

# HM Procurator General and Treasury Solicitor

## Introduction

1. This Supplementary Estimate is required for the following purposes:

Amount £

### Changes in resources

#### **RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies**

##### **Increases:**

##### Other increases

Increase in resources on subhead C1 (administration costs) to meet the cost of policy support to the Attorney General's office. This increase in resources is funded in budgetary terms by a transfer of resource DEL budgetary cover from:

i. Revenue and Customs Prosecutions Office	820,000
ii. Crown Prosecution Service	538,000
iii. Serious Fraud Office	33,000

##### **Neutral Changes:**

##### Spending offset by Appropriations in Aid

- |   |   |
|---|---|
| 1. Increase in gross administration costs spending (subhead A1) by £3,629,000 offset by a corresponding increase in Appropriations in Aid (subhead A5). | - |
| 2. Increase in gross expenditure (subhead C1) by £39,000 with a corresponding increase in Appropriations in Aid (subhead C5).                           | - |

##### Movement within RfR

Transfer of £73,000 from subhead A1 to subhead C1 to meet the cost of policy support of the Attorney General's office.	-
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**Total change in resources for RfR1 1,391,000**

**Total change in resources for Estimate 1,391,000**

### Changes in capital

##### **Neutral Changes:**

##### Movement within RfR

- |   |   |
|---|---|
| 1. Transfer of £1,500,000 capital spending from subhead B7 to subhead C7 to meet the capital cost of the support of the Attorney General's office move. | - |
| 2. Transfer of £2,400,000 from subhead B7 to subhead A7. Internal policy change to move capital from TSD other to TSD administration.                   | - |

**Total change in capital for Estimate -**

2. As a result of the above and non-cash adjustments, there is an increase in the net cash requirement of £1,391,000.

3. Symbols are explained in the Introduction to this booklet.

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**Part I**

£

<b>RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies</b>	<b>1,391,000</b>
Total additional net resource requirement	1,391,000
<b>Additional net cash requirement</b>	<b>1,391,000</b>

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SUPPLEMENTARY amounts required in the year ending 31 March 2007 for expenditure by the HM Procurator General and Treasury Solicitor's Department, the Treasury Solicitor's Department Agency, the Legal Secretariat to the Law Officers and HM Crown Prosecution Service Inspectorate on:

**RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies**

Administration, costs and fees for legal and related services, residual matters following the closure of the Government Property Lawyers Agency and associated non-cash items.

The **Treasury Solicitor** will account for this Estimate.

## Part II: Changes proposed

Resources	Present Net Provision	Change in Gross Provision	Change in A in A	Change in Net Provision	£'000
					New Net Provision
<b>RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies</b>					
<b>Spending in Departmental Expenditure Limits (DEL)</b>					
RfR 1 - A TSD administration	2,781	3,556	3,629	-73	2,708
RfR 1 - C LSLO administration	3,720	1,503	39	1,464	5,184
<b>Total RfR 1</b>		<b>5,059</b>	<b>3,668</b>	<b>1,391</b>	
<b>Total Changes to RfRs</b>		<b>5,059</b>	<b>3,668</b>	<b>1,391</b>	

Capital and Cash	Present Provision	Change in Provision	£000
			New Provision
Total Capital Expenditure	4,000	-	4,000
Non-Operating A in A	-	-	-
<b>Net cash requirement</b>	<b>16,519</b>	<b>1,391</b>	<b>17,910</b>

**Part II: Revised subhead detail including additional provision**

Resources						Capital		£'000
1	2	3	4	5	6	7	8	
Admin	Other current	Grants	Gross Total	A in A	Net Total	Capital	Non-operating A in A	
<b>RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies</b>								
70,031	33,697	-	103,728	89,168	14,560	4,000	-	
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<i>Central Government spending</i>								
A TSD administration								
60,837	-	-	60,837	58,129	2,708	2,400	-	
B TSD other								
-	-	-	-	-	-	-	-	
C LSLO administration								
5,223	-	-	5,223	39	5,184	1,600	-	
D Operational costs								
-	33,697	-	33,697	31,000	2,697	-	-	
E CPSI administration								
3,971	-	-	3,971	-	3,971	-	-	
<b>Total for Estimate:</b>								
70,031	33,697	-	103,728	89,168	14,560	4,000	-	

## Part II: Resource to cash reconciliation

	<u>Present</u>	Increase (+)/ Decrease (-)	<u>Revised</u>
			£'000
<b>Net Resource Requirement</b>	<b>13,169</b>	<b>1,391</b>	<b>14,560</b>
<b>Voted capital items</b>			
Capital	4,000	-	4,000
<i>Less:</i> Non-operating A in A	-	-	-
<b>Total net voted capital</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>
<b>Accruals to cash adjustment</b>			
Adjustments to remove non-cash items:			
Cost of Capital charges	-300	-	-300
Depreciation	-1,600	-	-1,600
New provisions and adjustments to previous provisions	-	-	-
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-100	-	-100
Increase(+)/decrease (-) in stock	700	-	700
Increase(+)/decrease (-) in debtors	600	-	600
Increase(-)/decrease (+) in creditors	-450	-	-450
Use of provisions	500	-	500
<b>Total accruals to cash adjustments</b>	<b>-650</b>	<b>-</b>	<b>-650</b>
<b>Excess cash to be CFERd</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash Requirement</b>	<b>16,519</b>	<b>1,391</b>	<b>17,910</b>

## Part III: Extra receipts payable to the Consolidated Fund

As in existing provision

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## Forecast Operating Cost Statement

	£'000
	2006-07 provision
<b>Net Administration Costs</b>	
RfR1	11,863
<b>Total Net Administration Costs</b>	<b>11,863</b>
<b>Net Programme Costs</b>	
RfR1	2,697
<b>Total Net Programme costs</b>	<b>2,697</b>
<b>Total Net Operating Cost</b>	<b>14,560</b>
<i>of which:</i>	
<b>Net Resource Requirement</b>	<b>14,560</b>
Non-voted expenditure	-
Consolidated Fund Extra Receipts	-
<b>Resource Budget</b>	<b>14,560</b>

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## Notes to the Estimate

### Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000
	2006-07 Provision
<b>Net Resource Requirement (Estimates)</b>	<b>14,560</b>
<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	-
<b>Net Operating Costs (Accounts)</b>	<b>14,560</b>
<i>Adjustments to remove:</i>	
capital grants	-
European Union income related to capital grants	-
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	-
<b>Resource Budget (Budget)</b>	<b>14,560</b>
<i>of which:</i>	
Departmental Expenditure Limit (DEL)	14,560
Annually Managed Expenditure (AME)	-

### Reconciliation of capital expenditure between Estimates and Budgets

	£'000
	2006-07 Provision
<b>Net Voted Capital (Estimates)</b>	<b>4,000</b>
<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	-
European Union income related to capital grants	-
supported capital expenditure (revenue)	-
capital spending by levy funded bodies	-
unallocated capital provision	-
Other adjustments	-
<b>Capital Budget (Budget)</b>	<b>4,000</b>
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	4,000
Annually Managed Expenditure (AME)	-

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## Notes to the Estimate (*continued*)

### Explanation of Accounting Officer responsibilities

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

**Request for Resources 1**                      Paul Jenkins, QC

Paul Jenkins, QC as the Accounting Officer of the HM Procurator General and Treasury Solicitor has personal responsibility for the proper presentation of the department's resource accounts as prescribed in legislation, or by the Treasury, and their transmission to the Comptroller and Auditor General. The AO as the permanent head, remains in general overall charge of the HM Procurator General and Treasury Solicitor.

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 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 the available resources. In addition, the Accounting Officer must ensure that there is a sound system of internal control to support the achievement of the organisation's policies, aims and objectives and should regularly review the effectiveness of that system.

## Notes to the Estimate (*continued*)

### Analysis of operating appropriations in aid (A in A)

	£'000
	<u>2006-07 Provision</u>
<b>RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies</b>	
<b>Administration</b>	<b>58,168</b>
<i>of which:</i>	
Sale of goods and services	58,168
<b>Programme</b>	<b>31,000</b>
<i>of which:</i>	
Sale of goods and services	31,000
<b>Total RfR1</b>	<b>89,168 †</b>
† Amount that may be applied as appropriations in aid in addition to the net total, arising from: recovery of costs from other government departments including costs recovered through legal and administrative services provided, charges for Bona Vacantia work, recovery of costs for tenants in jointly occupied buildings, utilisation of provisions, income in relation to GLS operations, subscription charges, photocopying charges and European fast streamers.	
<b>Total Operating A in A</b>	<b>89,168</b>

## Notes to the Estimate (*continued*)

### Departmental Expenditure Limits and Administration Budgets

	Change		New DEL		£'000
	Voted	Non-voted	Voted	Non-voted	Total
Resource DEL	1,391	-	14,560	-	14,560
<i>of which:</i>					
Administration budget*	1,391	-	11,863	-	11,863
Near-cash in RDEL	1,391	-	12,560	500	13,060
Capital**	-	-	4,000	-	4,000
Less Depreciation†	-	-	-1,600	-	-1,600
Total	1,391	-	16,960	-	16,960

\* The total of 'Administration budget' and 'Near-cash in Resource DEL' figures may well be greater than total resource DEL, due to the definitions overlapping.

\*\*Capital DEL includes items treated as resource in Estimates and accounts but which are treated as Capital DEL in budgets.

†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.

### 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

89,168