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# Revenue and Customs Prosecutions Office

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## Introduction

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

**Amount £**

### Changes in resources

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

##### **Increases:**

##### Token increase

A net token increase in resources. This reflects additional resources of £1,943,000 (subhead A2) offset by an increase in appropriations-in-aid (subhead A5) of £1,942,000 received in the course of business by the Asset Forfeiture Division. 1,000

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

##### Increased spending offset by income

Additional resources of £1,499,000 (administration costs - subhead A1) offset by a corresponding increase in appropriations-in-aid (subhead A5) received in the course of business by the Asset Forfeiture Division. -

**Total change in resources for RfR1                    1,000**

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

2. As a result of the above and non-cash adjustments, there is a change in the net cash requirement of £6,327,000.
3. Symbols are explained in the Introduction to this booklet.

**Part I**

£

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

<b>Prosecutors</b>	<b>1,000</b>
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Total additional net resource requirement	1,000
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<b>Additional net cash requirement</b>	†	<b>6,327,000</b>
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SUPPLEMENTARY amounts required in the year ending 31 March 2007 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.

† £3,000,000 has been advanced from the Contingencies Fund to provide for a deficient net cash requirement. A corresponding amount is required to enable repayment to be made to the Fund. There are no implications for resources supporting the services provided for in the 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: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors</b>					
<b>Spending in Departmental Expenditure Limits (DEL)</b>					
RfR 1 - A Administration	37,186	3,442	3,441	1	37,187
<b>Total RfR 1</b>		<b>3,442</b>	<b>3,441</b>	<b>1</b>	
<b>Total Changes to RfRs</b>		<b>3,442</b>	<b>3,441</b>	<b>1</b>	

Capital and Cash	Present Provision	Change in Provision	£000
			New Provision
Total Capital Expenditure	-	-	-
Non-Operating A in A	-	-	-
<b>Net cash requirement</b>	<b>37,186</b>	<b>6,327</b>	<b>43,513</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: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors</b>								
20,213	20,474	-	40,687	3,500	37,187	-	-	
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<i>Central Government spending</i>								
A Administration								
20,213	20,474	-	40,687	3,500	37,187	-	-	
<b>Total for Estimate:</b>								
20,213	20,474	-	40,687	3,500	37,187	-	-	

## Part II: Resource to cash reconciliation

	<u>Present</u>	<u>Increase (+)/ Decrease (-)</u>	<u>Revised</u>
			£'000
<b>Net Resource Requirement</b>	<b>37,186</b>	<b>1</b>	<b>37,187</b>
<b>Voted capital items</b>			
Capital	-	-	-
<i>Less:</i> Non-operating A in A	-	-	-
<b>Total net voted capital</b>	-	-	-
<b>Accruals to cash adjustment</b>			
Adjustments to remove non-cash items:			
Cost of Capital charges	-	-	-
Depreciation	-	-	-
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	-	6,326	6,326
Use of provisions	-	-	-
<b>Total accruals to cash adjustments</b>	-	<b>6,326</b>	<b>6,326</b>
<b>Excess cash to be CFERd</b>	-	-	-
<b>Net Cash Requirement</b>	<b>37,186</b>	<b>6,327</b>	<b>43,513</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	17,893
<b>Total Net Administration Costs</b>	<b>17,893</b>
<b>Net Programme Costs</b>	
RfR1	18,474
<b>Total Net Programme costs</b>	<b>18,474</b>
<b>Total Net Operating Cost</b>	<b>36,367</b>
<i>of which:</i>	
<b>Net Resource Requirement</b>	<b>37,187</b>
Non-voted expenditure	-
Consolidated Fund Extra Receipts	-
<b>Resource Budget</b>	<b>36,367</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>37,187</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	-
Reduction to reflect underspending	-820
<b>Net Operating Costs (Accounts)</b>	<b>36,367</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>36,367</b>
<i>of which:</i>	
Departmental Expenditure Limit (DEL)	36,367
Annually Managed Expenditure (AME)	-

### Reconciliation of capital expenditure between Estimates and Budgets

	£'000
	2006-07 Provision
<b>Net Voted Capital (Estimates)</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>	-
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	-
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 Request 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 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
	2006-07 Provision
<b>RfR 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors</b>	
<b>Administration</b>	<b>1,500</b>
<i>of which:</i>	
Sale of goods and services	1,500
<b>Programme</b>	<b>2,000</b>
<i>of which:</i>	
Sale of goods and services	100
Recovery of assets under provisions of the Incentivisation Scheme	1,900
<b>Total RfR1</b>	<b>3,500 †</b>
† Amount that may be applied as 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.	
<b>Total Operating A in A</b>	<b>3,500</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	-819	-	36,367	-	36,367
<i>of which:</i>					
<i>Administration budget*</i>	-820	-	17,893	-	17,893
<i>Near-cash in RDEL</i>	-819	-	36,367	-	36,367
Capital**	-	-	-	-	-
Less Depreciation†	-	-	-	-	-
Total	-819	-	36,367	-	36,367

\*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

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	<b>£'000</b>
	<b>3,500</b>