

Northern Ireland Estimates 2009-2010

Statement of Excesses

for the year ending 31 March 2010

Introduction

1. This Statement of Excesses sets out the amount of resources and cash that the Northern Ireland Assembly is asked to grant in Excess Votes for two departments, Department of Agriculture and Rural Development and Department of Education (Teacher's Superannuation), in respect of the 2009-10 financial year.
2. Excess Votes are presented if expenditure of resources or cash has exceeded the provision in the Spring Supplementary Estimate approved by the Assembly and authorised in the related Budget Act.
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 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.
4. The Assembly votes amounts for Requests for Resources that are net of income that a department may apply against gross requirements. 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.
5. A Statement of Excess/es 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 Vote/s. Authorisation of additional resources and issues from the Northern Ireland Consolidated Fund in respect of Excess Vote/s are given legislative authority in the Budget Act in June.
6. There are two Statements of Excess. Part I of each shows the amount of the excess/es. Part II provides a summary of the 2009-10 excess/es for each Estimate concerned. Part III provides an explanation of the reason for each excess.

2009-10 Statement of Excesses

Department of Agriculture and Rural Development

Part I	Total net resource requirement	£14,140,142.57
	Total net cash requirement	£23,278,781.13

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

Part II

Summary of 2009-10 Statement of Excess

RfR Title	Summary of 2009-10 Statement of Excess			
	Resources		Cash	
	Excess £	Amount to be voted £	Excess £	Amount to be voted £
A Department of Agriculture and Rural Development				
Promoting sustainable development of the agri-food industry and the countryside and stimulating the economic and social revitalisation of rural areas, reducing the risk to life and property from flooding, promoting sustainable development of the Sea Fishing and Aquaculture Industry and managing, protecting and expanding forests in a sustainable way				
Excess expenditure	14,140,142.57	14,140,142.57	23,278,781.13	23,278,781.13
Less: Surplus income available to be applied as accruing resources	-	-	-	-
Total to be voted		14,140,142.57		23,278,781.13

Part III

Explanations

Department of Agriculture and Rural Development (RfR A)

The excess resource expenditure of £14,140,142.57 over the net resource requirement of £275,706,000 provided in the 2009-10 Spring Supplementary Estimate and approved by the Northern Ireland Assembly arose due to the inclusion of certain liabilities for EU financial corrections that only materialised after the presentation of the 2009-10 Spring Supplementary Estimate and prior to the preparation of the Resource Accounts.

The excess of £23,278,781.13 over the Net Cash Requirement of £225,213,000 provided in the 2009-10 Spring Supplementary Estimate and approved by the Northern Ireland Assembly arose in respect of an error in the Increase/Decrease in Creditors line. An increase in creditors of £45,000,000 rather than a decrease in creditors of £45,000,000 was recorded in error, resulting in a miscalculation of the Department's overall cash requirement by £90 million.

2009-10 Statement of Excess

Department of Education—Teachers' Superannuation

Part I	Total net resource requirement	£3,696,852.13
	Total net cash requirement	£-

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

Part II

Summary of 2009-10 Statement of Excess

RfR	Title	Resources		Cash	
		Excess £	Amount to be voted £	Excess £	Amount to be voted £
A	Department of Education – Teachers' Superannuation				
	Providing for the payment of pensions, lump sums and premature retirement compensation to persons covered by the Teachers' Superannuation Scheme				
	Excess expenditure	3,696,852.13	3,696,852.13	-	-
	Less: Surplus income available to be applied as accruing resources	-	-	-	-
	Total to be voted		3,696,852.13		

Part III

Explanation

Department of Education – Teachers' Superannuation (RfR A)

The excess resource expenditure of £3,696,852.13 over the net resource requirement of £467,774,000 provided in the 2009-10 Spring Supplementary Estimate and approved by the Northern Ireland Assembly arose from the fact that the Department of Education failed to operate adequate internal controls to manage effectively the alignment of the budgeting and Estimates process.



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