£2.3	0.1	0.1	0.1	0.3
	Scottish Futures Trust	£3.8	0.0	0.1	0.3	0.4
	Scottish Government Centrally Managed Costs	£12.8	0.8	0.9	2.3	4.0
	<b>Subtotal</b>	<b>£217.7</b>	<b>1.9</b>	<b>6.7</b>	<b>15.3</b>	<b>23.8</b>
<b>Planning</b>	Planning	£11.5	0.2	0.4	1.2	1.9
	Planning & Environmental Appeals	£0.6	0.0	0.0	0.0	0.1
	<b>Subtotal</b>	<b>£12.1</b>	<b>0.2</b>	<b>0.5</b>	<b>1.3</b>	<b>2.0</b>
<b>Registers of Scotland</b>	Registers of Scotland Administration Costs	£2.5	0.2	0.2	0.5	0.8
	<b>Subtotal</b>	<b>£2.5</b>	<b>0.2</b>	<b>0.2</b>	<b>0.5</b>	<b>0.8</b>
<b>Revenue Scotland,</b>	Revenue Scotland	£7.5	0.2	0.3	0.5	1.0
	<b>Subtotal</b>	<b>£7.5</b>	<b>0.2</b>	<b>0.3</b>	<b>0.5</b>	<b>1.0</b>
<b>Rural Economy Enterprise</b>	Highlands and Islands Enterprise	£62.3	2.9	3.2	7.7	13.8
	South of Scotland Enterprise	£36.0	1.8	1.9	4.7	8.4
	<b>Subtotal</b>	<b>£98.3</b>	<b>4.7</b>	<b>5.1</b>	<b>12.4</b>	<b>22.2</b>
<b>Scottish Fiscal Commission</b>	Scottish Fiscal Commission	£2.3	0.1	0.1	0.1	0.3
	<b>Subtotal</b>	<b>£2.3</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.3</b>

Finance and the Economy (continued)		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Scottish National Investment Bank</b>	Scottish National Investment Bank	£214.9	12.8	9.4	20.3	42.6
	<b>Subtotal</b>	<b>£214.9</b>	<b>12.8</b>	<b>9.4</b>	<b>20.3</b>	<b>42.6</b>
<b>Scottish Public Pensions Agency</b>	Agency Administration	£19.3	0.5	0.6	1.2	2.2
	IT Provision	£4.6	0.3	0.3	0.8	1.5
	<b>Subtotal</b>	<b>£23.9</b>	<b>0.8</b>	<b>0.9</b>	<b>2.0</b>	<b>3.7</b>
<b>Teachers' Pensions</b>	SPPA - Scottish Teachers Superannuation Scheme (AME)	£2,002.2	0.6	38.4	149.0	188.0
	<b>Subtotal</b>	<b>£2,002.2</b>	<b>0.6</b>	<b>38.4</b>	<b>149.0</b>	<b>188.0</b>
<b>Tourism</b>	Tourism	£48.7	1.5	1.7	3.6	6.7
	<b>Subtotal</b>	<b>£48.7</b>	<b>1.5</b>	<b>1.7</b>	<b>3.6</b>	<b>6.7</b>
<b>Total</b>		<b>£8,171.9</b>	<b>68.3</b>	<b>203.3</b>	<b>686.7</b>	<b>958.3</b>

Education and Skills		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Advanced Learning &amp; Science</b>	Higher Education Qualification & Accreditation	£13.0	0.3	0.4	0.8	1.5
	Scientific Engagement and Advice	£3.0	0.1	0.1	0.2	0.4
	<b>Subtotal</b>	<b>£21.0</b>	<b>0.5</b>	<b>0.6</b>	<b>1.2</b>	<b>2.3</b>
<b>Children &amp; Families</b>	Children's Rights Protection & Justice	£47.8	1.2	1.4	3.0	5.6
	Creating Positive Futures	£32.7	0.8	0.8	2.3	3.9
	Disclosure Scotland	£14.8	0.6	0.7	1.7	3.0
	Office of the Chief Social Work Adviser	£20.8	0.5	0.6	1.3	2.4
	Redress Relations and Response	£60.5	2.6	1.8	8.2	12.6
	Strategy GIRFEC & The Promise	£25.3	0.5	0.7	1.2	2.3
	<b>Subtotal</b>	<b>£202.1</b>	<b>6.3</b>	<b>6.0</b>	<b>17.5</b>	<b>29.9</b>
<b>E&amp;S Central Gov Grants to Local Authorities</b>	Local Government Attainment Grant	£120.0	2.0	1.8	5.6	9.4
	Local Government Early Learning & Childcare Expansion	£521.9	8.5	7.7	24.5	40.7
	Local Government Gaelic Grant	£4.5	0.1	0.1	0.3	0.5
	<b>Subtotal</b>	<b>£646.3</b>	<b>10.6</b>	<b>9.6</b>	<b>30.4</b>	<b>50.6</b>
<b>Early Learning &amp; Childcare Programme</b>	Early Learning & Childcare Programme	£55.6	0.9	0.9	2.6	4.4
	<b>Subtotal</b>	<b>£55.6</b>	<b>0.9</b>	<b>0.9</b>	<b>2.6</b>	<b>4.4</b>
<b>Education &amp; Skills Corporate Running Costs</b>	Corporate Running Costs	£13.3	0.3	0.4	0.8	1.5
	<b>Subtotal</b>	<b>£13.3</b>	<b>0.3</b>	<b>0.4</b>	<b>0.8</b>	<b>1.5</b>
<b>Higher Education Student Support</b>	HESS - Capitalised Interest (AME)	-£80.0	0.0	-2.2	-5.1	-7.3
	HESS - Net Student Loans Advanced (AME)	£530.0	23.4	15.5	82.0	120.9
	HESS - Student Loan Sale Subsidy Impairment Adjustments (AME)	£1.3	0.0	0.0	0.1	0.1
	SAAS Capital	£1.9	0.1	0.1	0.3	0.6
	Student Awards Agency for Scotland Operating Costs	£11.3	0.3	0.3	0.7	1.3
	Student Loan Interest Subsidy to Bank	£2.8	0.0	0.1	0.2	0.3
	Student Loans Company Administration Costs	£6.4	0.0	0.2	0.4	0.6
	Student Support and Tuition Fee Payments	£328.2	8.6	9.8	19.9	38.2
	<b>Subtotal</b>	<b>£801.9</b>	<b>32.3</b>	<b>23.9</b>	<b>98.5</b>	<b>154.7</b>

Education and Skills (continued)		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Learning</b>	Curriculum & Qualifications	£58.7	1.6	1.8	3.8	7.2
	Education Analytical Services	£4.1	0.1	0.1	0.2	0.4
	Education Reform	£4.6	0.1	0.1	0.2	0.4
	Education Scotland	£27.4	0.7	0.8	1.7	3.2
	Gaelic	£25.1	0.4	1.3	1.8	3.5
	Improvement Attainment & Wellbeing	£187.6	4.6	4.5	12.9	22.0
	Workforce and Infrastructure	£266.3	4.5	4.4	14.1	23.0
	<b>Subtotal</b>	<b>£573.8</b>	<b>12.0</b>	<b>13.0</b>	<b>34.7</b>	<b>59.7</b>
<b>Scottish Funding Council</b>	College Capital Expenditure	£74.7	2.5	4.5	15.0	22.0
	College NPD Expenditure	£29.3	0.5	0.4	1.4	2.3
	College Operational Expenditure	£865.7	14.1	12.8	40.6	67.5
	College Operational Income	-£190.0	-3.1	-2.8	-8.9	-14.8
	Higher Education Capital	£348.0	11.6	20.9	69.8	102.4
	Higher Education Financial Transactions	£22.1	1.4	1.5	4.0	7.0
	Higher Education Resource	£789.2	12.9	11.6	37.0	61.5
	SFC Admin	£7.6	0.2	0.2	0.5	0.9
	<b>Subtotal</b>	<b>£1,946.6</b>	<b>40.2</b>	<b>49.2</b>	<b>159.4</b>	<b>248.7</b>
<b>Skills &amp; Training</b>	Employment and Training Interventions	£46.1	1.0	1.1	2.5	4.6
	Skills Development Scotland (SDS)	£224.2	4.1	5.9	10.4	20.4
	<b>Subtotal</b>	<b>£270.3</b>	<b>5.1</b>	<b>6.9</b>	<b>12.9</b>	<b>25.0</b>
<b>Total</b>		<b>£4,530.8</b>	<b>108.3</b>	<b>110.4</b>	<b>358.1</b>	<b>576.9</b>



Justice and Veterans	Spend £m	Estimated GHG emissions				Total
		Domestic			Imported	
		Direct	Indirect			
<b>Community Justice Services</b>	Community Justice Services					
	Miscellaneous	£3.2	0.1	0.1	0.2	0.4
	Offender Services	£42.9	1.1	1.3	2.6	5.0
	<b>Subtotal</b>	<b>£46.1</b>	<b>1.2</b>	<b>1.4</b>	<b>2.8</b>	<b>5.4</b>
<b>Criminal Injuries Compensation</b>	CIC Scheme	£13.8	0.4	0.4	0.8	1.6
	Criminal Injuries Administration Costs	£1.8	0.0	0.1	0.1	0.2
	<b>Subtotal</b>	<b>£15.6</b>	<b>0.4</b>	<b>0.5</b>	<b>0.9</b>	<b>1.8</b>
<b>Judicial Salaries and Election Expenses</b>	Judicial Salaries	£36.3	0.1	0.4	0.8	1.3
	<b>Subtotal</b>	<b>£36.3</b>	<b>0.1</b>	<b>0.4</b>	<b>0.8</b>	<b>1.3</b>
<b>Judiciary</b>	Judiciary	£2.5	0.1	0.1	0.2	0.3
	<b>Subtotal</b>	<b>£2.5</b>	<b>0.1</b>	<b>0.1</b>	<b>0.2</b>	<b>0.3</b>
<b>Justice Central Gov Grants to Local Authorities</b>	Criminal Justice Social Work	£86.5	1.6	2.3	4.0	7.9
	<b>Subtotal</b>	<b>£86.5</b>	<b>1.6</b>	<b>2.3</b>	<b>4.0</b>	<b>7.9</b>
<b>Justice Corporate Running Costs</b>	Corporate Running Costs	£10.8	0.3	0.3	0.7	1.3
	<b>Subtotal</b>	<b>£10.8</b>	<b>0.3</b>	<b>0.3</b>	<b>0.7</b>	<b>1.3</b>
<b>Legal Aid</b>	Legal Aid Administration	£13.0	0.0	0.1	0.3	0.5
	Legal Aid Fund	£138.3	0.5	1.5	2.9	4.9
	<b>Subtotal</b>	<b>£151.3</b>	<b>0.6</b>	<b>1.6</b>	<b>3.2</b>	<b>5.4</b>
<b>Miscellaneous</b>	Other Miscellaneous	£80.3	2.1	2.4	4.9	9.3
	Safe and Secure Scotland	£9.0	0.2	0.3	0.5	1.0
	Victim/Witness Support	£20.2	0.5	0.6	1.2	2.3
	<b>Subtotal</b>	<b>£109.5</b>	<b>2.8</b>	<b>3.3</b>	<b>6.6</b>	<b>12.7</b>
<b>Police &amp; Fire Pensions</b>	Fire Pensions	£72.2	1.9	2.2	4.4	8.4
	Police Pensions	£278.4	7.3	8.3	16.9	32.4
	<b>Subtotal</b>	<b>£350.6</b>	<b>9.1</b>	<b>10.5</b>	<b>21.2</b>	<b>40.8</b>
<b>Police Central Government</b>	National Police Funding and Reform	£102.2	2.9	3.3	7.0	13.3
	Police Support Services	-£2.1	-0.1	-0.1	-0.1	-0.2
	<b>Subtotal</b>	<b>£100.1</b>	<b>2.9</b>	<b>3.3</b>	<b>6.9</b>	<b>13.1</b>
<b>Safer &amp; Stronger Communities</b>	Safer Communities	£13.2	0.3	0.4	0.8	1.5
	<b>Subtotal</b>	<b>£13.2</b>	<b>0.3</b>	<b>0.4</b>	<b>0.8</b>	<b>1.5</b>
<b>Scottish Courts &amp; Tribunals Service</b>	Scottish Courts & Tribunal Service Capital Spending	£8.0	0.5	0.6	1.4	2.5
	Scottish Courts & Tribunal Service Operating Expenditure	£99.9	2.6	3.0	6.1	11.6
	<b>Subtotal</b>	<b>£107.9</b>	<b>3.1</b>	<b>3.5</b>	<b>7.5</b>	<b>14.2</b>
<b>Scottish Fire and Rescue Service</b>	Scottish Fire and Rescue Service	£326.7	9.8	11.1	23.7	44.5
	<b>Subtotal</b>	<b>£326.7</b>	<b>9.8</b>	<b>11.1</b>	<b>23.7</b>	<b>44.5</b>
<b>Scottish Police Authority</b>	Scottish Police Authority	£1,291.3	35.4	40.4	83.7	159.5
	<b>Subtotal</b>	<b>£1,291.3</b>	<b>35.4</b>	<b>40.4</b>	<b>83.7</b>	<b>159.5</b>
<b>Scottish Prison Service</b>	Scottish Prison Service Capital Spending	£72.8	4.8	5.1	13.2	23.0
	Scottish Prison Service Operating Expenditure	£359.5	9.4	10.7	21.8	41.9
	<b>Subtotal</b>	<b>£432.3</b>	<b>14.1</b>	<b>15.8</b>	<b>34.9</b>	<b>64.9</b>
<b>Total</b>		<b>£3,080.6</b>	<b>81.9</b>	<b>94.7</b>	<b>197.8</b>	<b>374.5</b>

Net Zero, Energy and Transport		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Active Travel, Low Carbon and Other Transport Policy</b>	Agency Administration Costs	£28.2	0.9	1.0	2.3	4.3
	Capital Land & Works	£21.6	0.5	0.7	3.2	4.4
	Edinburgh Tram Inquiry	£0.5	0.0	0.0	0.0	0.1
	Future Transport Fund	£129.9	1.7	4.9	24.5	31.0
	Road Safety	£20.8	0.5	0.7	3.1	4.3
	Scottish Canals	£22.7	0.6	0.9	3.5	5.0
	Strategic Transport Projects Review	£3.0	0.1	0.2	0.5	0.8
	Support for Active Travel	£126.1	2.6	4.0	18.3	24.8
	Support for Freight Industry	£0.7	0.2	0.0	0.1	0.3
	Support for Sustainable Travel	£17.3	0.4	0.7	2.6	3.7
	Transport Information	£0.6	0.0	0.0	0.1	0.1
	<b>Subtotal</b>	<b>£371.3</b>	<b>7.6</b>	<b>13.2</b>	<b>58.1</b>	<b>78.9</b>
<b>Air Services</b>	Highlands and Islands Airports Limited	£61.9	1.8	2.8	9.7	14.2
	Support for Air Services	£17.2	27.3	2.3	7.2	36.7
	<b>Subtotal</b>	<b>£79.0</b>	<b>29.1</b>	<b>5.1</b>	<b>16.8</b>	<b>51.0</b>
<b>Climate Change &amp; Land Managers Renewable Fund</b>	Climate Action & Just Transition Fund	£47.5	2.2	2.4	5.8	10.3
	Climate Change - Policy	£1.8	0.0	0.0	0.1	0.2
	Land Managers' Renewables Fund	£0.5	0.8	0.1	0.2	1.0
	<b>Subtotal</b>	<b>£49.8</b>	<b>2.9</b>	<b>2.5</b>	<b>6.1</b>	<b>11.5</b>
<b>Concessionary Fares &amp; Bus Services</b>	Concessionary Fares	£310.6	114.2	8.9	57.2	180.3
	Smartcard Programme	£3.9	0.7	0.1	0.6	1.5
	Support for Bus Services	£99.4	36.6	2.8	18.3	57.7
	<b>Subtotal</b>	<b>£413.9</b>	<b>151.5</b>	<b>11.9</b>	<b>76.2</b>	<b>239.5</b>
<b>Energy</b>	Energy	£409.7	23.1	23.8	65.7	112.6
	<b>Subtotal</b>	<b>£409.7</b>	<b>23.1</b>	<b>23.8</b>	<b>65.7</b>	<b>112.6</b>
<b>Environmental Services</b>	Environmental Quality	£10.7	0.2	0.3	0.9	1.4
	National Parks	£17.4	0.6	1.0	1.1	2.7
	Natural Resources Peatland and Flooding	£55.7	8.3	2.7	10.6	21.6
	NatureScot (SNH)	£47.4	1.3	1.5	3.1	5.9
	Scottish Environment Protection Agency	£36.1	1.1	1.2	2.7	5.0
	Zero Waste	£42.9	20.1	4.6	7.1	31.7
	<b>Subtotal</b>	<b>£210.1</b>	<b>31.5</b>	<b>11.4</b>	<b>25.5</b>	<b>68.4</b>
<b>Environmental Standards Scotland</b>	Environmental Standards Scotland	£2.2	0.1	0.1	0.1	0.3
	<b>Subtotal</b>	<b>£2.2</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.3</b>
<b>Ferry Services</b>	Support for Ferry Services	£228.5	141.6	13.0	50.2	204.8
	Vessels and Piers	£67.5	1.4	2.1	9.0	12.4
	<b>Subtotal</b>	<b>£296.0</b>	<b>143.0</b>	<b>15.1</b>	<b>59.2</b>	<b>217.2</b>
<b>Forestry and Land Scotland</b>	Forestry and Land Scotland	£27.2	1.4	1.1	3.0	5.5
	<b>Subtotal</b>	<b>£27.2</b>	<b>1.4</b>	<b>1.1</b>	<b>3.0</b>	<b>5.5</b>
<b>Land Reform</b>	Land Reform	£5.5	0.1	0.2	0.5	0.7
	<b>Subtotal</b>	<b>£5.5</b>	<b>0.1</b>	<b>0.2</b>	<b>0.5</b>	<b>0.7</b>
<b>Motorways and Trunk Roads</b>	Capital Land & Works	£136.9	7.4	6.4	21.3	35.1
	Forth and Tay Bridge Authorities	£2.6	0.1	0.2	0.4	0.7
	M&T Other Current Expenditure	£25.4	1.0	1.7	3.4	6.1
	Network Strengthening	£116.0	6.3	5.4	18.1	29.7
	Private Finance Initiative (PFI) Payments	£32.6	1.3	2.1	4.3	7.8
	Queensferry Crossing	£1.8	0.1	0.1	0.3	0.6
	Roads Improvement	£36.5	2.0	1.7	5.7	9.4
	Routine and Winter Maintenance	£117.7	4.8	7.7	15.6	28.1
	Structural Repairs	£119.0	6.4	5.5	18.5	30.5
	<b>Subtotal</b>	<b>£588.5</b>	<b>29.5</b>	<b>30.8</b>	<b>87.6</b>	<b>148.0</b>

Net Zero, Energy and Transport (continued)		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>NZE&amp;T Central Gov Grants to Local Authorities</b>	Cycling Walking and Safer Routes	£23.9	1.6	1.7	4.3	7.6
	Regional Transport Partnerships	£15.3	1.0	1.1	2.8	4.8
	Support for Inter-Island Ferries	£19.2	13.1	1.2	4.2	18.5
	<b>Subtotal</b>	<b>£58.5</b>	<b>15.7</b>	<b>3.9</b>	<b>11.3</b>	<b>30.9</b>
<b>Net Zero, Energy and Transport Corporate Running Costs</b>	Corporate Running Costs	£9.7	0.3	0.3	0.6	1.1
	<b>Subtotal</b>	<b>£9.7</b>	<b>0.3</b>	<b>0.3</b>	<b>0.6</b>	<b>1.1</b>
<b>Rail Services</b>	Major Public Transport Projects	£247.0	13.4	11.5	38.5	63.3
	Rail Development	£2.0	0.1	0.1	0.3	0.5
	Rail Franchise	£719.4	80.4	34.9	103.1	218.4
	Rail Infrastructure	£427.0	8.1	12.4	61.1	81.7
	<b>Subtotal</b>	<b>£1,395.4</b>	<b>102.0</b>	<b>59.0</b>	<b>203.0</b>	<b>364.0</b>
<b>Research Analysis &amp; Other Services</b>	Economic and Other Surveys	£4.3	0.1	0.1	0.3	0.5
	Programmes of Research	£49.5	0.8	1.9	5.7	8.4
	Royal Botanic Garden Edinburgh	£26.2	0.4	1.2	2.7	4.2
	Strategic Policy Research and Sponsorship	£3.6	0.1	0.1	0.2	0.4
	<b>Subtotal</b>	<b>£83.6</b>	<b>1.3</b>	<b>3.3</b>	<b>8.9</b>	<b>13.5</b>
<b>Scottish Forestry</b>	Scottish Forestry	£90.4	4.3	4.7	11.5	20.5
	<b>Subtotal</b>	<b>£90.4</b>	<b>4.3</b>	<b>4.7</b>	<b>11.5</b>	<b>20.5</b>
<b>Scottish Water</b>	Drinking Water Quality Regulator	£0.9	0.0	0.0	0.1	0.1
	Hydro Nation	£4.7	0.1	0.1	0.3	0.5
	Interest on Voted Loans	-£105.0	-16.4	-8.1	-4.1	-28.6
	Private Water	£6.8	0.4	0.3	0.8	1.6
	Voted Loans	£170.0	3.7	6.4	25.8	35.8
	<b>Subtotal</b>	<b>£77.4</b>	<b>-12.2</b>	<b>-1.2</b>	<b>22.8</b>	<b>9.4</b>
<b>Total</b>		<b>£4,168.2</b>	<b>531.1</b>	<b>185.0</b>	<b>656.9</b>	<b>1,373.0</b>

Rural Affairs and Islands		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>EU Support &amp; Related Services</b>	ARE Operations	£84.2	2.7	3.0	6.5	12.2
	Agri Environmental Measures	£35.8	43.6	6.8	11.8	62.3
	Agricultural Transformation Fund	£25.0	17.7	3.4	6.8	27.8
	Business Development	£26.0	21.1	3.6	8.8	33.5
	Convergence Funding	£25.7	38.9	5.9	8.4	53.1
	Crofting Assistance	£1.9	0.7	0.2	0.7	1.5
	Forestry	£0.1	0.0	0.0	0.0	0.0
	Leader	£11.6	13.2	2.1	3.8	19.2
	Less EU Income	-£2.5	-3.8	-0.6	-0.8	-5.2
	Less Favoured Area Support Scheme	£65.5	99.1	15.0	21.3	135.5
	Other Pillar 1 Payments	£61.0	92.3	14.0	19.9	126.2
	Pillar 1 - Basic Payments	£282.0	426.8	64.6	91.8	583.2
	Pillar 1 - Greening Payments	£142.0	214.9	32.5	46.2	293.7
	Technical Assistance	£4.5	6.8	1.0	1.5	9.3
	<b>Subtotal</b>	<b>£762.8</b>	<b>974.1</b>	<b>151.5</b>	<b>226.7</b>	<b>1,352.3</b>
<b>Fisheries</b>	Fisheries Grants	£14.1	0.8	1.0	3.7	5.4
	Fisheries Harbour Grants	£1.0	0.0	0.0	0.2	0.3
	Less Retained Income/Capital receipts	-£9.2	-0.5	-0.7	-2.4	-3.6
	Transition Funding	£14.5	1.4	1.8	6.3	9.5
	<b>Subtotal</b>	<b>£20.4</b>	<b>1.7</b>	<b>2.2</b>	<b>7.7</b>	<b>11.6</b>
<b>Islands</b>	Carbon Neutral Islands	£3.0	0.0	0.1	0.2	0.3
	Islands Bond	£0.3	0.0	0.0	0.1	0.1
	Islands Plan	£5.0	0.3	0.3	0.8	1.4
	<b>Subtotal</b>	<b>£8.3</b>	<b>0.4</b>	<b>0.4</b>	<b>1.0</b>	<b>1.7</b>
<b>Marine</b>	Marine	£68.1	2.1	2.4	5.2	9.7
	<b>Subtotal</b>	<b>£68.1</b>	<b>2.1</b>	<b>2.4</b>	<b>5.2</b>	<b>9.7</b>
<b>Rural Affairs and Islands Corporate Running Costs</b>	Corporate Running Costs	£56.6	1.5	1.7	3.4	6.6
	<b>Subtotal</b>	<b>£56.6</b>	<b>1.5</b>	<b>1.7</b>	<b>3.4</b>	<b>6.6</b>
<b>Rural Services</b>	Agricultural and Horticultural Advice and Support	£2.2	0.0	0.1	0.2	0.3
	Animal Health	£19.6	0.2	0.3	0.8	1.3
	Crofting Commission	£3.9	0.1	0.1	0.2	0.5
	Food Industry Support	£9.6	11.6	1.8	2.6	16.0
	Rural Economy and Communities	£1.4	1.4	0.2	0.3	1.9
	Veterinary Surveillance	£4.9	0.1	0.1	0.2	0.3
	<b>Subtotal</b>	<b>£41.6</b>	<b>13.3</b>	<b>2.5</b>	<b>4.3</b>	<b>20.2</b>
<b>Total</b>		<b>£957.8</b>	<b>993.1</b>	<b>160.7</b>	<b>248.3</b>	<b>1,402.1</b>

Constitution, External Affairs and Culture		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Constitution, External Affairs and Culture</b>						
<b>Corporate Running Costs</b>						
	Corporate Running Costs	£6.0	0.2	0.2	0.4	0.7
	<b>Subtotal</b>	<b>£6.0</b>	<b>0.2</b>	<b>0.2</b>	<b>0.4</b>	<b>0.7</b>
<b>Culture &amp; Major Events</b>						
	Architecture & Place	£1.5	0.0	0.0	0.1	0.2
	Creative Scotland and Other					
	Arts	£69.1	1.2	3.4	4.3	8.9
	Cultural Collections	£80.7	1.0	4.6	6.4	12.0
	Culture Tourism and Major					
	Events - Advice and Policy	£3.7	0.1	0.1	0.2	0.4
	Major Events and Themed					
	Years	£18.2	0.2	1.2	1.1	2.5
	National Performing					
	Companies	£22.9	0.2	0.7	1.2	2.1
	Royal and Ceremonial	£0.4	0.0	0.0	0.0	0.1
	<b>Subtotal</b>	<b>£196.5</b>	<b>2.7</b>	<b>10.1</b>	<b>13.4</b>	<b>26.2</b>
<b>External Affairs</b>						
	British Irish Council	£0.1	0.0	0.0	0.0	0.0
	International & European					
	Relations	£28.7	0.7	0.9	1.7	3.3
	<b>Subtotal</b>	<b>£28.8</b>	<b>0.8</b>	<b>0.9</b>	<b>1.7</b>	<b>3.4</b>
<b>Historic Environment Scotland</b>						
	Historic Environment Scotland					
	Capital Expenditure	£6.5	0.1	0.2	0.8	1.1
	Historic Environment Scotland					
	Less Income	-£33.3	-0.3	-2.2	-2.1	-4.6
	Historic Environment Scotland					
	Operational Costs	£93.9	1.0	6.3	5.9	13.1
	<b>Subtotal</b>	<b>£67.1</b>	<b>0.7</b>	<b>4.2</b>	<b>4.6</b>	<b>9.6</b>
<b>National Records of Scotland</b>						
	Less National Records of					
	Scotland - Retained Income	-£5.8	-0.2	-0.2	-0.4	-0.7
	National Records of Scotland -					
	Capital Expenditure	£3.0	0.2	0.2	0.5	0.9
	National Records of Scotland -					
	Operational Costs	£58.8	1.5	1.8	3.6	6.8
	<b>Subtotal</b>	<b>£56.0</b>	<b>1.6</b>	<b>1.8</b>	<b>3.8</b>	<b>7.1</b>
<b>Total</b>		<b>£354.4</b>	<b>5.9</b>	<b>17.1</b>	<b>23.9</b>	<b>46.9</b>

Deputy First Minister and Covid Recovery		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Deputy First Minister and Covid Recovery Corporate Running Costs</b>						
	Corporate Running Costs	£5.1	0.1	0.2	0.3	0.6
	<b>Subtotal</b>	<b>£5.1</b>	<b>0.1</b>	<b>0.2</b>	<b>0.3</b>	<b>0.6</b>
<b>Governance Elections and Reform</b>						
	Public Services Reform and					
	Community Empowerment	£2.8	0.1	0.1	0.2	0.3
	<b>Subtotal</b>	<b>£2.8</b>	<b>0.1</b>	<b>0.1</b>	<b>0.2</b>	<b>0.3</b>
<b>Government Business</b>						
	Advice and Policy	£8.2	0.2	0.2	0.5	1.0
	Boundary Scotland	£0.4	0.0	0.0	0.0	0.1
	FOI Implementation	£0.0	0.0	0.0	0.0	0.0
	Local Government Elections	£3.2	0.1	0.1	0.2	0.4
	Scottish Parliamentary					
	Elections	£0.1	0.0	0.0	0.0	0.0
	<b>Subtotal</b>	<b>£12.0</b>	<b>0.3</b>	<b>0.4</b>	<b>0.7</b>	<b>1.4</b>
<b>Organisational Readiness</b>						
	COVID Recovery	£1.0	0.0	0.0	0.1	0.1
	Office of the Chief					
	Researcher	£0.8	0.0	0.0	0.0	0.1
	Organisational Readiness	£3.4	0.1	0.1	0.2	0.4
	Resilience	£3.8	0.1	0.1	0.2	0.4
	Response & Readiness	£14.0	0.4	0.4	0.8	1.6
	<b>Subtotal</b>	<b>£23.0</b>	<b>0.6</b>	<b>0.7</b>	<b>1.4</b>	<b>2.7</b>
<b>Total</b>		<b>£42.8</b>	<b>1.1</b>	<b>1.3</b>	<b>2.6</b>	<b>5.0</b>

Crown Office and Procurator Fiscal		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Crown Office &amp; Procurator Fiscal</b>	Crown Office & Procurator Fiscal	£175.1	4.8	5.4	11.2	21.5
	<b>Subtotal</b>	<b>£175.1</b>	<b>4.8</b>	<b>5.4</b>	<b>11.2</b>	<b>21.5</b>
<b>Total</b>		<b>£175.1</b>	<b>4.8</b>	<b>5.4</b>	<b>11.2</b>	<b>21.5</b>

Scottish Parliament and Audit Scotland		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Audit Scotland</b>	Audit Scotland	£11.3	-0.1	0.1	0.0	0.0
	<b>Subtotal</b>	<b>£11.3</b>	<b>-0.1</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>
<b>Scottish Parliament</b>	Scottish Parliament	£112.2	3.6	3.4	9.7	16.7
	<b>Subtotal</b>	<b>£112.2</b>	<b>3.6</b>	<b>3.4</b>	<b>9.7</b>	<b>16.7</b>
<b>Total</b>		<b>£123.5</b>	<b>3.5</b>	<b>3.4</b>	<b>9.7</b>	<b>16.7</b>



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