

HM Procurator General and Treasury Solicitor

Introduction

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

		Amount (£)	
		<u>Increases</u>	<u>Reductions</u>
<u>Changes in resources</u>			
RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies			
<u>Section</u>	<u>Reason for change</u>		
<u>Changes related to movements in budgets</u>			
<u>Take up of DEL End-Year Flexibility</u>			
Section B	Take up of administration costs resource EYF (near-cash) to meet the cost of policy support to the Attorney General's office and accommodation. In budgetary terms, RDEL EYF entitlement transferred from the Revenue and Customs Prosecutions Office.	800,000	-
Section B	Take up of administration costs resource EYF (non-cash) to meet the cost of policy support to the Attorney General's office and accommodation.	150,000	-
<u>Other changes</u>			
<u>Changes in operating appropriations-in-aid (fully offset by changes in spending)</u>			
Section A	Increase in administration spending offset by additional income from fees for legal and related services.	3,000,000	-3,000,000
		<u>Total</u>	
Total change in resources for RfR1		3,950,000	-3,000,000
			950,000
Total change in resources for Estimate			950,000

2. As a result of the above and non-cash adjustments, there is an increase in the net cash requirement of £800,000.

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

HM Procurator General and Treasury Solicitor

Part I

£

RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies	950,000
Total additional net resource requirement	950,000
Additional net cash requirement	800,000

SUPPLEMENTARY amounts required in the year ending 31 March 2008 for expenditure by the HM Procurator General and Treasury Solicitor on:

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

Expenditure by the HM Procurator General and Treasury Solicitor's Department comprising the Treasury Solicitor's Department Agency, the Attorney General's Office and HM Crown Prosecution Service Inspectorate on 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 **HM Procurator General and Treasury Solicitor** will account for this Estimate.

Part II: Changes proposed

Resources	£'000				
	Present Net Provision	Change in Gross Provision	Change in A in A	Change in Net Provision	New Net Provision
RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies					
Spending in Departmental Expenditure Limits (DEL)					
<i>Central Government spending</i>					
RfR1 - A TSD Administration	2,827	3,000	3,000	-	2,827
RfR1 - B AGO Administration	5,971	950	-	950	6,921
Total RfR 1		3,950	3,000	950	
Total Changes to RfRs		3,950	3,000	950	

	£000		
	Present Provision	Change in Provision	New Provision
Capital and Cash			
Total Capital Expenditure	4,000	-	4,000
Non-Operating A in A	-	-	-
Net cash requirement	17,354	800	18,154

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	
RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies								
77,349	34,697	-	112,046	95,630	16,416	4,000	-	
Spending in Departmental Expenditure Limits (DEL)								
<i>Central Government spending</i>								
A TSD Administration								
66,457	-	-	66,457	63,630	2,827	3,900	-	
B AGO Administration								
6,921	-	-	6,921	-	6,921	100	-	
C Operational costs								
-	34,697	-	34,697	32,000	2,697	-	-	
D CPSI Administration								
3,971	-	-	3,971	-	3,971	-	-	
Total for Estimate:								
77,349	34,697	-	112,046	95,630	16,416	4,000	-	

Part II: Resource to cash reconciliation

	<u>Present</u>	<u>Increase (+) Decrease (-)</u>	<u>£'000</u> <u>Revised</u>
Net Resource Requirement	15,466	950	16,416
Voted capital items			
Capital	4,000	-	4,000
<i>Less:</i> Non-operating A in A	-	-	-
Total net voted capital	4,000	-	4,000
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	-353	-30	-383
Depreciation	-2,409	-120	-2,529
New provisions and adjustments to previous provisions	-	-	-
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-	-	-
Increase(+)/decrease (-) in stock	300	-	300
Increase(+)/decrease (-) in debtors	100	-	100
Increase(-)/decrease (+) in creditors	250	-	250
Use of provisions	-	-	-
Total accruals to cash adjustments	-2,112	-150	-2,262
Excess cash to be CFERd	-	-	-
Net Cash Requirement	17,354	800	18,154

Part III: Extra receipts payable to the Consolidated Fund

As in existing provision

Forecast Operating Cost Statement

	£'000
	2007-08 provision
Net Administration Costs	
RfR1	13,719
Total Net Administration Costs	13,719
Net Programme Costs	
RfR1	2,697
Non-voted	-
Total Net Programme costs	2,697
Total Net Operating Cost	16,416
<i>of which:</i>	
Net Resource Requirement	16,416
Non-voted expenditure	-
Consolidated Fund Extra Receipts	-
Resource Budget	17,616

Notes to the Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000
	2007-08 Provision
Net Resource Requirement (Estimates)	16,416
<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 Costs (Accounts)	16,416
<i>Adjustments to remove:</i>	
Gains/losses from sale of capital assets	-
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	1,200
Other adjustments	-
Resource Budget (Budget)	17,616
<i>of which:</i>	
Departmental Expenditure Limit (DEL)	17,616
Annually Managed Expenditure (AME)	-

Reconciliation of capital expenditure between Estimates and Budgets

	£'000
	2007-08 Provision
Net Voted Capital (Estimates)	4,000
<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	-
Capital Budget (Budget)	4,000
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	4,000
Annually Managed Expenditure (AME)	-

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

Paul Jenkins 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 chapter 3 of Managing Public Money. 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

2007-08

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

Administration	63,630
<i>of which:</i>	
Sale of goods and services	63,630
Programme	32,000
<i>of which:</i>	
Sale of goods and services	32,000
Total RfR1	95,630 †

† Amount that may be applied as operating 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.

Total Operating A in A	95,630
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Notes to the Estimate (*continued*)

Departmental Expenditure Limits and Administration Budgets

	Change		New DEL		£'000
	Voted	Non-voted	Voted	Non-voted	Total
Resource DEL	950	1,200	16,416	1,200	17,616
<i>of which: †</i>					
<i>Administration budget</i>	950	-	13,719	-	13,719
<i>Near-cash in RDEL</i>	800	-	13,504	-	13,504
Capital DEL ††	-	-	4,000	-	4,000
Less Depreciation †††	-120	-	-2,529	-	-2,529
Total DEL	830	1,200	17,887	1,200	19,087

† 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	95,630