

# Scotland Office and Office of the Advocate General

## Introduction

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
An increase in the grant to the Scottish Consolidated Fund	430,323,000		
<b>Total change in Non-Budget</b>	<b>430,323,000</b>		<b>430,323,000</b>
<b>Total change in Net cash requirement</b>			<b>430,323,000</b>

**Part I**

	£		
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	<b>430,323,000</b>		
<b>Net cash requirement</b>	<b>430,323,000</b>		

Supplementary amounts required in the year ending 31 March 2012 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>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	26,554,332	-	430,323	-	26,984,655	-	-	-
<i>Of which:</i>								
D Grant payable to the Scottish Consolidated Fund								
-	26,554,332	-	430,323	-	26,984,655	-	-	-
<b>Total Non-Budget spending</b>								
		-	<b>430,323</b>				-	
<b>Total for Estimate</b>								
		-	<b>430,323</b>				-	
<i>Of which:</i>								
<b>Voted expenditure</b>								
		-	430,323				-	
<b>Non-voted expenditure</b>								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
<b>Net cash requirement</b>	<b>26,562,521</b>	<b>430,323</b>	<b>26,992,844</b>

**Part II: Revised subhead detail including additional provision****£'000**

<b>Revised Plans</b>								
<b>Resources</b>						<b>Capital</b>		
<b>Gross</b>	<b>Administration</b>	<b>Net</b>	<b>Gross</b>	<b>Programme</b>	<b>Net</b>	<b>Gross</b>	<b>Income</b>	<b>Net</b>
<b>1</b>	<b>Income</b>	<b>3</b>	<b>4</b>	<b>Income</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
10,219	-2,600	7,619	537	-	537	89	-	89
<i>Of which:</i>								
A Scotland Office and Office of the Advocate General								
10,219	-2,600	7,619	-	-	-	89	-	89
B Boundary Commission for Scotland								
-	-	-	537	-	537	-	-	-
<b>Non-voted expenditure</b>								
-	-	-	1	-	1	-	-	-
<i>Of which:</i>								
C Election Expenses								
-	-	-	1	-	1	-	-	-
<b>Total Spending in DEL</b>								
<b>10,219</b>	<b>-2,600</b>	<b>7,619</b>	<b>538</b>	<b>-</b>	<b>538</b>	<b>89</b>	<b>-</b>	<b>89</b>
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-	-	26,984,655	-	26,984,655	-	-	-
<i>Of which:</i>								
D Grant payable to the Scottish Consolidated Fund								
-	-	-	26,984,655	-	26,984,655	-	-	-
<b>Total Non-Budget spending</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>26,984,655</b>	<b>-</b>	<b>26,984,655</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>								
<b>10,219</b>	<b>-2,600</b>	<b>7,619</b>	<b>26,985,193</b>	<b>-</b>	<b>26,985,193</b>	<b>89</b>	<b>-</b>	<b>89</b>
<i>Of which:</i>								
<b>Voted expenditure</b>								
10,219	-2,600	7,619	26,985,192	-	26,985,192	89	-	89
<b>Non-voted expenditure</b>								
-	-	-	1	-	1	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>26,562,489</b>	<b>430,323</b>	<b>26,992,812</b>
<b>Net Capital Requirement</b>	<b>89</b>	<b>-</b>	<b>89</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>-1</b>	<b>-</b>	<b>-1</b>
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-1	-	-1
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>26,562,521</b>	<b>430,323</b>	<b>26,992,844</b>

## Part III: Note A - Forecast Operating Cost Statement & Reconciliation Table

	£'000
	Revised Plans
Gross Administration Costs	10,219
<i>Less:</i>	
Administration DEL Income	-2,600
<b>Net Administration Costs</b>	<b>7,619</b>
Gross Programme Costs	26,985,193
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>26,985,193</b>
<b>Total Net Operating Costs</b>	<b>26,992,812</b>
<i>Of which:</i>	
Resource DEL	8,157
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	26,984,655
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the OCS	-
<i>Adjustments to remove:</i>	
Capital in the OCS	-
Grants to devolved administrations	-26,984,655
Non-Budget Consolidated Fund Extra Receipts in the OCS	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>8,157</b>
<i>Of which:</i>	
Resource DEL	8,157
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	26,984,655
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>26,992,812</b>

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

	<b>£'000</b>
	<b>Revised Plans</b>
<b>Voted Resource DEL</b>	<b>-2,600</b>
<i>Of which:</i>	
Administration	
Sale of goods and services	-2,600
<i>Of which:</i>	
Section A: Scotland Office and Office of the Advocate General	-2,600
<b>Total Voted Resource Income</b>	<b>-2,600</b>

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

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No CFER income or receipts are expected in 2011-12.



## 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:

**Principal Accounting Officer**      Alisdair McIntosh

Alisdair McIntosh 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 (FRoM), 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*.

