
Revenue and Customs Prosecutions Office†

Introduction

1. This Estimate covers the resource and cash requirement of the Revenue and Customs Prosecutions Office (RCPO). The RCPO was created in April 2005 under the Commissioners for Revenue and Customs Act 2005.
2. It covers the administrative costs, capital costs and operational costs incurred by the Revenue and Customs Prosecution Service in England and Wales.
3. Further details are contained in the Law Officers' Departmental report 2005 (Cm 6531).
4. Symbols are explained in the Introduction to this booklet.

†In the Vote on Account the functions carried out by RCPO were part of the HM Customs & Excise and the Inland Revenue. The new department was formed in April 2005 by the Commissioners for Revenue and Customs Act 2005.

Part I

	£
Request for Resource 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors	35,605,000
Total net resource requirement	35,605,000
Net cash requirement	35,605,000

Amounts required in the year ending 31 March 2006 for expenditure by the Revenue and Customs Prosecutions Office on:

RfR 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors

administration and legal costs of prosecuting cases and recovering monies from proceeds of crime by the Revenue and Customs Prosecutions Office including such costs arising from international mutual assistance, and associated non-cash items.

The **Revenue and Customs Prosecutions Office** will account for this Estimate.

	Net total	Allocated in Vote on Account†	Balance to complete
	£	£	£
RfR 1	35,605,000	16,022,000	19,583,000
Total net resource requirement	35,605,000	16,022,000	19,583,000
Net cash requirement	35,605,000	16,022,000	19,583,000

† In the Vote on Account the RCPO provision was made within HM Customs and Excise and the Inland Revenue Vote on Account. RCPO was created in April 2005 when the Commissioners for Revenue and Customs Act 2005 came into force. The former RfR 2 of HM Customs and Excise and a small proportion of the RfR 1 for the former Inland Revenue has now become RfR 1 of the RCPO and the Vote on Account provision reallocated accordingly.

Part II: Subhead detail

£'000

2005-06						2004-05 Provision	2003-04 Outturn		
Resources						Capital		Net Total Resources	Net Total Resources
Admin	Other Current	Grants	Gross Total	A in A	Net Total	Capital	Non- operating A in A		
1	2	3	4	5	6	7	8	9	10
RfR 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors									
17,202	18,405	-	35,607	2	35,605	-	-	34,366	26,358
Spending in Departmental Expenditure Limits (DEL)									
<i>Central Government spending</i>									
A Administration									
17,202	18,405	-	35,607	2	35,605	-	-	34,366	26,358
Total for Estimate:									
17,202	18,405	-	35,607	2	35,605	-	-	34,366	26,358

Part II: Resource to cash reconciliation

	£'000		
	2005-06 Provision	2004-05 Provision	2003-04 Outturn
Net Total Resources	35,605	34,366	26,358
Voted capital items			
Capital	-	-	-
Less Non-operating A-in-A	-	-	-
Total net voted capital	-	-	-
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Profit (+) / loss (-) on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Total accruals to cash adjustments	-	-	-
Excess cash to be CFERd	-	-	-
Net Cash Requirement	35,605	34,366	26,358

Forecast Operating Cost Statement

	£'000		
	2005-06 Provision	2004-05 Provision	2003-04 Outturn
Net administration costs:			
RfR 1	17,201	15,555	13,013
Net programme costs:			
RfR 1	18,404	18,811	13,345
Total net programme costs	18,404	18,811	13,345
Total Net Operating Cost	35,605	34,366	26,358
<i>of which:</i>			
Net Resource Outturn	35,605	34,366	26,358
CFERs	-	-	-
Non-voted expenditure	-	-	-

Notes to the Main Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	2005-06	2004-05	£'000
	Provision	Provision	2003-04 Outturn
Net Resource Outturn (Estimates)	35,605	34,366	26,358
<i>Adjustments to remove:</i>			
provision voted for earlier years	-	-	-
<i>Adjustments to additionally include:</i>			
non-voted expenditure in the OCS	-	-	-
Consolidated Fund Extra Receipts in the OCS	-	-	-
Other adjustments	-	-	-
Net Operating Cost (Accounts)	35,605	34,366	26,358
<i>Adjustments to remove:</i>			
capital grants to local authorities	-	-	-
capital grants financed from the Capital Modernisation Fund	-	-	-
European Union income and related adjustments	-	-	-
voted expenditure outside the budget	-	-	-
<i>Adjustments to additionally include:</i>			
other Consolidated Fund Extra Receipts	-	-	-
resource consumption of non departmental public bodies	-	-	-
unallocated resource provision	-	-	-
Other adjustments	-	-	-
Resource Budget Outturn (Budget)	35,605	34,366	26,358
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	35,605	34,366	26,358
Annually Managed Expenditure (AME)	-	-	-

Reconciliation of capital expenditure between Estimates and Budgets

	2005-06	2004-05	£'000
	Provision	Provision	2003-04 Outturn
Net Voted Capital Outturn (Estimates)	-	-	-
<i>Adjustments to remove:</i>			
gains / losses from sale of capital assets	-	-	-
<i>Adjustments to additionally include:</i>			
other Consolidated Fund Extra Receipts	-	-	-
capital spending by non-departmental public bodies	-	-	-
capital grants to local authorities	-	-	-
capital grants financed by the Capital Modernisation Fund	-	-	-
local authority credit approvals	-	-	-
capital spending by levy funded bodies	-	-	-
unallocated capital provision	-	-	-
Other adjustments	-	-	-
Capital Budget Outturn (Budget)	-	-	-
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	-	-	-
Annually Managed Expenditure (AME)	-	-	-

Part III: Extra receipts payable to the Consolidated Fund

No CFER income or receipts are expected in 2005-06. None were received in 2004-05 or 2003-04.

Notes to the Main Estimate *(continued)*

Explanation of Accounting Officer responsibilities

In accordance with Government Resources and Accounts Act 2000 the Treasury has made the following Accounting Officer appointment for the Request for Resources within this Estimate.

Request for Resources 1: David Green QC, Accounting Officer

David Green QC, as the Principal Accounting Officer (PAO) of the Revenue and Customs Prosecutions Office has personal responsibility for the proper presentation of the Revenue and Customs Prosecutions Office's resource accounts as prescribed in legislation or by the Treasury and their transmission to the Comptroller and Auditor General. The PAO as the permanent head, in addition to the responsibilities for any assigned RfR, remains in general overall charge of the Revenue and Customs Prosecutions Office.

The responsibilities of an Accounting Officer are set out in Annex 4.1 of Government Accounting. In essence these responsibilities include a personal responsibility for the propriety and regularity of the public finances for which they are answerable; for the keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; and for the efficient and effective use of all available resources. In addition, the Accounting Officer must ensure that there is a sound system of internal control to support the achievement of the Revenue and Customs Prosecutions Office's policies, aims, and objectives; and should regularly review the effectiveness of that system.

Notes to the Main Estimate *(continued)*

Analysis of appropriations in aid (A in A)

	£'000					
	2005-06 provision		2004-05 provision		2003-04 outturn	
	Operating A in A	Non- operating A in A	Operating A in A	Non- operating A in A	Operating A in A	Non- operating A in A
RfR 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors						
Income from the recovery of court costs and providing legal support and training to third parties	2	—	—	—	—	—
Total RfR 1	2*	—	—	—	—	—
<i>of which: Administration Budgets</i>	<i>1</i>	—	—	—	—	—

*Amount that may be appropriated in aid in addition to the net total arising from administration income from the recovery of court costs; for providing additional defence papers, administration of counsel fees to third parties; providing legal training.

Notes to the Main Estimate *(continued)*

Departmental Expenditure Limits and Administration Budgets

£'000

Details of 2005-06 Departmental Expenditure Limits (DEL) and Administration budget limits

	Voted*	Non-voted	Total
Resource DEL	35,605	—	35,605
<i>of which: Administration Budget</i>	<i>17,201</i>	—	<i>17,201</i>
Capital DEL**	—	—	—
Less depreciation†	—	—	—
Total DEL	35,605	—	35,605

* Excludes EU receipts included in Estimates, but excluded in Budgets.

** Capital DEL includes items treated as resource in Estimates and Accounts, but which are treated as part of Capital DEL, under stage 2 of Resource Accounting and Budgeting, as implemented in the 2002 Spending Review.

† Depreciation, which forms part of resource DEL, is excluded from total DEL since capital DEL includes capital spending and to include depreciation of those assets would lead to double counting.

Comparisons of provision sought with final provision and forecast outturn for the previous year

The total net resource sought for 2005-06 of £35,605,000 is 3.6 per cent higher than the final net provision and forecast outturn for 2004-05 of £34,366,000.

Cash which may be retained to offset expenditure

£'000

Cash which may be retained by the department to offset expenditure in the year due to its relationship with income (operating and non-operating) that has been or will be appropriated in aid:

	2005-06 provision	2004-05 provision	2003-04 outturn
	2	—	—

