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# **Central Government Supply Estimates 2010-11**

## **Statement of Excesses**

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February 2012



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# Central Government Supply Estimates 2010-11

## Statement of Excesses

for the year ending 31 March 2011

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*Presented to the House of Commons by Command of Her Majesty*

*Ordered by the House of Commons*

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# Introduction

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**Excesses 2010-11** 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. Prior to the Clear Line of Sight reforms introduced in 2011-12 (see below), 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 income that may be 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 for 2010-11 will be given legislative authority in the upcoming Supply and Appropriation (Anticipation & Adjustments) Act.

6. Part I shows the net total amount of Excess Votes. There were two Excess Votes in 2010-11. Part II provides a Statement of Excesses for each Estimate concerned. Part III provides an explanation of the reasons for each excess.

**Changes for 2011-12:  
Clear Line of Sight  
(CLoS) Reforms** 7. The Clear Line of Sight (CLoS) reforms outlined in Cm 7567 of March 2009 simplify government's financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates, departmental budgets and accounts from 1 April 2011. The reforms were approved by the House of Commons following a debate and a vote on the floor of the House in July 2010. This Statement of Excesses is the last to be presented on a pre-CLoS basis.

**2010-11****STATEMENT OF EXCESSES****Part I**

<b>Total net resource requirement</b>	<b>£ 0</b>
<b>Total net cash requirement</b>	<b>£ 347,072,000</b>

STATEMENT of the amounts required to be voted in order to make good excesses for the year ended 31 March 2011.

**Part II** Summary of 2010-11 Statement of Excesses by Department

Request for Resources (RfR)	Title	Resources		Cash	
		Excess	Amount to be voted	Excess	Amount to be voted
		£	£	£	£
	<b>Teachers' Pension Scheme (England &amp; Wales)</b>				
	Excess expenditure	0	0	11,875,000	11,875,000
	<b>Department for Transport</b>				
	Excess expenditure	0	0	335,197,000	335,197,000
	<b>Totals to be voted</b>		<b>0</b>		<b>347,072,000</b>

TREASURY CHAMBERS

MARK HOBAN

February 2012

**Part III****Explanations**

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**Teachers' Pension Scheme  
(England & Wales)**

Excess expenditure over the net Estimate amounted to £11,875,000 of cash.

The cash excess was due to an underestimation of the number of active members that would retire in 2010-11 and overestimating the contributions that would be collected from employers. In particular, contributions collected in February and March 2011, after the Spring Supplementary Estimate, were lower than forecast.

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

**Department for Transport**

Excess expenditure over the net Estimate amounted to £335,197,000 of cash.

The cash excess was caused by the department spending receipts relating to excess income that should have been surrendered to the Consolidated Fund. The main reason for the excess was that the department monitored its overall budget for the operation of rail services on a net basis rather than a gross basis and it did not have the necessary information to assess whether it required a spring Supplementary Estimate.

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









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