
Central Government Supply Estimates 2009-10

Statement of Excesses

February 2011

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for the year ending 31 March 2010

Presented to the House of Commons by Command of Her Majesty

Ordered by the House of Commons

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Introduction

1. This Statement of Excesses sets out the amounts of resource and cash that the Government requests Parliament to grant in Excess Votes.
2. Excess Votes are presented if expenditure of resources or cash has exceeded the provision in the Main, Revised and Supplementary Estimates approved by Parliament and authorised in Appropriation Acts.
3. Before any Excess Votes are sought, the resource accounts for each Estimate are prepared by the relevant department. The accounts are examined and certified by the Comptroller and Auditor General and laid before the House of Commons. A report by the Comptroller and Auditor General is made on any such accounts where expenditure of resources or cash exceeds the amounts, or falls outside the categories of expenditure, authorised by Parliament.
4. Parliament votes amounts for Requests for Resources (RfRs) that are net of income that a department may appropriate in aid of such expenditure. It separately limits the amounts of such income that may be so appropriated. Together, these amounts represent the gross provision. Parliament also votes a Net Cash Requirement that is net of receipts arising from such income. An Excess Vote must therefore be sought even where sufficient surplus income and, as necessary, associated cash receipts, are available to be appropriated in aid of excess expenditure. In such cases, the Excess Vote is for only a token sum of £1,000.
5. A Statement of Excesses is presented to Parliament towards the end of the financial year following the one to which it relates. Under House of Commons Standing Orders, if the Committee of Public Accounts has reported that it sees no objection to the sums necessary being provided by Excess Vote, the question on the motion to approve them is put to the House without debate. Authorisation of additional resources and issues from the Consolidated Fund in respect of Excess Votes are given legislative authority in the March Appropriation Act.
6. Part I shows the net total amount of Excess Votes. There were two Excess Votes in 2009-10. Part II provides a Statement of Excesses for each Estimate concerned. Part III provides an explanation of the reasons for each excess.

2009-10

STATEMENT OF EXCESSES

Part I	Total net resource requirement	£747,000
	Total net cash requirement	£318,000

STATEMENT of the amounts required to be voted in order to make good
excesses for the year ended 31 March 2010

Part II Summary of 2009-10 Statement of Excesses by Department

Request for Resources (RfR)	Title	Resources		Cash	
		Excess	Amount to be voted	Excess	Amount to be voted
		£	£	£	£
	The Statistics Board				
	Excess expenditure	-	-	251,000	251,000
	Government Actuary's Department				
1	Providing an actuarial consultancy service				
	Excess expenditure (of which, £741,000 administration costs)	747,000	747,000	67,000	67,000
Totals to be voted			747,000		318,000

TREASURY CHAMBERS

MARK HOBAN

February 2011

Part III**Explanations**

The Statistics Board

Excess expenditure over the net Estimate amounted to £251,000 of cash.

The cash excess was due to weaknesses in the cash management controls leading to a payment run being made at the year end when the cash limit had already been met. This occurred as processes to calculate the available cash balance did not take into account payments made but not yet cleared through the bank account. Management review processes failed to prevent the additional payments being made.

Parliamentary authority is sought to provide for the excess expenditure by an Excess Vote.

Government Actuary's Department

Excess expenditure over the net Estimate provision for RfR1 (Providing an actuarial consultancy service) amounted to £747,000 of resources. There was also excess expenditure amounting to £67,000 of cash.

The cash excess of £67,000 occurred through a combination of unexpected payments due under the injury benefit scheme and the misalignment of cash management with the working capital requirements of the growing business. The excess resources of £747,000 were incurred mainly as a result of having to provide for future liabilities in respect of the injury benefit award. This excess use of resource also led to a breach in the Administration Budget of £741,000.

The opportunity to request extra cash to cover the injury benefit payments as part of the Spring Supplementary Estimates was not taken by the Department. However, it was not possible for the Department to seek additional resources to cover the future liabilities in the Spring Supplementary Estimates as, at that date, uncertainties surrounding the timing and amount of the provision still existed.

Parliamentary authority is sought to provide for the excess expenditure by an Excess Vote.

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