

The Scottish Consolidated Fund Accounts for the year ended 31 March 2019

**Laid before the Scottish Parliament
By the Scottish Ministers
26 September 2019**

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Scottish Government
Riaghaltas na h-Alba
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Table of Contents

Page No	Title
3	Foreword
5	Statement of Principal Accountable Officer's Responsibility
5	Governance Statement
7	Independent Auditor's Report
10	Receipts and Payments Account
11	Statement of Balances
12	Notes to the Accounts
18	Accounts Direction

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 Office of the Secretary of State for Scotland (formerly 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 and 2018-19, when in each year 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 Office of the Secretary of State for Scotland.

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 can be accessed online at gov.scot.

These accounts show the transactions for the services set out above. The receipts paid into the Fund during the year totalled £35,825 million with payments from the Fund of £35,809 million. The effect of the resulting surplus of £16 million is to increase the balance at the Government Banking Service by this amount to £265 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
23 September 2019

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 2018 to 31 March 2019.

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.

- ❖ During 2018-19, Internal Audit carried out a capability and capacity review of the SEAS system operated by Financial Services Division in accordance with the Audit Plan agreed by SGAAC in March 2018. The report identified a number of issues and associated risks with the operation of SEAS, and set out a number of recommendations for improvement, which have been or are being addressed. The outcome of the review was to provide reasonable assurance of the adequacy of controls in place.

In the 2018-19 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, aiming to ensure that they are documented and 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. The first repayments of borrowing were charged to the Fund in 2018-19.
- ❖ 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 2018-19, considered the findings of reports issued in respect of two reviews of its operations commissioned by the Division: an internal review by Digital Transformation Division, and an external review of compliance with the General Data Protection Regulation (GDPR). A project is in progress to implement the recommendations of the latter, which as well as ensuring compliance will enhance the security of data processed by and held on the systems managed by Financial Services Division.



Leslie Evans
Principal Accountable Officer
23 September 2019

Independent auditor's report to the Auditor General for Scotland and the Scottish Parliament

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 2019 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 2019 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 for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice¹ approved by the Auditor General for Scotland. 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 was appointed by the Auditor General on 18 July 2016. The period of total uninterrupted appointment is three years. 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. Non-audit services prohibited by the Ethical Standard were not provided to the fund. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Risks of material misstatement

I have reported in a separate Annual Audit Report, which is available from the Audit Scotland website², the most significant assessed risks of material misstatement that I identified and my conclusions thereon.

Responsibilities of the Principal Accountable Officer for the financial statements

As explained more fully in the Statement of the Principal Accountable Officer's Responsibilities, 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.

¹ http://www.audit-scotland.gov.uk/uploads/docs/report/2016/code_audit_practice_16.pdf

² <http://www.audit-scotland.gov.uk/our-work/annual-audits>

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain 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.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. I therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website³. 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.

³ <https://www.frc.org.uk/auditorsresponsibilities>

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.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual report and accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

Use of my report

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, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.



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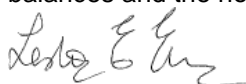
25 September 2019

Receipts and Payments Account

For the period 1 April 2018 to 31 March 2019

Receipts	Note	2018-19 £000	2017-18 £000
Funding			
Receipts from the Office of the Secretary of State for Scotland	2	17,847,700	16,385,100
Scottish Rate of Income Tax	3	12,115,000	11,858,000
Non Domestic Rates Income		2,636,000	2,665,800
National Insurance Contributions		2,143,291	2,093,338
Devolved Taxes	4	714,699	697,337
Borrowing	5	250,000	450,000
Crown Estate surplus	6	11,790	4,500
Fines, forfeitures and fixed penalties	7	20,488	17,079
		35,738,968	34,171,154
Receipts not authorised to be used to support expenditure			
Repayment of Loans formerly from National Loans Fund Principal and Interest		72,361	73,528
Queen's and Lord Treasurer's Remembrancer	8	3,978	6,750
Repayment of funds from Forestry Commission		-	1,776
Other Receipts	9	9,251	5,678
		85,590	87,732
TOTAL RECEIPTS		35,824,558	34,258,886
Payments			
Payments authorised under the Budget Act Documents			
	10	35,682,806	34,138,115
		35,682,806	34,138,115
Charges on the Fund			
Judicial Salaries	11	33,094	32,290
Designated Receipts	9	278	13
Capital borrowing repayments	5	14,796	-
National Loans Fund repayments to Office of the Secretary of State for Scotland of Principal and Interest		72,361	73,528
Ministerial Pension Payments		222	218
Proceeds of Crime paid to the SG	12	5,439	7,259
		126,190	113,308
TOTAL PAYMENTS		35,808,996	34,251,423
SURPLUS / (DEFICIT) FOR THE PERIOD		15,562	7,463

The Principal Accountable Officer authorised these accounts, for issue on 23 September 2019. The schedule of balances and the notes on pages 12 to 17 form part of these accounts.


Leslie Evans

Principal Accountable Officer
23 September 2019

Statement of Balances

As at 31 March 2019

Cash Reserves

	Note	2018-19 £000	2017-18 £000
Balance brought forward from previous year		249,891	242,428
Surplus/(Deficit) of receipts over payments for year		15,562	7,463
Cash balance at 31 March	13	265,453	249,891

Borrowing by Scottish Ministers

	Note	2018-19 £000	2017-18 £000
Balance brought forward from previous year		450,547	-
Prior year interest accrual		(547)	
New borrowing in year		250,000	450,000
Capital repaid		(7,073)	-
Accrued interest		1,438	547
Amounts to be repaid at 31 March	5	694,365	450,547

More details on Scottish Government borrowing can be found in the Fiscal Framework Outturn⁴ Report published on 20 September 2018.

⁴ <https://www.gov.scot/Publications/2018/09/9477>

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. Receipts from the Office of the Secretary of State for Scotland

These receipts are paid into the Scottish Consolidated Fund under Section 64(2) of the Scotland Act 1998.

3. 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 2018-19, £12,115 million of assigned income tax was paid into the Scottish Consolidated Fund (2017-18 £11,858 million).

4. Receipts from Devolved Taxes

During the year 2018-19, Revenue Scotland paid over £715 million to the Scottish Consolidated Fund in respect of the two Devolved Taxes.

	2018-19	2017-18
	£000	£000
Land and Buildings Transaction Tax (LBTT)	560,981	553,271
Scottish Landfill Tax (SLFT)	153,718	144,066
Total Devolved Taxes	714,699	697,337

5. 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 NLF were received by the SCF in 2017-18. A summary of the borrowing position is set out as follows:

	Principal	Accrued Interest	Total
	£'000	£'000	£'000
At 31 March 2019			
At 1 April 2018	450,000	547	450,547
New borrowing	250,000	-	250,000
Interest incurred	-	8,614	8,614
Repayments	(7,073)	-	(7,073)
Interest paid	-	(7,723)	(7,723)
At 31 March 2019	692,927	1,438	694,365

Repayments of principal and interest in 2018-19 totalled £14.796 million (2017-18 nil).

At 31 March 2018	Principal £'000	Accrued Interest £'000	Total £'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

The repayment of borrowing is scheduled as follows:

At 31 March 2019	Principal £'000	Interest £'000	Total £'000
Less than 1 year	26,294	10,407	36,701
1 – 5 years	157,812	38,034	195,846
More than 5 years	508,821	78,211	587,032
TOTAL	692,927	126,652	819,579

At 31 March 2018	Principal £'000	Interest £'000	Total £'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

6. 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 2018-19 amounted to £11.8 million (2017-18 £4.5 million).

7. 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 2018-19, the total of fines, forfeitures and fixed penalties paid into the SCF was £20.5 million (2017-18 £17.1 million). Further details are set out in note 9.

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

The Queen's and Lord Treasurer's Remembrancer (QLTR) is the Crown's representative in Scotland, and is responsible for dealing with ownerless property ("bona vacantia"). Regulation of the activities of the QLTR was transferred to Scottish Ministers by Schedule 8 Paragraph 1 of the Scotland Act 1998. Bona vacantia covers assets of dissolved companies, assets of missing persons and lost and abandoned property. The realised value of such assets is paid by the QLTR into the SCF. The balance of Queen's and Lord Treasurer's Remembrancer receipts paid into the Fund is as follows:

	2018-19	2017-18
	£000	£000
Balance in the SCF at 1 April	55,033	48,283
Receipts in the period	3,978	6,750
Balance in the SCF at 31 March	59,011	55,033

9. 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 Office of the Secretary of State for Scotland, in practice for paying into the UK Consolidated Fund. As detailed in note 7, 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.

The majority of the receipts paid into the Fund in 2018-19 relate to Justice and the Crown Office and Procurator Fiscal Service, most of which are amounts recovered under the Proceeds of Crime Act (see Note 12).

2018-19	Receipts paid into Fund during period	Receipts classed as Designated
	£000	£000
Transport, Infrastructure and Connectivity	191	3
Rural Economy	675	275
Justice	5,357	-
Crown Office & Procurator Fiscal Service	3,028	-
TOTAL	9,251	278

2017-18	Receipts paid into Fund during period	Receipts classed as Designated
	£000	£000
Finance and The Constitution	3,070	7
Rural Economy and Connectivity	6	6
Crown Office & Procurator Fiscal Service	4235	-
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 Office of the Secretary of State for Scotland 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.

10. Payments authorised under the Budget Acts

For the period of this account the Scottish Parliament approved: Budget (Scotland) Act 2018 (ASP 6) as amended by the Budget (Scotland) Act Amendment Regulations 2018 (SSI 2017/363) and the Budget (Scotland) Act Amendment Regulations 2019 (SSI 2018/117).

These Orders appropriate sums out of the Scottish Consolidated Fund for the financial year ending 31 March 2019 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.

2018-19	£000	£000
Scottish Government and Associated Departments	35,260,390	
Crown Office & Procurator Fiscal Services	114,150	
Scottish Courts and Tribunals Service	129,966	
Food Standards Scotland	14,500	
SCOTTISH ADMINISTRATION		35,519,006
Forestry Commission (Scotland)	67,700	
The Scottish Parliamentary Corporate Body	89,400	
Audit Scotland	6,700	163,800
TOTAL PAID		35,682,806

During 2017-18 the authorised payments under the Budget Acts was £34,138 million. This is summarised below:

2017-18	£000	£000
Scottish Government and Associated Departments	33,860,715	
Crown Office & Procurator Fiscal Services	106,000	
Food Standards Agency	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

11. Judicial Salaries

Receipts and Payments Account

For the period 1 April 2018 to 31 March 2019

	2018-19 £000	2017-18 £000
RECEIPTS		
Received from the SCF	33,094	32,290
Income from recovery of overpayments	0	0
Reimbursement of salary costs	235	235
TOTAL RECEIPTS	33,329	32,525
	2018-19 £000	2017-18 £000
PAYMENTS		
Salary Costs	33,110	32,794
Bank Charges	2	1
TOTAL PAYMENTS	33,112	32,795
SURPLUS/(DEFICIT) FOR THE PERIOD	217	(270)

Summary of the balance held at the Government Banking Service:

Balance brought forward from previous year	243	513
Surplus/(deficit) of receipts over payments for the year	217	(270)
TOTAL PAYMENTS	460	243

A member of the judiciary took up a post as chair of an inquiry in 2016-17, and has continued in post during 2018-19; 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 (2017-18 £235,000).

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 is available online⁵.

During 2018-19 the number of paid judiciary in post at 31 March 2019 was:

Judges (Senators of the College of Justice)	34
Sheriffs Principal	6
Sheriffs	122.8 FTE
Summary Sheriffs	35.4 FTE
Members of Lands Tribunal Scotland	1.8 FTE
Chair of the Scottish Land Court	1
Deputy Chair of the Scottish Land Court	0.8 FTE
Members of the Scottish Land Court	1.4 FTE

⁵ <https://www.gov.uk/government/organisations/review-body-on-senior-salaries>

Comparative figures for 2017-18, the number of paid judiciary in post at 31 March 2018, are:

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

12. Proceeds of Crime receipts 2018-19

During 2018-19 a total of £5.439 million (2017-18 £7.259 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:

	2018-19	2017-18
	£000	£000
Balance in the SCF at 1 April	6,321	6,283
Receipts to the SCF in the period	6,997	7,297
Payments to the Scottish Government in the period	<u>(5,439)</u>	<u>(7,259)</u>
Balance in the SCF at 31 March	<u>7,879</u>	<u>6,321</u>

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

	2018-19	2017-18
	£000	£000
Sums due to funded bodies not yet paid	17,551	6,571
General SCF Reserve	<u>247,902</u>	<u>243,320</u>
Balance held at the SCF at 31 March	<u>265,453</u>	<u>249,891</u>

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 Office of the Secretary of State for Scotland 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
Riaghaltas na h-Alba
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