

HM Procurator General and Treasury Solicitor

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: Providing comprehensive and competitive legal services to government departments and publicly funded bodies			
<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 B	To meet the cost of policy support to the Attorney General's office (near cash).	350,000	
Section B	To meet the cost of the Attorney General's office (non-cash).	362,000	
<u>Transfers of budgetary cover to/from other government departments</u>			
To meet the cost of policy support to the Attorney General's office:			
Section B	Transfer from the Revenue and Customs Prosecutions Office.	317,000	
Section B	Transfer from the Crown Prosecution Service.	112,000	
Section B	Transfer from the Serious Fraud Office.	4,000	
<u>Other changes</u>			
<u>Resource transfers within the Request for Resources</u>			
Section A	Transfer from section B due to overpayment on initial transfer to the Attorney General's office.	58,000	
Section B	Transfer to section A due to overpayment on initial transfer to the Attorney General's office.		-58,000
		<u>Total</u>	<u>1,203,000</u>
Total change in resources for RfR1			1,145,000
Total change in resources for Estimate			1,145,000

2. As a result of the above and non-cash adjustments, there is an increase in the net cash requirement of £783,000.

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

HM Procurator General and Treasury Solicitor

Part I

£

RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies	1,145,000
Total additional net resource requirement	1,145,000
Additional net cash requirement	783,000

SUPPLEMENTARY amounts required in the year ending 31 March 2008 for expenditure by the HM Procurator and Treasury Solicitor on:

RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies

Expenditure by the HM Procurator General and Treasury Solicitor's Department comprising the Treasury Solicitor's Department Agency, the Attorney General's Office and HM Crown Prosecution Service Inspectorate on 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 HM Procurator General and Treasury Solicitor will account for this 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	
RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies						
Spending in Departmental Expenditure Limits (DEL)						
<i>Central Government spending</i>						
RfR1 - A	TSD Administration	2,769	58	-	58	2,827
RfR1 - B	AGO Administration	4,884	1,087	-	1,087	5,971
Total RfR 1		1,145		-	1,145	
Total Changes to RfRs		1,145		-	1,145	

Capital and Cash	Present Provision	Change in Provision	£000
			New Provision
Total Capital Expenditure	4,000	-	4,000
Non-Operating A in A	-	-	-
Net cash requirement	16,571	783	17,354

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								
73,399	34,697	-	108,096	92,630	15,466	4,000	-	
Spending in Departmental Expenditure Limits (DEL)								
<i>Central Government spending</i>								
A TSD Administration								
63,457	-	-	63,457	60,630	2,827	3,900	-	
B AGO Administration								
5,971	-	-	5,971	-	5,971	100	-	
C Operational costs								
-	34,697	-	34,697	32,000	2,697	-	-	
D CPSI Administration								
3,971	-	-	3,971	-	3,971	-	-	
Total for Estimate:								
73,399	34,697	-	108,096	92,630	15,466	4,000	-	

Part II: Resource to cash reconciliation

	Present	Increase (+)/ Decrease (-)	£'000 Revised
Net Resource Requirement	14,321	1,145	15,466
Voted capital items			
Capital	4,000	-	4,000
<i>Less:</i> Non-operating A in A	-	-	-
Total net voted capital	4,000	-	4,000
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	-300	-53	-353
Depreciation	-2,100	-309	-2,409
New provisions and adjustments to previous provisions	-	-	-
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-	-	-
Increase(+)/decrease (-) in stock	300	-	300
Increase(+)/decrease (-) in debtors	100	-	100
Increase(-)/decrease (+) in creditors	250	-	250
Use of provisions	-	-	-
Total accruals to cash adjustments	-1,750	-362	-2,112
Excess cash to be CFERd	-	-	-
Net Cash Requirement	16,571	783	17,354

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	12,769
Total Net Administration Costs	12,769
Net Programme Costs	
RfR1	2,697
Non-voted	-
Total Net Programme costs	2,697
Total Net Operating Cost	15,466
<i>of which:</i>	
Net Resource Requirement	15,466
Non-voted expenditure	-
Consolidated Fund Extra Receipts	-
Resource Budget	15,466

Notes to the Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000
	2007-08 Provision
Net Resource Requirement (Estimates)	15,466
<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)	15,466
<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)	15,466
<i>of which:</i>	
Departmental Expenditure Limit (DEL)	15,466
Annually Managed Expenditure (AME)	-

Reconciliation of capital expenditure between Estimates and Budgets

	£'000
	2007-08 Provision
Net Voted Capital (Estimates)	4,000
<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)	4,000
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	4,000
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

Paul Jenkins QC

Paul Jenkins QC as the Accounting Officer of the HM Procurator General and Treasury Solicitor 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 HM Procurator General and Treasury Solicitor.

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: Providing comprehensive and competitive legal services to government departments and publicly funded bodies	
Administration	60,630
<i>of which:</i>	
Sale of goods and services	60,630
Programme	32,000
<i>of which:</i>	
Sale of goods and services	32,000
Total RfR1	92,630 †
<i>† Amount that may be applied as operating appropriations in aid in addition to the net total arising from: recovery of costs from other government departments including costs recovered through legal and administrative services provided, charges for Bona Vacantia work, recovery of costs for tenants in jointly occupied buildings, utilisation of provisions, income in relation to GLS operations, subscription charges, photocopying charges and European fast streamers.</i>	
Total Operating A in A	92,630

Notes to the Estimate (*continued*)

Departmental Expenditure Limits and Administration Budgets

	Change		New DEL		£'000
	Voted	Non-voted	Voted	Non-voted	Total
Resource DEL	1,145	-	15,466	-	15,466
<i>of which: †</i>					
<i>Administration budget</i>	1,145	-	12,769	-	12,769
<i>Near-cash in RDEL</i>	783	-	12,704	-	12,704
Capital DEL ††	-	-	4,000	-	4,000
Less Depreciation †††	-309	-	-2,409	-	-2,409
Total DEL	836	-	17,057	-	17,057

† 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	92,630