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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 Crown. Section C covers the costs of HM Crown Prosecution Service Inspectorate. Further details of the Department's administration costs are provided in Chapter 4 of the 2008 Departmental Report of the Law Officers' Departments.

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

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<b>Request for Resources 1: Providing comprehensive and competitive legal services to government departments and publicly funded bodies</b>	<b>13,972,000</b>
<b>Total net resource requirement</b>	<b>13,972,000</b>
<b>Net cash requirement</b>	<b>15,631,000</b>

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Amounts required in the year ending 31 March 2009 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.

	£		
	Net total	Allocated in Vote on Account	Balance to complete
<b>RfR 1</b>	<b>13,972,000</b>	<b>6,444,000</b>	<b>7,528,000</b>
<b>Total net resource requirement</b>	<b>13,972,000</b>	<b>6,444,000</b>	<b>7,528,000</b>
<b>Net cash requirement</b>	<b>15,631,000</b>	<b>7,456,000</b>	<b>8,175,000</b>

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**Part II: Subhead detail**

£'000

2008-09 Provision						2007-08 Provision	2006-07 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>									
106,602	-	-	106,602	92,630	13,972	4,000	-	16,416	9,439
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<i>Central Government spending</i>									
A	TSD Administration								
97,963	-	-	97,963	92,630	5,333	3,900	-	5,524	1,064
B	AGO Administration								
4,765	-	-	4,765	-	4,765	100	-	6,921	4,773
C	CPSI Administration								
3,874	-	-	3,874	-	3,874	-	-	3,971	3,602
<b>Total for Estimate:</b>									
106,602	-	-	106,602	92,630	13,972	4,000	-	16,416	9,439

## Part II: Resource to cash reconciliation

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 Outturn
<b>Net Resource Requirement</b>	<b>13,972</b>	<b>16,416</b>	<b>9,439</b>
<b>Voted capital items</b>			
Capital	4,000	4,000	2,362
Less Non-operating A-in-A	-	-	-
<b>Total net voted capital</b>	<b>4,000</b>	<b>4,000</b>	<b>2,362</b>
<b>Accruals to cash adjustment</b>			
Adjustments to remove non-cash items:			
Cost of Capital charges	-353	-383	-477
Depreciation	-1,988	-2,529	-1,835
New provisions and adjustments to previous provisions	-	-	294
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-	-	-87
Increase (+) / Decrease (-) in stock	-	300	3,116
Increase (+) / Decrease (-) in debtors	-	100	-524
Increase (-) / Decrease (+) in creditors	-	250	127
Use of provisions	-	-	423
<b>Total accruals to cash adjustments</b>	<b>-2,341</b>	<b>-2,262</b>	<b>1,037</b>
<b>Excess cash to be CFERd</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash Requirement</b>	<b>15,631</b>	<b>18,154</b>	<b>12,838</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					
	2008-09 Provision		2007-08 Provision		2006-07 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as A in A	-	-	-	-	170	<i>170</i>
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>	<b><i>170</i></b>

## Forecast Operating Cost Statement

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 Outturn
<b>Net Administration Costs</b>			
RfR 1	13,972	16,416	9,439
Non-voted	-	-	-170
<b>Total Net Administration costs</b>	<b>13,972</b>	<b>16,416</b>	<b>9,269</b>
<b>Total Net Operating Cost</b>	<b>13,972</b>	<b>16,416</b>	<b>9,269</b>
<i>of which:</i>			
Net Resource Requirement	13,972	16,416	9,439
Non-voted expenditure	-	-	-
Consolidated Fund Extra Receipts	-	-	-170
<b>Resource Budget</b>	<b>13,972</b>	<b>17,616</b>	<b>8,846</b>

## Notes to the Main Estimate

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

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 Outturn
<b>Net Resource Requirement (Estimates)</b>	13,972	16,416	9,439
<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
Other adjustments	-	-	-
<b>Net Operating Cost (Accounts)</b>	13,972	16,416	9,269
<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	-	1,200	-
Other adjustments	-	-	-423
<b>Resource Budget (Budget)</b>	13,972	17,616	8,846
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	13,972	17,616	8,846
Annually Managed Expenditure (AME)	-	-	-

### Reconciliation of capital expenditure between Estimates and Budgets

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 Outturn
<b>Net Voted Capital (Estimates)</b>	4,000	4,000	2,362
<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>	4,000	4,000	2,362
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	4,000	4,000	2,362
Annually Managed Expenditure (AME)	-	-	-

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## 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 Resource within this Estimate.

**Request for Resources 1:** Paul Jenkins

Paul Jenkins 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 Main Estimate (*continued*)

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

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 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>95,630</b>	<b>79,561</b>
<i>of which:</i>			
Sale of goods and services	92,630	95,630	79,561
<b>Total RfR 1</b>	<b>92,630†</b>	<b>95,630</b>	<b>79,561</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, 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>			
<b>Total Operating A in A</b>	<b>92,630</b>	<b>95,630</b>	<b>79,561</b>

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

### Analysis of Consolidated Fund extra receipts

	£'000					
	2008-09		2007-08		2006-07	
	Provision		Provision		Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Other operating income and receipts not classified as A in A●	-	-	-	-	170	170
<b>Total</b>	-	-	-	-	<b>170</b>	<b>170</b>

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

### Departmental Expenditure Limits and Administration budgets

	£'000		
	Voted	Non-voted	Total
Resource DEL	13,972	-	13,972
<i>of which: †</i>			
Administration budget	13,972	-	13,972
Near-cash in RDEL	11,631	-	11,631
Capital DEL ††	4,000	-	4,000
Less Depreciation †††	-1,988	-	-1,988
Total DEL	15,984	-	15,984

† 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 2008-09 of £13,972,000 is 14.9 per cent lower than the final net provision for 2007-08 of £16,416,000 and the forecast outturn for 2007-08 of £16,416,000.

### Cash which may be retained to offset expenditure

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 Outturn
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	95,630	79,561

