

# Revenue and Customs Prosecutions Office

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## Introduction

1. This Estimate covers the resource and cash requirement of the Revenue and Customs Prosecutions Office (RCPO). The RCPO was created in April 2005 under the Commissioners for Revenue and Customs Act 2005.
2. It covers the administrative costs and operational costs incurred by the Revenue and Customs Prosecutions Office in England and Wales.
3. Further details are contained in the Law Officers' Departmental Report 2007 (Cm 7114).
4. Symbols are explained in the Introduction to this booklet.

# Revenue and Customs Prosecutions Office

## Part I

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<b>Request for Resources 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors</b>	<b>36,726,000</b>
<b>Total net resource requirement</b>	<b>36,726,000</b>
<b>Net cash requirement</b>	<b>36,726,000</b>

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.

	Net total	Allocated in Vote on Account	Balance to complete
<b>RfR 1</b>	<b>36,726,000</b>	<b>16,734,000</b>	<b>19,992,000</b>
<b>Total net resource requirement</b>	<b>36,726,000</b>	<b>16,734,000</b>	<b>19,992,000</b>
<b>Net cash requirement</b>	<b>36,726,000</b>	<b>16,734,000</b>	<b>19,992,000</b>

**Part II: Subhead detail**

										<b>£'000</b>	
<b>2007-08 Provision</b>										<b>2006-07 Provision</b>	<b>2005-06 Outturn</b>
Admin	Other Current	Resources Grants		Gross Total	A in A	Net Total	Capital Capital		Non- operating A in A	Net Total Resources	Net Total Resources
1	2	3	4	5	6	7	8	9	10		
<b>RfR 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors</b>											
18,254	18,531	-	36,785	59	36,726	-	-	36,366		33,903	
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<i>Central Government spending</i>											
A	Administration										
18,254	18,531	-	36,785	59	36,726	-	-	36,366		33,903	
<b>Total for Estimate:</b>											
18,254	18,531	-	36,785	59	36,726	-	-	36,366		33,903	

## Part II: Resource to cash reconciliation

	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
<b>Net Resource Requirement</b>	<b>36,726</b>	<b>36,366</b>	<b>33,903</b>
<b>Voted capital items</b>			
Capital	-	-	-
Less 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	-	-	-427
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-	-	-60
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	6,326	-2,891
Use of provisions	-	-	-
<b>Total accruals to cash adjustments</b>	-	<b>6,326</b>	<b>-3,378</b>
<b>Excess cash to be CFERd</b>	-	-	-
<b>Net Cash Requirement</b>	<b>36,726</b>	<b>42,692</b>	<b>30,525</b>

### Part III: Extra receipts payable to the Consolidated Fund

In addition to appropriations in aid the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics):

	<b>£'000</b>					
	<b>2007-08</b>		<b>2006-07</b>		<b>2005-06</b>	
	<b>Provision</b>		<b>Provision</b>		<b>Outturn</b>	
	<b>Income</b>	<i>Receipts</i>	<b>Income</b>	<i>Receipts</i>	<b>Income</b>	<i>Receipts</i>
Operating income not classified as A in A	-	-	-	-	23	23
Non-operating income not classified as A in A	-	-	-	-	-	-
Other amounts collectable on behalf of the Consolidated Fund	-	-	-	-	-	-
Excess cash receipts to be surrendered to the Consolidated Fund	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	<b>23</b>	<b>23</b>

## Forecast Operating Cost Statement

	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
<b>Net Administration Costs</b>			
RfR 1	18,253	17,893	14,991
<b>Total Net Administration costs</b>	<b>18,253</b>	<b>17,893</b>	<b>14,991</b>
<b>Net Programme Costs</b>			
RfR 1	18,473	18,473	18,889
<b>Total Net Programme costs</b>	<b>18,473</b>	<b>18,473</b>	<b>18,889</b>
<b>Total Net Operating Cost</b>	<b>36,726</b>	<b>36,366</b>	<b>33,880</b>
<i>of which:</i>			
Net Resource Requirement	36,726	36,366	33,903
Non-voted expenditure	-	-	-
Consolidated Fund Extra Receipts	-	-	-23
<b>Resource Budget</b>	<b>36,726</b>	<b>36,366</b>	<b>33,880</b>

## Notes to the Main Estimate (*continued*)

### Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
<b>Net Resource Requirement (Estimates)</b>	36,726	36,366	33,903
<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	-	-	-23
Other adjustments	-	-	-
<b>Net Operating Cost (Accounts)</b>	36,726	36,366	33,880
<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	-	-	-
<b>Resource Budget (Budget)</b>	36,726	36,366	33,880
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	36,726	36,366	33,880
Annually Managed Expenditure (AME)	-	-	-

### Reconciliation of capital expenditure between Estimates and Budgets

	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
<b>Net Voted Capital (Estimates)</b>	-	-	-
<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)	-	-	-

## Notes to the Main 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 appointment 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 Main Estimate (*continued*)

### Analysis of operating appropriations in aid (A in A)

	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
<b>RfR 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors</b>			
<b>Administration</b>	1	1,500	-
<i>of which:</i>			
Sale of goods and services	1	1,500	-
<b>Programme</b>	58	2,000	58
<i>of which:</i>			
Sale of goods and services	58	2,000	81
CFERs	-	-	-23
<b>Total RfR 1</b>	<b>59†</b>	<b>3,500</b>	<b>58</b>
<i>† 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.</i>			
<b>Total Operating A in A</b>	<b>59</b>	<b>3,500</b>	<b>58</b>

## Notes to the Main Estimate (*continued*)

### Analysis of Consolidated Fund extra receipts

	<b>£'000</b>					
	<b>2007-08</b>		<b>2006-07</b>		<b>2005-06</b>	
	<b>Provision</b>		<b>Provision</b>		<b>Outturn</b>	
	<b>Income</b>	<b>Receipts</b>	<b>Income</b>	<b>Receipts</b>	<b>Income</b>	<b>Receipts</b>
Court costs recovered $\Phi$	-	-	-	-	23	23
<b>Total</b>	-	-	-	-	<b>23</b>	<b>23</b>

## Notes to the Main Estimate (*continued*)

### Departmental Expenditure Limits and Administration budgets

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-voted</b>	<b>Total</b>
Resource DEL	36,726	-	36,726
<i>of which: †</i>			
Administration budget	18,253	-	18,253
Near-cash in RDEL	36,726	-	36,726
Capital DEL ††	-	-	-
Less Depreciation †††	-	-	-
Total DEL	36,726	-	36,726

† The total of the '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.

### Comparison of provision sought with final provision and forecast outturn for the previous year

The total net resource sought for 2007-08 of £36,726,000 is 1.0 per cent higher than the final net provision for 2006-07 of £36,366,000 and 10.5 per cent higher than the forecast outturn for 2006-07 of £33,227,000.

### Cash which may be retained to offset expenditure

	<b>£'000</b>		
	<b>2007-08 Provision</b>	<b>2006-07 Provision</b>	<b>2005-06 Outturn</b>
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.	59	3,500	58

