

# Crown Prosecution Service

## Introduction

1. This Supplementary Estimate is required for the following purposes:

		Amount (£)	
		<u>Increases</u>	<u>Reductions</u>
<b><u>Changes in resources</u></b>			
<b>RfR 1: To bring offenders to justice, recover proceeds of crime, improve services to victims and witnesses and promote confidence by firm and fair decision making and presentation of cases in court.</b>			
<u>Section</u>	<u>Reason for Change</u>		
<b><u>Changes related to movements in budgets</u></b>			
<u>Transfers of budgetary cover to/from other government departments</u>			
B2	Transfer in programme spending from the Ministry of Justice of £8,185,000 consisting of:		
	(i) to help fund the Compass Case Management System (CMS)	4,300,000	
	(ii) from the Victim Surcharge collections	2,600,000	
	(iii) to provide support for the Local Criminal Justice Boards	785,000	
	(iv) to help fund the prosecution of the Corporate Manslaughter Act 2007	500,000	
	<b><u>Totals</u></b>	<b>8,185,000</b>	-
<b><u>Total RfR 1</u></b>			<b>8,185,000</b>
<b><u>Total change in resources for Estimate:</u></b>			<b>8,185,000</b>

2. As a result of the above and associated non- cash adjustments, there is an increase in the net cash requirement of £8,185,000.
3. Symbols are explained in the Introduction to this booklet.

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# Crown Prosecution Service

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## Part I

	£
<b>Request for Resources 1: To bring offenders to justice, recover proceeds of crime, improve services to victims and witnesses and promote confidence by firm and fair decision making and presentation of cases in court.</b>	<b>8,185,000</b>
Total additional net resource requirement	8,185,000
<b>Additional net cash requirement</b>	<b>8,185,000</b>

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SUPPLEMENTARY amounts required in the year ending 31 March 2011 for expenditure by the Crown Prosecution Service on:

**RfR 1: To bring offenders to justice, recover proceeds of crime, improve services to victims and witnesses and promote confidence by firm and fair decision making and presentation of cases in court.**

Administrative costs, including the hire of private agents; Crown Prosecution Services; the support of voluntary sector organisations working within the Criminal Justice System; in connection with the confiscation of the proceeds of crime; and associated non-cash items.

The **Crown Prosecution Service** will account for this Estimate.

## Part II: Changes proposed

### Resources

**£'000**

	Present Net Provision	Change in Gross Provision	Change in A in A	Change in Net Provision	New Net Provision
<b>RfR 1: To bring offenders to justice, recover proceeds of crime, improve services to victims and witnesses and promote confidence by firm and fair decision making and presentation of cases in court.</b>					
		8,185	-	8,185	
<b>Spending in Departmental Expenditure Limits (DEL)</b>					
<i>Central Government spending</i>					
B Crown Prosecutions and Legal Services	549,013	8,185	-	8,185	557,198
<b>Total for Estimate:</b>		<b>8,185</b>	<b>-</b>	<b>8,185</b>	

### Capital and Cash

**£'000**

	Present Provision	Changes in Provision	New Provision
Total Capital Expenditure	5,100	-	5,100
Non-Operating A in A	-	-	-
<b>Net cash requirement</b>	<b>631,200</b>	<b>8,185</b>	<b>639,385</b>

**Part II: Revised subhead detail including additional provision**

£'000

Resources						Capital		
Admin	Other Current	Grants	Gross Total	A in A	Net Total	Capital	Non-operating A in A	
1	2	3	4	5	6	7	8	
<b>RfR 1: To bring offenders to justice, recover proceeds of crime, improve services to victims and witnesses and promote confidence by firm and fair decision making and presentation of cases in court.</b>								
54,903	649,347	-	704,250	68,400	635,850	5,100	-	
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<i>Central Government spending</i>								
A	Administration costs on HQ and Central Services							
54,903	-	-	54,903	6,900	48,003	-	-	
B	Crown Prosecutions and Legal Services							
-	618,698	-	618,698	61,500	557,198	5,100	-	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<i>Central Government spending</i>								
C	CPS AME							
-	2,635	-	2,635	-	2,635	-	-	
<b>Non-Budget</b>								
D	IFRS Contract Changes							
-	28,014	-	28,014	-	28,014	-	-	
<b>Total for Estimate:</b>								
54,903	649,347	-	704,250	68,400	635,850	5,100	-	

**Part II: Resource to cash reconciliation****£'000**

	Present	Increase(+)/ Decrease(-)	Revised
<b>Net Resource Requirement</b>	<b>627,665</b>	<b>8,185</b>	<b>635,850</b>
<b>Voted capital items</b>			
Capital	5,100	-	5,100
Less Non-operating A-in-A	-	-	-
<b>Total net voted capital</b>	<b>5,100</b>	<b>-</b>	<b>5,100</b>
<b>Accruals to cash adjustment</b>			
Adjustments to remove non-cash items:			
Depreciation	-13,028	-	-13,028
New provisions and adjustments to previous provisions	-2,635	-	-2,635
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-95	-	-95
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	12,520	-	12,520
Use of provisions	1,673	-	1,673
<b>Total accruals to cash adjustments</b>	<b>-1,565</b>	<b>-</b>	<b>-1,565</b>
<b>Excess cash to be CFERd</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cash Requirement</b>	<b>631,200</b>	<b>8,185</b>	<b>639,385</b>

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

As in existing provision.

## Forecast Operating Cost Statement

	<b>£'000</b>
	<b>2010-11 Provision</b>
<b>Net Administration Costs</b>	
RfR 1	48,003
<b>Total Net Administration Costs</b>	<b>48,003</b>
<b>Net Programme Costs</b>	
RfR 1	587,847
<b>Total Net Programme Costs</b>	<b>587,847</b>
<b>Total Net Operating Cost</b>	<b>635,850</b>
<i>of which:</i>	
Net Resource Requirement	635,850
Non-voted Expenditure	-
Consolidated Fund Extra Receipts	-
Reduction in planned spend unable to be included in Estimate	-
<b>Resource Budget</b>	<b>642,345</b>

## Notes to the Estimate

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

	£'000
	2010-11 Provision
<b>Net Resource Requirement (Estimates)</b>	<b>635,850</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	-
Other adjustments	-
<b>Net Operating Cost (Accounts)</b>	<b>635,850</b>
<i>Adjustments to remove:</i>	
Capital grants	-
European Union income related to capital grants	-
Voted expenditure outside the budget	-28,014
<i>Adjustments to additionally include:</i>	
Other Consolidated Fund Extra Receipts	-
Resource consumption of non departmental public bodies	-
Unallocated resource provision	4,658
Other adjustments	29,851
<b>Resource Budget (Budget)</b>	<b>642,345</b>
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	641,383
Annually Managed Expenditure (AME)	962

### Reconciliation of capital expenditure between Estimates and Budgets

	£'000
	2010-11 Provision
<b>Net Voted Capital (Estimates)</b>	<b>5,100</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	-
Reduction in planned spend unable to be included in Estimate	-
Other adjustments	-
<b>Capital Budget (Budget)</b>	<b>5,100</b>
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	5,100
Annually Managed Expenditure (AME)	-

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## Notes to the 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:** Keir Starmer QC, Permanent Head of Department

Keir Starmer QC, has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller and Auditor General. Keir Starmer QC is also responsible for the use of public money and stewardship of assets.

With the agreement of the HM Treasury, the Permanent Head of Department appoints the Chief Executive as Additional Accounting Officer. Peter Lewis, Chief Executive, holds the appointment of Additional Accounting Officer for the Request for Resources within this Estimate.

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 Estimate (*continued*)

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

£'000

2010-11

#### **RfR 1: To bring offenders to justice, recover proceeds of crime, improve services to victims and witnesses and promote confidence by firm and fair decision making and presentation of cases in court.**

<b>Administration</b>	<b>6,900</b>
<i>of which:</i>	
Sale of goods and services	6,900
<b>Programme</b>	<b>61,500</b>
<i>of which:</i>	
Sale of goods and services	61,500

<b>Total RfR 1</b>	<b>68,400†</b>
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† Amount that may be applied as operating appropriations in aid in addition to the net total arising from: income in respect of letting, disposal, vacation or occupation of property or accommodation; shared services; recoveries in respect of the Recovered Assets Incentivisation Fund; receipts in respect of Victim Surcharge collections; receipts from the European Commission; receipts from the United Nations; costs awarded to CPS in court; income from Local Criminal Justice Boards; refund of costs for seconded staff; funding from the Access to Work Scheme and the New Deal programmes; receipts for Prosecution College Licences; and recoveries of costs from other government departments for joint working arrangements.

<b>Total Operating A in A</b>	<b>68,400</b>
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## Notes to the Estimate (*continued*)

### Departmental Expenditure Limits and Administration Budgets

£'000

	Change		Voted	New DEL Non-voted	Total
	Voted	Non-voted			
Resource DEL	8,185	-	605,201	36,182	641,383
<i>of which:</i>					
Administration budget	-	-	48,003	-	48,003
Capital DEL†	-	-	5,100	-	5,100
Less Depreciation††	-	-	-5,056	-	-5,056
Total DEL	8,185	-	605,245	36,182	641,427

† 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.

### Cash which may be retained to offset expenditure

£'000

Revised

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.	68,400
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## **Notes to the Estimate (*continued*)**

### **Changes in Accounting Policies**

Following the merger with the Revenue and Customs Prosecution Office we have increased the Crown Prosecution Service capitalisation threshold from £500 to £2000. The effects of this are immaterial in terms of total expenditure and no change to resource or capital provision is sought. The change is made to reduce the amount of administration involved in the management of capital expenditure and bring the CPS more into line with other government departments.