

E: iain.pearce@gov.scot



Agnieszka Macierewicz
Via email



Your ref:
Our ref: FOI/15/02131

21 December 2015

REQUEST UNDER THE FREEDOM OF INFORMATION (SCOTLAND) ACT 2002 (FOISA)

Dear Ms Macierewicz

Thank you for your request dated 7 December 2015 under the Freedom of Information (Scotland) Act 2002 (FOISA).

Your request

You asked for information on the value, according to the Scottish Government, of:

- Scottish revenues paid directly into (a) the United Kingdom Consolidated Fund; and (b) the Scottish Consolidated Fund;
- United Kingdom Consolidated Funds paid into the Scottish Consolidated Fund; and
- Scottish Consolidated Funds paid into The United Kingdom Consolidated Fund

For the period covered by the Government Expenditure & Revenue Scotland (GERS) 2013-14 publication.

Response to your request

Information on payments into the Scottish Consolidated Fund from all sources is published in the Scottish Consolidated Fund accounts. Accounts for 2010-11 are attached, and accounts for the other years since 2009-10 are available at the links below.

2009-10: <http://www.gov.scot/Resource/Doc/332579/0108232.pdf>

2010-11: see attachment

2011-12: <http://www.gov.scot/Publications/2012/12/5662>

2012-13: <http://www.gov.scot/Publications/2013/11/8702>



2013-14: <http://www.gov.scot/Publications/2014/11/1714>

2014-15: <http://www.gov.scot/Publications/2015/11/8848>

In general, all revenue raised in Scotland is paid into the UK Consolidated Fund. The main exception is the share of UK National Insurance Contributions nominally used to fund the NHS, which are paid into the Scottish Consolidated Fund by HM Revenue and Customs.

The Scottish Government does not hold estimates of Scottish revenue paid into the UK Consolidated Fund. Note that the estimates of Scottish revenue contained in the GERS publication are produced on an accruals basis consistent with National Accounts accounting principles, whilst any payments into the Scottish or UK Consolidated Funds are recorded on a cash basis consistent with IFRS accounting principles.

No funds are paid directly from the Scottish Consolidated Fund to the UK Consolidated Fund.

Your right to request a review

If you are unhappy with this response to your FOI request, you may ask us to carry out an internal review of the response, by writing to the Chief Economist, St Andrews House, Regent Road, Edinburgh, EH1 3DG, or emailing Gary.Gillespie@gov.scot. Your review request should explain why you are dissatisfied with this response, and should be made within 40 working days from the date when you received this letter. We will complete the review and tell you the result, within 20 working days from the date when we receive your review request.

If you are not satisfied with the result of the review, you then have the right to appeal to the Scottish Information Commissioner. More detailed information on your rights is available on the Commissioner's website at: www.itspublicknowledge.info.

Yours sincerely

Iain Pearce

Economic Statistics
Office of the Chief Economic Adviser
Scottish Government