

# Main Estimates memorandum (2026-27) for HM Procurator General and Treasury Solicitor

## 1 Overview

### 1.1 Objectives

The Estimate for HM Procurator General and Treasury Solicitor (HMPG&TS) provides for the expenditure and income of the Government Legal Department (GLD), the Attorney General's Office (AGO) and HM Crown Prosecution Service Inspectorate (HMCPST).

GLD is a non-ministerial government department and its predecessor (the Treasury Solicitor's Department) was established as an Executive Agency on 1 April 1996. Ministerial responsibility lies with the Attorney General. GLD provides high quality legal services to most Whitehall Departments and to more than a hundred other government and public bodies. It applies its combined legal professional skills to provide consistently excellent legal services, drawing on its unique perspective of the law across the legal landscape of government. GLD is predominantly funded by fees charged to clients on a full cost recovery basis; with Supply making up only a small proportion of its total funding.

The AGO is a specialist ministerial department serving the Attorney General and the Solicitor General (the Law Officers) across the full range of their functions. The Law Officers are the Government's chief legal advisers and help the Government to deliver policy in the context of upholding the rule of law and perform a visible and effective role as leaders in the domestic and international legal community. They also have superintendence responsibilities in relation to the public prosecutions conducted by the Crown Prosecution Service and the Serious Fraud Office.

The purpose of HMCPST is to inspect the operation of the Crown Prosecution Service and the Serious Fraud Office and to provide independently assessed evidence to allow others to hold these agencies to account thereby encouraging improvement. The Chief Inspector, who also fulfils the role of Chief Executive, has been appointed as Accounting Officer for HMCPST.

### 1.2 Spending controls

HMPG&TS's net spending is broken down into several different spending totals, for which Parliament's approval is sought.

The spending totals which Parliament votes are:

- Resource Departmental Expenditure Limit (**Resource DEL**) - this limit is to fund the public interest casework of GLD and AGO both in terms of time spent and disbursements, and the administration costs of AGO and HMCPST. The balance of GLD's operating costs, including the cost of legal disbursements, are recovered from client departments.
- Capital Departmental Expenditure Limit (**Capital DEL**): - investment in capital equipment such as ICT and furniture and fittings, and leasehold improvements, and capitalisation of leases under IFRS 16 accounting rules.
- Resource Annually Managed Expenditure (**Resource AME**): - depreciation costs relating to non-current assets including capitalised leases.
- In addition, Parliament votes a net cash requirement, designed to cover the elements of the above budgets that require HMPG&TS to pay out cash in year.

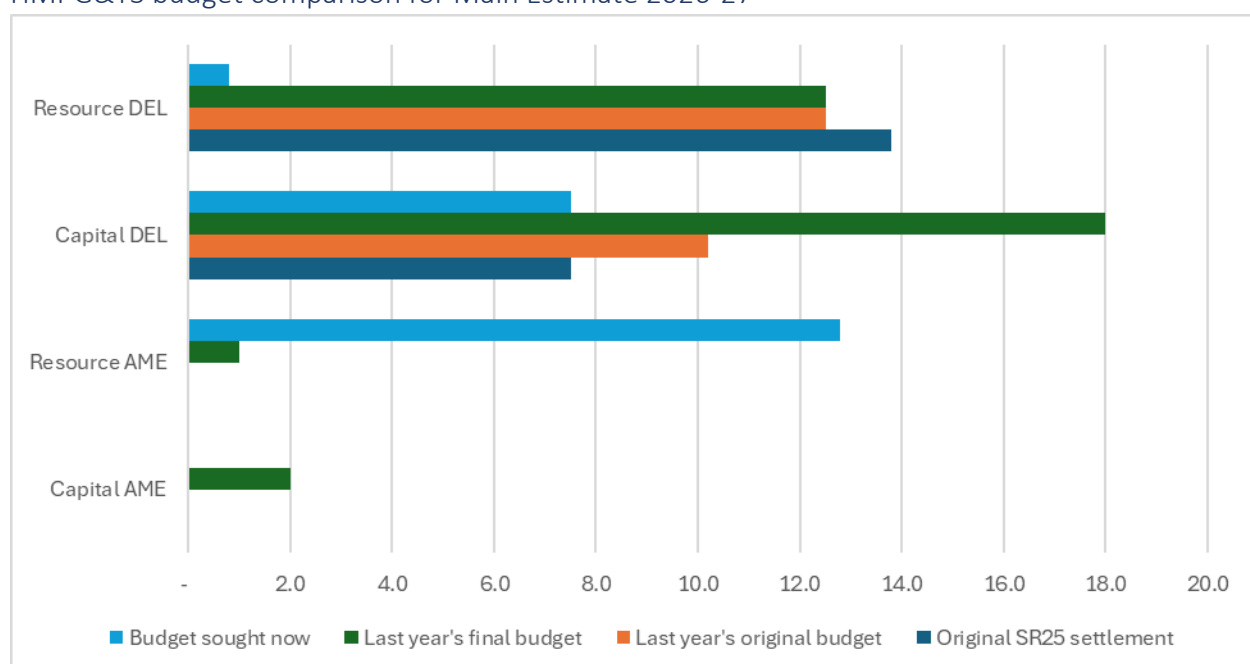
### 1.3 Comparison of net spending totals sought

The table below shows how the net spending totals sought for HMPG&TS compares with last year and the latest Spending Review settlement:

Amounts sought this year (Main Estimate 2026-27)	Difference (+/-), compared to final budget last year.		Difference (+/-), compared to original budget last year		Difference (+/-), compared to Spending Review		
	(Supplementary Estimate 2025-26)		(Main Estimate 2025-26)		Spending Review 2025		
	£ m	£ m	%	£m	%	£m	%
Resource DEL	0.8	12.5	-94%	12.5	-94%	13.8	-94%
Resource AME	12.8	1.0	1180%	-	100%	-	100%
Capital DEL	7.5	18.0	-58%	10.2	-26%	7.5	0%
Capital AME	-	2.0	-100%	-	0%	-	0%
<b>TOTAL DEL and AME</b>	<b>21.1</b>	<b>33.5</b>	<b>-37%</b>	<b>22.7</b>	<b>-7%</b>	<b>21.3</b>	<b>-1%</b>

The changes between the Main Estimate for 2026-27 and the Spending Review Settlement are mainly due to the change in classification of depreciation costs (£12.8m) from RDEL to RAME.

#### HMPG&TS budget comparison for Main Estimate 2026-27



A breakdown of spending and income within the net total is shown in section 2.1.

### 1.4 Key drivers of spending changes since last year

The 2026-27 net Resource DEL is 94% lower than the 2025-26 Main Estimate and Resource AME is 100% higher. These changes reflect the reclassification of £12.8m of depreciation from RDEL to RAME in line with the HMT's Consolidated Budgeting Guidance. There is a net increase of £1.1m in Resource budget across both DEL and AME which mainly relates to an increase in depreciation budget.

The 2026-27 Capital DEL is higher than the 2025-26 Main Estimate due to the profile of lease additions.

£1m of Resource AME was sought in 2025-26 to cover potential litigation liabilities and £2m of Capital AME was sought in 2025-26 to cover leasehold dilapidation provisions which are capitalised in line with accounting standards.

GLD's gross administration costs of £452m are predominantly funded by fees charged to clients. Fees are set to fully recover the costs of the legal service but as these are based on forecasts of future income and costs, accidental surpluses or deficits will arise. Given the significant level of GLD income and costs, a small surplus may have a significant impact on the overall Outturn.

### 1.5 Key drivers of change since the Spending Review

None.

### 1.6 Reserve claims and spending pressures

None.

### 1.7 Funding: other spending announcements

None.

### 1.8 New policies and programmes; ambit changes

None.

### 1.9 Administration costs and efficiency plans

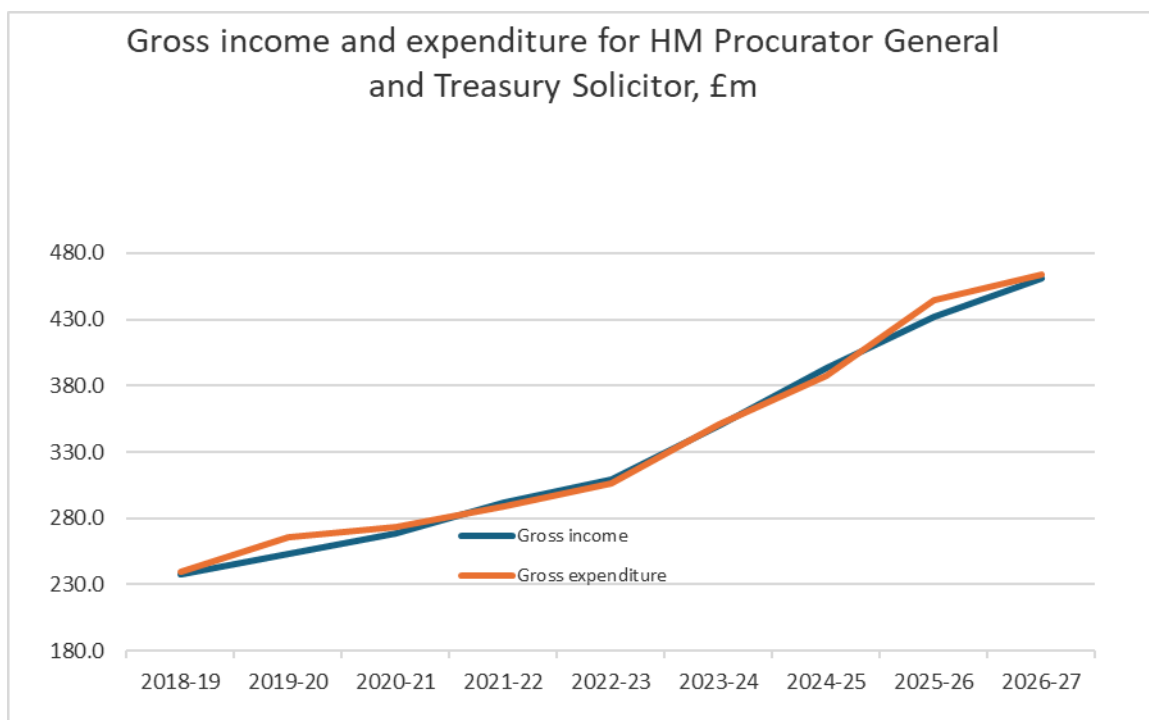
Administration costs are 94% lower in 2026-27 compared to last year's final budget due to the reclassification of depreciation from Resource DEL to Resource AME.

Amounts sought this year  (Main Estimate 2026-27)		Difference (+/-), compared to final budget last year.		Difference (+/-), compared to original budget last year		Difference (+/-), compared to Spending Review	
		(Supplementary Estimate 2025-26)		(Main Estimate 2025-26)		Spending Review 2025	
£m		£ m	%	£m	%	£m	%
Administration costs	0.8	12.5	-94%	12.5	-94%	13.8	-94%

GLD is committed to at least 5% savings and efficiencies within existing budgets by the end of the Spending Review period through a combination of growth in its legal resources to replace more expensive external legal services and transformation of its legal service delivery and corporate support operating model.

### 1.10 Spending and income trends

The charts below show overall Resource DEL spending and income trends for the last five years, and plans presented in the Main Estimate for 2026-27. The increase in profile has resulted from growth in demand for GLD's legal services from client departments.



## 2. Spending and income detail

### 2.1 Explanations of changes in spending and income

Resource DEL

The table below shows how spending plans for Resource DEL compare with the Main Estimate.

Subhead	Resource		DEL		Change from last year	Is the change significant? see explanation, note number
	This year (2026-27 Main Estimates budget sought)	Last year (2025-26 Supplementary Estimates budget approved)	£ million	%		
A GLD Administration Expenditure	452.0	434.3	17.7	4%		
A GLD Administration Income	-461.2	-432.1	-29.1	7%		
<b>A GLD Administration Net</b>	<b>-9.2</b>	<b>2.2</b>	<b>-11.4</b>	<b>-518%</b>	<b>1</b>	
B AGO Administration Expenditure	6.8	7.2	-0.4	-6%		
B AGO Administration Income	-0.1	-0.1	-	-		
<b>B AGO Administration Net</b>	<b>6.7</b>	<b>7.1</b>	<b>-0.4</b>	<b>-6%</b>		
C HMCPSI Administration Expenditure	3.2	3.1	0.1	3%		
C HMCPSI Administration Income	-	-	-	-		
<b>C HMCPSI Administration Net</b>	<b>3.2</b>	<b>3.1</b>	<b>0.1</b>	<b>3%</b>		

Note 1. Most of GLD's costs are recovered from clients, but there is a small element of funding from the Vote for public interest work. The net change mainly relates to depreciations budget transferred to Annually Managed Expenditure for 2026-27.

### Capital DEL

The table below shows how HMPG&TS's spending plans for Capital DEL compare with last year.

Subhead	Description	Capital DEL				Is change significant?
		This year (Main Estimate 2026-27)	Last year (Supplementary Estimate 2025-26)	Change from last year		
		£ m		£ m	%	See note
A	GLD Administration	7.5	18.0	-10.5	-58%	2
	<b>Total voted and non-voted</b>	<b>7.5</b>	<b>18.0</b>	<b>-10.5</b>	<b>-58%</b>	

Note 2. Capital DEL in 2026-27 has reduced relative to 2025-26 due to lower Capital DEL required for lease extensions under IFRS 16 in 2026-27.

### Resource AME

The table below shows how HMPG&TS's spending plans for Resource AME compare with last year.

Subhead	Description	Resource AME				Is change significant?
		This year (Main Estimate 2026-27)	Last year (Supplementary Estimate 2025-26)	Change from last year		
		£ m		£ m	%	See note
D	AME	12.8	1.0	11.8	1180%	3
	<b>Total voted and non-voted</b>	<b>12.8</b>	<b>1.0</b>	<b>11.8</b>	<b>1180%</b>	

Note 3. The increase in Resource AME relates to the reclassification of depreciation from Resource DEL to Resource AME.

### Capital AME

The table below shows how HMPG&TS's spending plans for Resource AME compare with last year.

Subhead	Description	Capital AME				Is change significant?
		This year (Main Estimate 2026-27)	Last year (Supplementary Estimate 2025-26)	Change from last year		
		£ m		£ m	%	See note
D	AME	-	2.0	-2.0	-100%	4
	<b>Total voted and non-voted</b>	<b>-</b>	<b>2.0</b>	<b>-2.0</b>	<b>-100%</b>	

Note 4. Capital AME was required in 2025-26 to cover provisions for leasehold dilapidations.

## 2.2 Ring fenced budgets

Within the totals, the following elements are ring fenced i.e. savings in these budgets may not be used to fund pressures on other budgets:

- Capital DEL – if the department were to issue loans to staff this would be covered by the financial transactions ringfence.

## 2.3 Changes to contingent liabilities

HMPG&TS has no reportable contingent liabilities.

## 3. Priorities and performance

### 3.1 How spending relates to objectives

Expenditure in each subhead supports the objectives of the relevant entity (GLD, AGO, HMCPSI). These may be found in the published statements and Business Plans on each entity's website.

### 3.2 Measures of performance against each priority

GLD's performance measures, agreed with HM Treasury for 2026-27, reflect its continued commitment to maintain its high professional standards as well as delivering excellent client satisfaction.

The measures are:

- Our client satisfaction rating (our aim is for 95% or above)
- to maintain Lexcel (the Law Society's Practice Standard) accreditation
- to recover from clients the full operating costs of chargeable services

### 3.3 Major projects

None.

## 4. Other information

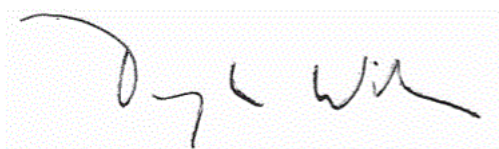
### 4.1 Additional specific information required by the select committee

No additional information has been requested by the Justice Committee.

## 5. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the House of Commons Scrutiny Unit, available on the Scrutiny Unit website.

The information in this Estimates Memorandum has been approved by myself as Departmental Accounting Officer.



**Douglas Wilson KC (Hon) OBE**  
**Permanent Secretary and Treasury Solicitor**

April 2026