
HM Procurator General and Treasury Solicitor

Introduction

1. This Estimate provides for the administrative costs of the Treasury Solicitor's Department Agency (TSDA) within DEL (section A), which includes capital DEL expenditure. This section also covers disbursement costs of the Treasury Solicitor's Department Agency. 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.
2. 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.
3. Further details of the Department's administration costs are provided in the 2012-13 Annual Report and Accounts due to be published in May 2013.
4. 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 parts 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 considered to be in the public interest, remains centrally funded.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	10,488,000	-	10,488,000
Capital	1,800,000	-	1,800,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	10,488,000	-	10,488,000
Capital	1,800,000	-	1,800,000
Non-Budget Expenditure	-		
Net cash requirement	10,662,000		

Amounts required in the year ending 31 March 2014 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.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	10,488,000	5,074,000	5,414,000
Capital	1,800,000	810,000	990,000
Annually Managed Expenditure			
Resource	-	315,000	-315,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net cash requirement	10,662,000	5,016,000	5,646,000

Part II: Subhead detail

£'000

2013-14 Plans									2012-13 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
154,488	-144,000	10,488	-	-	-	1,800	-	1,800	11,050	1,800
<i>Of which:</i>										
A TSD Administration										
146,729	-143,900	2,829	-	-	-	1,700	-	1,700	3,308	1,700
B AGO Administration										
4,577	-100	4,477	-	-	-	100	-	100	4,410	100
C CPSI Administration										
3,182	-	3,182	-	-	-	-	-	-	3,332	-
Total Spending in DEL										
154,488	-144,000	10,488	-	-	-	1,800	-	1,800	11,050	1,800
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	1,700	500
<i>Of which:</i>										
<i>AME Provision</i>										
-	-	-	-	-	-	-	-	-	1,700	500
Total Spending in AME										
-	-	-	-	-	-	-	-	-	1,700	500
Total for Estimate										
154,488	-144,000	10,488	-	-	-	1,800	-	1,800	12,750	2,300
<i>Of which:</i>										
Voted Expenditure										
154,488	-144,000	10,488	-	-	-	1,800	-	1,800	12,750	2,300
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	10,488	12,750	5,632
Net Capital Requirement	1,800	2,300	956
Accruals to cash adjustments	-1,626	-4,130	-3,248
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,500	-2,800	-1,864
New provisions and adjustments to previous provisions	-	-1,700	671
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-126	-130	-93
<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	-1,962
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	10,662	10,920	3,340

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

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	154,488	131,050	117,503
<i>Less:</i>			
Administration DEL Income	-144,000	-120,000	-111,200
Net Administration Costs	10,488	11,050	6,303
Gross Programme Costs	-	1,700	-671
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	1,700	-671
Total Net Operating Costs	10,488	12,750	5,632
<i>Of which:</i>			
Resource DEL	10,488	11,050	6,303
Capital DEL	-	-	-
Resource AME	-	1,700	-671
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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	10,488	12,750	5,632
<i>Of which:</i>			
Resource DEL	10,488	11,050	6,303
Resource AME	-	1,700	-671
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	10,488	12,750	5,632

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-144,000	-120,000	-111,200
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-103,564	-117,179	-103,469
<i>Of which:</i>			
A TSD Administration	-103,564	-117,179	-103,404
B AGO Administration	-	-	-60
C CPSI Administration	-	-	-5
Other Income	-40,436	-2,821	-7,731
<i>Of which:</i>			
A TSD Administration	-40,336	-2,443	-7,403
B AGO Administration	-100	-378	-328
Total Administration	<u>-144,000</u>	<u>-120,000</u>	<u>-111,200</u>
 Total Voted Resource Income	 <u>-144,000</u>	 <u>-120,000</u>	 <u>-111,200</u>

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

No CFER income or receipts are expected in 2013-14, 2012-13 or 2011-12.

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:

Accounting Officer:	Sir Paul Jenkins KCB QC
Other Accounting Officers:	
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, and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly the relationship between the Principal Accounting Officer and the Other Accounting Officer is set out in writing.