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# 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 operational costs incurred by the Revenue and Customs Prosecutions Office in England and Wales.
3. Symbols are explained in the Introduction to this booklet.

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# Revenue and Customs Prosecutions Office

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## 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>36,072,000</b>
<b>Total net resource requirement</b>	<b>36,072,000</b>
<b>Net cash requirement</b>	<b>36,072,000</b>

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Amounts required in the year ending 31 March 2010 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>36,072,000</b>	<b>16,378,000</b>	<b>19,694,000</b>
<b>Total net resource requirement</b>	<b>36,072,000</b>	<b>16,378,000</b>	<b>19,694,000</b>
<b>Net cash requirement</b>	<b>36,072,000</b>	<b>16,378,000</b>	<b>19,694,000</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 Resources	Net Total Resources
Admin	Other Current	Grants	Gross Total	A in A	Net Total	Capital	A in A		
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>									
-	38,222	1,950	40,172	4,100	36,072	-	-	36,397	31,016
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<i>Central Government spending</i>									
A Administration									
-	38,222	1,950	40,172	4,100	36,072	-	-	36,397	31,016
<b>Total for Estimate:</b>									
-	38,222	1,950	40,172	4,100	36,072	-	-	36,397	31,016

## Part II: Resource to cash reconciliation

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>Net Resource Requirement</b>	<b>36,072</b>	<b>36,397</b>	<b>31,016</b>
<b>Voted capital items</b>			
Capital	-	-	1,946
Less Non-operating A-in-A	-	-	-
<b>Total net voted capital</b>	<b>-</b>	<b>-</b>	<b>1,946</b>
<b>Accruals to cash adjustment</b>			
Adjustments to remove non-cash items:			
Cost of Capital charges	-	-	77
Depreciation	-	-	-262
New provisions and adjustments to previous provisions	-	-	-
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-	-	-68
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Total accruals to cash adjustments</b>	<b>-</b>	<b>-</b>	<b>-253</b>
<b>Excess cash to be CFERd</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash Requirement</b>	<b>36,072</b>	<b>36,397</b>	<b>32,709</b>

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

No CFER income or receipts are expected in 2009-10 or 2008-09. None were received in 2007-08.

## Forecast Operating Cost Statement

£'000

	2009-10 Provision	2008-09 Provision	2007-08 Outturn
<b>Net Programme Costs</b>			
RfR 1	36,072	34,397	31,016
<b>Total Net Programme costs</b>	<b>36,072</b>	<b>34,397</b>	<b>31,016</b>
<b>Total Net Operating Cost</b>	<b>36,072</b>	<b>34,397</b>	<b>31,016</b>
<i>of which:</i>			
Net Resource Requirement	36,072	36,397	31,016
Non-voted expenditure	-	-	-
Consolidated Fund Extra Receipts	-	-	-
Reduction in planned spend unable to be included in Estimate	-	-2,000	-
<b>Resource Budget</b>	<b>36,072</b>	<b>34,397</b>	<b>31,016</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>36,072</b>	<b>36,397</b>	<b>31,016</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	-	-	-
Reductions in planned spend unable to be included in Estimate	-	-2,000	-
Other adjustments	-	-	-
<b>Net Operating Cost (Accounts)</b>	<b>36,072</b>	<b>34,397</b>	<b>31,016</b>
<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>	<b>36,072</b>	<b>34,397</b>	<b>31,016</b>
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	36,072	34,397	31,016
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>-</b>	<b>-</b>	<b>1,946</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	-	2,000	-
Other adjustments	-	-	-
<b>Capital Budget (Budget)</b>	<b>-</b>	<b>2,000</b>	<b>1,946</b>
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	-	2,000	1,946
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:** David Green, QC

David Green, QC, has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller and Auditor General. David Green, 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: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors</b>			
<b>Programme</b>	<b>4,100</b>	<b>4,000</b>	<b>3,495</b>
<i>of which:</i>			
Sale of goods and services	4,100	4,000	3,495
<b>Total RfR 1</b>	<b>4,100†</b>	<b>4,000</b>	<b>3,495</b>
<i>† Amount that may be applied as operating appropriations in aid in addition to the net total arising from: the recovery of court costs; the provision of additional defence papers; the administration of counsel fees to third parties; the provision of legal training; and the recovery of assets under provisions of the Incentivisation Scheme.</i>			
<b>Total Operating A in A</b>	<b>4,100</b>	<b>4,000</b>	<b>3,495</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	36,072	-	36,072
<i>of which:†</i>			
Administration budget	-	-	-
Near-cash in RDEL	36,072	-	36,072
Capital DEL††	-	-	-
Less Depreciation†††	-	-	-
Total DEL	36,072	-	36,072

† 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 £36,072,000 is 0.9 per cent lower than the final net provision for 2008-09 of £36,397,000 and 10.2 per cent higher than the forecast outturn for 2008-09 of £32,720,000.

### 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.	4,100	4,000	3,495