

Annex A

The Consolidated Accounts contain information collated from a number of Scottish Public Bodies, and a full description of these bodies and links to their individual accounts are provided on page 12 of the Consolidated Accounts you referenced in your questions (<http://www.gov.scot/Resource/0052/00525249.pdf>).

The information I have provided below has been gathered from a number of separate organisations, as identified in each separate answer.

1 : Details of the failed electronic procurement system in the justice portfolio mentioned on p.44, including a breakdown of the £440,000 losses:

Scottish Prison Service : The Electronic Procurement System project aimed to integrate the Scottish Prison Service's existing finance system with an Agresso based solution provided by Unit 4 to deliver a variety of business benefits. Project delivery included process mapping, system design and development, testing and then piloting. The pilot was ultimately put on hold after a number of technical difficulties were discovered when on site and it became evident that these were not readily resolvable between SPS or Unit 4.

In light of the pilot being suspended and, upon review, the reasons for the pilot's failure being inconclusive, SPS' Executive Management Group (EMG) took the decision to abort the project rather than run the risk of incurring further cost with not clear timescale for, or ultimate guarantee of, resolution.

Unit 4	344,000
Hewlett Packard	3,000
Aurion Ltd	69,000
Opin Systems	<u>24,000</u>
	<u>440,000</u>

2 :Details of the £200,000 losses in the administration portfolio mentioned on p.44:

Scottish Government (core)

- Decision not to proceed with the implementation of a new flexi system due to performance issues (£178,000);
- Overpayments made to staff who had left Scottish Government employment where it was decided that it would not be cost effective to continue recovery action (10 cases totalling £10,000); and
- Loss of laptops and blackberrys (totalling £7,000)

3 : Details of the £50,000 losses in the education and skills portfolio mentioned on p.44:

Disclosure Scotland

The losses and special payments for Disclosure Scotland per the consolidated accounts are detailed below –

- Approved impairment of aged debt £51,056
- A special payment relating to a complaint £500 and
- A fruitless payment relating to cancelled training £560.

This information was disclosed in Disclosure Scotland’s annual accounts.

4 : Details of the £480,000 losses in the rural economy and connectivity portfolio mentioned on p.44:

Transport Scotland

From Note 23 of Transport Scotland’s 16-17 accounts:

23. Losses and Special Payments

	Number of cases	2016-17 £'000	2015-16 £'000
Total cash losses	21	484	68
Details of cases over £250,000	0	0	0
Including - claims abandoned	0	0	68
- active claims	0	0	0

The costs of damage to the trunk road network due to road accidents are charged to Transport Scotland as part of the road maintenance programme. These costs are recovered from the party responsible through their insurance company wherever possible, except where there has been a fatal injury. The costs are held in a debtor account until the recovery is successful. In 2015-16 a detailed review of the costs held in the debtor account identified those deemed recoverable, and the position is now reviewed on an on-going basis. Irrecoverable costs no longer being pursued amounted to £0.484m in respect of 21 cases and these have now been written off. No individual case exceeded £250,000.

5 : Details of the £3.11 million losses in the health and sport portfolio mentioned on p.44:

Health Boards Losses

The £3.11m losses reported for the Health and Sport portfolio covers a wide range of areas and includes £2.952m reported to us by the Health Boards as part of the annual accounts process. The losses reported by Boards include £1.633m for stores losses, £0.589m for claims abandoned and £0.332m for fraud, embezzlement and other irregularities. The balance of £0.156m represents the write off of nursing students’ debt by the Student Awards Agency Scotland (SAAS).

Q6 : Details of the £32.89 million special payment in the health and sport portfolio mentioned on p.45:

Health Boards Special Payments

The £32.89m reported for special payments consists of compensation payments and ex-gratia payments reported to us by the Health Boards as part of the annual accounts

process. Special payments reported by Boards comprise £24.896m clinical compensation payments, £4.036m non-clinical compensation payments and £3.960m ex-gratia payments.

7 : Details of the £1.53 million special payment in the justice portfolio mentioned on p.45:

Scottish Prison Service: This information is available on SPS' website. A comprehensive response can be found at <http://www.sps.gov.uk/FreedomofInformation/FOI-5216.aspx>

8 : Details of the £2000 of gifts in the administration portfolio mentioned on p.45:

Scottish Government Core Gift exchanges are undertaken as a courtesy or an expression of gratitude during Ministerial engagements or meetings, in particular with overseas guests or host governments/organisations, and in line with different countries' gift traditions. Scottish Ministers present gifts which relate directly to Scotland: showcasing our country and the best of our nation's talent, produce and contribution to the wider world. The range of gifts presented in 2016-17 includes books, quaichs, Harris Tweed items, scarves and cufflinks. 116 gifts were made by Ministers to visitors (£2,075).