

# The Crown Prosecution Service

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## Introduction

1. This Estimate covers the resource and cash requirement of the Crown Prosecution Service.
2. It covers the administrative costs, capital costs and operational costs incurred by the Crown Prosecution Service in England and Wales.
3. Further details are contained in the Law Officers' Departmental report 2005 (Cm 6531).
4. Symbols are explained in the Introduction to this booklet.

## Part I

	£
<b>Request for Resource 1: Increasing public confidence in the criminal justice system through fair, firm and effective prosecutions</b>	<b>558,644,000</b>
<b>Total net resource requirement</b>	<b>558,644,000</b>
<b>Net cash requirement</b>	<b>558,687,000</b>

Amounts required in the year ending 31 March 2006 for expenditure by the Crown Prosecution Service on:

### **RfR 1: Increasing public confidence in the criminal justice system through fair, firm and effective prosecutions**

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.

	Net total	Allocated in Vote on Account	Balance to complete
	£	£	£
<b>RfR 1</b>	558,644,000	205,476,000	353,168,000
<b>Total net resource requirement</b>	558,644,000	205,476,000	353,168,000
<b>Net cash requirement</b>	558,687,000	205,944,000	352,743,000

## Part II: Subhead detail

£'000

2005-06						2004-05 Provision	2003-04 Outturn		
Resources						Capital		Net Total Resources	Net Total Resources
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	9	10
<b>RfR 1: Increasing public confidence in the criminal justice system through fair, firm and effective prosecutions</b>									
58,703	531,641	-	590,344	31,700	558,644	7,400	-	577,508	518,249
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<i>Central Government spending</i>									
A Administration Costs									
58,703	397,587	-	456,290	750	455,540	7,400	-	474,421	397,593
B Crown Prosecutions and Legal Services									
-	134,054	-	134,054	30,950	103,104	-	-	103,087	120,656
<b>Total for Estimate:</b>									
58,703	531,641	-	590,344	31,700	558,644	7,400	-	577,508	518,249

## Part II: Resource to cash reconciliation

	£'000					
	2005-06		2004-05		2003-04	
	Provision		Provision		Outturn	
<b>Net Total Resources</b>		558,644		577,508		518,249
<b>Voted capital items</b>						
Capital		7,400		12,529		7,370
Less Non-operating A-in-A		-		-		-
<b>Total net voted capital</b>		<u>7,400</u>		<u>12,529</u>		<u>7,370</u>
<b>Accruals to cash adjustment</b>						
Adjustments to remove non-cash items:						
Cost of Capital charges		-2,647		-2,471		-383
Depreciation		-5,056		-4,456		-2,352
New provisions and adjustments to previous provisions		-745		-950		-1,612
Profit (+) / loss (-) on sale of assets		-		-		-
Prior period adjustments		-		-		-
Other non-cash items		-82		-77		-75
Increase (+) / Decrease (-) in stock		-		-		-
Increase (+) / Decrease (-) in debtors		-		-		987
Increase (-) / Decrease (+) in creditors		-500		-500		3,192
Use of provisions		<u>1,673</u>		<u>1,673</u>		<u>2,609</u>
<b>Total accruals to cash adjustments</b>		<u>-7,357</u>		<u>-6,781</u>		<u>2,366</u>
<b>Excess cash to be CFERd</b>		-		-		-
<b>Net Cash Requirement</b>		<u>558,687</u>		<u>583,256</u>		<u>527,985</u>

## 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					
	2005-06		2004-05		2003-04	
	Provision		Provision		Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as AinA	-	-	-	-	5,732	2,838
Non-operating income not classified as AinA	-	-	-	-	-	-
Other amounts collectable on behalf of the Consolidated Fund	-	-	-	-	-	-
Excess cash receipts to be surrendered to the Consolidated Fund	-	-	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,732</u>	<u>2,838</u>

## Forecast Operating Cost Statement

	£'000		
	2005-06 Provision	2004-05 Provision	2003-04 Outturn
<b>Net administration costs:</b>			
RfR 1	57,953	68,638	50,785
<b>Net programme costs:</b>			
RfR 1	500,691	508,870	461,732
<b>Total net programme costs</b>	500,691	508,870	461,732
<b>Total Net Operating Cost</b>	558,644	577,508	512,517
<i>of which:</i>			
<b>Net Resource Outturn</b>	558,644	577,508	518,249
CFERs	-	-	-5,732
Non-voted expenditure	-	-	-
<b>Resource Budget Outturn</b>	565,644	577,508	512,517

## Notes to the Main Estimate

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

	2005-06	2004-05	£'000 2003-04
	Provision	Provision	Outturn
<b>Net Resource Outturn (Estimates)</b>	<b>558,644</b>	<b>577,508</b>	<b>518,249</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	-	-	-5,732
Other adjustments	-	-	-
<b>Net Operating Cost (Accounts)</b>	<b>558,644</b>	<b>577,508</b>	<b>512,517</b>
<i>Adjustments to remove:</i>			
capital grants to local authorities	-	-	-
capital grants financed from the Capital Modernisation Fund	-	-	-
European Union income and related adjustments	-	-	-
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	7,000	-	-
Other adjustments	-	-	-
<b>Resource Budget Outturn (Budget)</b>	<b>565,644</b>	<b>577,508</b>	<b>512,517</b>
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	565,644	577,508	512,517
Annually Managed Expenditure (AME)	-	-	-

### Reconciliation of capital expenditure between Estimates and Budgets

	2005-06	2004-05	£'000 2003-04
	Provision	Provision	Outturn
<b>Net Voted Capital Outturn (Estimates)</b>	<b>7,400</b>	<b>12,529</b>	<b>7,370</b>
<i>Adjustments to remove:</i>			
gains / losses from sale of capital assets	-	-	-
<i>Adjustments to additionally include:</i>			
other Consolidated Fund Extra Receipts	-	-	-
capital spending by non-departmental public bodies	-	-	-
capital grants to local authorities	-	-	-
capital grants financed by the Capital Modernisation Fund	-	-	-
local authority credit approvals	-	-	-
capital spending by levy funded bodies	-	-	-
unallocated capital provision	-	-	-
Other adjustments	-	-	-
<b>Capital Budget Outturn (Budget)</b>	<b>7,400</b>	<b>12,529</b>	<b>7,370</b>
<i>of which:</i>			
Departmental Expenditure Limits (DEL)	7,400	12,529	7,370
Annually Managed Expenditure (AME)	-	-	-

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

### Explanation of Accounting Officer responsibilities

In accordance with Government Resources and Accounts Act 2000 the Treasury has made the following Accounting Officer appointment for the Request for Resources within this Estimate.

<b>Request for Resources 1:</b>	Ken MacDonald QC, Permanent Head of Department Richard Foster, Additional Accounting Officer and Chief Executive of the Department
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Ken MacDonald QC, as the Principal Accounting Officer (PAO) of the Crown Prosecution Service has personal responsibility for the proper presentation of the Crown Prosecution Service's resource accounts as prescribed in legislation or by the Treasury and their transmission to the Comptroller and Auditor General. The PAO as the permanent head, in addition to the responsibilities for the assigned RfR, remains in general overall charge of the Crown Prosecution Service.

In addition the Treasury has appointed an additional Accounting Officer who is accountable to the Director of Public Prosecutions for all matters concerning the management of the Crown Prosecution Service. This appointment does not detract from the Head of Department's overall responsibility as Accounting Officer for the Departments' Estimate and overall net cash requirement.

The responsibilities of an Accounting Officer are set out in Annex 4.1 of Government Accounting. In essence these responsibilities include a personal responsibility for the propriety and regularity of the public finances for which they are answerable; for the 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 available resources. In addition, the Accounting Officer must ensure that there is a sound system of internal control to support the achievement of the Crown Prosecution Service's policies, aims, and objectives; and should regularly review the effectiveness of that system.

In accordance with Government Accounting requirements the relationship between the Principal Accounting Officer and the Additional Accounting Officer and with their Ministers, together with their respective responsibilities, is set out in writing.

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

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

	£'000					
	2005-06 provision		2004-05 provision		2003-04 outturn	
	Operating A in A	Non- operating A in A	Operating A in A	Non- operating A in A	Operating A in A	Non- operating A in A
<b>RfR 1: Increasing public confidence in the criminal justice system through fair, firm and effective prosecutions</b>						
Income from rent in jointly occupied buildings; Local Criminal Justice Boards (LCJBs) and other secondments; and Access to Work	2,400	—	1,650	—	1,650	—
Costs awarded to CPS in court	29,300	—	30,050	—	—	—
Costs awarded to CPS by recovered assets fund	—	—	—	—	29,300	—
<b>Total RfR 1</b>	<b>31,700*</b>	<b>—</b>	<b>31,700</b>	<b>—</b>	<b>30,950</b>	<b>—</b>
<i>of which: Administration Budgets</i>	<i>750</i>	<i>—</i>	<i>1,650</i>	<i>—</i>	<i>1,650</i>	<i>—</i>

\*Amount that may be applied as appropriations in aid in addition to the net total, arising from the recovery of costs from private tenants in jointly occupied buildings, Income from Local Criminal Justice Boards and other secondments, Grants from the Access to Work Scheme and costs awarded to CPS in court.

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

### Analysis of Consolidated Fund Extra Receipts (CFERs)

	£'000					
	2005-06 provision		2004-05 provision		2003-04 outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Excess costs awards ●	—	—	—	—	4,812	1,925
Excess rent receipts ●	—	—	—	—	100	90
Miscellaneous ●	—	—	—	—	820	823
<b>Total</b>	—	—	—	—	<b>5,732</b>	<b>2,838</b>

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

### Departmental Expenditure Limits and Administration Budgets

£'000

Details of 2005-06 Departmental Expenditure Limits (DEL) and Administration budget limits

	Voted*	Non-voted	Total
Resource DEL	558,644	7,000	565,644
<i>of which: Administration Budget</i>	<i>57,953</i>	—	<i>57,953</i>
Capital DEL**	7,400	—	7,400
Less depreciation†	–5,056	—	–5,056
Total DEL	560,988	7,000	567,988

\* Excludes EU receipts included in Estimates, but excluded in Budgets.

\*\* Capital DEL includes items treated as resource in Estimates and Accounts, but which are treated as part of Capital DEL, under stage 2 of Resource Accounting and Budgeting, as implemented in the 2002 Spending Review.

† 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.

### Comparisons of provision sought with final provision and forecast outturn for the previous year

The total net resource sought for 2005-06 of £558,644,000 is 3.3 per cent lower than the final net provision for 2004-05 of £577,508,000 and 0.7 per cent lower than the forecast outturn for 2004-05 of £562,640,000.

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

### Cash which may be retained to offset expenditure

£'000

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.

	<b>2005-06 provision</b>	<b>2004-05 provision</b>	<b>2003-04 outturn</b>
	28,200	25,650	25,650

