

Northern Ireland Estimates 2008-2009

Statement of Excesses

for the year ending 31 March 2009

**Department of Finance and Personnel
June 2010**

BELFAST: The Stationery Office



Introduction

1. This Statement of Excesses sets out the amounts of cash that the Northern Ireland Assembly is asked to grant in Excess Votes.
2. The Statement of Excesses covers two excess cash amounts totalling £16.3 million in respect of the 2008-09 financial year.
3. Excess Votes are presented if expenditure of resources or cash has exceeded the provision in the Main and Supplementary Estimates approved by the Assembly and authorised in Budget Acts.
4. 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 for Northern Ireland and laid before the Assembly. A report by the Comptroller and Auditor General for Northern Ireland is made on any such Accounts where expenditure of resources or cash exceeds the amounts authorised by the Assembly.
5. The Assembly votes amounts for Requests for Resources that are net of income that a department may use for gross expenditure. It separately limits the amounts of such income that may be so used. Together, these amounts represent the gross provision. The Assembly 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 used to offset excess expenditure. In such cases, the Excess Vote is for only a token sum of £1,000.
6. A Statement of Excesses is normally presented to the Assembly in June, some fifteen months after the end of the financial year to which it relates. This follows a report by the Public Accounts Committee confirming that it sees no objection to the sums necessary being provided by Excess Votes. Authorisation of additional resources and issues from the Consolidated Fund in respect of Excess Votes are given legislative authority in the Budget Act in June.
7. Part I shows the net total amount of the Excess Votes. Part II provides a Statement of Excesses for each Estimate concerned. Part III provides an explanation of the reasons for each excess.

2008-09 Statement of Excess

Department for Employment and Learning

Part I	Total net resource requirement	£ -
	Total net cash requirement	£15,767,570.98

STATEMENT of the amount required to be voted in order to make good the excess for the year ended 31 March 2009.

Part II

Summary of 2008-09 Statement of Excess

RfR	Title	Resources		Cash	
		Excess £	Amount to be voted £	Excess £	Amount to be voted £
A	Department for Employment and Learning				
	Promoting economic, social and personal development through high quality learning, research and skills training.				
	Excess expenditure	-	-	15,767,570.98	15,767,570.98
	Less: Surplus income available to be applied as accruing resources.	-	-	-	-
	Total to be voted	-	-	15,767,570.98	15,767,570.98

Part III

Explanation

Department for Employment and Learning (RfR A)

The excess of £15,767,570.98 over the Net Cash Requirement of £765,180,000 provided in the 2008-09 Spring Supplementary Estimate (SSE) and approved by the Northern Ireland Assembly arose from the fact that:

£10,130,570.98 interest receivable on student loans was not forecast in accordance with the correct budgetary treatment, and

A payment of £5,637,000.00 to the Student Loan Company that should have been paid on the 1st April 2009 and accounted for in 2009-10, was processed on 31st March 2009.

2008-09 Statement of Excess

Department of the Environment

Part I	Total net resource requirement	£ -
	Total net cash requirement	£504,478.76

STATEMENT of the amount required to be voted in order to make good the excess for the year ended 31 March 2009.

Part II Summary of 2008-09 Statement of Excess

RfR Title	Resources		Cash	
	Excess £	Amount to be voted £	Excess £	Amount to be voted £
A Department of the Environment				
To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers:				
Excess expenditure	-	-	504,478.76	504,478.76
Less: Surplus income available to be applied as accruing resources.	-	-	-	-
Total to be voted	-	-	504,478.76	504,478.76

Part III

Department of the Environment (RfR A)

Explanation

The excess of £504,478.76 over the Net Cash Requirement of £130,569,000 provided in the 2008-09 Spring Supplementary Estimate (SSE) and approved by the Northern Ireland Assembly arose from the fact that creditors were paid more quickly than had been forecast. The directive issued by the Finance Minister to pay invoices within 10 days of receipt generated a reduction in creditors which was not foreseen at the time the SSE was finalised. This reduction was particularly pronounced in relation to the early payment of grants. In addition, legal costs associated with judicial reviews were paid in March 2009 which had not been anticipated at SSE stage.



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