

Revenue and Customs Prosecutions Office

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 administrative costs and operational costs incurred by the Revenue and Customs Prosecutions Office in England and Wales.
3. Further details are contained in the Law Officers' Departmental Report 2008.
4. Symbols are explained in the Introduction to this booklet.

Revenue and Customs Prosecutions Office

Part I

	£
Request for Resources 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors	36,397,000
Total net resource requirement	36,397,000
Net cash requirement	36,397,000

Amounts required in the year ending 31 March 2009 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
RfR 1	36,397,000	16,526,000	19,871,000
Total net resource requirement	36,397,000	16,526,000	19,871,000
Net cash requirement	36,397,000	16,526,000	19,871,000

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
RfR 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors									
-	38,447	1,950	40,397	4,000	36,397	-	-	38,909	32,398
Spending in Departmental Expenditure Limits (DEL)									
<i>Central Government spending</i>									
A	Administration								
-	38,447	1,950	40,397	4,000	36,397	-	-	38,909	32,398
Total for Estimate:									
-	38,447	1,950	40,397	4,000	36,397	-	-	38,909	32,398

Part II: Resource to cash reconciliation

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 Outturn
Net Resource Requirement	36,397	38,909	32,398
Voted capital items			
Capital	-	1,800	-
Less Non-operating A-in-A	-	-	-
Total net voted capital	-	1,800	-
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	-	-	226
Depreciation	-	-600	-
New provisions and adjustments to previous provisions	-	-	-
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-	-	-72
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	9,423
Use of provisions	-	-	-
Total accruals to cash adjustments	-	-600	9,577
Excess cash to be CFERd	-	-	-
Net Cash Requirement	36,397	40,109	41,975

Part III: Extra receipts payable to the Consolidated Fund

No CFER income or receipts are expected in 2008-09 or 2007-08. None were received in 2006-07.

Forecast Operating Cost Statement

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 Outturn
Net Programme Costs			
RfR 1	36,397	38,909	32,398
Total Net Programme costs	36,397	38,909	32,398
Total Net Operating Cost	36,397	38,909	32,398
<i>of which:</i>			
Net Resource Requirement	36,397	38,909	32,398
Non-voted expenditure	-	-	-
Consolidated Fund Extra Receipts	-	-	-
Resource Budget	36,397	38,909	32,398

Notes to the Main Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 Outturn
Net Resource Requirement (Estimates)	36,397	38,909	32,398
<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 Cost (Accounts)	36,397	38,909	32,398
<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)	36,397	38,909	32,398
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	36,397	38,909	32,398
Annually Managed Expenditure (AME)	-	-	-

Reconciliation of capital expenditure between Estimates and Budgets

	£'000		
	2008-09 Provision	2007-08 Provision	2006-07 Outturn
Net Voted Capital (Estimates)	-	1,800	-
<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)	-	1,800	-
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	-	1,800	-
Annually Managed Expenditure (AME)	-	-	-

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: David Green, QC

David Green, QC as the Accounting Officer of the Revenue and Customs Prosecutions Office 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 Revenue and Customs Prosecutions Office.

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
RfR 1: The effective and efficient prosecution of cases in accordance with the Code for Crown Prosecutors			
Programme	4,000	3,550	4,312
<i>of which:</i>			
Sale of goods and services	4,000	3,550	4,312
Total RfR 1	4,000†	3,550	4,312
<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>			
Total Operating A in A	4,000	3,550	4,312

Notes to the Main Estimate (*continued*)

Departmental Expenditure Limits and Administration budgets

	£'000		
	Voted	Non-voted	Total
Resource DEL	36,397	-	36,397
<i>of which: †</i>			
Administration budget	-	-	-
Near-cash in RDEL	36,397	-	36,397
Capital DEL††	-	-	-
Less Depreciation†††	-	-	-
Total DEL	36,397	-	36,397

† 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 £36,397,000 is 6.5 per cent lower than the final net provision for 2007-08 of £38,909,000 and 5.9 per cent higher than the forecast outturn for 2007-08 of £34,381,000.

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.	4,000	3,550	4,312