

Ministear airson Ionmhas Poblach agus Eaconomaidh
Dhidseatach
Ceit Fhoirbheis BPA
Minister for Public Finance and Digital Economy
Kate Forbes MSP



Scottish Government
Riaghaltas na h-Alba
gov.scot

T: 0300 244 4000
E: scottish.ministers@gov.scot

Gillian Martin MSP
Convenor
Environment, Climate Change and Land Reform
Committee
The Scottish Parliament
Edinburgh
EH99 1SP

14 February 2020

Dear Gillian,

LOW/NEUTRAL/HIGH CARBON ANALYSIS OF 2020-21 CAPITAL BUDGET

As confirmed in my statement on Thursday 6th February and in the 2020-21 Budget document, the Scottish Government has substantially met its commitment to, over the course of this Parliament, deliver year-on-year increases in the percentage of the capital budget allocated to low carbon investments.

I am writing to you to set out the detail of how we have met this commitment, including a line-by-line assessment of low carbon spending items.

The following table provides the percentage uplift in low carbon investment compared to investment in Budget 2019-20. The detailed annex to this letter sets out a line-by-line breakdown of how these percentages are calculated.

	Low	Neutral	High
19/20	31.2%	58.6%	10.2%
20/21	34.9%	56.9%	8.2%

Consistent with previous years, this assessment uses the methodology developed by the Low Carbon Task force report in their “The Case for Low Carbon Infrastructure in Scotland” report.

Tha Ministearan na h-Alba, an luchd-comhairleachaidh sònraichte agus an Rùnaire Maireannach fo chumhachan Achd Coiteachaidh (Alba) 2016. Faicibh www.lobbying.scot

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

Taigh Naomh Anndrais, Rathad Regent, Dùn Èideann EH1 3DG
St Andrew’s House, Regent Road, Edinburgh EH1 3DG
www.gov.scot



Accredited
Until 2020



As per previous correspondence with the Committee, we remain committed to working with the Committee to improve the methodology used reflect the Scottish Government's low carbon infrastructure investment. In autumn 2019, we shared with the Committee a project specification for research which will examine approaches that could be used to report on how well infrastructure spending decisions (made as part of the Scottish Government Budget) are aligned with Scotland's greenhouse gas reduction ambitions. We have now commissioned Edinburgh University to undertake this work. We look forward to receiving the outcome of this work, which we will be happy to share with the Committee.



KATE FORBES

Tha Ministearan na h-Alba, an luchd-comhairleachaidh sònraichte agus an Rùnaire Maireannach fo chumhachan Achd Coiteachaidh (Alba) 2016. Faicibh www.lobbying.scot

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

Taigh Naomh Anndrais, Rathad Regent, Dùn Èideann EH1 3DG
St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot



Accredited
Until 2020



Annex: Line-by-Line Low/Neutral/High Carbon Analysis

Portfolio	Budget Line (Level 4)	19/20		20/21		19/20			20/21		
		CDEL	FTs	CDEL	FTs	Low	Neutral	High	Low	Neutral	High
CLG	Housing Supply & Infrastructure	573.8	0.0	615.0	0.0	0.0	573.8	0.0	0.0	615.0	0.0
CLG	Housing Supply - Financial Transactions (Expenditure)	0.0	239.6	0.0	346.5	0.0	239.6	0.0	0.0	346.5	0.0
CLG	Housing Supply - Financial Transactions (Income)	0.0	-8.1	0.0	-50.0	0.0	-8.1	0.0	0.0	-50.0	0.0
CLG	Housing Supply - Income	-30.0	0.0	-28.5	0.0	0.0	-30.0	0.0	0.0	-28.5	0.0
CLG	Fuel Poverty/Energy Efficiency	74.0	0.0	82.0	0.0	74.0	0.0	0.0	82.0	0.0	0.0
CLG	Fuel Poverty/Energy Efficiency Financial Transactions (Expenditure)	0.0	31.3	0.0	40.0	31.3	0.0	0.0	40.0	0.0	0.0
CLG	Fuel Poverty/Energy Efficiency Financial Transactions (Income)	0.0	-1.3	0.0	0.0	-1.3	0.0	0.0	0.0	0.0	0.0
CLG	Housing Support and Homelessness	10.0	0.0	10.0	0.0	0.0	10.0	0.0	0.0	10.0	0.0
CLG	Regeneration Programmes	25.0	0.0	30.0	0.0	0.0	25.0	0.0	0.0	30.0	0.0
CLG	Third Sector - Credit Union Fund	0.0	0.0	0.0	2.0	0.0	0.0	0.0	0.0	2.0	0.0
CLG	Planning - ePlanning	0.5	0.0	2.0	0.0	0.0	0.5	0.0	0.0	2.0	0.0
CLG - Total		653.3	261.5	710.5	338.5	104.0	810.8	0.0	122.0	927.0	0.0
LG	General Capital Grant	704.0	0.0	467.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LG	Specific Capital Grants	380.0	0.0	295.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LG - Total		1084.0	0.0	763.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CTEA	Cultural Project Financial Transactions (FTs) (Expenditure)	0.0	1.9	0.0	1.5	0.0	1.9	0.0	0.0	1.5	0.0
CTEA	Cultural Project Financial Transactions (FTs) (Income)	0.0	-0.4	0.0	-0.4	0.0	-0.4	0.0	0.0	-0.4	0.0
CTEA	NMS Capital (National Museums of Scotland)	1.1	0.0	2.0	0.0	0.0	1.1	0.0	0.0	2.0	0.0
CTEA	NGS Capital (National Galleries of Scotland)	5.7	0.0	5.2	0.0	0.0	5.7	0.0	0.0	5.2	0.0
CTEA	NLS Capital (National Library of Scotland)	1.8	0.0	1.8	0.0	0.0	1.8	0.0	0.0	1.8	0.0
CTEA	Non National Museums	0.3	0.0	0.3	0.0	0.0	0.3	0.0	0.0	0.3	0.0
CTEA	Other Cultural Capital	3.3	0.0	3.7	0.0	0.0	3.3	0.0	0.0	3.7	0.0

Portfolio	Budget Line (Level 4)	19/20		20/21		19/20			20/21		
		CDEL	FTs	CDEL	FTs	Low	Neutral	High	Low	Neutral	High
CTEA	VisitScotland (Capital)	3.0	0.0	5.3	0.0	0.0	3.0	0.0	0.0	5.3	0.0
CTEA	Tourism special projects	0.9	0.0	1.3	0.0	0.0	0.9	0.0	0.0	1.3	0.0
CTEA	HES Direct Capital (Historic Environment Scotland)	6.0	0.0	6.0	0.0	0.0	6.0	0.0	0.0	6.0	0.0
CTEA	Capital Expenditure - National Records of Scotland	3.0	0.0	3.0	0.0	0.0	3.0	0.0	0.0	3.0	0.0
CTEA - Total		25.0	1.5	28.5	1.1	0.0	26.5	0.0	0.0	29.6	0.0
ECCLR	Programmes of Research – Capital	10.3	0.0	31.3	0.0	0.0	10.3	0.0	0.0	31.3	0.0
ECCLR	RBGE Capital (Royal Botanic Garden Edinburgh)	2.8	0.0	2.8	0.0	0.0	2.8	0.0	0.0	2.8	0.0
ECCLR	Marine Scotland	1.0	0.0	3.0	0.0	0.0	1.0	0.0	0.0	3.0	0.0
ECCLR	SNH Capital (Scottish Natural Heritage)	1.0	0.0	1.0	0.0	0.0	1.0	0.0	0.0	1.0	0.0
ECCLR	LL&TT NPA Capital (Loch Lomond and The Trossachs National Park Authority) ¹	1.2	0.0	1.2	0.0	0.0	1.2	0.0	0.0	1.2	0.0
ECCLR	Cairngorms National Park Authority Capital ¹	0.2	0.0	0.2	0.0	0.0	0.2	0.0	0.0	0.2	0.0
ECCLR	Natural Resources	0.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	2.0	0.0
ECCLR	SEPA Capital Expenditure	2.0	0.0	2.0	0.0	0.0	2.0	0.0	0.0	2.0	0.0
ECCLR	Zero Waste - Financial Transactions (Income)	0.0	0.0	0.0	-4.0	0.0	0.0	0.0	0.0	-4.0	0.0
ECCLR	Air Quality Capital Grant	1.0	0.0	1.0	0.0	0.0	1.0	0.0	0.0	1.0	0.0
ECCLR	Land Reform	10.5	0.0	10.5	0.0	0.0	10.5	0.0	0.0	10.5	0.0
ECCLR	Sustainable Action Fund	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	4.0	0.0
ECCLR	Voted Loans - Scottish Water	215.0	0.0	215.0	0.0	0.0	215.0	0.0	0.0	215.0	0.0
ECCLR - Total		245.0	0.0	274.0	-4.0	0.0	245.0	0.0	0.0	270.0	0.0
ES	Other - Education Scotland	0.0	0.0	2.8	0.0	0.0	0.0	0.0	0.0	2.8	0.0
ES	Gaelic Indirect Capital	2.0	0.0	3.0	0.0	0.0	2.0	0.0	0.0	3.0	0.0
ES	Scottish Qualifications Authority - Capital	1.2	0.0	2.5	0.0	0.0	1.2	0.0	0.0	2.5	0.0
ES	Jordanhill School Indirect Capital	0.2	0.0	0.2	0.0	0.0	0.2	0.0	0.0	0.2	0.0
ES	Grant Aided Special Schools Indirect Capital	0.2	0.0	0.2	0.0	0.0	0.2	0.0	0.0	0.2	0.0
ES	SCRA - Indirect Capital (Scottish Children's Reporter Administration)	2.9	0.0	1.4	0.0	0.0	2.9	0.0	0.0	1.4	0.0
ES	Disclosure Scotland Operational Costs	1.0	0.0	5.6	0.0	0.0	1.0	0.0	0.0	5.6	0.0
ES	College Capital Expenditure	49.6	0.0	37.4	0.0	0.0	49.6	0.0	0.0	37.4	0.0

Portfolio	Budget Line (Level 4)	19/20		20/21		19/20			20/21		
		CDEL	FTs	CDEL	FTs	Low	Neutral	High	Low	Neutral	High
ES	College Capital Receipts	-2.0	0.0	-1.7	0.0	0.0	-2.0	0.0	0.0	-1.7	0.0
ES	Higher Education Capital	37.5	0.0	342.2	0.0	0.0	37.5	0.0	0.0	342.2	0.0
ES	Higher Education Financial Transactions (Expenditure) ²	0.0	59.9	0.0	61.0	30.0	30.0	0.0	30.5	30.5	0.0
ES	Higher Education Financial Transactions (Income) ²	0.0	-4.4	0.0	-6.0	-2.2	-2.2	0.0	-3.0	-3.0	0.0
ES	Student Awards Agency for Scotland - Operating Costs - Capital	1.9	0.0	1.9	0.0	0.0	1.9	0.0	0.0	1.9	0.0
ES - Total		94.5	55.5	395.5	55.0	27.8	122.3	0.0	27.5	423.0	0.0
FEFW	Employability-Fair Start Scotland	0.2	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
FEFW	Scottish Enterprise (capital)	42.0	0.0	42.0	0.0	0.0	42.0	0.0	0.0	42.0	0.0
FEFW	Scottish Enterprise FTs (Expenditure)	0.0	69.9	0.0	48.5	0.0	69.9	0.0	0.0	48.5	0.0
FEFW	Scottish Enterprise FTs (Income)	0.0	-1.4	0.0	-9.9	0.0	-1.4	0.0	0.0	-9.9	0.0
FEFW	Enterprise Zones	7.5	0.0	23.7	0.0	0.0	7.5	0.0	0.0	23.7	0.0
FEFW	Innovation and Industries	15.0	0.0	15.0	0.0	0.0	15.0	0.0	0.0	15.0	0.0
FEFW	Digital Growth Fund FTs (Expenditure)	0.0	12.0	0.0	12.0	0.0	12.0	0.0	0.0	12.0	0.0
FEFW	Digital Growth Fund FTs (Income)	0.0	0.0	0.0	-0.4	0.0	0.0	0.0	0.0	-0.4	0.0
FEFW	Scottish National Investment Bank FTs (Expenditure)	0.0	120.0	0.0	220.0	0.0	120.0	0.0	0.0	220.0	0.0
FEFW	Innovation and Industries FTs (Expenditure)	0.0	65.0	0.0	50.0	0.0	65.0	0.0	0.0	50.0	0.0
FEFW	Innovation and Industries FTs (Income)	0.0	0.0	0.0	-10.0	0.0	0.0	0.0	0.0	-10.0	0.0
FEFW	Accountant in Bankruptcy Capital	0.8	0.0	0.8	0.0	0.0	0.8	0.0	0.0	0.8	0.0
FEFW	Capital / IT provision - Scottish Public Pensions Agency	4.0	0.0	1.8	0.0	0.0	4.0	0.0	0.0	1.8	0.0
FEFW	Capital/ IT provision - Revenue Scotland	1.4	0.0	0.5	0.0	0.0	1.4	0.0	0.0	0.5	0.0
FEFW	Capital / IT provision - Registers of Scotland	0.0	0.0	4.0	0.0	0.0	0.0	0.0	0.0	4.0	0.0
FEFW	Scottish Government Capital Projects	17.2	0.0	17.2	0.0	0.0	17.2	0.0	0.0	17.2	0.0
FEFW - Total		88.2	265.5	105.0	310.2	0.0	353.7	0.0	0.0	415.2	0.0
HS	NHS & Special Health Boards Capital Investment	356.0	0.0	448.0	0.0	0.0	356.0	0.0	0.0	448.0	0.0
HS	Health Capital Receipts	-20.0	0.0	-20.0	0.0	0.0	-20.0	0.0	0.0	-20.0	0.0

Portfolio	Budget Line (Level 4)	19/20		20/21		19/20			20/21		
		CDEL	FTs	CDEL	FTs	Low	Neutral	High	Low	Neutral	High
HS	Health Financial Transactions (Expenditure)	0.0	10.0	0.0	10.0	0.0	10.0	0.0	0.0	10.0	0.0
HS - Total		336.0	10.0	428.0	10.0	0.0	346.0	0.0	0.0	438.0	0.0
Justice	Administration - Legal Aid	0.1	0.0	0.1	0.0	0.0	0.1	0.0	0.0	0.1	0.0
Justice	Capital - Scottish Police Authority	35.0	0.0	40.0	0.0	0.0	35.0	0.0	5.0	35.0	0.0
Justice	Capital - Scottish Fire and Rescue Service	32.5	0.0	32.5	0.0	0.0	32.5	0.0	0.0	32.5	0.0
Justice	Police Reform and Change	4.6	0.0	4.6	0.0	0.0	4.6	0.0	0.0	4.6	0.0
Justice	Capital Expenditure - Scottish Prison Services	47.5	0.0	67.8	0.0	0.0	47.5	0.0	0.0	67.8	0.0
Justice	Support for Victims and Witnesses	2.0	0.0	2.0	0.0	0.0	2.0	0.0	0.0	2.0	0.0
Justice	Criminal Justice Digital Reform	4.0	0.0	3.0	0.0	0.0	4.0	0.0	0.0	3.0	0.0
Justice	Capital - Scottish Courts and Tribunals Service	18.3	0.0	8.0	0.0	0.0	18.3	0.0	0.0	8.0	0.0
Justice - Total		144.0	0.0	158.0	0.0	0.0	144.0	0.0	5.0	153.0	0.0
RE	Agricultural Transformation Fund	0.0	0.0	20.0	20.0	0.0	0.0	0.0	40.0	0.0	0.0
RE	Business Development Capital	13.8	0.0	12.6	0.0	0.0	13.8	0.0	0.0	12.6	0.0
RE	Business Development - Financial Transactions (Expenditure)	0.0	4.0	0.0	0.0	0.0	4.0	0.0	0.0	0.0	0.0
RE	Business Development - Financial Transactions (Income)	0.0	0.0	0.0	-190.3	0.0	0.0	0.0	0.0	-190.3	0.0
RE	Agri Environmental Measures Capital	17.1	0.0	14.1	0.0	0.0	17.1	0.0	0.0	14.1	0.0
RE	Leader	2.2	0.0	8.9	0.0	0.0	2.2	0.0	0.0	8.9	0.0
RE	Crofting Building Grants & Loans Scheme Income	-0.9	0.0	-0.9	0.0	0.0	-0.9	0.0	0.0	-0.9	0.0
RE	Crofting Building Grants & Loans Scheme Costs	1.9	0.0	1.9	0.0	0.0	1.9	0.0	0.0	1.9	0.0
RE	Capital - ARE Operations	11.3	0.0	10.3	0.0	0.0	11.3	0.0	0.0	10.3	0.0
RE	Capital Receipts - ARE Operations	-0.5	0.0	-0.5	0.0	0.0	-0.5	0.0	0.0	-0.5	0.0
RE	Other EU Income	-17.8	0.0	-18.3	0.0	0.0	-17.8	0.0	0.0	-18.3	0.0
RE	EU Fisheries Grants Capital	9.6	0.0	9.6	0.0	0.0	9.6	0.0	0.0	9.6	0.0
RE	Fisheries Harbour Grants	1.0	0.0	1.0	0.0	0.0	1.0	0.0	0.0	1.0	0.0
RE	Marine EU Income	-6.2	0.0	-6.2	0.0	0.0	-6.2	0.0	0.0	-6.2	0.0
RE	Woodland Grants	0.0	0.0	37.0	3.0	0.0	0.0	0.0	40.0	0.0	0.0

Portfolio	Budget Line (Level 4)	19/20		20/21		19/20			20/21		
		CDEL	FTs	CDEL	FTs	Low	Neutral	High	Low	Neutral	High
RE	EC Receipts - Scottish Forestry	0.0	0.0	-17.5	0.0	0.0	0.0	0.0	-17.5	0.0	0.0
RE	Capital - Forestry and Land Scotland	1.6	0.0	3.6	0.0	1.6	0.0	0.0	3.6	0.0	0.0
RE	Highlands and Islands Enterprise (capital)	25.5	0.0	25.5	0.0	0.0	25.5	0.0	0.0	25.5	0.0
RE	Highlands and Islands Enterprise FTs (Expenditure)	0.0	1.0	0.0	2.0	0.0	1.0	0.0	0.0	2.0	0.0
RE	South of Scotland Agency	8.4	0.0	8.4	5.0	0.0	8.4	0.0	0.0	13.4	0.0
RE - Total		67.0	5.0	109.5	-160.3	1.6	70.4	0.0	66.1	-116.9	0.0
SSOP	Social Security Advice, Policy and Programme	10.0	0.0	60.0	0.0	0.0	10.0	0.0	0.0	60.0	0.0
	Funeral Support Payment (formerly Funeral Expense Assistance)	0.0	0.0	0.0	9.2	0.0	0.0	0.0	0.0	9.2	0.0
SSOP - Total		10.0	0.0	60.0	9.2	0.0	10.0	0.0	0.0	69.2	0.0
TIC	Connectivity - Capital (Digital)	28.2	0.0	58.7	0.0	0.0	28.2	0.0	0.0	58.7	0.0
	Highlands and Islands Airports Ltd – Capital Grant	16.1	0.0	36.8	0.0	0.0	0.0	16.1	0.0	0.0	36.8
	Prestwick Airport	7.4	0.0	0.0	0.0	0.0	0.0	7.4	0.0	0.0	0.0
	Smartcard Programme	3.2	0.0	2.8	0.0	0.0	3.2	0.0	0.0	2.8	0.0
	Support for Bus Services	3.0	0.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	0.0
	Clyde and Hebrides Ferry Services	0.0	0.0	18.1	0.0	0.0	0.0	0.0	18.1	0.0	0.0
	Northern Isles Ferry Services	0.0	0.0	3.8	0.0	0.0	0.0	0.0	3.8	0.0	0.0
	Piers and Harbours Grants	47.9	0.0	29.3	0.0	47.9	0.0	0.0	29.3	0.0	0.0
	CMAL - Voted Loans	14.2	0.0	33.8	0.0	14.2	0.0	0.0	33.8	0.0	0.0
	CMAL – Capital Receipts	-7.1	0.0	-7.1	0.0	-7.1	0.0	0.0	-7.1	0.0	0.0
	Structural Repairs - Motorway and Trunk Roads	44.7	0.0	45.7	0.0	0.0	0.0	44.7	0.0	0.0	45.7
	Network Strengthening - Motorway and Trunk Roads	70.9	0.0	77.5	0.0	0.0	0.0	70.9	0.0	0.0	77.5
	Roads Improvements - Motorway and Trunk Roads	58.7	0.0	46.1	0.0	24.0	0.0	34.7	4.5	0.0	41.6
	Capital Land and Works - Motorway and Trunk Roads	212.1	0.0	179.8	0.0	0.0	0.0	212.1	0.0	0.0	179.8
	Queensferry Crossing	8.1	0.0	2.4	0.0	0.0	0.0	8.1	0.0	0.0	2.4
	Tay Road Bridge Capital Grant	0.4	0.0	4.2	0.0	0.0	0.0	0.4	0.0	0.0	4.2
	Forth Road Bridge Capital Maintenance	14.3	0.0	26.4	0.0	0.0	0.0	14.3	0.0	0.0	26.4

Portfolio	Budget Line (Level 4)	19/20		20/21		19/20			20/21		
		CDEL	FTs	CDEL	FTs	Low	Neutral	High	Low	Neutral	High
	Scottish Canals – capital	6.5	0.0	12.2	0.0	6.5	0.0	0.0	12.2	0.0	0.0
	Support for Sustainable and Active Travel - capital	55.4	0.0	59.4	0.0	55.4	0.0	0.0	59.4	0.0	0.0
	Support for Sustainable and Active Travel - FTs (Expenditure)	0.0	10.5	0.0	35.0	10.5	0.0	0.0	35.0	0.0	0.0
	Support for Sustainable and Active Travel - FTs (Income)	0.0	-0.5	0.0	-0.5	-0.5	0.0	0.0	-0.5	0.0	0.0
	Future Transport Fund	60.3	0.0	83.3	0.0	55.3	5.0	0.0	78.3	5.0	0.0
	Travel Strategy and Innovation	0.0	0.0	55.1	0.0	0.0	0.0	0.0	55.1	0.0	0.0
	Rail Franchise	267.0	0.0	282.0	0.0	267.0	0.0	0.0	282.0	0.0	0.0
	Rail Infrastructure	362.0	0.0	529.0	0.0	362.0	0.0	0.0	529.0	0.0	0.0
	Major Public Transport Projects - Rail Services	207.0	0.0	207.0	0.0	207.0	0.0	0.0	207.0	0.0	0.0
	Energy Efficiency & Policy Implementation	15.0	0.0	22.4	0.0	15.0	0.0	0.0	22.4	0.0	0.0
	Renewable and Community Energy	13.0	0.0	32.0	0.0	13.0	0.0	0.0	32.0	0.0	0.0
	Low Carbon Economy	10.0	0.0	47.0	0.0	10.0	0.0	0.0	47.0	0.0	0.0
	Energy Industries	12.0	0.0	28.0	0.0	12.0	0.0	0.0	28.0	0.0	0.0
	Financial Transactions (Expenditure)	0.0	27.1	0.0	26.5	27.1	0.0	0.0	26.5	0.0	0.0
	Financial Transactions (Income)	0.0	-0.6	0.0	-0.6	-0.6	0.0	0.0	-0.6	0.0	0.0
	Cities Investment & Strategy	187.8	0.0	201.0	0.0	0.0	187.8	0.0	0.0	201.0	0.0
	Ferguson Marine	0.0	0.0	49.6	0.0	0.0	0.0	0.0	49.6	0.0	0.0
TIC - Total		1718.0	36.5	2166.1	60.4	1121.7	224.2	408.6	1544.6	267.5	414.4
COPFS		3.6	0.0	4.3	0.0	0.0	3.6	0.0	0.0	4.3	0.0
COPFS - Total		3.6	0.0	4.3	0.0	0.0	3.6	0.0	0.0	4.3	0.0
Parliament		1.5	0.0	1.1	0.0	0.0	1.5	0.0	0.0	1.1	0.0
Parliament - Total		1.5	0.0	1.1	0.0	0.0	1.5	0.0	0.0	1.1	0.0
TOTAL		4470.1	635.5	5203.5	620.0	1255.0	2358.0	408.6	1765.2	2881.0	414.4

In line with previous years, Local Government spending lines are excluded from the measure as we do not hold specific information on low/neutral/high carbon spend made by local authorities.

Adjustments have been made to the categorisation of two lines spending lines. These are:

1. Changing loans made to Higher Education institutions to be 50/50 low/neutral carbon rather than 100% low carbon. This is based on expected loans to be made to the sector. This has the effect of reducing reported low carbon spend in both years by around £28m.
2. Support for Bus Services categorised as low carbon (previously neutral). This line reflects our investment in Scottish Ultra Low Emission Bus Scheme. For 20-21 this line is recorded within the "Future Transport Line". This change therefore has an effect of raising reported low carbon investment in 19-20 by £3m.

The net affect of these two changes reduces reported low carbon expenditure in both years. Note, at Budget 2019-20, we reported low carbon expenditure as 32%. The effect of these changes means that reported low carbon spend for 19-20 is now recorded as 31%. To note, the reported low carbon expenditure for 18-19 was 29%.

The analysis in the table above is based on the Criteria set out in the Low Carbon Task Force's report: "Scotland's Way ahead - The Case for Low Carbon Infrastructure in Scotland". This is detailed in the table below:

Category	Examples
Low carbon	Transport – rail and ferry Energy – all renewables and electricity transmission and distribution Rural affairs and the environment – waste Housing – energy efficiency programmes
Neutral	Rural affairs and the environment – all non-waste Housing – all non-energy efficiency Water Digital Health Schools Culture and heritage Regeneration Justice
High carbon	Transport – roads and airports Energy- fossil fuel generation