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# HM Procurator General and Treasury Solicitor

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## Introduction

1. This Estimate provides for the administrative costs of the Treasury Solicitor's Department agency within DEL (section A), which includes capital DEL expenditure. This section also covers disbursement costs of the Treasury Solicitor's Department Agency (previously in a separate section). Disbursement costs arise on the provision of legal services to government departments. Except for those associated with centrally funded services, these costs are fully recovered from client departments as disbursements on legal cases. The principal areas of this expenditure are adverse costs, counsel fees, expert witnesses and solicitors agents. Section B covers the administration costs of the Attorney General's Office including the salaries of two Ministers of the the Crown. Section C covers the costs of HM Crown Prosecution Service Inspectorate. Further details of the Department's administration costs are provided in the 2008-09 Departmental Resource Accounts.
2. The Treasury Solicitor's Department, which became an Agency on 1 April 1996, has operated a system of full repayment of the majority of its legal services since 1990-91. The greater part of its administrative costs are now met by receipts. Since 1999-2000, the Treasury Solicitor's Department Agency has operated under a net operating cost control, allowing it the flexibility to respond to an increasing demand for its services. A small section of the Agency's work, which is directly related to European matters or considered to be in the public interest, remains centrally funded.
3. Symbols are explained in the Introduction to this booklet.

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# HM Procurator General and Treasury Solicitor

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## Part I

	<b>£</b>
<b>Request for Resources 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies</b>	<b>13,630,000</b>
<b>Total net resource requirement</b>	<b>13,630,000</b>
<b>Net cash requirement</b>	<b>15,346,000</b>

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Amounts required in the year ending 31 March 2010 for expenditure by the HM Procurator General 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.

	<b>Net total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete</b>
<b>RfR 1</b>	<b>13,630,000</b>	<b>6,287,000</b>	<b>7,343,000</b>
<b>Total net resource requirement</b>	<b>13,630,000</b>	<b>6,287,000</b>	<b>7,343,000</b>
<b>Net cash requirement</b>	<b>15,346,000</b>	<b>7,033,000</b>	<b>8,313,000</b>

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**Part II: Subhead detail**

£'000

2009-10 Provision						2008-09 Provision	2007-08 Outturn		
Resources						Capital	Non- operating	Net Total	Net Total
Admin	Other Current	Grants	Gross Total	A in A	Net Total	Capital	A in A	Resources	Resources
1	2	3	4	5	6	7	8	9	10
<b>RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies</b>									
106,260	-	-	106,260	92,630	13,630	4,000	-	15,472	16,144
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<i>Central Government spending</i>									
A	TSD Administration								
	97,831	-	97,831	92,630	5,201	3,900	-	5,683	5,605
B	AGO Administration								
	4,649	-	4,649	-	4,649	100	-	5,815	6,773
C	CPSI Administration								
	3,780	-	3,780	-	3,780	-	-	3,974	3,766
<b>Total for Estimate:</b>									
106,260	-	-	106,260	92,630	13,630	4,000	-	15,472	16,144

## Part II: Resource to cash reconciliation

	£'000		
	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>Net Resource Requirement</b>	<b>13,630</b>	<b>15,472</b>	<b>16,144</b>
<b>Voted capital items</b>			
Capital	4,000	4,000	2,622
Less Non-operating A-in-A	-	-	-
<b>Total net voted capital</b>	<b>4,000</b>	<b>4,000</b>	<b>2,622</b>
<b>Accruals to cash adjustment</b>			
Adjustments to remove non-cash items:			
Cost of Capital charges	-353	-353	-489
Depreciation	-1,931	-1,988	-2,137
New provisions and adjustments to previous provisions	-	-	-16
Profit/loss on sale of assets	-	-	22
Prior period adjustments	-	-	-
Other non-cash items	-	-	-134
Increase (+) / Decrease (-) in stock	-	-	1,479
Increase (+) / Decrease (-) in debtors	-	-	1,042
Increase (-) / Decrease (+) in creditors	-	-	-8,479
Use of provisions	-	-	165
<b>Total accruals to cash adjustments</b>	<b>-2,284</b>	<b>-2,341</b>	<b>-8,547</b>
<b>Excess cash to be CFERd</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash Requirement</b>	<b>15,346</b>	<b>17,131</b>	<b>10,219</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):

	£'000					
	2009-10 Provision		2008-09 Provision		2007-08 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as A in A	-	-	-	-	170	-
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>170</b>	-

## Forecast Operating Cost Statement

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>Net Administration Costs</b>			
RfR 1	13,630	15,472	16,144
Non-voted	-	-	-170
<b>Total Net Administration costs</b>	<b>13,630</b>	<b>15,472</b>	<b>15,974</b>
<b>Total Net Operating Cost</b>	<b>13,630</b>	<b>15,472</b>	<b>15,974</b>
<i>of which:</i>			
Net Resource Requirement	13,630	15,472	16,144
Non-voted expenditure	-	-	-
Consolidated Fund Extra Receipts	-	-	-170
Reduction in planned spend unable to be included in Estimate	-	-	-
<b>Resource Budget</b>	<b>13,630</b>	<b>15,472</b>	<b>15,996</b>

## Notes to the Main Estimate

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

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>13,630</b>	<b>15,472</b>	<b>16,144</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	-	-	-170
Reductions in planned spend unable to be included in Estimate	-	-	-
Other adjustments	-	-	-
<b>Net Operating Cost (Accounts)</b>	<b>13,630</b>	<b>15,472</b>	<b>15,974</b>
<i>Adjustments to remove:</i>			
Gains / losses from sale of capital assets	-	-	22
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>13,630</b>	<b>15,472</b>	<b>15,996</b>
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	13,630	15,472	15,996
Annually Managed Expenditure (AME)	-	-	-

### Reconciliation of capital expenditure between Estimates and Budgets

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>Net Voted Capital (Estimates)</b>	<b>4,000</b>	<b>4,000</b>	<b>2,622</b>
<i>Adjustments to remove:</i>			
Provision voted for earlier years	-	-	-
<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	-	-	-
Reductions in planned spend unable to be included in Estimate	-	-	-
Other adjustments	-	-	-
<b>Capital Budget (Budget)</b>	<b>4,000</b>	<b>4,000</b>	<b>2,622</b>
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	4,000	4,000	2,622
Annually Managed Expenditure (AME)	-	-	-

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

### Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following Accounting Officer appointments have been made for the Request for Resources within this Estimate:

**Request for Resources 1:** Paul Jenkins QC

Paul Jenkins QC has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller and Auditor General. Paul Jenkins QC 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 the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are set out in chapter 3 of *Managing Public Money* issued by the Treasury.

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

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

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>RfR 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies</b>			
<b>Administration</b>	<b>92,630</b>	<b>92,630</b>	<b>86,003</b>
<i>of which:</i>			
Sale of goods and services	92,630	92,630	86,003
<b>Total RfR 1</b>	<b>92,630†</b>	<b>92,630</b>	<b>86,003</b>
<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 and receipts from secondment of staff, favourable costs awards made by the courts in favour of the Attorney General, 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, European fast streamers, receipts from sale of fixed assets and non capital items, rent and rate rebates, recovery of old debts and receipts from staff.</i>			
<b>Total Operating A in A</b>	<b>92,630</b>	<b>92,630</b>	<b>86,003</b>

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**Notes to the Main Estimate (*continued*)**
**Analysis of Consolidated Fund extra receipts****£'000**


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	2009-10		2008-09		2007-08	
	Provision		Provision		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
The consolidated fund extra receipts shown here relate to costs awarded from legal cases●	-	-	-	-	170	-
<b>Total</b>	-	-	-	-	<b>170</b>	-

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## 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	13,630	-	13,630
<i>of which: †</i>			
Administration budget	13,630	-	13,630
Near-cash in RDEL	11,346	-	11,346
Capital DEL ††	4,000	-	4,000
Less Depreciation †††	-1,931	-	-1,931
<b>Total DEL</b>	<b>15,699</b>	<b>-</b>	<b>15,699</b>

† 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 2009-10 of £13,630,000 is 11.9 per cent lower than the final net provision for 2008-09 of £15,472,000 and 9.8 per cent lower than the forecast outturn for 2008-09 of £15,106,000.

### Cash which may be retained to offset expenditure

	<b>£'000</b>		
	<b>2009-10 Provision</b>	<b>2008-09 Provision</b>	<b>2007-08 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.	92,630	92,630	86,003

