

Appendix 2 - 2017/18 Budget sector cost analysis

Expenditure budget	Fees					SCPA Parliament £k	TOTAL £k
	Local Authorities £k	NHS Bodies £k	Further Education £k	Central Government £k	Total Fees £k		
Auditor General for Scotland	0	0	0	0	0	233	233
Accounts Commission	0	0	0	0	0	177	177
Governance	154	35	1	41	231	520	751
Audit Strategy incl. NFI	307	102	19	95	523	72	595
External Audit firms	2,010	829	399	465	3,703	249	3,952
Audit Services	4,116	1,372	43	1,474	7,005	1,415	8,420
Performance and Best Value audit	1,987	0	0	0	1,987	1,762	3,749
Corporate Services and overheads	2,561	523	20	615	3,719	1,903	5,622
Total budgeted expenditure	11,135	2,861	482	2,690	17,168	6,331	23,499
Fee income	11,135	2,861	482	2,690	17,168	0	17,168
Support from Parliament	0	0	0	0	0	6,331	6,331
Total Income	11,135	2,861	482	2,690	17,168	6,331	23,499
Surplus (Deficit)	0	0	0	0	0	0	0
% Surplus / (Deficit)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%