

Revenue and Customs Prosecutions Office

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: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors			
<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 A	Additional administration, near-cash spending to fund increased activity on Asset Recovery.	2,400,000	-
Section A	Additional administration, non-cash spending to depreciate refurbishment and IT establishment costs.	600,000	-
	<u>Transfers of budgetary cover to/from other government departments</u>		
Section A	Reduction in administration, near-cash spending to facilitate a reallocation of resource DEL to the Treasury Solicitor's Department to fund administration of the Attorney General's Office. The transfer of budgetary cover was announced and taken up by the Treasury Solicitor's Department in the winter round. The reduction in resources in this Supplementary Estimate reflects this previously stated underspend.	-	-317,000
	<u>Changes in operating appropriations-in-aid (not offset by changes in spending)</u>		
Section A	Increase in forecast receipts (programme) not fully offset by spending. Reduction in programme spending used to fund additional administration spending.	1,642,000	-2,142,000
	<u>Other changes</u>		
	<u>Changes in operating appropriations-in-aid (fully offset by changes in spending)</u>		
Section A	Increase in forecast receipts (administration)	1,349,000	-1,349,000
		<u>Total</u>	
Total change in resources for RfR1		<u>5,991,000</u>	<u>-3,808,000</u>
Total change in resources for Estimate			2,183,000

Introduction (*continued*)

Changes in Capital

<u>Section</u>	<u>Reason for change</u>	<u>Increases</u>	<u>Reductions</u>
<u>Changes related to movements in budgets</u>			
<u>Take up of DEL End Year Flexibility</u>			
Section A	Take up of capital EYF to cover the establishment costs for the RCPO IT project (majority of refurbishment costs are to be capitalised).	800,000	-
<u>Transfers of budgetary cover to/from other government departments</u>			
Section A	Increase to cover establishment costs for the RCPO IT project (majority of refurbishment costs are to be capitalised) funded in budgetary terms by a reallocation of capital DEL from Treasury Solicitor's Department.	1,000,000	-
		<u>Total</u>	<u>-</u>
		Total change in capital for Estimate	1,800,000

- As a result of the above and non-cash adjustments, there is an increase in the net cash requirement of £3,383,000.
- Symbols are explained in the Introduction to this booklet.

Revenue and Customs Prosecutions Office

Part I

£

RfR 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors	2,183,000
Total additional net resource requirement	2,183,000
Additional net cash requirement	3,383,000

SUPPLEMENTARY amounts required in the year ending 31 March 2008 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 by the Revenue and Customs Prosecutions Office and associated non-cash items.

The **Revenue and Customs Prosecutions Office** 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: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors					
Spending in Departmental Expenditure Limits (DEL)					
<i>Central Government spending</i>					
RfR 1 - A Administration	36,726	5,674	3,491	2,183	38,909
Total RfR 1		5,674	3,491	2,183	
Total Changes to RfRs		5,674	3,491	2,183	

	£000		
	Present Provision	Change in Provision	New Provision
Capital and Cash			
Total Capital Expenditure	-	1,800	1,800
Non-Operating A in A	-	-	-
Net cash requirement	36,726	3,383	40,109

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: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors								
22,286	20,173	-	42,459	3,550	38,909	1,800	-	
Spending in Departmental Expenditure Limits (DEL)								
<i>Central Government spending</i>								
A Administration								
22,286	20,173	-	42,459	3,550	38,909	1,800	-	
Total for Estimate:								
22,286	20,173	-	42,459	3,550	38,909	1,800	-	

Part II: Resource to cash reconciliation

	<u>Present</u>	<u>Increase (+) Decrease (-)</u>	£'000 <u>Revised</u>
Net Resource Requirement	36,726	2,183	38,909
Voted capital items			
Capital	-	1,800	1,800
<i>Less:</i> Non-operating A in A	-	-	-
Total net voted capital	-	1,800	1,800
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	-	-	-
Depreciation	-	-600	-600
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	-	-600	-600
Excess cash to be CFERd	-	-	-
Net Cash Requirement	36,726	3,383	40,109

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	20,936
Total Net Administration Costs	20,936
Net Programme Costs	
RfR1	17,973
Non-voted	-
Total Net Programme costs	17,973
Total Net Operating Cost	38,909
<i>of which:</i>	
Net Resource Requirement	38,909
Non-voted expenditure	-
Consolidated Fund Extra Receipts	-
Resource Budget	38,909

Notes to the Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000
	2007-08 Provision
Net Resource Requirement (Estimates)	38,909
<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)	38,909
<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	-
Other adjustments	-
Resource Budget (Budget)	38,909
<i>of which:</i>	
Departmental Expenditure Limit (DEL)	38,909
Annually Managed Expenditure (AME)	-

Reconciliation of capital expenditure between Estimates and Budgets

	£'000
	2007-08 Provision
Net Voted Capital (Estimates)	1,800
<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)	1,800
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	1,800
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 David Green, QC

David Green, QC as the Accounting Officer of the Revenue and Customs Prosecutions Office 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 Revenue and Customs Prosecutions Office.

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

Administration	1,350
<i>of which:</i>	
Recovery of assets under provisions of the Incentivisation Scheme.	1,350
Programme	2,200
<i>of which:</i>	
Recovery of court costs	200
Recovery of assets under provisions of the Incentivisation Scheme.	2,000
Total RfR1	3,550 †

† Amount that may be applied as operating appropriations 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; from the recovery of assets under provisions of the Incentivisation Scheme.

Total Operating A in A	3,550
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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	2,183	-	38,909	-	38,909
<i>of which: †</i>					
<i>Administration budget</i>	2,683	-	20,936	-	20,936
<i>Near-cash in RDEL</i>	1,583	-	38,309	-	38,309
Capital DEL ††	1,800	-	1,800	-	1,800
Less Depreciation †††	-600	-	-600	-	-600
Total DEL	3,383	-	40,109	-	40,109

† 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	3,550

