
Revenue and Customs Prosecutions Office

Introduction

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

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

Increases:

Transfers from other government departments

1. Machinery of government transfer from HM Revenue and Customs to RfR1 totalling £2,330,000 (£2,280,000 resources and £50,000 capital), comprising:

(i) £2,211,000 net administration resource (subhead A1) and £69,000 net resource (subhead A2)

To meet residual baseline funding requirements in respect of the prosecution activities transferred to the new Department upon its creation. £147,000 of this sum is non-cash resource, to depreciate assets transferred with the function.

(ii) £50,000 Capital (subhead A7)

To cover need for additional furniture, fixtures and fittings to meet security requirements identified in the Gower Hammond Review.

Neutral changes:

Increased spending offset by income

1. £20,000 resources (subhead A2) offset by a corresponding increase in appropriations-in-aid (subhead A5) received in the course of business by the Asset Forfeiture Unit.
2. £37,000 resources (subhead A2) offset by a corresponding increase in appropriations in aid (subhead A5). Machinery of government transfer from HM Revenue and Customs to meet residual baseline funding arrangements.

2. As a result of these changes there is an increase in the net cash requirement of £2,183,000.
3. Symbols are explained in the Introduction to this booklet.

Part I

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RfR 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors	†	2,280,000
Total additional net resource requirement		2,280,000
Additional net cash requirement	†	2,183,000

SUPPLEMENTARY 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.

† The Revenue and Customs Prosecution Office (RCPO) was created in April 2005, together with HM Revenue and Customs. Together they replaced HM Customs and Excise and the Inland Revenue. Further changes relating to this machinery of government transfer are (i) the net resource requirement (RfR1) is increased by £2,280,000 and operating appropriations in aid are increased by £37,000; (ii) the net cash requirement is increased by £2,183,000.

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)					
RfR 1 - A Administration	35,605	2,337	57	2,280	37,885
Total RfR 1		2,337	57	2,280	
Total Changes to RfRs		2,337	57	2,280	

Capital and Cash	£000		
	Present Provision	Change in Provision	New Provision
Total Capital Expenditure	-	50	50
Non-Operating A in A	-	-	-
Net cash requirement	35,605	2,183	37,788

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								
19,413	18,531	-	37,944	59	37,885	50	-	
Spending in Departmental Expenditure Limits (DEL)								
<i>Central Government spending</i>								
A Administration								
19,413	18,531	-	37,944	59	37,885	50	-	
Total for Estimate:								
19,413	18,531	-	37,944	59	37,885	50	-	

Part II: Resource to cash reconciliation

	<u>Present</u>	<u>Increase (+)/ Decrease (-)</u>	<u>£'000</u> <u>Revised</u>
Net total Resources	35,605	2,280	37,885
Voted capital items			
Capital expenditure	-	50	50
<i>Less:</i> non-operating A in A	-	-	-
Total net voted capital	-	50	50
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	-	-	-
Depreciation	-	-147	-147
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	-	-147	-147
Excess cash to be CFERd	-	-	-
Net cash requirement	35,605	2,183	37,788

Part III: Extra receipts payable to the Consolidated Fund

As in existing provision

Forecast Operating Cost Statement

		£'000
		2005-06 provision
Net Administration Costs		
RfR 1	19,412	
Total Net Administration Costs		19,412
Net Programme Costs		
RfR 1	18,473	
Total Net Programme costs		18,473
Total Net Operating Cost		37,885
<i>of which:</i>		
Net Resource Outturn		37,885
CFERs		-
Non-voted expenditure		-
Resource Budget Outturn		37,885

Notes to the Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000
	2005-06 Provision
Net Resource Outturn (Estimates)	37,885
<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	-
Other adjustments	-
Net Operating Costs (Accounts)	37,885
<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)	37,885
<i>of which:</i>	
Departmental Expenditure Limit (DEL)	37,885
Annually Managed Expenditure (AME)	-

Reconciliation of capital expenditure between Estimates and Budgets

	£'000
	2005-06 Provision
Net Voted Capital Outturn (Estimates)	50
<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)	50
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	50
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, 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 Estimate (*continued*)

Analysis of appropriations in aid (A in A)

	£'000	
	2005-06 Provision	Non operating
	Operating A in A	operating A in A
RfR 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors		
Charges for financial investigators courses	59	-
Total RfR 1	59 *	-
*Amount that may be appropriated in aid in addition to the net total arising from income from the recovery of court costs; for providing additional defence papers; administration of counsel fees to third parties; providing legal training.		
Total A in A	59	-
<i>of which: Administration budgets</i>	<i>1</i>	<i>-</i>

Notes to the Estimate (*continued*)

Departmental Expenditure Limits and Administration Budgets

As announced to the House of Commons, Revenue and Customs Prosecutions Office's Departmental Expenditure Limit will change as follows:

	Change	New DEL		£'000
		Voted	Non-voted	Total
Resource	2,280	37,885	-	37,885
<i>of which :Administration Budget</i>	2,211	19,412	-	19,412
Capital	50	50	-	50
Depreciation*	-147	-147	-	-147
Total	2,183	37,788	-	37,788

*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

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