

# CARBON ASSESSMENT OF THE 2019-20 BUDGET



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## Foreword



Sustainability is at the heart of the Government's purpose and its economic strategy, as we transition to a carbon neutral economy.

Our Climate Change Plan, published in February 2018, sets out the stretching and credible package of policies and proposals that will allow us to meet our greenhouse gas emission reduction targets out to 2032. The Climate Change Bill we introduced in May 2018 responds to the UN Paris Agreement with increased target ambition. The targets in the Bill mean that Scotland will be carbon neutral by 2050.

The spending plans set out in the 2019-20 Scottish Budget enable the Scottish Government to continue delivering on its purpose to create a successful country, with opportunities for all of Scotland to flourish, through increasing sustainable economic growth.

This Carbon Assessment of the Budget contributes to that purpose by assessing the greenhouse gas implications of Government spending plans. The assessment should be read alongside our individual level assessments of emissions over policy/project lifetimes, and Scotland's Climate Change Plan.

A handwritten signature in black ink, appearing to read 'D Mackay', written in a cursive style.

**Derek Mackay, MSP**

Cabinet Secretary for Finance, Economy and Fair Work

## 1. Introduction

1. This assessment is based on the expenditure data presented in the 2019-20 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.

### 1.1. Scope of Assessment

2. 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.
3. The methodology for the Carbon Assessment of the Budget is high level in nature. This assessment allows the Scottish Government to place the carbon impact of its use of goods and services within the wider context of the national and global economy. It helps raise awareness of the carbon impact of spend in different areas, by identifying direct emissions and those from supply-side inputs.
4. 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<sup>1</sup>.
5. 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: <https://www2.gov.scot/seag/publicsearch.aspx>
6. 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

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<sup>1</sup> For a further discussion around the underpinning approach used in the Carbon Assessment, please refer to section 1.5 of the 2010-11 Assessment (<https://www2.gov.scot/Publications/2009/09/17102339/2>)

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:  
<https://www.transport.gov.scot/media/43477/sct10188088981.pdf>.

7. The combined effect of Scottish Government policies to reduce emissions over the period to 2032 is set out in the Climate Change Plan, published in February 2018.
8. Although the methodology underpinning the Carbon Assessment of the Budget remains the same as for the Carbon Assessment of the 2018-19 Draft Budget, the base year of Environmental Input-Output (EIO) model itself has been updated from 2013 to 2014. This is possible because of the newly available input-output analytical tables covering the year 2014 for 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.
9. This year's Carbon Assessment provides a breakdown of emissions associated with the capital and resource budgets for the first time.

## **1.2. Key Results**

10. Following the approach set out in section 1.1, it is estimated that total emissions attributed to the 2019-20 Budget amount to 7.3 million tonnes carbon dioxide equivalent (MtCO<sub>2</sub>e). Applying the updated model to the 2018-19 Draft Budget shows an emissions total of 7.0 MtCO<sub>2</sub> equivalent.
11. Details on the various sources of emissions show that some 33 per cent of the Scottish Government's carbon footprint is caused by the use of Energy, Water and Waste, followed by Manufacturing (23 per cent) and Transport and Communication (15 per cent).
12. It is estimated that total emissions attributed to capital investment plans of £5 billion of investment in 2019/20 amount to 1.2 MtCO<sub>2</sub>e. Note, this is activity relating to putting the capital investment in place, not its long term use. Emissions associated with resource spend amount to 6.1 MtCO<sub>2</sub>e.

## **1.3. Budget Context**

13. Budget for 2019-20 contains details of Total Managed Expenditure (TME) of £42.5 billion across portfolio areas. Expenditure is split between resources and capital expenditure, and Annually Managed Expenditure (AME). This is illustrated in Table 1. Total Managed Expenditure was £40.6 billion across portfolio areas in the 2018-19 Draft Budget.

**Table 1: Total proposed spending plans for 2019-20**

	Resource	Capital	Total	UK Funded AME	Total
	£m	£m	£m	£m	£m
<b>2019-20 Budget</b>					
Health and Sport	13,876.8	346.0	14,222.8	100.4	14,323.2
Communities and Local Government	7,012.8	1,999.0	9,011.8	2,853.0	11,864.8
Finance, Economy and Fair Work	438.1	353.7	791.8	4,545.0	5,336.8
Education and Skills	2,900.5	150.0	3,050.5	397.5	3,448.0
Justice	2,575.2	144.0	2,719.2	-	2,719.2
Transport , Infrastructure and Connectivity	1,155.6	1,754.6	2,910.2	-	2,910.2
Environment, Climate Change and Land Reform	181.6	245.0	426.6	-	426.6
Rural Economy	279.0	72.0	351.0	-	351.0
Culture, Tourism and External Affairs	304.5	26.5	331.0	-	331.0
Social Security and Older People	574.9	10.0	584.9	-	584.9
Government Business and Constitutional Relatio	12.1	-	12.1	-	12.1
Crown Office and Procurator Fiscal Service	117.1	3.6	120.7	-	120.7
<b>Scottish Government</b>	<b>29,428.2</b>	<b>5,104.4</b>	<b>34,532.6</b>	<b>7,895.9</b>	<b>42,428.5</b>
Scottish Parliament and Audit Scotland	107.1	1.5	108.6	2.0	110.6
<b>Total Scotland</b>	<b>29,535.3</b>	<b>5,105.9</b>	<b>34,641.2</b>	<b>7,897.9</b>	<b>42,539.1</b>

## Summary

It is estimated that total emissions resulting from the 2019-20 Budget will be 7.3 million tonnes carbon dioxide equivalent (MtCO<sub>2e</sub>).

Emissions are broadly proportional to spend, except for Rural Economy, and Transport, Infrastructure and Connectivity, where emissions per unit of spend are slightly 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.

Alongside this analysis of the carbon impact of the Budget, the Scottish Government will continue to use individual level assessments to improve understanding of the lifecycle emission impacts of Government projects and policies. The Scottish Government’s Climate Change Plan, published in February this year, lays out further information on the measures that will allow us to meet our climate change targets out to 2032.

## 2. High-level Carbon Assessment of 2019-20 Budget

### 2.1. Portfolio Expenditure and Associated Emissions

14. Total estimated emissions attributable to the 2019-20 Budget are 7.3 Mt CO<sub>2</sub>-equivalent. Table 2 shows overall spend and emissions by the individual portfolios and further, how these emissions arise. Emissions remain broadly proportional to spend, except for Rural Economy, and Transport, Infrastructure and Connectivity, where emissions per unit of spend are slightly higher. Health and Sport, Communities and Local Government and Transport, Infrastructure and Connectivity are the largest Budget items, with the highest emissions.

15. Expenditure is shown net of income, in line with the Budget, and emissions are calculated on that basis.<sup>2</sup>

**Table 2: Portfolio expenditure<sup>3</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 Sport	£13,950	344.1	533.5	1,044.2	<b>1,921.8</b>
Communities and Local Government	£11,124	606.9	421.9	1,159.7	<b>2,188.5</b>
Finance, Economy and Fair Work	£5,310	18.6	196.5	467.5	<b>682.6</b>
Education and Skills	£3,850	101.5	108.6	349.0	<b>559.2</b>
Justice	£2,663	81.7	112.0	236.0	<b>429.7</b>
Transport, Infrastructure and Connectivity	£2,702	343.2	92.9	546.9	<b>983.0</b>
Environment, Climate Change and Land Reform	£403	5.8	13.2	77.2	<b>96.2</b>
Rural Economy	£313	75.1	23.6	64.3	<b>162.9</b>
Culture, Tourism and External Affairs	£314	7.3	16.9	26.1	<b>50.3</b>
Social Security and Older People	£585	27.8	21.8	100.3	<b>149.8</b>
Government Business and Constitutional	£12	0.4	0.5	1.1	<b>2.0</b>
Crown Office and Procurator Fiscal Service	£117	3.9	5.2	10.4	<b>19.4</b>
Scottish Parliament and Audit Scotland	£98	3.1	4.2	8.3	<b>15.5</b>
<b>Total</b>	<b>£41,441</b>	<b>1,619.4</b>	<b>1,550.8</b>	<b>4,090.9</b>	<b>7,261.1</b>

16. Direct emissions account for 22 per cent of the total; indirect emissions for a further 21 per cent – a large proportion of which is caused by electricity generation. 56 per cent of emissions attributable to Budget expenditure are generated outside Scotland and are embedded in imported goods and services.

17. 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 Economy, where the emissions intensity of spend is higher. A large part of this expenditure is linked to carbon-intensive production methods (carbon sequestration through forestry is not taken into account). Emissions intensity of spend is also slightly higher in Transport,

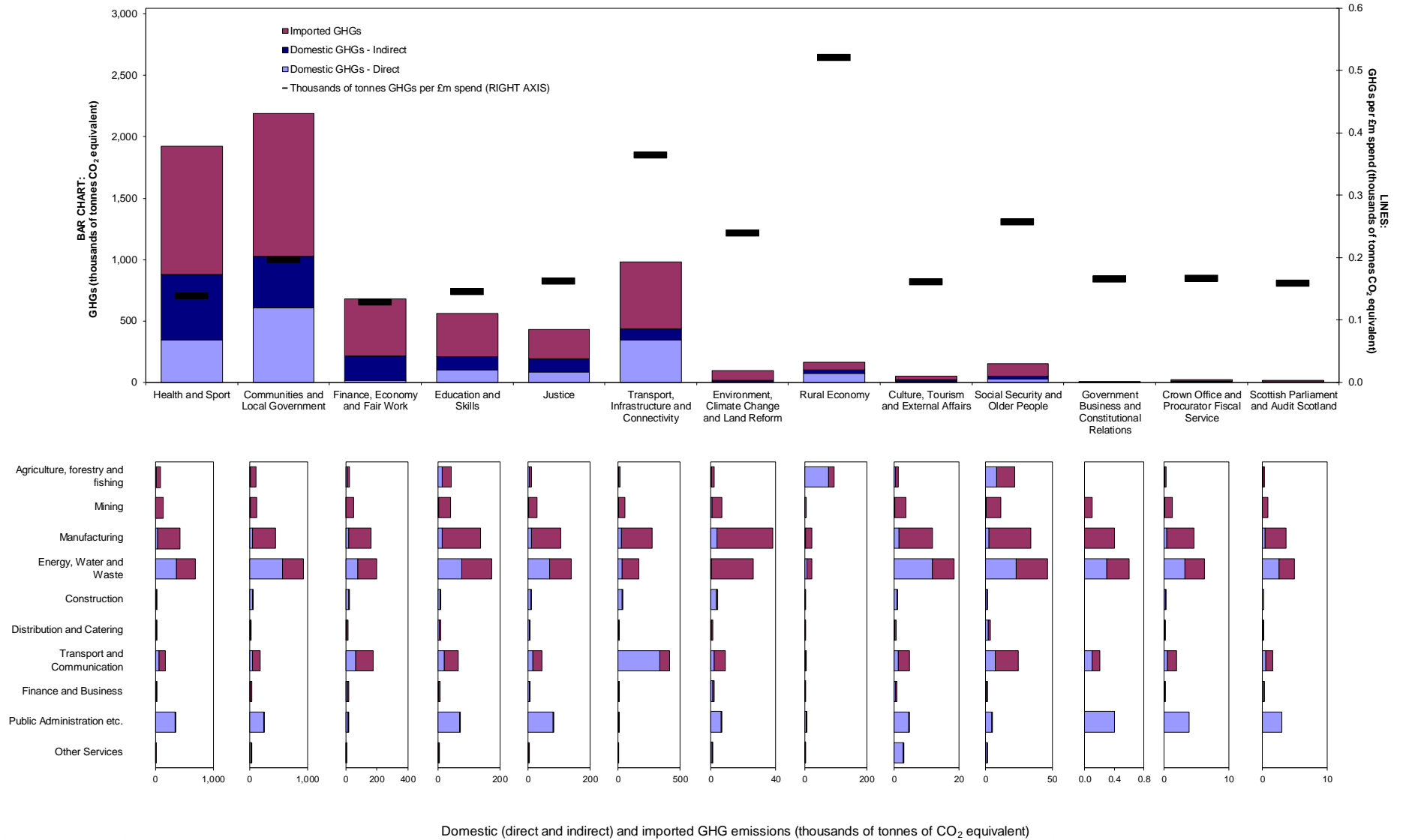
<sup>2</sup> See Annex B for a fuller discussion of this issue.

<sup>3</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.

Infrastructure and Connectivity, reflecting the higher emissions intensity of transport spending lines. These were previously within the Rural Economy portfolio. Note that in the second part of Figure 1, the scales vary by portfolio.



**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 2019/20**

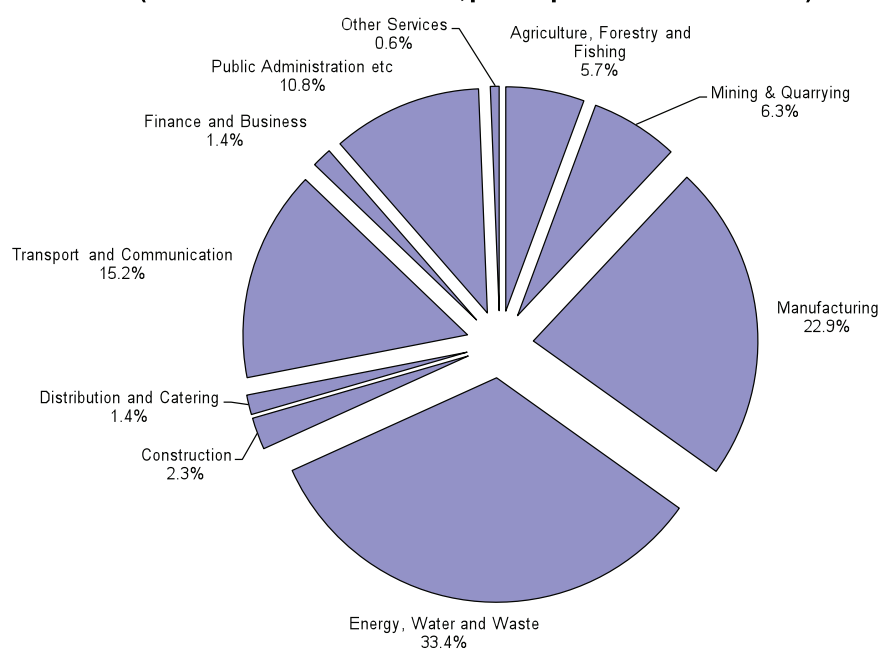


## 2.2. Emissions by Industry Source

18. Figure 1 confirms the continued importance of domestic energy production and its emissions across the Scottish Budget. In addition to this, for Rural Economy, the support of farming activity leads to significant levels of methane and nitrous oxide emissions.<sup>4</sup>

19. Total emissions broken down by industry are shown in Figure 2. Some 33 per cent of the Scottish Government's carbon footprint is caused by the use of Energy, Water and Waste, followed by Manufacturing (23 per cent) and Transport and Communication (15 per cent).

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



20. To reduce the emissions from Government spending, decarbonisation of the energy sector remains an important policy aim. As the sector is decarbonised, the carbon intensity of the sector in the Environment Input-Output model will fall, with a consequential reduction in carbon emissions recorded in the use of electricity<sup>5</sup>.

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<sup>4</sup> This methodology excludes impacts upon carbon dioxide from affecting soils – e.g. ploughing, planting, woodland sequestration. The carbon footprint for the Rural Economy portfolio does not include the emissions relating to spending financed by EU funds because the Budget only shows net expenditure i.e. expenditure that is not funded through sources of income like EU funds.

<sup>5</sup> This assessment does not take into account the impact of the EU Emissions Trading Scheme (EU ETS).

### **2.3. Domestic and Imported Emissions**

21. 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).
22. 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 Energy, Water and Waste).

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

Figure 3a: Domestic emissions by industrial sector

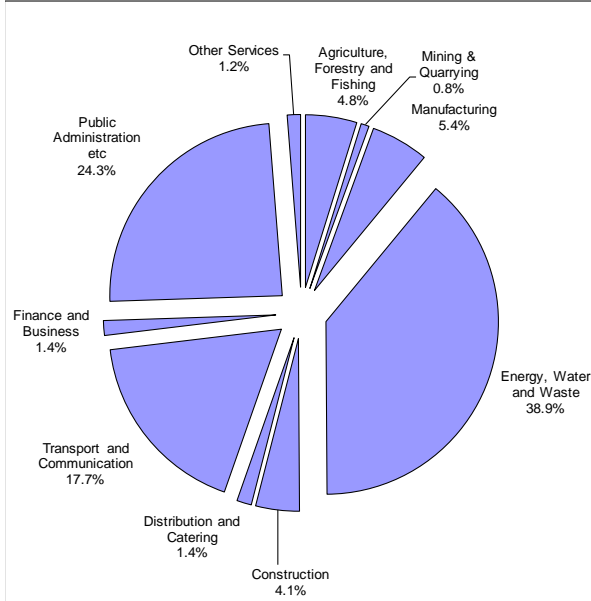


Figure 3b: Imported emissions by industrial sector

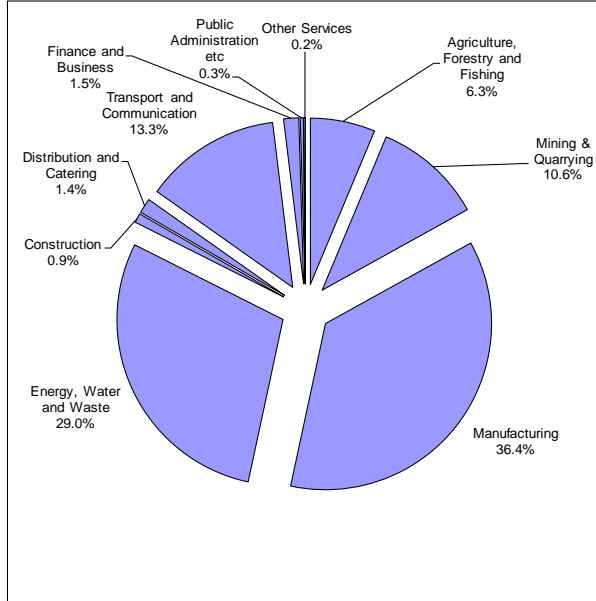


Figure 3c: Domestic and imported emissions, thousands of tonnes of CO<sub>2</sub> equivalent and percent

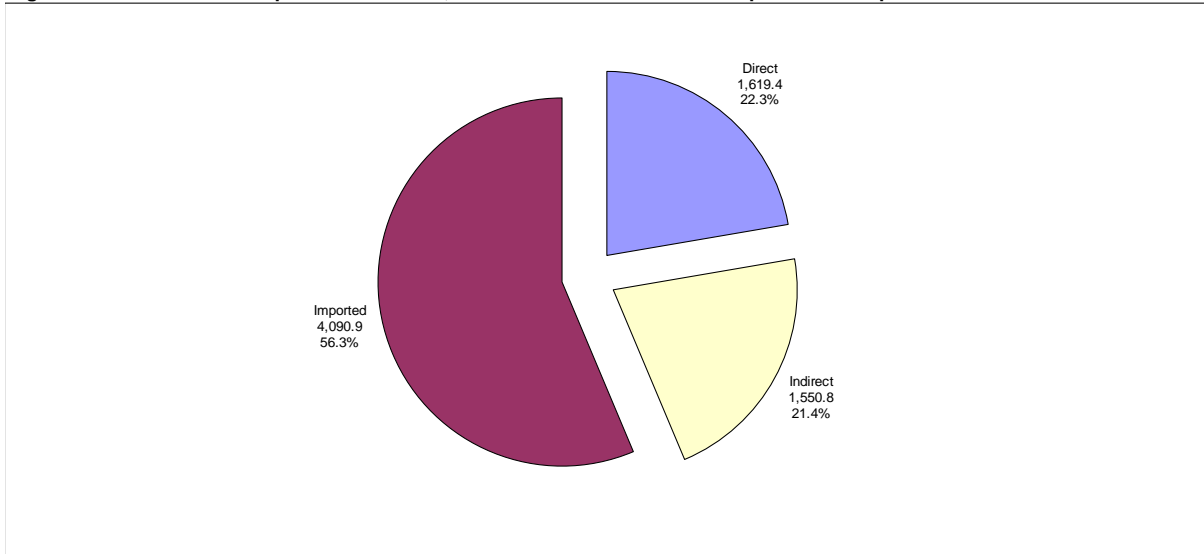
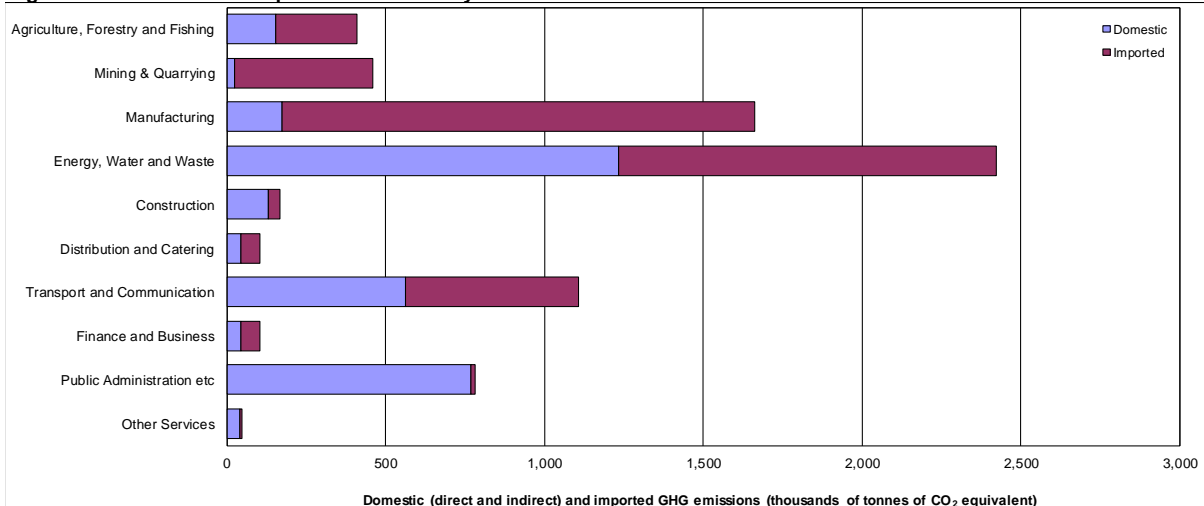


Figure 3d: Domestic and imported emissions by industrial sector



## Annex A – Methodology

1. The figures presented in this report are estimated using the Scottish Government Environmental Input-Output Model (EIO) 2014.
2. The EIO is constructed using the Scottish Government Input-Output Tables 2014 (taken from the 1998-2015 Tables published in July 2018), UK Blue Book 2017 consistent Input-Output Tables 2014 and UK Analytical Tables 2014, UK Environmental Accounts 2014 (July 2018) and HM Treasury GDP Deflators, October 2018.
3. A fuller description of the model and its associated Greenhouse Gas effects estimates that this assessment is based upon can be found at: <http://www2.gov.scot/Topics/Statistics/Browse/Economy/Input-Output/CarbonAssessment>.

### Revisions to the Environmental Input-Output Model

4. With the release of new Input-Output Analytical Tables covering the year 2014 for the UK, this year the base year of the EIO model has been updated from 2013 to 2014. 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 2013 version to the latest published version for 2014
  - The updating of the year used to calculate emissions factors from 2013 to 2014alongside 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.
5. These changes have led to a downward revision to estimated greenhouse gas emissions arising from the 2018-19 Draft Budget of around 5%.
6. The majority of this revision arises from the change in the GHG emissions factors between 2013 (the year for which the old model was constructed) and 2014 (the year for which the new model was constructed). The largest driver of change here is the reduction in the GHG intensity of the electricity industry in the UK and Scotland due to the changing generation mix (particularly the decline in use of coal-fired electricity generation).
7. However, 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.

8. Other sources of revision include changes to the classification of a small number of budget items, changes in the underlying Scottish and UK Input-Output Tables between the old 2013 versions and the 2014 versions used in the new model, revisions to the forecast GDP deflator, and price changes between 2013 and 2014 which were not well approximated by the change in the GDP deflator.

## 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 (such as EU income). 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 Sport		Spend £m	Estimated GHG emissions (thousands of tonnes of CO <sub>2</sub> equivalent)			Total
			Domestic			
			Direct	Indirect	Imported	
<b>Food Standards Scotland</b>	Food Standards Scotland					
	Administration	£9.4	0.3	0.4	0.8	1.6
	Food Standards Scotland					
	Programme	£9.3	0.3	0.4	0.8	1.5
	Food Standards Scotland					
	Retained Income	-£3.3	-0.1	-0.1	-0.3	-0.5
	<b>Subtotal</b>	<b>£15.4</b>	<b>0.5</b>	<b>0.7</b>	<b>1.3</b>	<b>2.5</b>
<b>Health &amp; Sport</b>	Active Healthy Lives	£13.0	0.8	0.6	1.6	3.0
	Capital Income	-£20.0	-0.4	-0.7	-3.8	-4.9
	Capital Investment	£356.0	6.9	12.1	65.7	84.7
	Care Support and Rights	£126.8	5.1	4.9	17.4	27.5
	Early Years	£72.0	1.8	2.8	5.1	9.7
	General Dental Services	£416.5	10.3	16.1	29.5	55.9
	General Medical Services	£930.5	23.1	35.9	66.0	125.0
	General Ophthalmic Services	£108.4	2.7	4.2	7.7	14.6
	Health Financial					
	Transactions	£10.0	0.2	0.4	1.9	2.5
	Health Improvement and					
	Protection	£76.7	1.9	3.0	5.5	10.4
	Mental Health Services	£84.6	2.1	3.3	6.0	11.4
	Miscellaneous Other Services					
	and Resource					
	Income	-£60.1	-4.3	-2.4	-2.3	-9.1
	NHS Special Boards	£1,190.6	29.5	46.0	84.4	159.9
	NHS Territorial Boards	£9,853.4	244.3	380.5	698.4	1,323.2
	Outcomes Framework	£62.9	1.6	2.4	4.5	8.5
	Pharmaceutical Services					
	Contractors Remuneration	£191.0	4.8	7.4	13.6	25.8
	Quality & Improvement	£17.6	0.5	0.7	1.3	2.5
	Revenue Consequences of					
	NPD Schemes	£50.0	1.2	1.9	3.5	6.7
	Social Care Support	£120.0	3.0	3.8	14.8	21.7
	SportScotland	£31.6	1.9	1.5	4.0	7.5
	Workforce & Nursing	£214.5	4.3	5.0	11.6	20.9
	eHealth	£88.5	2.2	3.4	6.3	11.9
	<b>Subtotal</b>	<b>£13,934.4</b>	<b>343.6</b>	<b>532.8</b>	<b>1,042.8</b>	<b>1,919.3</b>
<b>Total</b>		<b>£13,949.8</b>	<b>344.1</b>	<b>533.5</b>	<b>1,044.2</b>	<b>1,921.8</b>



Communities and Local Government		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>C&amp;LG Central Gov Grants to Local Authorities</b>	Transfer of Management of Development Funding (TMDF)	£111.8	2.5	4.3	15.7	22.5
	Vacant and Derelict Land	£11.4	0.3	0.4	1.6	2.3
	<b>Subtotal</b>	<b>£123.3</b>	<b>2.7</b>	<b>4.8</b>	<b>17.3</b>	<b>24.8</b>
<b>Governance Elections and Reform</b>	Governance and Local Taxation	£0.5	0.0	0.0	0.0	0.1
	Public Services Reform and Community Empowerment	£3.9	0.1	0.2	0.3	0.6
	<b>Subtotal</b>	<b>£4.4</b>	<b>0.1</b>	<b>0.2</b>	<b>0.4</b>	<b>0.7</b>
<b>Housing</b>	Communities Analysis	£5.3	0.0	0.1	0.4	0.6
	Fuel Poverty/Energy Efficient	£118.8	2.9	5.1	17.0	25.0
	Housing Support	£51.8	1.6	2.3	5.1	9.0
	More Homes	£786.6	17.5	30.5	109.6	157.6
	<b>Subtotal</b>	<b>£962.5</b>	<b>22.1</b>	<b>38.0</b>	<b>132.1</b>	<b>192.2</b>
<b>Local Government</b>	General Capital Grant	£703.8	15.5	27.2	98.6	141.4
	General Revenue Grant	£6,359.3	388.8	239.5	621.0	1,249.4
	Local Government Advice and Policy	£11.9	0.4	0.5	1.0	2.0
	Non-Domestic Rates	£2,853.0	174.4	107.5	278.6	560.5
	<b>Subtotal</b>	<b>£9,928.0</b>	<b>579.2</b>	<b>374.7</b>	<b>999.3</b>	<b>1,953.2</b>
<b>Office of the Scottish Charity Regulator</b>	Office of the Scottish Charity Regulator	£3.2	0.1	0.1	0.3	0.5
	<b>Subtotal</b>	<b>£3.2</b>	<b>0.1</b>	<b>0.1</b>	<b>0.3</b>	<b>0.5</b>
<b>Planning</b>	Architecture & Place	£1.4	0.0	0.1	0.1	0.2
	Building Standards	£0.4	0.0	0.0	0.0	0.1
	Planning	£5.3	0.1	0.2	0.5	0.8
	Planning & Environmental Appeals	£0.7	0.0	0.0	0.1	0.1
	<b>Subtotal</b>	<b>£7.8</b>	<b>0.2</b>	<b>0.3</b>	<b>0.7</b>	<b>1.2</b>
<b>Scottish Housing Regulator</b>	Scottish Housing Regulator	£4.3	0.1	0.2	0.4	0.7
	<b>Subtotal</b>	<b>£4.3</b>	<b>0.1</b>	<b>0.2</b>	<b>0.4</b>	<b>0.7</b>
<b>Social Justice and Regeneration</b>	Fairer Scotland	£23.9	0.4	0.5	1.2	2.1
	Regeneration	£42.1	1.3	2.3	6.4	10.0
	<b>Subtotal</b>	<b>£66.0</b>	<b>1.7</b>	<b>2.8</b>	<b>7.6</b>	<b>12.1</b>
<b>Third Sector</b>	Third Sector	£24.6	0.6	0.8	1.7	3.1
	<b>Subtotal</b>	<b>£24.6</b>	<b>0.6</b>	<b>0.8</b>	<b>1.7</b>	<b>3.1</b>
<b>Total</b>		<b>£11,124.0</b>	<b>606.9</b>	<b>421.9</b>	<b>1,159.7</b>	<b>2,188.5</b>

Finance, Economy and Fair Work		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Accountant in Bankruptcy</b>	AiB Capital Expenditure	£0.8	0.0	0.0	0.1	0.2
	AiB Less Retained Income	-£10.2	-0.3	-0.5	-0.9	-1.7
	AiB Operational Costs	£11.2	0.4	0.5	1.0	1.8
	<b>Subtotal</b>	<b>£1.8</b>	<b>0.1</b>	<b>0.1</b>	<b>0.2</b>	<b>0.3</b>
<b>Digital Strategy</b>	Digital Strategy	£39.0	0.3	1.0	4.7	6.0
	<b>Subtotal</b>	<b>£39.0</b>	<b>0.3</b>	<b>1.0</b>	<b>4.7</b>	<b>6.0</b>
<b>Economic Advice</b>	Consumer Scotland	£3.0	0.1	0.1	0.3	0.5
	Council of Economic Advisers	£0.1	0.0	0.0	0.0	0.0
	Economic Policy Unit	£1.0	0.0	0.0	0.1	0.2
	Office of the Chief Economic Adviser	£5.1	0.2	0.2	0.4	0.8
	<b>Subtotal</b>	<b>£9.2</b>	<b>0.3</b>	<b>0.4</b>	<b>0.9</b>	<b>1.6</b>
<b>Employability and Training</b>	Employability and Training	£54.1	1.2	1.5	3.3	5.9
	<b>Subtotal</b>	<b>£54.1</b>	<b>1.2</b>	<b>1.5</b>	<b>3.3</b>	<b>5.9</b>
<b>Enterprise Trade and Investment</b>	Enterprise	£265.8	7.6	11.1	29.5	48.1
	Innovation Industries & Trade Investment	£104.9	2.2	4.0	14.5	20.8
	Scottish National Investment Bank	£130.0	3.0	5.1	17.7	25.8
	<b>Subtotal</b>	<b>£500.7</b>	<b>12.8</b>	<b>20.2</b>	<b>61.6</b>	<b>94.7</b>
<b>NHS Pensions</b>	NHS Superannuation Scheme (Scotland)	£3,020.0	0.4	110.8	253.8	365.0
	<b>Subtotal</b>	<b>£3,020.0</b>	<b>0.4</b>	<b>110.8</b>	<b>253.8</b>	<b>365.0</b>
<b>Other Finance</b>	Capital Borrowing					
	Repayments	£49.0	0.0	1.9	4.0	5.9
	Exchequer & Finance	£12.1	0.4	0.5	1.1	2.0
	Procurement Shared Services	£17.6	0.6	0.8	1.5	2.9
	Public Information and Engagement	£25.0	0.8	1.1	2.2	4.1
	Scotland Act - Tax Implementation & Management	£4.0	0.1	0.2	0.3	0.7
	Scottish Futures Trust	£4.4	0.0	0.1	0.3	0.5
	Scottish Government Capital Projects	£17.2	0.4	0.7	2.4	3.5
	<b>Subtotal</b>	<b>£129.3</b>	<b>2.4</b>	<b>5.3</b>	<b>11.8</b>	<b>19.5</b>
<b>Revenue Scotland,</b>	Revenue Scotland	£7.6	0.2	0.3	0.7	1.3
	<b>Subtotal</b>	<b>£7.6</b>	<b>0.2</b>	<b>0.3</b>	<b>0.7</b>	<b>1.3</b>
<b>Scottish Fiscal Commission</b>	Scottish Fiscal Commission	£1.9	0.1	0.1	0.2	0.3
	<b>Subtotal</b>	<b>£1.9</b>	<b>0.1</b>	<b>0.1</b>	<b>0.2</b>	<b>0.3</b>
<b>Scottish Public Pensions Agency</b>	Agency Administration	£17.3	0.6	0.8	1.5	2.9
	IT Provision	£4.0	0.1	0.2	0.6	0.8
	<b>Subtotal</b>	<b>£21.3</b>	<b>0.7</b>	<b>0.9</b>	<b>2.1</b>	<b>3.7</b>
<b>Teachers' Pensions</b>	Scottish Teachers Superannuation Scheme	£1,525.0	0.2	56.0	128.2	184.3
	<b>Subtotal</b>	<b>£1,525.0</b>	<b>0.2</b>	<b>56.0</b>	<b>128.2</b>	<b>184.3</b>
<b>Total</b>		<b>£5,309.9</b>	<b>18.6</b>	<b>196.5</b>	<b>467.5</b>	<b>682.6</b>

Education and Skills		Spend £m	Estimated GHG emissions			Total	
			Domestic		Imported		
			Direct	Indirect			
<b>Advanced Learning &amp; Science</b>	Higher Education	£4.3	0.1	0.2	0.4	0.7	
	Qualification & Accreditation	£1.7	0.1	0.1	0.1	0.3	
	Science Engagement and Advice	£3.0	0.1	0.1	0.3	0.5	
	<b>Subtotal</b>	<b>£9.1</b>	<b>0.3</b>	<b>0.4</b>	<b>0.8</b>	<b>1.5</b>	
<b>Children &amp; Families</b>	Higher Education	£19.7	0.7	0.9	1.7	3.2	
	Care & Justice	£37.0	1.1	1.5	3.7	6.3	
	Care & Protection	£24.7	0.7	0.9	2.8	4.4	
	Creating Positive Futures	£25.6	0.5	0.7	1.5	2.7	
	Disclosure Scotland	£7.7	0.2	0.3	0.7	1.3	
	<b>Subtotal</b>	<b>£114.8</b>	<b>3.3</b>	<b>4.3</b>	<b>10.4</b>	<b>17.9</b>	
<b>E&amp;S Central Gov Grants to Local Authorities</b>	Local Government Attainment Grant	£120.0	2.3	2.7	6.3	11.4	
	Local Government Early Learning & Childcare Expansion	£437.2	7.8	10.5	46.4	64.6	
	Local Government Gaelic Grant	£4.5	0.1	0.2	0.4	0.7	
	<b>Subtotal</b>	<b>£561.7</b>	<b>10.3</b>	<b>13.4</b>	<b>53.1</b>	<b>76.8</b>	
	<b>Early Learning &amp; Childcare Programme</b>	Early Learning & Childcare Programme	£39.8	0.8	0.9	2.2	3.9
		<b>Subtotal</b>	<b>£39.8</b>	<b>0.8</b>	<b>0.9</b>	<b>2.2</b>	<b>3.9</b>
<b>Higher Education Student Support</b>	Capitalised Interest	-£70.0	0.0	-2.7	-5.6	-8.4	
	Net Student Loans Advanced	£550.0	30.1	21.4	116.8	168.3	
	SAAS Capital	£1.9	0.0	0.1	0.3	0.4	
	Student Awards Agency for Scotland Operating Costs	£11.0	0.4	0.5	1.0	1.8	
	Student Loan Interest Subsidy to Bank	£2.0	0.0	0.1	0.2	0.2	
	Student Loans Company Administration Costs	£4.2	0.0	0.2	0.3	0.5	
	Student Loans Fair Value Adjustment	£1.6	0.0	0.1	0.1	0.2	
	Student Support and Tuition Fee Payments	£301.6	10.1	13.4	26.3	49.8	
	<b>Subtotal</b>	<b>£802.3</b>	<b>40.5</b>	<b>32.9</b>	<b>139.3</b>	<b>212.8</b>	
	<b>Learning</b>	Education Analytical Services	£3.7	0.1	0.2	0.3	0.6
		Education Scotland	£22.5	0.8	1.0	2.0	3.7
		Gaelic	£23.4	0.5	1.3	1.7	3.4
Learning & Support		£44.6	1.5	2.0	4.0	7.4	
People & Infrastructure		£82.9	1.6	1.9	4.5	8.0	
Strategy & Performance		£83.2	1.7	1.9	4.5	8.1	
<b>Subtotal</b>		<b>£260.4</b>	<b>6.1</b>	<b>8.3</b>	<b>16.9</b>	<b>31.3</b>	
<b>Scottish Funding Council</b>	College Capital Expenditure	£49.6	0.8	1.3	9.2	11.3	
	College Capital Receipts	-£2.0	0.0	-0.1	-0.4	-0.5	
	College NPD Expenditure	£29.3	0.6	0.7	1.5	2.8	
	College Operational Expenditure	£796.5	15.4	18.0	42.1	75.5	
	College Operational Income	-£190.0	-3.7	-4.3	-10.0	-18.0	
	Higher Education Capital	£37.5	0.6	1.0	7.0	8.5	
	Higher Education Financial Transactions	£55.5	1.2	2.1	7.8	11.1	
	Higher Education Resource	£1,024.9	19.9	23.1	54.2	97.2	
	SFC Admin	£7.2	0.2	0.3	0.6	1.2	
	<b>Subtotal</b>	<b>£1,808.6</b>	<b>35.0</b>	<b>42.1</b>	<b>112.0</b>	<b>189.2</b>	
	<b>Skills &amp; Training</b>	Employability and Skills	£39.0	1.1	1.4	2.9	5.5
		Skills Development Scotland (SDS)	£214.7	4.2	4.8	11.4	20.4
<b>Subtotal</b>		<b>£253.7</b>	<b>5.3</b>	<b>6.3</b>	<b>14.3</b>	<b>25.9</b>	
<b>Total</b>	<b>£3,850.3</b>	<b>101.5</b>	<b>108.6</b>	<b>349.0</b>	<b>559.2</b>		

Justice	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	0.3	0.5
	Offender Services	£33.1	1.1	1.5	2.9	5.5
	<b>Subtotal</b>	<b>£36.3</b>	<b>1.2</b>	<b>1.6</b>	<b>3.2</b>	<b>6.0</b>
<b>Criminal Injuries Compensation</b>	CIC Scheme	£12.8	0.4	0.6	1.1	2.1
	Criminal Injuries Administration Costs	£2.7	0.1	0.1	0.2	0.4
	<b>Subtotal</b>	<b>£15.5</b>	<b>0.5</b>	<b>0.7</b>	<b>1.4</b>	<b>2.6</b>
<b>Judicial Salaries and Election Expenses</b>	Judicial Salaries	£33.3	0.2	0.6	1.5	2.3
	<b>Subtotal</b>	<b>£33.3</b>	<b>0.2</b>	<b>0.6</b>	<b>1.5</b>	<b>2.3</b>
<b>Judiciary</b>	Judiciary	£1.0	0.0	0.0	0.1	0.2
	<b>Subtotal</b>	<b>£1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>0.2</b>
<b>Justice Central Gov Grants to Local Authorities</b>	Criminal Justice Social Work	£86.5	2.2	2.8	10.7	15.6
	<b>Subtotal</b>	<b>£86.5</b>	<b>2.2</b>	<b>2.8</b>	<b>10.7</b>	<b>15.6</b>
<b>Legal Aid</b>	Legal Aid Administration	£11.1	0.1	0.2	0.5	0.8
	Legal Aid Fund	£125.8	0.7	2.4	5.6	8.7
	<b>Subtotal</b>	<b>£136.9</b>	<b>0.8</b>	<b>2.6</b>	<b>6.1</b>	<b>9.5</b>
<b>Miscellaneous</b>	Other Miscellaneous	£28.2	0.9	1.2	2.7	4.7
	Safe and Secure Scotland	£9.7	0.3	0.4	0.8	1.6
	Victim/Witness Support	£18.0	0.6	0.8	1.7	3.1
	<b>Subtotal</b>	<b>£55.9</b>	<b>1.8</b>	<b>2.4</b>	<b>5.2</b>	<b>9.4</b>
<b>Police &amp; Fire Pensions</b>	Fire Pensions	£72.2	2.4	3.2	6.3	11.9
	Police Pensions	£278.4	9.3	12.4	24.3	46.0
	<b>Subtotal</b>	<b>£350.6</b>	<b>11.7</b>	<b>15.6</b>	<b>30.6</b>	<b>57.9</b>
<b>Police Central Government</b>	National Police Funding and Reform	£65.4	2.1	2.9	6.0	11.0
	Police Support Services	-£2.1	-0.1	-0.1	-0.2	-0.3
	<b>Subtotal</b>	<b>£63.3</b>	<b>2.1</b>	<b>2.8</b>	<b>5.8</b>	<b>10.6</b>
<b>Safer &amp; Stronger Communities</b>	Safer Communities	£5.7	0.2	0.3	0.5	0.9
	<b>Subtotal</b>	<b>£5.7</b>	<b>0.2</b>	<b>0.3</b>	<b>0.5</b>	<b>0.9</b>
<b>Scottish Courts &amp; Tribunals Service</b>	Scottish Courts & Tribunal Service Capital Spending	£18.3	0.4	0.7	2.6	3.7
	Scottish Courts & Tribunal Service Operating Expenditure	£77.0	2.6	3.4	6.7	12.7
	<b>Subtotal</b>	<b>£95.3</b>	<b>3.0</b>	<b>4.1</b>	<b>9.3</b>	<b>16.4</b>
<b>Scottish Fire and Rescue Service</b>	Scottish Fire and Rescue Service	£302.4	9.7	13.2	28.1	51.1
	<b>Subtotal</b>	<b>£302.4</b>	<b>9.7</b>	<b>13.2</b>	<b>28.1</b>	<b>51.1</b>
<b>Scottish Police Authority</b>	Scottish Police Authority	£1,130.1	37.3	50.0	100.5	187.8
	<b>Subtotal</b>	<b>£1,130.1</b>	<b>37.3</b>	<b>50.0</b>	<b>100.5</b>	<b>187.8</b>
<b>Scottish Prison Service</b>	Scottish Prison Service Capital Spending	£47.5	1.0	1.8	6.7	9.5
	Scottish Prison Service Operating Expenditure	£302.9	10.1	13.5	26.4	50.0
	<b>Subtotal</b>	<b>£350.4</b>	<b>11.1</b>	<b>15.3</b>	<b>33.1</b>	<b>59.5</b>
<b>Total</b>		<b>£2,663.1</b>	<b>81.7</b>	<b>112.0</b>	<b>236.0</b>	<b>429.7</b>

Transport, Infrastructure and Connectivity		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Air Services</b>	Highlands and Islands					
	Airports Limited	£36.4	1.2	1.0	6.8	8.9
	Prestwick Airport	£6.0	0.0	0.0	1.4	1.5
	Support for Air Services	£15.8	30.2	1.0	3.4	34.6
	<b>Subtotal</b>	<b>£58.2</b>	<b>31.3</b>	<b>2.0</b>	<b>11.7</b>	<b>45.0</b>
<b>Cities Investment and Strategy</b>	Cities Investment & Strategy	£192.3	4.3	7.5	26.7	38.5
	<b>Subtotal</b>	<b>£192.3</b>	<b>4.3</b>	<b>7.5</b>	<b>26.7</b>	<b>38.5</b>
<b>Concessionary Fares &amp; Bus Services</b>	Concessionary Fares	£210.5	79.3	7.8	34.3	121.4
	Smartcard Programme	£5.2	0.8	0.1	1.0	1.9
	Support for Bus Services	£57.2	20.4	2.2	9.6	32.2
	<b>Subtotal</b>	<b>£272.9</b>	<b>100.5</b>	<b>10.1</b>	<b>44.9</b>	<b>155.4</b>
<b>Digital Connectivity</b>	Digital Strategy	£6.6	0.2	0.3	0.6	1.1
	Digital Strategy Capital	£28.2	0.1	0.3	4.3	4.7
	<b>Subtotal</b>	<b>£34.8</b>	<b>0.3</b>	<b>0.5</b>	<b>4.9</b>	<b>5.8</b>
<b>Energy</b>	Energy	£103.4	1.8	3.1	21.9	26.8
	<b>Subtotal</b>	<b>£103.4</b>	<b>1.8</b>	<b>3.1</b>	<b>21.9</b>	<b>26.8</b>
<b>Ferry Services</b>	Support for Ferry Services	£178.1	141.9	11.6	46.8	200.3
	Vessels and Piers	£55.0	0.4	0.4	12.3	13.1
	<b>Subtotal</b>	<b>£233.1</b>	<b>142.3</b>	<b>12.0</b>	<b>59.1</b>	<b>213.4</b>
<b>Motorways and Trunk Roads</b>	Capital Land & Works	£212.1	3.3	5.8	39.6	48.7
	Forth and Tay Road Bridge					
	Authorities	£21.5	0.6	1.1	3.2	5.0
	M&T Other Current					
	Expenditure	£15.7	0.7	1.2	2.7	4.6
	Network Strengthening	£70.9	0.6	1.1	16.5	18.3
	Private Finance Initiative (PFI)					
	Payments	£68.8	3.1	5.4	11.8	20.3
	Queensferry Crossing	£8.1	0.2	0.3	1.1	1.6
	Roads Improvement	£58.8	0.5	0.9	13.7	15.2
	Routine and Winter					
	Maintenance	£91.8	4.2	7.2	15.8	27.2
	Structural Repairs	£44.7	0.4	0.7	10.4	11.5
	<b>Subtotal</b>	<b>£592.4</b>	<b>13.7</b>	<b>23.8</b>	<b>114.9</b>	<b>152.4</b>
<b>Other Transport Policy, Projects &amp; Agency</b>	Agency Administration Costs	£15.2	0.5	0.7	1.3	2.5
	Edinburgh Tram Inquiry	£0.2	0.0	0.0	0.0	0.0
	Future Transport Fund	£60.3	0.7	3.2	14.8	18.7
	Road Safety	£3.2	0.2	0.1	0.5	0.8
	Scottish Canals	£15.0	0.5	0.4	2.8	3.7
	Strategic Transport Projects					
	Review	£3.5	0.2	0.1	0.5	0.9
	Support for Freight Industry	£0.7	0.2	0.0	0.1	0.4
	Support for Sustainable &					
	Active Travel	£79.0	1.2	1.3	16.8	19.3
	Transport Information	£1.2	0.1	0.0	0.2	0.3
	Travel Strategy & Innovation	£5.1	0.3	0.2	0.8	1.3
	<b>Subtotal</b>	<b>£183.4</b>	<b>3.8</b>	<b>6.2</b>	<b>37.9</b>	<b>47.8</b>
<b>Rail Services</b>	Major Public Transport					
	Projects	£207.0	1.9	3.2	48.3	53.4
	Rail Development	£3.0	0.2	0.1	0.5	0.7
	Rail Franchise	£417.0	31.5	17.9	87.5	137.0
	Rail Infrastructure	£362.0	2.7	4.6	81.3	88.5
	<b>Subtotal</b>	<b>£989.0</b>	<b>36.2</b>	<b>25.9</b>	<b>217.6</b>	<b>279.7</b>
<b>TIC Central Gov Grants to Local Authorities</b>	Cycling Walking and Safer					
	Routes	£8.9	0.2	0.3	1.2	1.8
	Regional Transport					
	Partnerships	£23.1	0.5	0.9	3.2	4.6
	Support for Inter-Island Ferries	£10.5	8.4	0.7	2.8	11.8
	<b>Subtotal</b>	<b>£42.5</b>	<b>9.1</b>	<b>1.9</b>	<b>7.2</b>	<b>18.2</b>
<b>Total</b>		<b>£2,701.8</b>	<b>343.2</b>	<b>92.9</b>	<b>546.9</b>	<b>983.0</b>

Environment, Climate Change and Land Reform		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Climate Change &amp; Land Managers Renewable Fund</b>	Climate Change - Policy Development & Implementation	£1.1	0.0	0.0	0.1	0.1
	Land Managers' Renewables Fund	£2.0	2.9	1.7	1.3	6.0
	Sustainable Action Fund	£18.7	0.7	0.9	1.7	3.2
	<b>Subtotal</b>	<b>£21.8</b>	<b>3.6</b>	<b>2.6</b>	<b>3.1</b>	<b>9.4</b>
<b>Environmental Services</b>	Land Reform	£6.1	0.1	0.2	0.4	0.7
	National Parks	£12.5	0.7	0.6	1.6	2.9
	Natural Assets & Flooding	£14.5	0.4	0.6	1.2	2.1
	Natural Resources	£4.4	0.1	0.2	0.4	0.7
	Scottish Environment Protection Agency	£31.7	1.0	1.4	2.9	5.3
	Scottish Natural Heritage	£44.6	1.5	2.0	3.9	7.4
	Zero Waste	£20.0	15.1	2.2	4.9	22.2
	<b>Subtotal</b>	<b>£133.7</b>	<b>19.0</b>	<b>7.1</b>	<b>15.3</b>	<b>41.3</b>
<b>Marine</b>	Marine	£46.5	1.5	2.1	4.1	7.7
	<b>Subtotal</b>	<b>£46.5</b>	<b>1.5</b>	<b>2.1</b>	<b>4.1</b>	<b>7.7</b>
<b>Research Analysis &amp; Other Services</b>	Economic and Other Surveys	£1.3	0.0	0.0	0.1	0.2
	Programmes of Research	£63.9	1.1	1.8	6.4	9.2
	Royal Botanic Garden Edinburgh	£11.3	0.1	0.2	1.2	1.6
	Strategic Policy Research and Sponsorship	£3.3	0.1	0.1	0.3	0.5
	<b>Subtotal</b>	<b>£79.9</b>	<b>1.4</b>	<b>2.2</b>	<b>8.0</b>	<b>11.5</b>
<b>Scottish Water</b>	Drinking Water Quality Regulator	£0.3	0.0	0.0	0.0	0.1
	Hydro Nation	£4.5	0.2	0.2	0.4	0.7
	Interest on Voted Loans	-£100.5	-30.6	-7.7	-16.3	-54.6
	Private Water	£1.7	0.5	0.1	0.3	0.9
	Voted Loans	£215.0	10.3	6.5	62.4	79.2
	<b>Subtotal</b>	<b>£121.1</b>	<b>-19.7</b>	<b>-0.8</b>	<b>46.8</b>	<b>26.3</b>
<b>Total</b>		<b>£402.9</b>	<b>5.8</b>	<b>13.2</b>	<b>77.2</b>	<b>96.2</b>

Rural Economy	Spend £m	Estimated GHG emissions			Total	
		Domestic		Imported		
		Direct	Indirect			
<b>EU Support &amp; Related Services</b>	Agri Environmental Measures	£43.0	51.2	6.6	18.1	75.9
	Business Development	£24.1	16.6	2.3	11.3	30.2
	Crofting Assistance	£0.8	-0.1	0.0	0.4	0.3
	Forestry	£0.9	0.0	0.1	0.3	0.5
	Leader	£20.4	33.0	4.1	7.7	44.9
	Less EU Income	-£533.7	-918.1	-114.2	-195.1	-1,227.4
	Less Favoured Area Support Scheme	£52.4	93.2	11.6	19.0	123.7
	Other Pillar 1 Payments	£44.5	79.1	9.8	16.2	105.1
	Payments and Inspections					
	Admin	£74.0	2.3	3.2	7.0	12.6
	Pillar 1 - Basic Payments	£262.0	465.8	57.8	95.1	618.7
	Pillar 1 - Greening Payments	£131.5	233.8	29.0	47.7	310.5
	Technical Assistance	£1.0	1.8	0.2	0.4	2.4
	<b>Subtotal</b>	<b>£120.8</b>	<b>58.6</b>	<b>10.5</b>	<b>28.2</b>	<b>97.3</b>
<b>Fisheries and Aquaculture Grants</b>	Fisheries Grants	£14.1	0.6	1.2	4.0	5.7
	Fisheries Harbour Grants	£1.0	0.0	0.0	0.2	0.3
	Less Retained Income/Capital receipts	-£9.2	-0.4	-0.8	-2.6	-3.8
	<b>Subtotal</b>	<b>£5.9</b>	<b>0.2</b>	<b>0.4</b>	<b>1.6</b>	<b>2.2</b>
<b>Forestry and Land Scotland</b>	Forestry and Land Scotland	£15.7	0.8	1.5	5.3	7.6
	<b>Subtotal</b>	<b>£15.7</b>	<b>0.8</b>	<b>1.5</b>	<b>5.3</b>	<b>7.6</b>
<b>Rural Economy Enterprise</b>	Highlands and Islands Enterprise	£56.1	1.6	2.3	6.3	10.2
	South of Scotland Agency	£13.1	0.3	0.5	1.6	2.5
	<b>Subtotal</b>	<b>£69.2</b>	<b>1.9</b>	<b>2.9</b>	<b>7.9</b>	<b>12.7</b>
<b>Rural Services</b>	Agricultural and Horticultural Advice and Support	£2.2	0.1	0.1	0.1	0.4
	Animal Health	£17.8	0.4	1.0	1.2	2.5
	Crofting Commission	£2.7	0.1	0.1	0.2	0.4
	Food Industry Support	£30.2	9.7	2.2	4.0	16.0
	Rural Cohesion	£0.6	1.1	0.1	0.2	1.4
	Veterinary Surveillance	£5.2	0.1	0.3	0.3	0.7
	<b>Subtotal</b>	<b>£58.6</b>	<b>11.6</b>	<b>3.8</b>	<b>6.1</b>	<b>21.5</b>
<b>Scottish Forestry</b>	Scottish Forestry	£43.1	2.0	4.5	15.2	21.7
	<b>Subtotal</b>	<b>£43.1</b>	<b>2.0</b>	<b>4.5</b>	<b>15.2</b>	<b>21.7</b>
<b>Total</b>		<b>£313.4</b>	<b>75.1</b>	<b>23.6</b>	<b>64.3</b>	<b>162.9</b>

Culture, Tourism and External Affairs		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Culture, Tourism &amp; Major Events</b>	Creative Scotland and Other Arts	£65.8	1.6	3.7	5.1	10.4
	Cultural Collections	£65.3	1.0	3.9	5.5	10.4
	Culture Tourism and Major Events - Advice and Policy	£6.5	0.2	0.3	0.6	1.1
	Major Events and Themed Years	£16.9	0.3	1.2	1.1	2.5
	National Performing Companies	£22.9	0.4	1.2	1.7	3.3
	Tourism	£43.9	1.4	1.9	4.0	7.4
	<b>Subtotal</b>	<b>£221.2</b>	<b>4.9</b>	<b>12.2</b>	<b>18.0</b>	<b>35.1</b>
<b>External Affairs</b>	British Irish Council	£0.1	0.0	0.0	0.0	0.0
	International & European Relations	£21.6	0.7	1.0	1.9	3.6
	<b>Subtotal</b>	<b>£21.7</b>	<b>0.7</b>	<b>1.0</b>	<b>1.9</b>	<b>3.6</b>
<b>Historic Environment Scotland</b>	Historic Environment Scotland Capital Expenditure	£6.0	0.1	0.1	1.0	1.2
	Historic Environment Scotland Less Income	£-59.7	-0.9	-4.2	-3.8	-8.9
	Historic Environment Scotland Operational Costs	£90.5	1.4	6.3	5.8	13.5
	<b>Subtotal</b>	<b>£36.8</b>	<b>0.6</b>	<b>2.3</b>	<b>3.0</b>	<b>5.8</b>
<b>National Records of Scotland</b>	Less National Records of Scotland - Retained Income	£-5.8	-0.2	-0.3	-0.5	-1.0
	National Records of Scotland - Capital Expenditure	£3.0	0.1	0.1	0.4	0.6
	National Records of Scotland - Operational Costs	£37.3	1.2	1.7	3.3	6.2
	<b>Subtotal</b>	<b>£34.5</b>	<b>1.1</b>	<b>1.5</b>	<b>3.2</b>	<b>5.8</b>
<b>Total</b>		<b>£314.2</b>	<b>7.3</b>	<b>16.9</b>	<b>26.1</b>	<b>50.3</b>

Social Security and Older People		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
<b>Equalities</b>	Promoting Equality and Human Rights	£38.1	0.9	1.1	2.4	4.4
	<b>Subtotal</b>	<b>£38.1</b>	<b>0.9</b>	<b>1.1</b>	<b>2.4</b>	<b>4.4</b>
<b>Social Security Advice Policy &amp; Programme Costs</b>	Discretionary Housing Payments - Administration	£1.2	0.0	0.1	0.1	0.2
	Scottish Welfare Fund - Administration	£5.0	0.2	0.2	0.4	0.8
	Social Security Advice Policy and Programme Costs	£64.3	2.0	2.8	6.1	11.0
	Social Security Scotland	£41.5	1.4	1.8	3.6	6.9
	<b>Subtotal</b>	<b>£112.0</b>	<b>3.6</b>	<b>4.9</b>	<b>10.3</b>	<b>18.8</b>
<b>Social Security Assistance</b>	Social Security Assistance	£434.8	23.3	15.7	87.5	126.5
	<b>Subtotal</b>	<b>£434.8</b>	<b>23.3</b>	<b>15.7</b>	<b>87.5</b>	<b>126.5</b>
<b>Total</b>		<b>£584.9</b>	<b>27.8</b>	<b>21.8</b>	<b>100.3</b>	<b>149.8</b>



Government Business and Constitutional Relations		Spend £m	Estimated GHG emissions			Total
			Domestic			
			Direct	Indirect	Imported	
<b>Government Business</b>	Advice and Policy	£9.9	0.3	0.4	0.9	1.6
	FOI Implementation	£0.1	0.0	0.0	0.0	0.0
	Local Government Boundary Commission	£0.5	0.0	0.0	0.0	0.1
	Local Government Elections	£0.4	0.0	0.0	0.0	0.1
	Office of the Chief Social Researcher	£0.6	0.0	0.0	0.1	0.1
	Royal and Ceremonial	£0.4	0.0	0.0	0.0	0.1
	Scottish Parliamentary Elections	£0.2	0.0	0.0	0.0	0.0
	<b>Subtotal</b>	<b>£12.1</b>	<b>0.4</b>	<b>0.5</b>	<b>1.1</b>	<b>2.0</b>
<b>Total</b>		<b>£12.1</b>	<b>0.4</b>	<b>0.5</b>	<b>1.1</b>	<b>2.0</b>

Crown Office and Procurator Fiscal Service		Spend £m	Estimated GHG emissions			Total
			Domestic			
			Direct	Indirect	Imported	
<b>Crown Office &amp; Procurator Fiscal Service</b>	Crown Office & Procurator Fiscal Service	£117.0	3.9	5.2	10.4	19.4
	<b>Subtotal</b>	<b>£117.0</b>	<b>3.9</b>	<b>5.2</b>	<b>10.4</b>	<b>19.4</b>
<b>Total</b>		<b>£117.0</b>	<b>3.9</b>	<b>5.2</b>	<b>10.4</b>	<b>19.4</b>

Scottish Parliament and Audit Scotland		Spend £m	Estimated GHG emissions			Total
			Domestic			
			Direct	Indirect	Imported	
<b>Audit Scotland</b>	Audit Scotland	£7.2	0.1	0.1	0.3	0.5
	<b>Subtotal</b>	<b>£7.2</b>	<b>0.1</b>	<b>0.1</b>	<b>0.3</b>	<b>0.5</b>
<b>Scottish Parliament Corporate Body</b>	Scottish Parliament Corporate Body	£90.4	3.0	4.0	8.0	15.0
	<b>Subtotal</b>	<b>£90.4</b>	<b>3.0</b>	<b>4.0</b>	<b>8.0</b>	<b>15.0</b>
<b>Total</b>		<b>£97.7</b>	<b>3.1</b>	<b>4.2</b>	<b>8.3</b>	<b>15.5</b>



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