

CARBON ASSESSMENT OF THE 2020-21 BUDGET



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1. Introduction

1. This assessment is based on the expenditure data presented in the 2020-21 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.
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 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. Last year, Scotland set world-leading climate change legislation in the Climate Change (Emissions Reduction Targets) Scotland Act 2019, with a target date for net-zero emissions of all greenhouse gases by 2045, ending our contribution to climate change. This year, we are updating our Climate Change Plan to reflect these new targets
8. Although the methodology underpinning the Carbon Assessment of the Budget remains the same as for the Carbon Assessment of the 2019-20 Budget, the base year of Environmental Input-Output (EIO) model itself has been updated from 2014 to 2015. This is possible because of the newly available input-output analytical tables covering the year 2015 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.

1.2. Key Results

9. Following the approach set out in section 1.1, it is estimated that total emissions attributed to the 2020-21 Budget amount to 9.5 million tonnes carbon dioxide equivalent (MtCO₂e). Applying the updated model to last year's 2019-20 Budget leads to a downward revision to the published 7.3 MtCO₂e to 7.0 MtCO₂-equivalent.
10. This increase is almost entirely because EU Common Agricultural Payments and UK Social Security payments have moved over to the Scottish Budget. As a result, the greenhouse gas emissions associated with Scottish Government spending have also increased.
11. Details on the various sources of emissions show that some 29 per cent of the Scottish Government's carbon footprint is caused by the use of Energy, Water and Waste, followed by Manufacturing (21 per cent) and Agriculture, Forestry and Fishing (17 per cent).
12. It is estimated that total emissions attributed to capital investment plans of £5.8 billion of investment in 2020/21 amount to 1.2 MtCO₂e. Note this is activity relating to putting the capital investment in place and not its long term use. Emissions associated with resource spend amount to 8.3 MtCO₂e.

1.3. Budget Context

13. Budget for 2020-21 contains details of Total Managed Expenditure (TME) of £49.3 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 £42.5 billion across portfolio areas in the 2019-20 Draft Budget.

Table 1: Total proposed spending plans for 2020-21

	Resource	Capital	Financial Transactions	Total	UK Funded AME	Total
	£m	£m	£m	£m	£m	£m
2020-21 Budget						
Health and Sport	14,805.5	428.0	10.0	15,243.5	100.4	15,343.9
Communities and Local Government	7,552.3	1,473.5	338.5	9,364.3	2,790.0	12,154.3
Finance, Economy and Fair Work	471.4	105.0	310.1	886.5	5,385.1	6,271.6
Education and Skills	2,727.5	395.5	55.0	3,178.0	392.5	3,570.5
Justice	2,673.5	158.0	-	2,831.5	-	2,831.5
Transport, Infrastructure and Connectivity	1,219.2	2,166.1	60.4	3,445.7	-	3,445.7
Environment, Climate Change and Land Reform	191.8	274.0	-4.0	461.8	-	461.8
Rural Economy	839.8	109.5	-160.3	789.0	-	789.0
Culture, Tourism and External Affairs	335.9	28.5	1.1	365.5	-	365.5
Social Security and Older People	3,719.0	60.0	9.2	3,788.2	-	3,788.2
Government Business and Constitutional Relations	16.1	-	-	16.1	-	16.1
Crown Office and Procurator Fiscal Service	129.5	4.3	-	133.8	-	133.8
Scottish Government	34,681.5	5,202.4	620.0	40,503.9	8,668.0	49,171.9
Scottish Parliament and Audit Scotland	113.0	1.1	-	114.1	2.0	116.1
Total Scotland	34,794.5	5,203.5	620.0	40,618.0	8,670.0	49,288.0

Summary

It is estimated that total emissions resulting from the 2020-21 Budget will be 9.5 Mt CO₂-equivalent.

This has increased since the 2019/20 Budget almost entirely because EU Common Agricultural Payments and UK Social Security payments have moved over to the Scottish Budget. As a result, the greenhouse gas emissions associated with Scottish Government spending have also increased.

Emissions remain broadly proportional to spend, except for Rural Economy, 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.

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 2018, lays out further information on the measures that will allow us to meet our climate change targets out to 2032. Last year, Scotland set world-leading climate change legislation in the Climate Change (Emissions Reduction Targets) Scotland Act 2019, with a target for net-zero emissions of all greenhouse gases by 2045, ending our contribution to climate change. This year, we are updating our Climate Change Plan to reflect these new targets.

2. High-level Carbon Assessment of 2020-21 Budget

2.1. Portfolio Expenditure and Associated Emissions

14. Total estimated emissions attributable to the 2020-21 Budget are 9.5 Mt CO₂-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, Transport, Infrastructure and Connectivity and Social Security and Older People, where emissions per unit of spend are slightly higher. Health and Sport, Communities and Local Government, Rural Economy, Transport, Infrastructure and Connectivity and Social Security and Older People 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.¹

Table 2: Portfolio expenditure² (TME excluding non-cash items) and emissions

Portfolio	Spend £m	Estimated GHG emissions (thousands of tonnes of CO ₂ equivalent)			Total
		Domestic		Imported	
		Direct	Indirect		
Health and Sport	£14,970	375.4	586.5	963.6	1,925.4
Communities and Local Government	£11,323	645.2	408.8	1,077.7	2,131.6
Finance, Economy and Fair Work	£6,241	20.9	235.8	585.1	841.7
Education and Skills	£4,126	102.3	110.5	362.3	575.1
Justice	£2,774	80.4	105.6	221.5	407.6
Transport, Infrastructure and Connectivity	£3,325	377.9	106.1	596.8	1,080.8
Environment, Climate Change and Land Reform	£435	7.5	11.5	70.9	89.9
Rural Economy	£745	967.3	142.6	164.1	1,274.1
Culture, Tourism and External Affairs	£349	7.9	16.7	23.8	48.4
Social Security and Older People	£3,788	223.5	141.4	705.4	1,070.2
Government Business and Constitutional Relations	£16	0.5	0.6	1.3	2.4
Crown Office and Procurator Fiscal Service	£129	4.0	5.1	10.4	19.5
Scottish Parliament and Audit Scotland	£103	3.1	3.9	7.7	14.7
Total	£48,323	2,816.0	1,875.1	4,790.4	9,481.4

16. Direct emissions account for 30 per cent of the total; indirect emissions for a further 20 per cent – a large proportion of which is caused by electricity generation. 51 per cent of emissions attributable to Budget expenditure are generated outside Scotland and are embedded in imported goods and services.

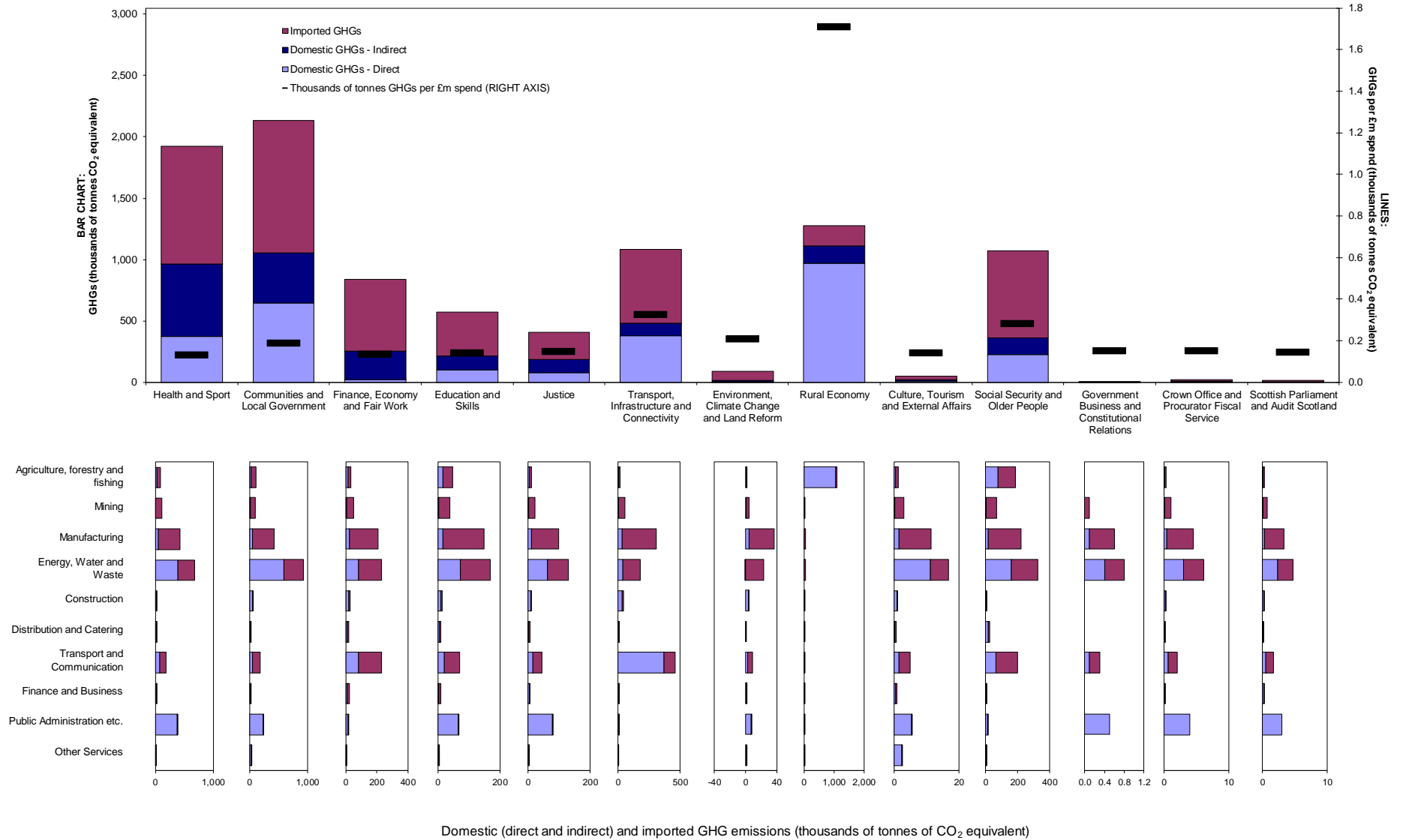
17. Figure 1 demonstrates graphically the results for individual portfolios and the split by type of emissions (direct/indirect), and also whether the emissions are domestic or imported. As the graph highlights, the emissions intensity (carbon emissions per pound of spend) of individual portfolios are broadly similar. The exception is Rural Economy, where the emissions intensity of spend is higher.

¹ See Annex B for a fuller discussion of this issue.

² 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.

18. 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 second part of Figure 1, the scales vary by portfolio.

Figure 1: Estimated domestic and imported GHG emissions (thousands of tonnes of CO₂ equivalent) by portfolio and generating industry.
Scottish Government Budget 2020/21

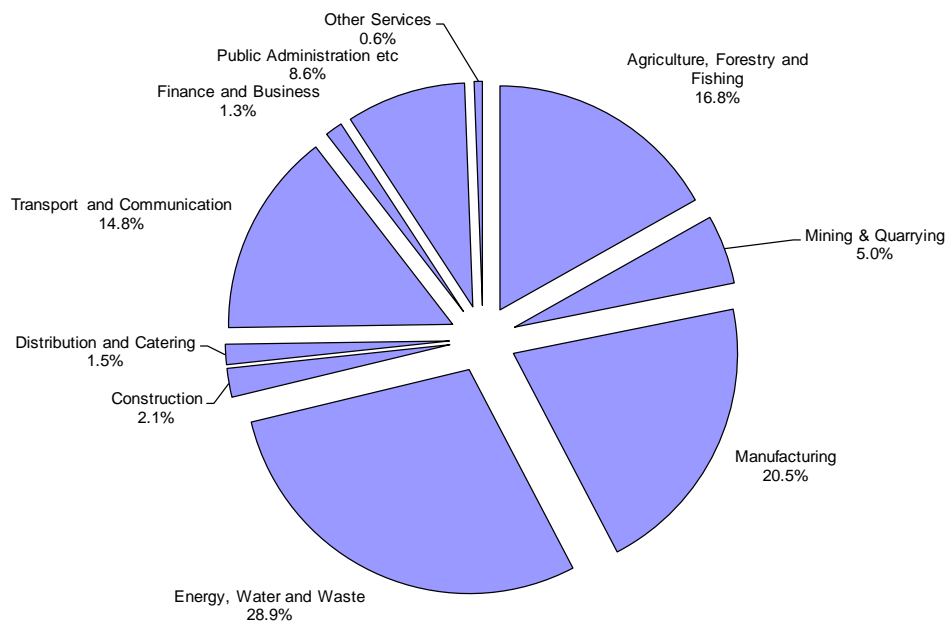


2.2. Emissions by Industry Source

19. 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.³

20. Total emissions broken down by industry are shown in Figure 2. Some 29 per cent of the Scottish Government's carbon footprint is caused by the use of Energy, Water and Waste, followed by Manufacturing (21 per cent) and Agriculture Forestry and Fishing (17 per cent).

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



21. 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 electricity⁴.

³ 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.

⁴ This assessment does not take into account the impact of the EU Emissions Trading Scheme (EU ETS).

2.3. Domestic and Imported Emissions

22. 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).
23. 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

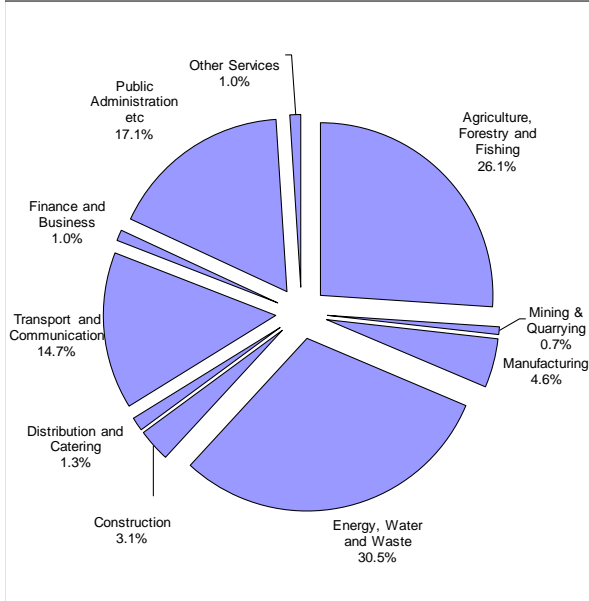


Figure 3b: Imported emissions by industrial sector

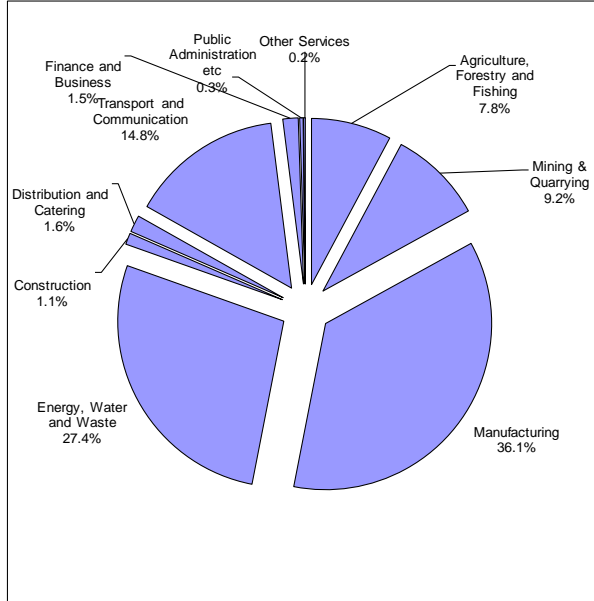


Figure 3c: Domestic and imported emissions, thousands of tonnes of CO₂ equivalent and percent

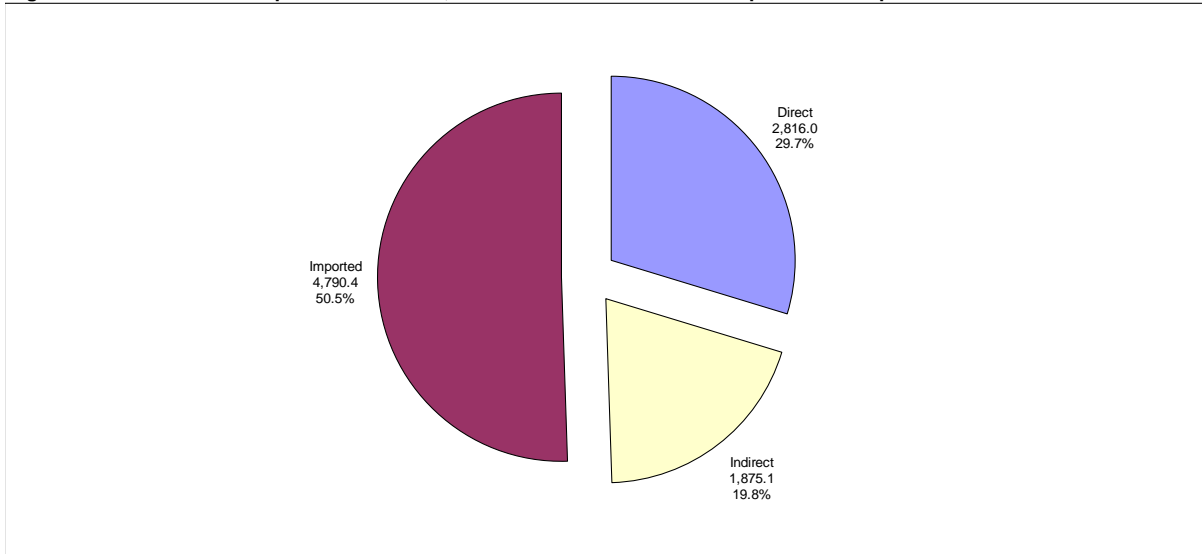
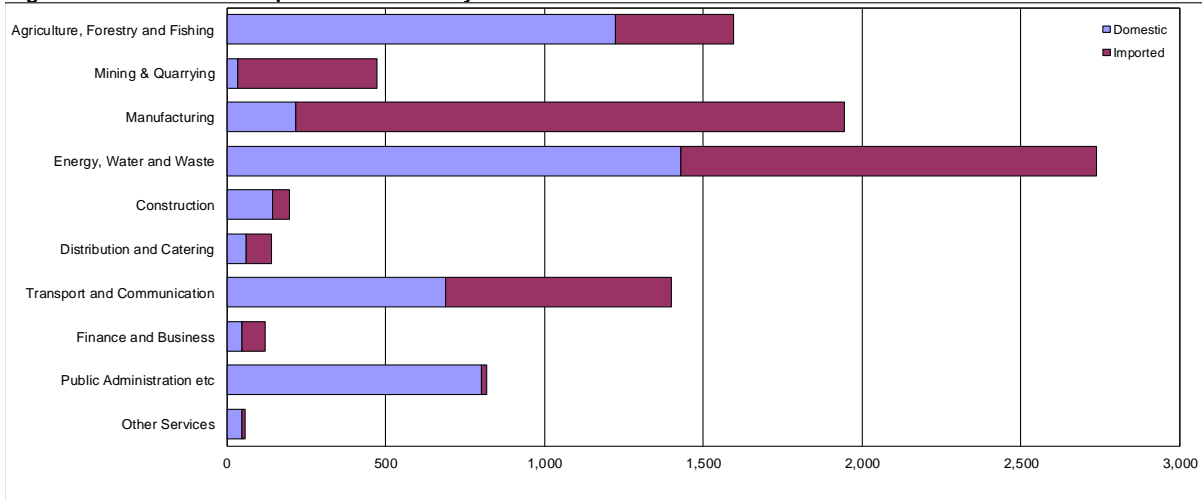


Figure 3d: Domestic and imported emissions by industrial sector



Annex A – Methodology

1. The figures presented in this report are estimated using the Scottish Government Environmental Input-Output Model (EIO) 2015.
2. The EIO is constructed using the Scottish Government Input-Output Tables 2015 (taken from the 1998-2016 Tables published in July 2019), UK Blue Book 2018 consistent Input-Output Tables 2015 and UK Analytical Tables 2015, UK Environmental Accounts 2015 (June 2019) and HM Treasury GDP Deflators, December 2019.
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 2015 for the UK, this year the base year of the EIO model has been updated from 2014 to 2015. 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 2014 version to the latest published version for 2015
 - The updating of the year used to calculate emissions factors from 2014 to 2015alongside 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 2019-20 Draft Budget of around 3%.
6. The majority of this revision arises from arises from the updating of the UK Input-Output Tables from the old 2014 version to the 2015 version in the closed economy model.
7. Other sources of revision include changes in the GHG emissions factors between 2014 (the year for which the old model was constructed) and 2015 (the year for which the new model was constructed), changes in the underlying Scottish Tables between the old 2014 versions and the 2015, revisions to the forecast GDP deflator, and price changes between 2014 and 2015 which were not well approximated by the change in the GDP deflator.
8. 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 (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 CO₂-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 ₂ equivalent)			Total
			Domestic			
			Direct	Indirect	Imported	
Food Standards Scotland	Food Standards Scotland Administration	£10.2	0.3	0.4	0.8	1.5
	Food Standards Scotland Programme	£9.0	0.3	0.4	0.7	1.3
	Food Standards Scotland Retained Income	£-4.1	-0.1	-0.2	-0.3	-0.6
	Subtotal	£15.1	0.5	0.6	1.2	2.3
Health & Sport	Active Healthy Lives	£13.4	0.8	0.6	1.3	2.7
	Capital Income	£-20.0	-0.4	-0.8	-3.4	-4.6
	Capital Investment	£448.0	9.3	16.9	76.9	103.1
	Care Support and Rights	£112.2	3.2	4.5	7.8	15.4
	Early Years	£53.4	1.4	2.1	3.3	6.7
	General Dental Services	£428.6	10.8	17.0	25.9	53.7
	General Ophthalmic Services	£109.5	2.8	4.4	6.6	13.7
	Health Financial Transactions	£10.0	0.2	0.4	1.7	2.3
	Health Improvement and Protection	£85.8	2.2	3.4	5.3	10.9
	Mental Health Services	£117.1	3.0	4.7	7.1	14.8
	Miscellaneous Other Services and Resource Income	£-177.8	-4.4	-7.1	-10.5	-21.9
	NHS Territorial Boards	£10,467.3	263.4	415.8	631.8	1,311.0
	National Boards	£1,277.1	32.1	50.7	77.1	160.0
	Outcomes Framework	£71.9	1.8	2.9	4.3	9.0
	Pharmaceutical Services					
	Contractors Remuneration	£198.0	5.0	7.9	12.0	24.9
	Primary Medical Services	£1,035.8	26.1	41.1	62.6	129.8
	Quality & Improvement	£20.1	0.5	0.8	1.3	2.6
	Revenue Consequences of NPD Schemes	£65.0	1.6	2.6	3.9	8.1
	Social Care Support	£220.0	5.5	5.9	24.4	35.8
	SportScotland	£31.7	2.0	1.4	3.0	6.5
	Workforce & Nursing	£262.1	4.7	5.6	12.2	22.5
	eHealth	£112.1	2.8	4.5	6.8	14.1
	Subtotal	£14,941.1	374.5	585.3	961.3	1,921.1
Health & Sport Corporate Running Costs	Corporate Running Costs	£13.7	0.4	0.5	1.1	2.0
	Subtotal	£13.7	0.4	0.5	1.1	2.0
Total		£14,969.9	375.4	586.5	963.6	1,925.4

Communities and Local Government		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
C&LG Central Gov Grants to Local Authorities						
	Transfer of Management of Development Funding (TMDF)	£92.2	2.0	3.6	12.4	18.0
	Vacant and Derelict Land	£7.6	0.2	0.3	1.0	1.5
	Subtotal	£99.8	2.1	3.9	13.5	19.5
Communities and Local Government Corporate Running Costs						
	Corporate Running Costs	£11.2	0.4	0.4	0.9	1.7
	Subtotal	£11.2	0.4	0.4	0.9	1.7
Connected Communities						
	Connected Communities	£4.0	0.1	0.1	0.2	0.4
	Subtotal	£4.0	0.1	0.1	0.2	0.4
Governance Elections and Reform						
	Local Governance	£0.5	0.0	0.0	0.0	0.1
	Public Services Reform and Community Empowerment	£3.1	0.1	0.1	0.2	0.5
	Subtotal	£3.5	0.1	0.1	0.3	0.5
Housing						
	Communities Analysis	£5.2	0.0	0.1	0.3	0.5
	Fuel Poverty/Energy Efficient	£136.3	3.2	5.8	18.6	27.7
	Housing Support	£51.6	1.5	2.1	4.7	8.3
	More Homes	£943.7	20.3	36.9	126.6	183.7
	Subtotal	£1,136.8	25.0	44.9	150.2	220.1
Local Government						
	General Capital Grant	£467.9	10.0	18.3	63.1	91.3
	General Revenue Grant	£6,668.4	425.4	236.7	588.0	1,250.0
	Local Government Advice and Policy	£2.8	0.1	0.1	0.2	0.4
	Non-Domestic Rates	£2,790.0	178.0	99.0	246.0	523.0
	Subtotal	£9,929.1	613.4	354.2	897.2	1,864.8
Office of the Scottish Charity Regulator						
	Office of the Scottish Charity Regulator	£3.2	0.1	0.1	0.3	0.5
	Subtotal	£3.2	0.1	0.1	0.3	0.5
Planning						
	Architecture & Place	£1.4	0.0	0.1	0.1	0.2
	Building Standards	£1.2	0.0	0.0	0.1	0.2
	Planning	£7.0	0.1	0.2	0.6	1.0
	Planning & Environmental Appeals	£0.7	0.0	0.0	0.1	0.1
	Subtotal	£10.3	0.2	0.3	0.9	1.4
Scottish Housing Regulator						
	Scottish Housing Regulator	£4.1	0.1	0.2	0.3	0.6
	Subtotal	£4.1	0.1	0.2	0.3	0.6
Social Justice and Regeneration						
	Regeneration	£46.8	1.3	2.5	6.7	10.5
	Scottish Child Payment	£21.0	1.3	0.8	4.3	6.4
	Social Justice	£29.0	0.5	0.5	1.4	2.4
	Subtotal	£96.9	3.1	3.8	12.3	19.3
Third Sector						
	Third Sector	£24.2	0.5	0.7	1.6	2.8
	Subtotal	£24.2	0.5	0.7	1.6	2.8
Total		£11,323.2	645.2	408.8	1,077.7	2,131.6

Finance, Economy and Fair Work		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
Accountant in Bankruptcy	AiB Capital Expenditure	£0.8	0.0	0.0	0.1	0.2
	AiB Less Retained Income	-£10.6	-0.3	-0.4	-0.8	-1.6
	AiB Operational Costs	£11.2	0.4	0.4	0.9	1.7
	Subtotal	£1.4	0.0	0.1	0.2	0.2
Digital Strategy-	Digital Strategy	£22.0	0.2	0.6	2.1	3.0
	Subtotal	£22.0	0.2	0.6	2.1	3.0
Economic Advice	Consumer Scotland	£4.7	0.1	0.1	0.5	0.8
	Economic Policy Unit	£1.1	0.0	0.0	0.1	0.2
	Office of the Chief Economic Adviser	£4.9	0.2	0.2	0.4	0.7
	Subtotal	£10.8	0.3	0.4	1.0	1.7
Employability and Training	Employability and Training	£54.6	1.1	1.4	2.8	5.3
	Subtotal	£54.6	1.1	1.4	2.8	5.3
Enterprise Trade and Investment:	Enterprise	£236.9	6.5	9.3	24.5	40.3
	Innovation Industries & Trade	£59.0	1.2	2.0	7.0	10.1
	Subtotal	£295.9	7.7	11.3	31.4	50.4
Finance Economy & Fair Work Corporate Running Costs	Corporate Running Costs	£26.5	0.8	1.1	2.1	4.0
	Subtotal	£26.5	0.8	1.1	2.1	4.0
NHS Pensions	NHS Superannuation Scheme (Scotland)	£3,548.5	0.5	134.2	320.8	455.6
	Subtotal	£3,548.5	0.5	134.2	320.8	455.6
Other Finance	Capital Borrowing					
	Repayments	£66.0	0.0	2.5	4.1	6.6
	Exchequer & Finance	£14.7	0.5	0.6	1.1	2.2
	Green Growth Accelerator	£1.0	0.1	0.0	0.1	0.2
	Growth Accelerators	£1.5	0.1	0.1	0.1	0.3
	Procurement Shared Services	£16.8	0.5	0.7	1.3	2.5
	Public Information and Engagement	£2.1	0.1	0.1	0.2	0.3
	Scotland Act - Tax Implementation & Management	£3.3	0.1	0.1	0.3	0.5
	Scottish Futures Trust	£4.1	0.0	0.1	0.3	0.4
	Scottish Government Capital Projects	£17.2	0.4	0.7	2.3	3.4
	Subtotal	£126.5	1.8	4.8	9.8	16.3
Registers of Scotland	Registers of Scotland Administration Costs	£8.0	0.2	0.3	0.9	1.4
	Subtotal	£8.0	0.2	0.3	0.9	1.4
Revenue Scotland,	Revenue Scotland	£6.6	0.2	0.3	0.5	1.0
	Subtotal	£6.6	0.2	0.3	0.5	1.0
Scottish Fiscal Commission	Scottish Fiscal Commission	£1.9	0.1	0.1	0.2	0.3
	Subtotal	£1.9	0.1	0.1	0.2	0.3
Scottish National Investment Bank	Scottish National Investment Bank	£280.0	7.0	11.0	45.4	63.4
	Subtotal	£280.0	7.0	11.0	45.4	63.4
Scottish Public Pensions Agency	Agency Administration	£19.6	0.6	0.8	1.5	2.9
	IT Provision	£1.8	0.0	0.1	0.2	0.4
	Subtotal	£21.4	0.7	0.9	1.8	3.3
Teachers' Pensions	Scottish Teachers Superannuation Scheme	£1,836.6	0.3	69.5	166.1	235.8
	Subtotal	£1,836.6	0.3	69.5	166.1	235.8
Total		£6,240.8	20.9	235.8	585.1	841.7

Education and Skills		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
Advanced Learning & Science	Higher Education	£6.0	0.2	0.2	0.5	0.9
	Qualification & Accreditation	£3.0	0.1	0.1	0.2	0.3
	Scientific Engagement and Advice	£3.0	0.1	0.1	0.2	0.5
	Subtotal	£12.0	0.3	0.4	0.9	1.7
Children & Families	Care & Justice	£40.3	1.2	1.5	3.5	6.2
	Care & Protection	£32.3	0.9	1.0	3.4	5.2
	Creating Positive Futures	£29.2	0.6	0.7	1.5	2.7
	Disclosure Scotland	£15.0	0.4	0.6	1.5	2.5
	Office of the Chief Social Work Adviser	£20.0	0.6	0.8	1.6	3.0
	Subtotal	£136.9	3.7	4.5	11.4	19.6
E&S Central Gov Grants to Local Authorities	Local Government Attainment Grant	£120.0	2.1	2.5	5.4	10.0
	Local Government Early Learning & Childcare Expansion	£584.2	10.0	12.9	41.1	63.9
	Local Government Gaelic Grant	£4.5	0.1	0.2	0.4	0.7
	Subtotal	£708.7	12.2	15.6	46.9	74.6
Early Learning & Childcare Programme	Early Learning & Childcare Programme	£38.8	0.7	0.9	1.9	3.4
	Subtotal	£38.8	0.7	0.9	1.9	3.4
Education & Skills Corporate Running Costs	Corporate Running Costs	£10.0	0.3	0.4	0.8	1.5
	Subtotal	£10.0	0.3	0.4	0.8	1.5
Higher Education Student Support	Capitalised Interest	-£70.0	0.0	-2.6	-4.4	-7.0
	Net Student Loans Advanced	£545.0	30.4	20.5	100.6	151.5
	SAAS Capital	£1.9	0.0	0.1	0.3	0.4
	Student Awards Agency for Scotland Operating Costs	£11.7	0.4	0.5	0.9	1.8
	Student Loan Interest Subsidy to Bank	£2.0	0.0	0.1	0.1	0.2
	Student Loan Sale Subsidy	£1.6	0.0	0.1	0.1	0.2
	Student Loans Company Administration Costs	£9.3	0.0	0.3	0.6	0.9
	Student Support and Tuition Fee Payments	£310.9	9.8	12.4	24.4	46.5
	Subtotal	£812.5	40.6	31.3	122.5	194.4
Learning	Education Analytical Services	£4.3	0.1	0.1	0.3	0.6
	Education Scotland	£26.2	0.8	1.0	2.2	4.0
	Gaelic	£25.1	0.5	1.2	1.4	3.1
	Learning & Support	£40.5	1.1	1.4	3.0	5.5
	People & Infrastructure	£96.5	1.7	2.0	4.5	8.2
	Strategy & Performance	£98.4	1.8	2.1	4.6	8.5
	Subtotal	£291.0	5.9	7.9	15.9	29.8
Scottish Funding Council	College Capital Expenditure	£37.4	0.6	1.0	6.2	7.8
	College Capital Receipts	-£1.7	0.0	0.0	-0.3	-0.4
	College NPD Expenditure	£29.3	0.5	0.6	1.3	2.4
	College Operational Expenditure	£830.0	14.5	17.3	37.6	69.4
	College Operational Income	-£190.0	-3.3	-4.0	-8.6	-15.9
	Higher Education Capital	£342.2	5.4	9.2	56.7	71.3
	Higher Education Financial Transactions	£55.0	1.2	2.2	7.4	10.7
	Higher Education Resource	£743.1	12.9	15.5	33.7	62.1
	SFC Admin	£7.6	0.2	0.3	0.6	1.1
	Subtotal	£1,853.0	31.9	42.1	134.7	208.7
Skills & Training	Employment and Training Interventions	£39.1	1.0	1.3	2.6	5.0
	Skills Development Scotland (SDS)	£224.0	5.6	6.0	24.8	36.4
	Subtotal	£263.1	6.6	7.3	27.4	41.4
Total		£4,125.8	102.3	110.5	362.3	575.1

Justice	Spend £m	Estimated GHG emissions			Total	
		Domestic		Imported		
		Direct	Indirect			
Community Justice Services	Community Justice Services					
	Miscellaneous	£3.2	0.1	0.1	0.3	0.5
	Offender Services	£40.1	1.3	1.6	3.1	6.0
	Subtotal	£43.3	1.4	1.7	3.4	6.5
Criminal Injuries	CIC Scheme	£13.8	0.4	0.6	1.1	2.1
	Criminal Injuries Administration Costs	£1.7	0.1	0.1	0.1	0.3
	Subtotal	£15.5	0.5	0.6	1.2	2.3
Judicial Salaries and Election Expenses	Judicial Salaries	£35.3	0.2	0.7	1.2	2.1
	Subtotal	£35.3	0.2	0.7	1.2	2.1
Judiciary	Judiciary	£1.0	0.0	0.0	0.1	0.1
	Subtotal	£1.0	0.0	0.0	0.1	0.1
Justice Central Gov Grants to Local Authorities	Criminal Justice Social Work	£86.5	2.2	2.3	9.6	14.1
	Subtotal	£86.5	2.2	2.3	9.6	14.1
Justice Corporate Running Costs	Corporate Running Costs	£8.1	0.3	0.3	0.6	1.2
	Subtotal	£8.1	0.3	0.3	0.6	1.2
Legal Aid	Legal Aid Administration	£11.1	0.1	0.2	0.4	0.7
	Legal Aid Fund	£125.8	0.7	2.4	4.4	7.4
	Subtotal	£136.9	0.7	2.6	4.8	8.1
Miscellaneous	Other Miscellaneous	£24.7	0.7	0.9	2.1	3.8
	Safe and Secure Scotland	£9.7	0.3	0.4	0.8	1.4
	Victim/Witness Support	£18.7	0.6	0.7	1.6	2.9
	Subtotal	£53.0	1.6	2.1	4.4	8.1
Police & Fire Pensions	Fire Pensions	£72.2	2.3	2.9	5.7	10.8
	Police Pensions	£278.4	8.7	11.1	21.8	41.6
	Subtotal	£350.6	11.0	14.0	27.5	52.4
Police Central Government	National Police Funding and Reform	£55.5	1.7	2.2	4.6	8.5
	Police Support Services	-£2.1	-0.1	-0.1	-0.2	-0.3
	Subtotal	£53.4	1.6	2.1	4.4	8.2
Safer & Stronger Communities	Safer Communities	£10.8	0.3	0.4	0.8	1.6
	Subtotal	£10.8	0.3	0.4	0.8	1.6
Scottish Courts & Tribunals Service	Scottish Courts & Tribunal Service Capital Spending	£8.0	0.2	0.3	1.1	1.6
	Scottish Courts & Tribunal Service Operating Expenditure	£89.0	2.8	3.5	7.0	13.3
	Subtotal	£97.0	3.0	3.9	8.1	14.9
Scottish Fire and Rescue Service	Scottish Fire and Rescue Service	£308.5	9.4	12.3	26.0	47.6
	Subtotal	£308.5	9.4	12.3	26.0	47.6
Scottish Police Authority	Scottish Police Authority	£1,172.3	36.4	46.7	94.1	177.2
	Subtotal	£1,172.3	36.4	46.7	94.1	177.2
Scottish Prison Service	Scottish Prison Service Capital Spending	£67.8	1.4	2.7	9.1	13.2
	Scottish Prison Service Operating Expenditure	£333.6	10.5	13.3	26.1	49.9
	Subtotal	£401.4	11.9	15.9	35.3	63.1
Total		£2,773.5	80.4	105.6	221.5	407.6

Transport, Infrastructure and Connectivity		Spend £m	Estimated GHG emissions			Total	
			Domestic				
			Direct	Indirect	Imported		
Active Travel, Low Carbon and Other Transport Policy	Agency Administration Costs	£15.2	0.5	0.6	1.2	2.3	
	Edinburgh Tram Inquiry	£0.2	0.0	0.0	0.0	0.0	
	Future Transport Fund	£83.3	0.6	2.8	17.6	21.0	
	Road Safety	£3.2	0.2	0.1	0.4	0.7	
	Scottish Canals	£20.7	0.5	0.5	3.5	4.5	
	Strategic Transport Projects Review	£3.5	0.2	0.1	0.5	0.8	
	Support for Freight Industry	£0.7	0.2	0.0	0.1	0.3	
	Support for Sustainable & Active Travel	£107.5	1.4	1.8	19.5	22.7	
	Transport Information	£0.8	0.0	0.0	0.1	0.2	
	Travel Strategy & Innovation	£60.2	0.7	1.0	11.0	12.7	
	Subtotal	£295.2	4.4	7.0	53.8	65.2	
	Air Services	Highlands and Islands Airports Limited	£61.0	1.5	1.4	10.2	13.2
		Support for Air Services	£15.8	28.9	1.0	3.0	32.9
Subtotal		£76.7	30.5	2.4	13.2	46.0	
Cities Investment and Strategy	Cities Investment & Strategy	£205.4	4.4	8.0	27.4	39.9	
	Subtotal	£205.4	4.4	8.0	27.4	39.9	
Concessionary Fares & Bus Services	Concessionary Fares	£229.8	84.5	7.9	32.0	124.5	
	Smartcard Programme	£4.8	0.7	0.1	0.8	1.6	
	Support for Bus Services	£54.2	19.9	1.9	7.6	29.4	
Subtotal	£288.8	105.2	9.9	40.4	155.5		
Digital Connectivity	Digital Strategy	£4.3	0.1	0.1	0.4	0.6	
	Digital Strategy Capital	£58.7	0.3	0.5	7.5	8.4	
	Subtotal	£63.0	0.4	0.7	7.9	8.9	
Energy	Energy	£188.4	3.0	5.2	35.8	43.9	
	Subtotal	£188.4	3.0	5.2	35.8	43.9	
Ferguson Marine	Ferguson Marine	£49.6	0.3	0.5	8.6	9.4	
	Subtotal	£49.6	0.3	0.5	8.6	9.4	
Ferry Services	Support for Ferry Services	£199.1	153.5	10.8	52.0	216.3	
	Vessels and Piers	£56.0	0.4	0.7	10.4	11.5	
	Subtotal	£255.1	154.0	11.5	62.3	227.8	
Motorways and Trunk Roads	Capital Land & Works	£179.8	1.9	3.2	35.7	40.8	
	Forth and Tay Road Bridge Authorities	£37.3	0.9	1.7	5.2	7.9	
	M&T Other Current Expenditure	£15.7	0.7	1.3	2.6	4.5	
	Network Strengthening	£77.5	0.8	1.4	15.4	17.6	
	Private Finance Initiative (PFI) Payments	£55.7	2.4	4.5	9.1	16.0	
	Queensferry Crossing	£2.4	0.1	0.1	0.3	0.5	
	Roads Improvement	£46.3	0.5	0.8	9.2	10.5	
	Routine and Winter	£94.4	4.1	7.5	15.5	27.1	
	Structural Repairs	£45.7	0.5	0.8	9.1	10.4	
	Subtotal	£554.7	11.7	21.3	102.1	135.1	
	Rail Services	Major Public Transport Projects	£207.0	2.1	3.7	41.1	46.9
		Rail Development	£3.0	0.2	0.1	0.4	0.7
		Rail Franchise	£520.1	46.0	24.7	91.2	161.9
Rail Infrastructure		£529.0	4.2	7.5	99.1	110.8	
Subtotal		£1,259.1	52.5	35.9	231.9	320.3	
TIC Central Gov Grants to Local Authorities	Cycling Walking and Safer Routes	£8.9	0.2	0.3	1.2	1.7	
	Heat Networks Early Adopters Challenge Fund	£50.0	1.1	2.0	6.7	9.8	
	Regional Transport Partnerships	£15.3	0.3	0.6	2.1	3.0	
	Support for Inter-Island Ferries	£11.5	9.9	0.7	3.1	13.7	
	Subtotal	£85.7	11.5	3.6	13.1	28.2	
Transport, Infrastructure & Connectivity Corporate Running Costs	Corporate Running Costs	£2.9	0.1	0.1	0.2	0.4	
	Subtotal	£2.9	0.1	0.1	0.2	0.4	
Total	£3,324.6	377.9	106.1	596.8	1,080.8		

Environment, Climate Change and Land Reform		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
Climate Change & Land Managers Renewable Fund	Climate Change - Policy Development & Implementation	£1.1	0.0	0.0	0.1	0.1
	Land Managers' Renewables Fund	£0.5	0.7	0.4	0.2	1.3
	Sustainable Action Fund	£26.7	0.8	1.1	2.3	4.2
	Subtotal	£28.3	1.5	1.5	2.7	5.6
Environment Climate Change and Land Reform Corporate Running Costs	Corporate Running Costs	£19.6	0.6	0.8	1.5	2.9
	Subtotal	£19.6	0.6	0.8	1.5	2.9
Environmental Services	Environmental Quality	£10.6	0.2	0.4	0.7	1.3
	National Parks	£12.9	0.8	0.6	1.3	2.6
	Natural Resources Peatland and Flooding	£29.2	0.9	1.2	2.5	4.5
	Scottish Environment Protection Agency	£32.2	1.0	1.3	2.6	4.9
	Scottish Natural Heritage	£46.6	1.5	1.9	3.7	7.0
	Zero Waste	£16.0	15.8	2.4	3.9	22.0
	Subtotal	£147.4	20.1	7.6	14.7	42.4
Land Reform	Land Reform	£3.9	0.1	0.1	0.2	0.4
	Scottish Land Commission	£1.5	0.0	0.1	0.1	0.2
	Subtotal	£5.4	0.1	0.2	0.3	0.6
Marine	Marine	£46.6	1.4	1.9	3.8	7.1
	Subtotal	£46.6	1.4	1.9	3.8	7.1
Research Analysis & Other Services	Economic and Other Surveys	£3.5	0.1	0.1	0.3	0.5
	Programmes of Research	£47.1	0.4	0.6	5.0	6.0
	Royal Botanic Garden Edinburgh	£11.9	0.2	0.6	0.8	1.6
	Strategic Policy Research and Sponsorship	£3.7	0.1	0.1	0.3	0.6
	Subtotal	£66.3	0.7	1.5	6.4	8.6
Scottish Water	Drinking Water Quality Regulator	£0.3	0.0	0.0	0.0	0.1
	Hydro Nation	£4.5	0.1	0.2	0.4	0.7
	Interest on Voted Loans	-£100.5	-29.8	-9.4	-15.7	-54.9
	Private Water	£1.7	0.5	0.2	0.3	0.9
	Voted Loans	£215.0	12.2	7.1	56.5	75.8
	Subtotal	£121.1	-16.9	-1.9	41.4	22.5
Total		£434.7	7.5	11.5	70.9	89.9

Rural Economy	Spend £m	Estimated GHG emissions			Total	
		Domestic		Imported		
		Direct	Indirect			
EU Support & Related Services	Agri Environmental Measures	£42.7	54.0	7.6	15.6	77.2
	Agricultural Transformation Fund	£40.0	15.7	2.7	18.0	36.4
	Business Development	-£172.3	-60.6	-10.6	-78.2	-149.4
	Convergence Funding	£95.7	162.2	22.3	31.1	215.5
	Crofting Assistance	£1.9	0.7	0.1	0.9	1.7
	Forestry	£0.4	0.0	0.0	0.1	0.1
	Leader	£22.2	26.0	3.7	8.3	38.0
	Less EU Income	-£74.3	-102.1	-14.3	-26.4	-142.8
	Less Favoured Area Support Scheme	£30.2	51.2	7.0	9.8	68.0
	Other Pillar 1 Payments	£48.0	81.3	11.2	15.6	108.1
	Payments and Inspections Admin	£75.3	2.3	3.0	6.5	11.7
	Pillar 1 - Basic Payments	£282.0	477.9	65.7	91.6	635.1
	Pillar 1 - Greening Payments	£142.0	240.6	33.1	46.1	319.8
	Technical Assistance	£0.6	1.0	0.1	0.2	1.4
	Subtotal	£534.4	950.3	131.6	139.0	1,220.9
Fisheries and Aquaculture Grants	Fisheries Grants	£14.1	0.5	1.2	3.5	5.2
	Fisheries Harbour Grants	£1.0	0.0	0.0	0.2	0.2
	Less Retained Income/Capital receipts	-£9.2	-0.4	-0.8	-2.3	-3.4
	Subtotal	£5.9	0.2	0.4	1.4	2.0
Forestry and Land Scotland	Forestry and Land Scotland	£17.2	0.9	1.3	2.4	4.6
	Subtotal	£17.2	0.9	1.3	2.4	4.6
Rural Economy Corporate Running Costs	Corporate Running Costs	£28.0	0.9	1.1	2.2	4.2
	Subtotal	£28.0	0.9	1.1	2.2	4.2
Rural Economy Enterprise	Highlands and Islands Enterprise	£53.1	1.4	2.1	5.7	9.2
	South of Scotland Enterprise	£25.4	0.7	1.0	2.7	4.4
	Subtotal	£78.5	2.1	3.1	8.5	13.6
Rural Services	Agricultural and Horticultural Advice and Support	£2.5	0.1	0.1	0.2	0.4
	Animal Health	£17.2	0.4	0.7	1.3	2.4
	Crofting Commission	£2.7	0.1	0.1	0.2	0.4
	Food Industry Support	£6.1	8.2	1.2	1.7	11.0
	Rural Cohesion	£0.6	1.0	0.1	0.2	1.4
	Veterinary Surveillance	£4.9	0.1	0.2	0.4	0.7
	Subtotal	£34.0	9.9	2.4	3.9	16.2
Scottish Forestry	Scottish Forestry	£47.4	3.1	2.7	6.7	12.5
	Subtotal	£47.4	3.1	2.7	6.7	12.5
Total		£745.3	967.3	142.6	164.1	1,274.1

Culture, Tourism and External Affairs		Spend £m	Estimated GHG emissions			Total
			Domestic		Imported	
			Direct	Indirect		
Culture Tourism and External Affairs Corporate Running Costs	Corporate Running Costs	£3.7	0.1	0.1	0.3	0.5
	Subtotal	£3.7	0.1	0.1	0.3	0.5
Culture, Tourism & Major Events	Creative Scotland and Other Arts	£67.1	1.5	3.5	4.0	9.0
	Cultural Collections	£69.9	1.0	3.9	4.2	9.0
	Culture Tourism and Major Events - Advice and Policy	£3.4	0.1	0.1	0.3	0.5
	Major Events and Themed Years	£6.6	0.1	0.4	0.3	0.8
	National Performing Companies	£22.9	0.4	1.0	1.4	2.8
	Tourism	£49.6	1.5	2.0	4.3	7.7
	Subtotal	£219.6	4.6	10.9	14.4	29.9
External Affairs	British Irish Council International & European Relations	£0.1	0.0	0.0	0.0	0.0
		£23.2	0.7	0.9	1.8	3.5
	Subtotal	£23.3	0.7	0.9	1.8	3.5
Historic Environment Scotland	Historic Environment Scotland Capital Expenditure	£6.0	0.1	0.1	0.9	1.1
	Historic Environment Scotland Less Income	-£63.3	-0.9	-4.0	-2.5	-7.4
	Historic Environment Scotland Operational Costs	£97.1	1.4	6.2	3.8	11.4
	Subtotal	£39.8	0.6	2.3	2.2	5.0
National Records of Scotland	Less National Records of Scotland - Retained Income	-£5.8	-0.2	-0.2	-0.5	-0.9
	National Records of Scotland - Capital Expenditure	£3.0	0.1	0.1	0.4	0.6
	National Records of Scotland - Operational Costs	£65.2	2.0	2.6	5.1	9.7
	Subtotal	£62.4	1.9	2.5	5.1	9.5
Total		£348.7	7.9	16.7	23.8	48.4

Social Security and Older People		Spend £m	Estimated GHG emissions			Total
			Domestic			
			Direct	Indirect	Imported	
Equalities	Promoting Equality and Human Rights	£29.0	0.5	0.6	1.5	2.6
	Subtotal	£29.0	0.5	0.6	1.5	2.6
Social Security Advice Policy & Programme Costs	Discretionary Housing Payments - Administration	£1.2	0.0	0.0	0.1	0.2
	Scottish Welfare Fund - Administration	£5.5	0.2	0.2	0.4	0.8
	Social Security Advice Policy and Programme Costs	£165.2	4.6	6.5	16.3	27.5
	Social Security Scotland	£186.0	5.8	7.4	14.6	27.8
	Subtotal	£357.9	10.6	14.2	31.4	56.3
Social Security Assistance	Attendance Allowance	£532.2	34.1	20.0	107.8	161.9
	Best Start Grant (BSG)	£17.5	1.1	0.7	3.5	5.3
	Carers Allowance (CA)	£291.6	18.7	11.0	59.0	88.7
	Carers Allowance Supplement (CAS)	£38.8	2.5	1.5	7.9	11.8
	Child Disability Assistance (DLA Child and DACYP)	£216.6	13.9	8.2	43.9	65.9
	Disability Living Allowance (Adult)	£501.9	32.1	18.9	101.6	152.7
	Discretionary Housing Payments - Bedroom Tax Mitigation	£59.7	0.0	1.1	1.1	2.2
	Discretionary Housing Payments Other	£12.9	0.0	0.2	0.2	0.5
	Funeral Support Payment	£9.2	0.3	0.1	0.4	0.8
	Industrial Injuries Disablement Scheme	£80.2	5.1	3.0	16.2	24.4
	Job Start Payment	£2.0	0.1	0.1	0.4	0.6
	Personal Independence Payment	£1,582.9	101.3	59.6	320.5	481.4
	Scottish Welfare Fund Severe Disablement Allowance	£35.5	2.3	1.3	7.2	10.8
	Young Carer Grant	£7.5	0.5	0.3	1.5	2.3
		£1.0	0.1	0.0	0.2	0.3
	Subtotal	£3,389.5	212.0	126.1	671.5	1,009.6
Social Security and Older People Running Costs	Corporate Running Costs	£11.4	0.4	0.5	0.9	1.7
	Subtotal	£11.4	0.4	0.5	0.9	1.7
Total		£3,787.8	223.5	141.4	705.4	1,070.2

Government Business and Constitutional Relations		Spend £m	Estimated GHG emissions			Total
			Domestic			
			Direct	Indirect	Imported	
Government Business	Advice and Policy	£8.1	0.3	0.3	0.6	1.2
	Citizens Assembly	£0.2	0.0	0.0	0.0	0.0
	FOI Implementation	£0.0	0.0	0.0	0.0	0.0
	Local Government Boundary Commission	£0.4	0.0	0.0	0.0	0.1
	Local Government Elections	£2.2	0.1	0.1	0.2	0.3
	Office of the Chief Social Researcher	£0.5	0.0	0.0	0.0	0.1
	Referendums Act Implementation	£0.0	0.0	0.0	0.0	0.0
	Royal and Ceremonial	£0.4	0.0	0.0	0.0	0.1
	Scottish Parliamentary Elections	£0.9	0.0	0.0	0.1	0.1
	Veterans	£0.2	0.0	0.0	0.0	0.0
	Subtotal	£13.1	0.4	0.5	1.0	2.0
Government Business and Constitutional Relations Corporate Running Costs	Corporate Running Costs	£3.0	0.1	0.1	0.2	0.5
	Subtotal	£3.0	0.1	0.1	0.2	0.5
Total		£16.1	0.5	0.6	1.3	2.4

Crown Office and Procurator Fiscal Service		Spend £m	Estimated GHG emissions			Total
			Domestic			
			Direct	Indirect	Imported	
Crown Office & Procurator Fiscal Service	Crown Office & Procurator Fiscal Service	£129.2	4.0	5.1	10.4	19.5
	Subtotal	£129.2	4.0	5.1	10.4	19.5
Total		£129.2	4.0	5.1	10.4	19.5

Scottish Parliament and Audit Scotland		Spend £m	Estimated GHG emissions			Total
			Domestic			
			Direct	Indirect	Imported	
Audit Scotland	Audit Scotland	£8.5	0.1	0.2	0.2	0.5
	Subtotal	£8.5	0.1	0.2	0.2	0.5
Scottish Parliament Corporate Body	Scottish Parliament Corporate Body	£94.7	3.0	3.8	7.5	14.2
	Subtotal	£94.7	3.0	3.8	7.5	14.2
Total		£103.2	3.1	3.9	7.7	14.7



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