
Scotland Office and Office of the Advocate General

Introduction

1. The Estimate provides for the administration costs of the Scotland Office and the Office of the Advocate General, the salaries of the Secretary of State for Scotland, his Parliamentary Under-Secretary for State, the Advocate General for Scotland, the costs of the Boundary Commission for Scotland and a grant to the Scottish Consolidated Fund.
2. Under the Scotland Act 1998, the authorisation of expenditure by the Scottish Government is the responsibility of the Scottish Parliament. Details of this can be found in the publication Scotland's Budget Documents 2013-14.
3. A detailed analysis of the income and extra receipts payable to the consolidated Fund can be found in the notes to this Estimate.
4. Further details of the expenditure contained in this estimate can be found in the Scotland Office and Office of Advocate General Annual Report 2012-13.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	7,465,000	-	7,465,000
Capital	66,000	-	66,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	7,465,000	-	7,465,000
Capital	66,000	-	66,000
Non-Budget Expenditure	27,888,306,000		
Net cash requirement	27,895,781,000		

Amounts required in the year ending 31 March 2014 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.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
Departmental Expenditure Limit			
Resource	7,465,000	3,536,000	3,929,000
Capital	66,000	35,000	31,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	27,888,306,000	12,222,929,000	15,665,377,000
Net cash requirement	27,895,781,000	12,226,474,000	15,669,307,000

Part II: Subhead detail

£'000

2013-14 Plans									2012-13 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
10,110	-3,000	7,110	355	-	355	66	-	66	7,630	77
<i>Of which:</i>										
A Scotland Office and Office of The Advocate General										
10,110	-3,000	7,110	-	-	-	66	-	66	7,303	77
B Boundary Commission For Scotland										
-	-	-	355	-	355	-	-	-	327	-
Total Spending in DEL										
10,110	-3,000	7,110	355	-	355	66	-	66	7,630	77
Non-Budget spending										
Voted expenditure										
-	-	-	27,888,306	-	27,888,306	-	-	-	27,264,632	-
<i>Of which:</i>										
C Grant Payable to The Scottish Consolidated Fund										
-	-	-	27,888,306	-	27,888,306	-	-	-	27,264,632	-
Total Non-Budget Spending										
-	-	-	27,888,306	-	27,888,306	-	-	-	27,264,632	-
Total for Estimate										
10,110	-3,000	7,110	27,888,661	-	27,888,661	66	-	66	27,272,262	77
<i>Of which:</i>										
Voted Expenditure										
10,110	-3,000	7,110	27,888,661	-	27,888,661	66	-	66	27,272,262	77
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

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	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	27,895,771	27,272,262	26,200,696
Net Capital Requirement	66	77	-
Accruals to cash adjustments	-56	-56	-14
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-30	-30	-14
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	-	-	-
Removal of non-voted budget items	-	-	-14,114
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-14,114
Other adjustments	-	-	-
Net Cash Requirement	27,895,781	27,272,283	26,186,568

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

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	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	10,110	10,371	9,684
<i>Less:</i>			
Administration DEL Income	-3,000	-3,068	-2,900
Net Administration Costs	7,110	7,303	6,784
Gross Programme Costs	27,888,661	27,264,959	26,193,912
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-34,680	-
Net Programme Costs	27,888,661	27,230,279	26,193,912
Total Net Operating Costs	27,895,771	27,237,582	26,200,696
<i>Of which:</i>			
Resource DEL	7,465	7,630	21,196
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	27,888,306	27,229,952	26,179,500
<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	-27,888,306	-27,264,632	-26,179,500
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	34,680	-
Other adjustments	-	-	-
Total Resource Budget	7,465	7,630	21,196
<i>Of which:</i>			
Resource DEL	7,465	7,630	21,196
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	27,888,306	27,264,632	26,179,500
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	27,895,771	27,272,262	26,200,696

Part III: Note B - Analysis of Departmental Income

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	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-3,000	-3,068	-2,900
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,000	-3,068	-2,900
<i>Of which:</i>			
A: Scotland Office and Office of The Advocate General	-3,000	-3,068	-2,900
Total Administration	-3,000	-3,068	-2,900
Total Voted Resource Income	-3,000	-3,068	-2,900

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:

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	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	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	-	-
Total	-	-	-34,680	-34,680	-	-

Detailed description of CFER sources

£'000

	2013-14 Plans		2012-13 Provisions		2011-12 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts Surrendered by the Scottish Government under the Scotland Act 1998 s. 64	-	-	-34,680	-34,680	-	-
Total	-	-	-34,680	-34,680	-	-

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 (FRM), 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.