

# Scotland Office and Office of the Advocate General

## Introduction

This Supplementary Estimate is required for the following purposes:

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Budget exchange from 2012/2013 to 2013/2014		-250,000	
ii. Budget transfer from Ministry of Justice in respect of Audit Costs	23,000		
iii increased expenditure offset by increased receipts	1,500,000	-1,500,000	
<b>Total change in Resource DEL (Voted)</b>	<b>1,523,000</b>	<b>-1,750,000</b>	<b>-227,000</b>
iv. Increase in the grant to to the Scottish Consolidated Fund	102,568,000		
<b>Total change in Non-Budget</b>	<b>102,568,000</b>	<b>0</b>	<b>102,568,000</b>
<b>Total change in Net Cash Requirement</b>			<b>102,341,000</b>

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-227,000	-	-227,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-227,000	-	-227,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	<b>102,568,000</b>		
<b>Net cash requirement</b>	<b>102,341,000</b>		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by Scotland Office and Office of the Advocate General on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration: capital and other non-cash items

Income arising from:

Receipts from accommodation and legal receipts

**Non-Budget Expenditure:**Expenditure arising from:

Payment of a grant to the Scottish Consolidated Fund

**Scotland Office and Office of the Advocate General** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
7,400	457	-97	-130	7,303	327	77	-	77
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
7,400	-	-97	-	7,303	-	77	-	77
B Boundary Commission For Scotland								
-	457	-	-130	-	327	-	-	-
<b>Total Spending in DEL</b>								
		-97	-130					
<b>Non-Budget spending</b>								
<b>Voted Expenditure</b>								
-	27,162,064	-	102,568	-	27,264,632	-	-	-
<i>Of which:</i>								
C Grant Payable to The Scottish Consolidated Fund								
-	27,162,064	-	102,568	-	27,264,632	-	-	-
<b>Total Non-Budget Spending</b>								
		-	102,568					
<b>Total for Estimate</b>								
		-97	102,438					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-97	102,438					
<b>Non Voted Expenditure</b>								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	27,169,942	102,341	27,272,283

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
10,371	-3,068	7,303	327	-	327	77	-	77
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
10,371	-3,068	7,303	-	-	-	77	-	77
B Boundary Commission For Scotland								
-	-	-	327	-	327	-	-	-
<b>Total Spending in DEL</b>								
<b>10,371</b>	<b>-3,068</b>	<b>7,303</b>	<b>327</b>	<b>-</b>	<b>327</b>	<b>77</b>	<b>-</b>	<b>77</b>
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	27,264,632	-	27,264,632	-	-	-
<i>Of which:</i>								
C Grant Payable to The Scottish Consolidated Fund								
-	-	-	27,264,632	-	27,264,632	-	-	-
<b>Total Non-Budget Spending</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>27,264,632</b>	<b>-</b>	<b>27,264,632</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>10,371</b>	<b>-3,068</b>	<b>7,303</b>	<b>27,264,959</b>	<b>-</b>	<b>27,264,959</b>	<b>77</b>	<b>-</b>	<b>77</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
10,371	-3,068	7,303	27,264,959	-	27,264,959	77	-	77
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>27,169,921</b>	<b>102,341</b>	<b>27,272,262</b>
<b>Net Capital Requirement</b>	<b>77</b>	<b>-</b>	<b>77</b>
<b>Accruals to cash adjustments</b>	<b>-56</b>	<b>-</b>	<b>-56</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-30	-	-30
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-26	-	-26
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>27,169,942</b>	<b>102,341</b>	<b>27,272,283</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised Plans
Gross Administration Costs	10,371
<i>Less:</i>	
Administration DEL Income	-3,068
<b>Net Administration Costs</b>	<b>7,303</b>
Gross Programme Costs	27,264,959
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-34,680
<b>Net Programme Costs</b>	<b>27,230,279</b>
<b>Total Net Operating Costs</b>	<b>27,237,582</b>
<i>Of which:</i>	
Resource DEL	7,630
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	27,229,952
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-27,264,632
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	34,680
Other adjustments	-
<b>Total Resource Budget</b>	<b>7,630</b>
<i>Of which:</i>	
Resource DEL	7,630
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	27,264,632
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>27,272,262</b>

## Part III: Note B - Analysis of Departmental Income

£'000

Revised  
Plans

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**Voted Resource DEL**

-3,068

*Of which:*

Administration

Sales of Goods and Services

-3,068

*Of which:*

Section A: Scotland Office and Office of The Advocate General

-3,068

Total Administration

-3,068

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**Total Voted Resource Income**


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-3,068

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### Part III: Note C - Analysis of Consolidated Fund Extra Receipts

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-34,680	-34,680	-	-	-34,680	-34,680
<b>Total</b>	<b>-34,680</b>	<b>-34,680</b>	<b>-</b>	<b>-</b>	<b>-34,680</b>	<b>-34,680</b>

#### Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts Surrendered by the Scottish Government under the Scotland Act 1998, s. 64	-34,680	-34,680	-	-	-34,680	-34,680
<b>Total</b>	<b>-34,680</b>	<b>-34,680</b>	<b>-</b>	<b>-</b>	<b>-34,680</b>	<b>-34,680</b>



## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Alun Evans

Alun Evans has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

