

The Scottish Consolidated Fund Accounts for the year ended 31 March 2017

**Laid before the Scottish Parliament
by the Scottish Ministers
28 September 2017**

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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”. Receipts from the collection of devolved taxes are also paid into the Scottish Consolidated Fund.

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

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 grants Scottish Ministers enhanced borrowing powers, with any sums borrowed and repaid (including interest) to be paid into and out of the Fund respectively.

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, 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 £33,449 million with payments from the Fund of £33,479 million. The effect of the resulting deficit of £30 million is to reduce the balance at the Government Banking Service by this amount.

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
26 September 2017

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 2016 to 31 March 2017.

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 Finance. 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 and the Revenue Scotland and Tax Powers Act 2014 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 Finance and relevant senior members of staff within her command.

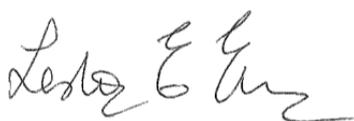
The following procedures to identify, evaluate and manage significant risks have already been implemented:

- ❖ The risks associated with the operation of the Fund have been identified and incorporated within the Scottish Government Finance Directorate Risk Register together with the determination of a control strategy for each risk which is kept under constant review.
- ❖ 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.

In the 2016-17 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 provisions of the Scotland Act 2012, which came into effect from 2015-16 onwards, 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 2016-17 completed implementation of recommendations for improvement of the operation of internal controls in Financial Services Division in relation to the Scottish Consolidated Fund as a result of a review of payments from Revenue Scotland via the Scottish Consolidated Fund to the Scottish Government carried out by Internal Audit in that year, and put in place procedures for the draw down and repayment of loans under the enhanced borrowing powers introduced by the Scotland Act 2012.



Leslie Evans
Principal Accountable Officer
26 September 2017

INDEPENDENT AUDITOR'S REPORT

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 of the Scottish Consolidated Fund for the year ended 31 March 2017 under the Public Finance and Accountability (Scotland) Act 2000. The financial statements comprise the Receipts and Payments Account and notes to the financial statements. 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 2017 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 in the UK and Ireland (ISAs (UK&I)). 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 Standards for Auditors, 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.

Responsibility 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 of financial statements that properly present the receipts and payments for the financial year, 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 responsibility for the audit of the financial statements

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of

Audit Practice approved by the Auditor General for Scotland. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the fund's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Principal Accountable Officer; and the overall presentation 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&I) 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.

Other information in the annual report and accounts

The Principal Accountable Officer is responsible for the other information in the annual report and 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 in accordance with ISAs (UK&I), my responsibility is to read all the financial and non-financial information in the accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

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

Opinion on other prescribed matters

I am required by the Auditor General for Scotland to express an opinion on the following matters.

In my opinion, based on the work undertaken in the course of the audit

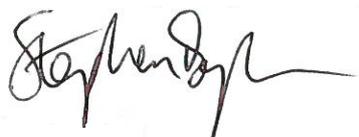
- the information given in the Foreword for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with 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

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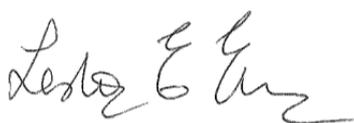
27 September 2017

RECEIPTS AND PAYMENTS ACCOUNT

For the period 1 April 2016 to 31 March 2017

Receipts	Note	2016-17 £000	2015-16 £000
Receipts from the Scotland Office under section 64(2) of the Scotland Act 1998		23,057,900	28,025,258
Scottish Rate of Income Tax	2	4,900,000	-
Non Domestic Rates Income		2,768,500	2,788,500
National Insurance Contributions		1,974,995	1,911,519
Devolved Taxes	3	636,239	509,719
Repayment of Loans formerly from National Loans Fund Principal and Interest		68,754	59,580
Queen's and Lord Treasurer's Remembrancer	4	6,289	9,223
Repayment of funds from Forestry Commission		413	2,553
Other Receipts	5	35,579	39,085
TOTAL RECEIPTS		33,448,669	33,345,437
Payments	Note	2016-17 £000	2015-16 £000
Payments authorised under the Budget Act Documents	6	33,348,412	33,165,934
Charges on the Fund			
• Judicial Salaries	10	29,700	30,084
• Designated Receipts	5	25,689	28,760
• National Loans Fund repayments to Scotland Office of Principal and Interest		68,754	59,580
• Ministerial Pension Payments		218	219
• Proceeds of Crime paid to Scottish Government	7	6,621	7,848
TOTAL PAYMENTS		33,479,394	33,292,425
SURPLUS / (DEFICIT) FOR THE PERIOD	9	(30,725)	53,012

The Principal Accountable Officer authorised these accounts for issue on: 26 September 2017. The notes on pages 12 to 17 form part of these accounts.



Leslie Evans
Principal Accountable Officer
26 September 2017

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 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, £4,900 million of assigned income tax was paid into the Scottish Consolidated Fund.

3. Receipts from Devolved Taxes

During the year 2016-17, Revenue Scotland paid over £636 million to the Scottish Consolidated Fund in respect of the two Devolved Taxes.

	2016-17	2015-16
	£000	£000
Land and Buildings Transaction Tax (LBTT)	485,925	405,725
Scottish Landfill Tax (SLFT)	150,314	103,994
Total Devolved Taxes	636,239	509,719

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

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

	2016-17	2015-16
	£000	£000
Balance in the SCF at 1 April	41,994	32,771
Receipts in the period	6,289	9,223
Balance in the SCF at 31 March	48,283	41,994

5. Analysis of 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 (see Note 3).

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.

2016-17	<i>Receipts paid into Fund during period</i> £000	<i>Receipts classed as Designated</i> £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 2016-2017	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.

During 2015-16 the receipts not authorised to be used to support expenditure is summarised below:

2015-16	<i>Receipts paid into Fund during period</i> £000	<i>Receipts classed as Designated</i> £000
Infrastructure, Investment and Cities	107	107
Finance, Constitution and the Economy	1,601	177
Rural Affairs and The Environment	401	401
Justice	34,590	28,359
Crown Office & Procurator Fiscal Service	2,386	-
TOTAL FOR 2015-2016	39,085	29,044

During 2015-16 CFER payments were paid to Scotland Office of £28.760 million

6. Payments authorised under the Budget Acts

For the period of this account the Scottish Parliament approved: Budget (Scotland) Act 2016 as amended by the Budget (Scotland) Act 2016 Amendment Regulations 2016 (SSI 2016/158 and SSI 2016/377) and the Budget (Scotland) Act 2016 Amendment Order 2017 (SSI 2017/104).

These Orders appropriate sums out of the Scottish Consolidated Fund for the financial year ending 31 March 2017 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.

2016-17	£000	£000
Scottish Government and Associated Departments	33,079,012	
Crown Office & Procurator Fiscal Services	109,500	
Food Standards Scotland	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

During 2015-16 the authorised payments under the Budget Acts was £33,166 million. This is summarised below:

2015-16	£000	£000
Scottish Government and Associated Departments	32,904,684	
Crown Office & Procurator Fiscal Services	106,500	
Food Standards Agency	15,500	
SCOTTISH ADMINISTRATION		33,026,684
Forestry Commission (Scotland)	54,900	
The Scottish Parliamentary Corporate Body	77,350	
Audit Scotland	7,000	139,250
TOTAL PAID		33,165,934

7. Proceeds of Crime receipts 2016-17

During 2016-17 a total of £6.621 million (2015-16 £7.848 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:

	2016-17	2015-16
	£000	£000
Balance in the SCF at 1 April	5,865	7,018
Receipts to the SCF in the period	3,967	6,695
Payments to the Scottish Government in the period	(6,621)	(7,848)
Balance in the SCF at 31 March	3,211	5,865

8. Borrowing by Scottish Ministers

Under Section 32 of the Scotland Act 2012, additional borrowing powers were conferred on Scottish Ministers with effect from 1 April 2015. Any sums borrowed and repaid under these provisions must do so via the Scottish Consolidated Fund and hence be reflected in these accounts. There was no such borrowing in 2016-17 (2015-16 nil).

9. Summary of the balance held at the Government Banking Service

	2016-17 £000	2015-16 £000
Balance brought forward from previous year	273,153	220,141
Surplus/(Deficit) of receipts over payments for year	(30,725)	53,012
Balance at 31 March	242,428	273,153

The balance represents the following items:

Designated Receipts not yet paid to UK Consolidated Fund	-	284
Sums due to funded bodies not yet paid	4,844	46,344
General SCF Reserve	237,584	226,525
Balance held at the Government Banking Service	242,428	273,153

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.

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.

10. Judicial Salaries**Receipts and Payments Account**

For the period 1 April 2016 to 31 March 2017

	2016-17	2015-16
	£000	£000
RECEIPTS		
Received from the SCF	29,700	30,084
Income from recovery of overpayments	2	-
Reimbursement of salary costs	155	-
TOTAL RECEIPTS	29,857	30,084
PAYMENTS		
Salary Costs	30,177	29,677
Bank Charges	1	1
TOTAL PAYMENTS	30,178	29,678
SURPLUS/(DEFICIT) FOR THE PERIOD	(321)	406

A member of the judiciary commenced to act as chair of an inquiry during the year, whose salary costs continuing 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 £155,000.

Summary of the balance held at the Government Banking Service:

	2016-17	2015-16
	£000	£000
Balance brought forward from previous year	834	428
Surplus/(deficit) of receipts over payments for the year	(321)	406
Balance held at the Government Banking Service	513	834

10. Judicial Salaries – Cont.

The salaries of the judiciary are a matter for the UK Government. Information on the salaries payable is set out in a report by the Senior Salaries Review Body. The 2016 report may be accessed at

<https://www.gov.uk/government/organisations/review-body-on-senior-salaries>

During 2016-17 the number of paid judiciary in post at 31 March 2017 was:

Stipendiary Magistrates	-
Judges (Senators of the College of Justice)	35
Sheriffs Principal	6
Sheriffs	125.5 FTE
Summary Sheriffs	32.6FTE
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

Comparative figures for 2015-16, the number of paid judiciary in post at 31 March 2016, are:

Stipendiary Magistrates	2
Judges (Senators of the College of Justice)	31
Sheriffs Principal	7
Sheriffs	132
Summary Sheriffs	-
Members of the Lands Tribunal Scotland	3 FTE
Chair of the Scottish Land Court	1
Deputy Chair of the Scottish Land Court	-
Members of the Scottish Land Court	2 FTE

The office of Stipendiary Magistrate was abolished after 31 March 2016. The new office of Summary Sheriff was created with effect from 1 April 2016.



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



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