

# HM Procurator General and Treasury Solicitor

## Introduction

This Supplementary Estimate is required for the following purposes:

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. TSol is increasing its gross income and expenditure. This will have a net impact of nil. The need for the increase arises from the fact that TSol has attracted new work and new clients increasing our forecast income. (Section A)	-7,858,000	7,858,000	
ii. Participation in the Budget Exchange mechanism which allows a 2% reduction in our RDEL this year so this amount can be carried forward to 2013-14. (Sections A, B and C)		-226,000	
<b>Total change in Resource DEL (Voted)</b>	<b>-7,858,000</b>	<b>7,632,000</b>	<b>-226,000</b>
i. To cover a new provision for the cost of dilapidations (Section D)	1,000,000		
<b>Total change in Resource AME (Voted)</b>	<b>1,000,000</b>		<b>1,000,000</b>
i. To cover a new capital provision for the cost of dilapidations – removal of leasehold improvements (Section D)	500,000		
<b>Total change in Capital AME (Voted)</b>	<b>500,000</b>		<b>500,000</b>
As above – the increase in RAME and CAME has no impact on the net cash requirement		-226,000	
<b>Total change in Net Cash Requirement</b>		<b>-226,000</b>	<b>-226,000</b>

**Part I**

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-226,000	-	-226,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	-	1,000,000
Capital	500,000	-	500,000
<b>Total Net Budget</b>			
Resource	774,000	-	774,000
Capital	500,000	-	500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	-226,000		

Supplementary amounts required in the year ending 31 March 2013 for expenditure by HM Procurator General and Treasury Solicitor on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration of 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 and costs and fees for legal and related services, residual matters following the closure of the Government Property Lawyers Agency and other non-cash items in DEL

Income arising from:

Recovery of costs from other government departments including costs recovered through legal and administrative services provided and receipts from secondments of staff; favourable cost awards made by the courts in favour of the Attorney General; charges for Bona Vacantia work; recovery of costs from tenants in jointly occupied buildings; income in relation to the Government Legal Service operations; subscription charges; photocopying charges; receipts from sales of fixed assets and non capital items; rent and rate rebates; recovery of old debts; receipts from staff and other administrative income.

**Annually Managed Expenditure:**Expenditure arising from:

Write off and changes in allowances for irrecoverable debt; provisions for future liabilities; and other non cash items.

**HM Procurator General and Treasury Solicitor** will account for this Estimate.

## Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted Expenditure</b>								
11,276	-	-226	-	11,050	-	1,800	-	1,800
<i>Of which:</i>								
A TSD Administration								
3,376	-	-68	-	3,308	-	1,700	-	1,700
B AGO Administration								
4,500	-	-90	-	4,410	-	100	-	100
C CPSI Administration								
3,400	-	-68	-	3,332	-	-	-	-
<b>Total Spending in DEL</b>								
		-226	-					
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted Expenditure</b>								
-	700	-	1,000	-	1,700	-	500	500
<i>Of which:</i>								
D AME Provision								
-	700	-	1,000	-	1,700	-	500	500
<b>Total Spending in AME</b>								
		-	1,000			500		
<b>Total for Estimate</b>								
		-226	1,000			500		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-226	1,000			500		
<b>Non Voted Expenditure</b>								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	11,146	-226	10,920

## Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
131,050	-120,000	11,050	-	-	-	1,800	-	1,800
<i>Of which:</i>								
A TSD Administration								
122,930	-119,622	3,308	-	-	-	1,700	-	1,700
B AGO Administration								
4,788	-378	4,410	-	-	-	100	-	100
C CPSI Administration								
3,332	-	3,332	-	-	-	-	-	-
<b>Total Spending in DEL</b>								
<b>131,050</b>	<b>-120,000</b>	<b>11,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,800</b>	<b>-</b>	<b>1,800</b>
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	-	-	1,700	-	1,700	500	-	500
<i>Of which:</i>								
D AME Provision								
-	-	-	1,700	-	1,700	500	-	500
<b>Total Spending in AME</b>								
<b>-</b>	<b>-</b>	<b>-</b>	<b>1,700</b>	<b>-</b>	<b>1,700</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Total for Estimate</b>								
<b>131,050</b>	<b>-120,000</b>	<b>11,050</b>	<b>1,700</b>	<b>-</b>	<b>1,700</b>	<b>2,300</b>	<b>-</b>	<b>2,300</b>
<i>Of which:</i>								
<b>Voted Expenditure</b>								
131,050	-120,000	11,050	1,700	-	1,700	2,300	-	2,300
<b>Non Voted Expenditure</b>								
-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	Present Plans	Changes	Revised Plans
<b>Net Resource Requirement</b>	<b>11,976</b>	<b>774</b>	<b>12,750</b>
<b>Net Capital Requirement</b>	<b>1,800</b>	<b>500</b>	<b>2,300</b>
<b>Accruals to cash adjustments</b>	<b>-2,630</b>	<b>-1,500</b>	<b>-4,130</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,800	-	-2,800
New provisions and adjustments to previous provisions	-700	-1,000	-1,700
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-	-130
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,000	-500	500
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>11,146</b>	<b>-226</b>	<b>10,920</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

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	Revised Plans
Gross Administration Costs	131,050
<i>Less:</i>	
Administration DEL Income	-120,000
<b>Net Administration Costs</b>	<b>11,050</b>
Gross Programme Costs	1,700
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
<b>Net Programme Costs</b>	<b>1,700</b>
<b>Total Net Operating Costs</b>	<b>12,750</b>
<i>Of which:</i>	
Resource DEL	11,050
Capital DEL	-
Resource AME	1,700
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>12,750</b>
<i>Of which:</i>	
Resource DEL	11,050
Resource AME	1,700
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>12,750</b>

**Part III: Note B - Analysis of Departmental Income**

£'000

Revised  
Plans**Voted Resource DEL****-120,000***Of which:*

Administration

Sales of Goods and Services

-117,179

*Of which:*

A TSD Administration

-117,179

Other Income

-2,821

*Of which:*

A TSD Administration

-2,443

B AGO Administration

-378

Total Administration

**-120,000****Total Voted Resource Income****-120,000**

### **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2012-13.



## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Sir Paul Jenkins, KCB, QC
<b>Other Accounting Officers:</b>	
Michael Fuller	HM Crown Prosecution Service Inspectorate

Sir Paul Jenkins, KCB, QC has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

