

The Scottish Consolidated Fund Accounts for the year ended 31 March 2018

**Laid before the Scottish Parliament
By the Scottish Ministers
27 September 2018**

SG/2018/161



Scottish Government
Riaghaltas na h-Alba
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Foreword

Scope of the Account

The Scottish Consolidated Fund was set up following devolution in 1999 and received its statutory powers under the Scotland Act 1998.

This account has been prepared under sections 19 (2) and 19 (4) of the Public Finance and Accountability (Scotland) Act 2000 which require the Scottish Ministers to prepare and lay before Parliament an account showing payments into and out of the Scottish Consolidated Fund.

Receipts

The Scottish Consolidated Fund receives, from the Scotland Office, sums which have been voted by the UK Parliament for the purpose of “grant payable to the Fund”. A number of other receipts are also paid into the Scottish Consolidated Fund, including receipts from the collection of devolved taxes.

Under devolved powers from the Scotland Act 2012, the Scottish Parliament was granted authority to set a Scottish Rate of Income Tax (SRIT) from 2016-17 onwards. Income tax continues to be administered by H M Revenue and Customs, but income tax revenues from earned income of Scottish taxpayers are assigned to the Scottish Administration. Assigned income tax revenues are drawn down from the UK Exchequer and paid into the Scottish Consolidated Fund.

Also under devolved powers from the 2012 Scotland Act, devolved taxes in respect of Land and Buildings Transactions Tax and Scottish Landfill Tax have been managed in Scotland from 2015-16 onwards. Revenue Scotland was established by the Revenue Scotland and Tax Powers Act 2014 to administer and collect both taxes. The taxes collected by Revenue Scotland are paid to the Scottish Consolidated Fund under sections 28 to 31 of the Scotland Act 2012.

The Devolved Taxes Account is prepared and published separately and can be accessed at www.gov.scot. The grant payable from the UK Parliament has been adjusted to take account of these locally raised tax receipts.

Section 32 of the Scotland Act 2012 as amended by section 20 of the Scotland Act 2016 grants Scottish Ministers enhanced borrowing powers, with any sums borrowed and repaid (including interest) to be paid into and out of the Fund respectively. These powers were exercised during 2017-18, when a loan to fund capital borrowing was taken out.

Receipts not authorised to be used to support expenditure shall also, by virtue of section 64 (3) of the Scotland Act 1998, be payable into the Fund.

Payments

Funding is drawn down from the Scottish Consolidated Fund to support the spending plans approved by the Scottish Parliament in the annual Budget Act.

In addition, in accordance with the Scotland Act 1998 (Designation of Receipts) Order 2009 as amended by the Scotland Act 1998 (Designation of Receipts) Order 2017, certain receipts to the Scottish Consolidated Fund are designated to be paid to the Scotland Office.

Sums are paid from the Fund in accordance with sections 4 and 6 of the Public Finance and Accountability (Scotland) Act 2000.

Those bodies that draw down funding from the Scottish Consolidated Fund, principally the Scottish Government, provide annual accounts reporting their stewardship of those funds.

Accounts Overview

These accounts can be read in conjunction with the Devolved Taxes Account and the annual accounts of the Scottish Government and other bodies funded from the Scottish Budget to follow the flow of funds into and out of the Scottish Consolidated Fund, funding the use of resources authorised by the Scottish Parliament. These accounts may be accessed at www.gov.scot.

These accounts show the transactions for the services set out above. The receipts paid into the Fund during the year totalled £34,258 million with payments from the Fund of £34,251 million. The effect of the resulting surplus of £7 million is to increase the balance at the Government Banking Service by this amount to £250 million.

Principal Accountable Officer

The Permanent Secretary of the Scottish Government, in her role as the Principal Accountable Officer for the Scottish Administration, is required to sign any account prepared in pursuance of section 19 (2) of the Public Finance and Accountability (Scotland) Act 2000.

Audit

The accounts of the Fund are audited by Audit Scotland, who are appointed by the Auditor General for Scotland as set out in section 21 of the Public Finance and Accountability (Scotland) Act 2000.



Leslie Evans
Principal Accountable Officer
24 September 2018

STATEMENT OF PRINCIPAL ACCOUNTABLE OFFICER'S RESPONSIBILITY

Section 19 (2) of the Public Finance and Accountability (Scotland) Act 2000 (the Act) requires the Scottish Ministers to prepare and lay before Parliament an account showing the receipts into and payments out of the Fund. The accounts are prepared on a cash basis and, under the terms of the Accounts Direction issued by the Scottish Ministers, must properly present the Fund's transactions for the period 1 April 2017 to 31 March 2018.

I am responsible under Section 14(3)(b) of the Act for signing any account prepared by the Scottish Ministers in pursuance of Section 19(2) of the Act. I am also responsible for ensuring the propriety and regularity of related transactions.

GOVERNANCE STATEMENT

Strategic governance arrangements in relation to the Scottish Consolidated Fund (the Fund) are covered in this governance statement. Although the Fund itself sits outside the Scottish Government's internal governance arrangements, the operation of the Fund is carried out within Scottish Government Finance, and is subject to the same controls and assurance procedures that apply to the Scottish Government, in particular the certificates of assurance and risk management arrangements, overseen by the Director General Organisational Development and Operations. The governance arrangements within which the Fund operates are assessed by the Scottish Government, and the Scottish Government confirms that these arrangements comply with generally accepted best practice and relevant guidelines. Assurance is also provided by the work of internal and external audit and to a more limited extent by the Scottish Government Audit and Assurance Committee (SGAAC). Although SGAAC has no formal role in relation to the Fund, it is informed of any issues pertaining to the Fund, and hence exercises some oversight of the Fund's operations.

The operation of the Fund is governed by the provisions of the Scotland Act 1998, the Public Finance and Accountability (Scotland) Act 2000, the Scotland Act 2012, the Revenue Scotland and Tax Powers Act 2014 and the Scotland Act 2016, which set out the conditions for payments to be made out of the Fund and sums to be paid into the Fund. The Fund uses and relies on the financial management systems of the core Scottish Government to carry out associated accounting and payment functions. Specific assurances on the reliability of these central systems have been provided by the Director General Organisational Development and Operations and relevant senior members of staff within her command.

The following procedures to identify, evaluate and manage significant risks have already been implemented:

- ❖ The risks associated with the operation of the Fund have been identified and incorporated within the Scottish Government Financial Management Directorate Risk Register together with the determination of a control strategy for each risk which is kept under constant review.
- ❖ The Scottish Government's external auditors, Audit Scotland, provide reports on the adequacy and effectiveness of the systems of internal control with recommendations for improvement as part of their annual audit review of the Scottish Government. Appropriate action is taken to address any weaknesses identified and to ensure the continuous improvement of the system.
- ❖ The Scottish Government's internal auditors provide reports on the adequacy and effectiveness of Financial Services Division's systems of internal control together with recommendations for improvement. Such reports include the Division's operation of the

Fund where appropriate. Appropriate action is taken to address any weaknesses identified and to ensure the continuous improvement of the system.

An annual assurance on the adequacy and effectiveness of the core Scottish Government's internal control system, including risk management and safeguards against losses - and the extent to which it can be relied upon is provided through the professional opinion of the Scottish Government's Director of Internal Audit. In the annual assurance report submitted to the Scottish Government Assurance and Audit Committee on 13 July 2018, the Director of Internal Audit confirmed that reasonable assurance could be placed on the internal control arrangements.

- ❖ In their role as External Auditors to the Scottish Government, Audit Scotland assess the extent to which they will use the individual reviews undertaken by Internal Audit to inform their opinion on the financial statements, depending on their direct relevance to their work. Each year they also undertake a review of Scottish Government's Internal Audit arrangements. Audit Scotland confirmed that their work did not identify any internal audit reports where the underlying evidence would suggest an incorrect audit opinion or conclusion. The Scottish Government Audit and Assurance Committee has therefore concluded that it can use the work of the Internal Audit function to inform its assessment of the overall controls and assurance environment operating across Scottish Government.
- ❖ Following the Strategic Review of the Internal Audit function undertaken by the Scottish Government in 2015-16 a significant range of improvements have been taken forward within the function. However, this year the Audit Scotland review of Internal Audit identified a number of important areas, particularly in terms of planning, documentation, reporting and management review, where improvement is needed for compliance with Public Sector Internal Audit Standards. Internal Audit has already recognised these and as a result has undertaken a project to address them. The Scottish Government Audit and Assurance Committee will continue to monitor the Internal Audit Directorate to ensure on-going continuous improvement and compliance with Public Sector Internal Audit Standards.

In the 2017-18 financial year, Financial Services Division in its operation of the Fund has:

- ❖ Monitored the balance on the account and taken appropriate action to maintain the balance at an appropriate level whilst remaining within the cash limits set by the UK and Scottish Parliaments.
- ❖ Kept its processes and procedures under review, ensuring that they are documented and were amended where appropriate to reflect any changes to the Fund's operation. In particular, processes and procedures were reviewed and updated to implement the borrowing provisions of the Scotland Act 2012, which came into effect from 2015-16 onwards, as amended by the Scotland Act 2016, and which have had a significant impact on the operation of the Fund, and have had a similar impact on its accounts.
- ❖ Identified and kept under review any risks arising from the operation of the Fund, and included these where appropriate in the Divisional and Directorate risk registers.
- ❖ Assessed the risk management arrangements in place and confirmed that they are operating effectively.
- ❖ Carried out operations on the Scottish Government IT network and on systems managed by the Scottish Government, and hence has been subject to its IT and data security arrangements. There were no breaches of data security during the year.
- ❖ Ensured that during the year staff have received training on any revision to processes and procedures in relation to the operation of the Fund.

- ❖ During 2017-18, reviewed and updated procedures for the draw down and repayment of loans under the enhanced borrowing powers introduced by the Scotland Act 2012 to accommodate changes to the borrowing powers introduced by the Scotland Act 2016 and put in place procedures to allow surpluses of the Crown Estate Scotland to be paid into the fund, and to amend the treatment of fines, forfeitures and fixed penalties receipts in accordance with the changes introduced by the Scotland Act 1998 (Designation of Receipts) Order 2017.

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

Leslie Evans
Principal Accountable Officer
24 September 2018

INDEPENDENT AUDITOR'S REPORT TO THE AUDITOR GENERAL FOR SCOTLAND AND THE SCOTTISH PARLIAMENT

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice approved by the Auditor General for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Report on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the Scottish Consolidated Fund Accounts for the year ended 31 March 2018 under the Public Finance and Accountability (Scotland) Act 2000. The financial statements comprise the Receipts and Payments Account, Statement of Balances, and notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and the receipts and payments basis.

In my opinion the accompanying financial statements:

- properly present in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers the receipts and payments of the fund for the year ended 31 March 2018 and the balances held at that date; and
- have been prepared in accordance with the requirements of the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the fund in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Principal Accountable Officer for the financial statements

As explained more fully in the Statement of the Principal Accountable Officer's Responsibility, the Principal Accountable Officer is responsible for the preparation and proper presentation of financial statements in accordance with the financial reporting framework, and for such internal control as the Principal Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other information in the Scottish Consolidated Fund Accounts

The Principal Accountable Officer is responsible for the other information in the Scottish Consolidated Fund Accounts. The other information comprises the information other than the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the Scottish Consolidated Fund Accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Report on regularity of receipts and payments

Opinion on regularity

In my opinion in all material respects the sums paid out of the Scottish Consolidated Fund for the purpose of meeting the payments shown in the financial statements were applied in accordance with section 65 of the Scotland Act 1998 and sections 4 to 6 of the Public Finance and Accountability (Scotland) Act 2000.

Responsibilities for regularity

The Principal Accountable Officer is responsible for ensuring the regularity of receipts and payments. I am responsible for expressing an opinion on the regularity of receipts and payments in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Report on other requirements

Opinions on matters prescribed by the Auditor General for Scotland

- In my opinion, based on the work undertaken in the course of the audit;
- the information given in the Foreword for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Matters on which I am required to report by exception

I am required by the Auditor General for Scotland to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.



Stephen Boyle
Audit Director
Audit Scotland
4th Floor, South Suite, The Athenaeum
Building 8 Nelson Mandela Place
Glasgow
G2 1BT

26 September 2018

RECEIPTS AND PAYMENTS ACCOUNT

For the period 1 April 2017 to 31 March 2018

Receipts	Note	2017-18 £000	2016-17 £000
Funding			
Receipts from the Scotland Office under Section 64(2) of the Scotland Act 1998		16,385,100	23,057,900
Scottish Rate of Income Tax	2	11,858,000	4,900,000
Non Domestic Rates Income		2,665,800	2,768,500
National Insurance Contributions		2,093,338	1,974,995
Devolved Taxes	3	697,337	636,239
Borrowing	4	450,000	-
Crown Estate surplus	5	4,500	-
Fines, forfeitures and fixed penalties	6	17,079	-
		34,171,154	33,337,634
Receipts not authorised to be used to support expenditure			
Repayment of Loans formerly from National Loans Fund Principal and Interest		73,528	68,754
Queen's and Lord Treasurer's Remembrancer	7	6,750	6,289
Repayment of funds from Forestry Commission		1,776	413
Other Receipts	8	5,678	35,579
		87,732	111,035
TOTAL RECEIPTS		34,258,886	33,448,669
Payments			
Payments authorised under the Budget Act Documents	9	34,138,115	33,348,412
		34,138,115	33,348,412
Charges on the Fund			
Judicial Salaries	10	32,290	29,700
Designated Receipts	8	13	25,689
National Loans Fund repayments to Scotland Office of Principal and Interest		73,528	68,754
Ministerial Pension Payments		218	218
Proceeds of Crime paid to the SG	11	7,259	6,621
		113,308	130,982
TOTAL PAYMENTS		34,251,423	33,479,394
SURPLUS / (DEFICIT) FOR THE PERIOD		7,463	(30,725)

The Principal Accountable Officer authorised these accounts, for issue on 24 September 2018. The statement of balances and the notes on pages 12 to 18 form part of these accounts.



Leslie Evans
Principal Accountable Officer
24 September 2018

STATEMENT OF BALANCES AS AT 31 MARCH 2018

Cash Reserves

	Note	2017-18 £000	2016-17 £000
Balance brought forward from previous year		242,428	273,153
Surplus/(Deficit) of receipts over payments for year		7,463	(30,725)
Cash balance at 31 March	12	249,891	242,428

Borrowing by Scottish Ministers

	Note	2017-18 £000	2016-17 £000
Balance brought forward from previous year		-	-
New borrowing in year		450,000	-
Accrued interest		547	-
Amounts to be repaid at 31 March	4	450,547	-

More details on Scottish Government borrowing can be found in the Fiscal Framework Outturn Report published on 20 September 2018 : <https://beta.gov.scot/publications/fiscal-framework-outturn-report/>

NOTES TO THE ACCOUNTS

1. Basis of accounting

In accordance with Section 19 (2) of the Public Finance and Accountability (Scotland) Act 2000, these accounts are prepared on a cash basis.

2. Scottish Rate of Income Tax

The Scotland Act 2012 Section 25 empowers the Scottish Parliament to set a Scottish Rate of Income Tax (SRIT) for Scottish taxpayers with effect from 6 April 2016. Income tax revenues derived from Scottish taxpayers were assigned to the Scottish Administration commencing in 2016-17. During the year 2017-18, £11,858 million of assigned income tax was paid into the Scottish Consolidated Fund (2016-17 £4,900 million).

3. Receipts from Devolved Taxes

During the year 2017-18, Revenue Scotland paid over £697 million to the Scottish Consolidated Fund in respect of the two Devolved Taxes.

	2017-18	2016-17
	£000	£000
Land and Buildings Transaction Tax (LBTT)	553,271	485,925
Scottish Landfill Tax (SLFT)	144,066	150,314
Total Devolved Taxes	697,337	636,239

4. Borrowing by Scottish Ministers

Under section 32 of the Scotland Act 2012, as amended by Scotland Act 2016 section 20, additional borrowing powers were conferred on Scottish Ministers with effect from 1 April 2015. Any sums borrowed and repaid under these provisions must be done via the Scottish Consolidated Fund and hence be reflected in these accounts. The first sums borrowed from the National Loan Fund were received by the Scottish Consolidated Fund in 2017-18. A summary of the borrowing position is set out as follows:

	Principal	Accrued Interest	Total
	£'000	£'000	£'000
At 1 April 2017	-	-	-
New borrowing	450,000	-	450,000
Interest incurred	-	547	547
Repayments	-	-	-
Interest paid	-	-	-
At 31 March 2018	450,000	547	450,547

No repayments were made in 2017-18. No sums were borrowed or repaid in 2016-17.

The repayment of borrowing is scheduled as follows:

	Principal	Interest	Total
	£'000	£'000	£'000
Less than 1 year	7,073	7,723	14,796
1 – 5 years	59,057	31,727	90,784
More than 5 years	383,870	81,397	465,267
Total	450,000	120,847	570,847

5. Crown Estate surplus

Under the provisions of Section 36 of the Scotland Act 2016, the Crown Estate Transfer Scheme 2017 transferred the existing Scottish functions of the Crown Estate Commissioners to Scottish Ministers. A new body, Crown Estate Scotland, was established to manage those functions. All revenue surpluses generated by Crown Estate Scotland are paid into the Scottish Consolidated Fund with effect from 2017-18. The surplus paid into the Fund in 2017-18 amounted to £4.5 million.

6. Fines, forfeitures and fixed penalties

The Scotland Act 1998 (Designation of Receipts) Order 2017, issued under the provisions of Section 67 of the Scotland Act 2016, removes fines forfeitures and fixed penalties receipts from their previous classification as designated receipts under the Scotland Act 1998 (Designation of Receipts) Order 2009.

In 2017-18, the total of fines, forfeitures and fixed penalties paid into the SCF was £17.1 million (In 2016-17 the total of fines, forfeitures and fixed penalties paid into the SFC and paid out by the SCF as designated receipts was £25.0 million). Further details are set out in note 8.

7. Receipts for the Queen's and Lord Treasurer's Remembrancer

The balance of the Queen's and Lord Treasurer's Remembrancer receipts paid into the Fund is as follows:

	2017-18	2016-17
	£000	£000
Balance in the SCF at 1 April	48,283	41,994
Receipts in the period	6,750	6,289
Balance in the SCF at 31 March	55,033	48,283

8. Analysis of other receipts not authorised to be used to support expenditure

As provided for in Section 64(3) of the Scotland Act 1998 (and certain other legislative provisions) all sums received by members of the Scottish Administration (and certain other bodies) are to be paid into the Scottish Consolidated Fund as Consolidated Fund Extra Receipts (CFERs) unless there are alternative statutory provisions. In practice, most of the receipts of the bodies concerned were authorised to be used to support expenditure under the Budget Act and the Budget Orders.

The Scotland Act 1998 (Designation of Receipts) Order 2009 designates certain receipts (designated receipts) and provides that sums equivalent to these are to be paid to the Scotland Office, in practice for paying into the UK Consolidated Fund. As detailed in note 6, the 2009 Order was amended with effect from 2017-18 to remove a category of receipts (fines, forfeitures and fixed penalties) from classification as designated receipts.

2017-18	Receipts paid into Fund during period £000	Receipts classed as Designated £000
Finance and The Constitution	3,070	7
Rural Economy and Connectivity	6	6
Crown Office & Procurator Fiscal Service	4,235	-
TOTAL FOR 2017-18	7,311	13
Less: Repaid 2016-17 income	(1,633)	-
TOTAL	5,678	13

During 2017-18, CFER payments were paid to Scotland Office of £13,000. £1.633 million was surrendered to the Fund in error during 2016-17 and was repaid by the Fund in 2017-18.

During 2016-17 the receipts not authorised to be used to support expenditure is summarised below:

2016-17	Receipts paid into Fund during period £000	Receipts classed as Designated £000
Finance and The Constitution	27,760	24,854
Rural Economy and Connectivity	480	480
Crown Office & Procurator Fiscal Service	4,230	-
Scottish Parliament	47	-
Justice	1,358	-
Economy, Jobs and Fair Work	1,704	71
TOTAL FOR 2016-17	35,579	25,405
Receipt surrendered in 2015-16		284
TOTAL	35,579	25,689

During 2016-17 CFER payments were paid to Scotland Office of £25.689 million. The payment in 2016-17 includes a total of £0.284 million in respect of 2015-16. £1.633 million was surrendered to the Fund in error during 2016-17 and was repaid by the Fund in 2017-18. CFER payments include £25.003 million of fines, forfeitures and fixed penalties receipts, which have been removed from classification as designated receipts to be surrendered after 2016-17.

9. Payments authorised under the Budget Acts

For the period of this account the Scottish Parliament approved: Budget (Scotland) Act 2017 (ASP 1) as amended by the Budget (Scotland) Act Amendment Regulations 2017 (SSI 2017/399) and the Budget (Scotland) Act Amendment Regulations 2018 (SSI 2018/113).

These Orders appropriate sums out of the Scottish Consolidated Fund for the financial year ending 31 March 2018 for the purposes of meeting expenditure in that year in connection with the functions for which expenditure is, by virtue of the Scotland Act 1998 and provisions made under it, payable out of that fund during the year.

2017-18	£000	£000
Scottish Government and Associated Departments	33,860,715	
Crown Office & Procurator Fiscal Services	106,000	
Food Standards Scotland	14,800	
SCOTTISH ADMINISTRATION		33,981,515
Forestry Commission (Scotland)	66,800	
The Scottish Parliamentary Corporate Body	84,300	
Audit Scotland	5,500	156,600
TOTAL PAID		34,138,115

During 2016-17 the authorised payments under the Budget Acts was £33,348 million. This is summarised below:

2016-17	£000	£000
Scottish Government and Associated Departments	33,079,012	
Crown Office & Procurator Fiscal Services	109,500	
Food Standards Agency	15,500	
SCOTTISH ADMINISTRATION		33,204,012
Forestry Commission (Scotland)	56,000	
The Scottish Parliamentary Corporate Body	83,400	
Audit Scotland	5,000	144,400
TOTAL PAID		33,348,412

10. Judicial Salaries

Receipts and Payments Account

For the period 1 April 2017 to 31 March 2018

	2017-18 £000	2016-17 £000
RECEIPTS		
Received from the SCF	32,290	29,700
Income from recovery of overpayments	-	2
Reimbursement of salary costs	235	155
TOTAL RECEIPTS	32,525	29,857
	2017-18 £000	2016-17 £000
PAYMENTS		
Salary Costs	32,794	30,177
Bank Charges	1	1
TOTAL PAYMENTS	32,795	30,178
SURPLUS/(DEFICIT) FOR THE PERIOD	(270)	(321)

Summary of the balance held at the Government Banking Service:

Balance brought forward from previous year	513	834
Surplus/(deficit) of receipts over payments for the year	(270)	(321)
Balance held at the Government Banking Service	243	513

A member of the judiciary took up a post as chair of an inquiry in 2016-17, and has continued in post during 2017-18; her salary costs continued to be charged to the Fund. The inquiry reimbursed the Fund for the member's salary costs commensurate with the time spent on inquiry business, totalling £235,000 (2016-17 £155,000).

The salaries of the judiciary are a matter for the UK Government. Information on salaries payable is set out in a report by the Senior Salaries Review Body. The 2017 report may be accessed at <https://www.gov.uk/government/organisations/review-body-on-senior-salaries>

During 2017-18 the number of paid judiciary in post at 31 March 2018 was:

Judges (Senators of the College of Justice)	35
Sheriffs Principal	6
Sheriffs	125.1 FTE
Summary Sheriffs	29.4 FTE
Members of Lands Tribunal Scotland	1.8 FTE
Chair of the Scottish Land Court	1
Deputy Chair of the Scottish Land Court	0.6 FTE
Members of the Scottish Land Court	1.4 FTE

Comparative figures for 2016-17, the number of paid judiciary in post at 31 March 2017, are:

Judges (Senators of the College of Justice)	35
Sheriffs Principal	6
Sheriffs	125.5 FTE
Summary Sheriffs	32.6 FTE
Members of Lands Tribunal Scotland	2
Chair of the Scottish Land Court	1
Deputy Chair of the Scottish Land Court	0.75 FTE
Members of the Scottish Land Court	1.25 FTE

11. Proceeds of Crime receipts 2017-18

During 2017-18 a total of £7.259 million (2016-17 £6.621 million) was repaid to the Scottish Government in respect of Proceeds of Crime initially surrendered to the Scottish Consolidated Fund. The net balance of Proceeds of Crime receipts paid into the Fund is as follows:

	2017-18	2016-17 (restated)
	£000	£000
Balance in the SCF at 1 April	6,283	5,865
Receipts to the SCF in the period	7,297	7,039
Payments to the Scottish Government in the period	<u>(7,259)</u>	<u>(6,621)</u>
Balance in the SCF at 31 March	<u>6,321</u>	<u>6,283</u>

The 2016-17 Receipts to the SCF figure has been restated as it was understated in the 2016-17 Annual Accounts.

12. Analysis of the balance held at the Scottish Consolidated Fund

	2017-18	2016-17 (restated)
	£000	£000
Designated Receipts not yet paid to UK Consolidated Fund	-	-
Sums due to funded bodies not yet paid	6,571	7,916
General SCF Reserve	<u>243,320</u>	<u>234,512</u>
Balance held at the SCF at 31 March	<u>249,891</u>	<u>242,428</u>

The figure for Sums due to funded bodies not yet paid for 2016-17, has been restated as it was understated in the 2016-17 Annual Accounts, resulting in a restatement of the elements comprising the overall balance.

The balance on the General Reserve of the Scottish Consolidated Fund does not necessarily represent an amount available for appropriation by a Budget Act or other means as there may be sums due to the Scottish Government or other funded bodies and/or sums due to the Scotland Office for onward transmission to the UK Consolidated Fund.

In particular, non-domestic rates paid to and by Scottish Ministers are credited to, or drawn from the Scottish Consolidated Fund and are accounted for in more detail in a separate non-domestic rating account.



SCOTTISH CONSOLIDATED FUND

DIRECTION BY THE SCOTTISH MINISTERS

In accordance with Section 19(4) of the Public Finance and Accountability Scotland Act 2000

1. The Account of payments into and out of the Scottish Consolidated Fund for the year ended 31 March 2013 and subsequent years shall properly present those payments.
2. When preparing the accounts of the payments into and out of the Scottish Consolidated Fund for the year ended 31 March 2013 and subsequent years the Scottish Ministers shall comply with the accounting principles and disclosure requirements of the edition of the Scottish Public Finance Manual which was in force for that period.
3. The direction shall be reproduced as an appendix to the statement of accounts.
4. The direction given on 2 July 2004 is hereby revoked.

Signed by the authority of the Scottish Ministers

Dated 10 October 2013



Scottish Government
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