

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:

Increase in Resources

- | | | |
|----|---|---------|
| 1. | Subhead C1 to meet cost of policy support to the Attorney General's office.
To provide additional administration resources to help fund the Legal Secretariat to the Law Officers (LSLO). This reflects the reallocation of resource DEL budgetary cover, within the Attorney General's resource DEL, from the Crown Prosecution Service to HM Procurator General & Treasury Solicitor. | 415,000 |
| 2. | Subhead C1 to meet the cost of policy support to the Attorney General's office
To provide additional administration resources to help fund the Legal Secretariat to the Law Officers (LSLO). This reflects the reallocation of resource DEL budgetary cover, within the Attorney General's resource DEL, from the Revenue and Customs Prosecutions Office to HM Procurator General & Treasury Solicitor. | 16,000 |

Neutral Changes:

Spending offset by Appropriations in Aid

- | | | |
|----|---|---|
| 1. | Increase in gross expenditure (subhead A1) by £15,868,000 with a corresponding increase in Appropriations in Aid (subhead A5) | - |
|----|---|---|

Movement of provision within RfR

- | | | |
|----|--|---|
| 1. | Transfer of £61,000 from subhead A1 to subhead C1 to meet the cost of policy support of the Attorney General's office | - |
| 2. | Transfer depreciation charges of £917,000 from subheads A2, C2 and E2 (other current) to A1, C1 and E1 (administration). | - |

Total change in resources for RfR1 431,000

Changes in capital

Take up of approved End Year Flexibility

- | | | |
|----|---|---------|
| 1. | Increase subhead B7 to meet an increase in TSD capital expenditure. | 680,000 |
| 2. | Increase subhead C7 to meet an increase in LSLO capital expenditure | 70,000 |

Total change in capital for Estimate 750,000

2. As a result of the above and non-cash adjustments, there is an increase in the net cash requirement of £1,181,000.

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

Part I

£

RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies	431,000
Total additional net resource requirement	431,000
Additional net cash requirement	1,181,000

SUPPLEMENTARY amounts required in the year ending 31 March 2006 for expenditure by 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	£'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)					
RfR 1 - A TSD Administration	3,386	15,807	15,868	-61	3,325
RfR 1 - C LSLO Administration	3,720	492	-	492	4,212
Total RfR 1		16,299	15,868	431	

Capital and Cash	£000		
	Present Provision	Change in Provision	New Provision
Total Capital Expenditure	4,000	750	4,750
Non-Operating A in A	-	-	-
Net cash requirement	15,356	1,181	16,537

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							
63,489	39,900	-	103,389	89,184	14,205	4,750	-
Spending in Departmental Expenditure Limits (DEL)							
<i>Central Government spending</i>							
A TSD Administration							
55,306	-	-	55,306	51,981	3,325	-	-
B TSD Other							
-	-	-	-	-	-	4,650	-
C LSLO Administration							
4,212	-	-	4,212	-	4,212	100	-
D Operational Costs							
-	39,900	-	39,900	37,203	2,697	-	-
E CPSI Administration							
3,971	-	-	3,971	-	3,971	-	-
Total for Estimate:							
63,489	39,900	-	103,389	89,184	14,205	4,750	-

Part II: Resource to cash reconciliation

	<u>Present</u>	<u>Increase (+)/ Decrease (-)</u>	£'000
			<u>Revised</u>
Net total Resources	13,774	431	14,205
Voted capital items			
Capital expenditure	4,000	750	4,750
<i>Less: non-operating A in A</i>	<u>-</u>	<u>-</u>	<u>-</u>
Total net voted capital	4,000	750	4,750
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	-1,982	1,382	-600
Depreciation	-917	-583	-1,500
New provisions and adjustments to previous provisions	-	-600	-600
Profit/loss on sale of assets	-		-
Prior period adjustments	-		-
Other non-cash items	-100	-	-100
Increase(+)/decrease (-) in stock	-1,000	1,200	200
Increase(+)/decrease (-) in debtors	500	200	700
Increase(-)/decrease (+) in creditors	1,020	-1,920	-900
Use of provisions	<u>61</u>	<u>321</u>	<u>382</u>
Total accruals to cash adjustments	-2,418	-	-2,418
Excess cash to be CFERd	-	-	-
Net cash requirement	15,356	1,181	16,537

Part III: Extra receipts payable to the Consolidated Fund

In addition to Appropriations in aid, the following income and receipts relate to the department and is payable to the Consolidated Fund (cash receipts being shown in italics):

	<u>Present provision</u>		<u>New provision</u>	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as A in A	-	-	485	485
Non-operating income not classified as A in A	-	-		
Other amounts collectable on behalf of the Consolidated Fund	-	-	-	-
Excess receipts to be surrendered to the Consolidated Fund	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>485</u>	<u>485</u>

Forecast Operating Cost Statement

		£'000
		2005-06 provision
Net Administration Costs		
RfR 1	<u>11,023</u>	
Total Net Administration Costs		11,023
Net Programme Costs		
RfR 1	<u>2,697</u>	
Total Net Programme costs		2,697
Total Net Operating Cost		13,720
<i>of which:</i>		
Net Resource Outturn		14,205
CFERs		-485
Non-voted expenditure		-
Resource Budget Outturn		14,205

Notes to the Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000
	2005-06 Provision
Net Resource Outturn (Estimates)	14,205
<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 (CFERS) in the OCS	-485
Other adjustments	-
Net Operating Costs (Accounts)	13,720
<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	485
resource consumption of non departmental public bodies	-
unallocated resource provision	-
Other adjustments	-
Resource Budget Outturn (Budget)	14,205
<i>of which:</i>	
Departmental Expenditure Limit (DEL)	14,205
Annually Managed Expenditure (AME)	-

Reconciliation of capital expenditure between Estimates and Budgets

	£'000
	2005-06 Provision
Net Voted Capital Outturn (Estimates)	4,750
<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)	4,750
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	4,750
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

Dame Juliet Wheldon, DCB, QC

Dame Juliet Wheldon, as the Principal Accounting Officer (PAO) of the HM Procurator General and Treasury Solicitor has personal responsibility for the proper presentation of the HM Procurator General and Treasury Solicitor'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 the assigned RfR, remains in general overall charge of the HM Procurator General and Treasury Solicitor's Department.

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 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 HM Procurator General and Treasury Solicitor's aims and objectives; and should regularly review the effectiveness of that system.

Notes to the Estimate (*continued*)

Analysis of appropriations in aid (A in A)

	£'000	
	2005-06 Provision	
	Operating A in A	Non operating A in A
RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies		
Income from time charges, Crown Nominee Accounts in respect of Bona Vacantia and other miscellaneous income (eg tenant income, subscriptions, charges for provision of shared services, and photocopying charges)	51,981	-
Income from Disbursement charges	37,203	-
Total RfR 1	89,184 *	-
<i>of which: Administration budgets</i>	<i>51,981</i>	-

*Amount that may be applied as appropriations in aid in addition to the net total, arising from legal and administrative services provided, charges for bona vacantia work, recovery of costs for tenants in jointly occupied buildings and European Fast streamers.

Notes to the Estimate (*continued*)

Departmental Expenditure Limits and Administration Budgets

As announced to the House of Commons, the HM Procurator General and Treasury Solicitor's Departmental Expenditure Limit will change as follows:

	Change	New DEL		£'000
		Voted	Non-voted	Total
Resource	431	14,205	-	14,205
<i>of which : Administration Budget</i>	<i>1,348</i>	<i>11,569</i>	-	<i>11,569</i>
Capital	750	4,750	-	4,750
Depreciation*	-583	-1,500	-	-1,500
Total	598	17,455	-	17,455

**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	89,184
