

Northern Ireland Estimates

Statement of Excesses

2016-2017

2018-2019

2020-2021

2021-2022

2022-2023



© Crown copyright **2024**

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.finance-ni.gov.uk/publications/estimates-publications

Any enquiries regarding this publication should be sent to us at dof.enquiries@finance-ni.gov.uk

ISBN 978-1-5286-4998-8
E03139389 06/24

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office

Introduction

1. This Statement of Excesses sets out the amount of resources and cash that the Northern Ireland Assembly is asked to grant in an Excess Vote.
2. Excess Votes are presented if expenditure exceeds the amounts, or falls outside the categories of expenditure (the 'ambit') approved by the Assembly in the Main and Supplementary Estimates and authorised in the related Budget Acts.
3. Before any Excess Votes are sought, the Resource Accounts for each Estimate are prepared by the relevant department or body. 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 exceeds the amounts, or falls outside the categories of expenditure, authorised by the Assembly. Where sufficient savings or surplus income are available to be used to offset the excess expenditure, the Excess Votes is for only a token sum of £1,000.
4. A Statement of Excesses is normally presented to the Assembly following a report by the Public Accounts Committee confirming that it recommends 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 Votes are given legislative authority in the corresponding Budget Act.
5. Following the Review of Financial Process reforms which were implemented from April 2022, the Assembly votes, as necessary, amounts for the relevant budget boundaries (e.g. Resource Departmental Expenditure Limit, Capital Departmental Expenditure Limit, Resource Annually Managed Expenditure, Capital Annually Managed Expenditure, Non-budget Expenditure) and the net cash requirement.
6. The 'ambit' sets out the full list of activities upon which expenditure is incurred, within the relevant budgetary control in each Estimate.
7. There are five Statements of Excesses. Part I of each shows the net total amount of excesses for 2016-17, 2018-19, 2020-21, 2021-22 and 2022-23 and the ambit setting out the activities upon which the expenditure was incurred. Part II provides an explanation of the reasons for each of the excesses.

2016-17 Statement of Excesses

Public Prosecution Service

Part 1: Summary of amount to be voted, 2016-17

Net Cash Requirement:

£

Amount to be voted

For expenditure by the Public Prosecution Service for Northern Ireland on the prosecution of offences; legal services; employment of independent counsel; court costs and costs awarded; payments and services to other departments and public sector bodies; trainee grants; payments under the Asset Recovery Incentivisation Scheme; staffing; administration costs; settlement of other claims; other related services and severance payments.

397,000

Part 2: Explanation

This resulted from an error made in the calculation of Net Cash Requirement by the PPS and steps have been taken so that this does not happen again. As a result an amendment to increase the net cash voted is required for 2017. This error arose because of a misunderstanding in how to treat some key figures within the calculation of the net cash requirement and a failure to properly complete some key supply expenditure reconciliations. The PPS has advised that it has taken steps to include all necessary supply checks and calculations as an integrated part of the production of its accounts.

2018-19 Statement of Excesses

Public Prosecution Service

Part 1: Summary of amount to be voted, 2018-19

Net Cash Requirement:

£

Amount to be voted

For expenditure by the Public Prosecution Service for Northern Ireland on the prosecution of offences; legal services; employment of independent counsel; court costs and costs awarded; payments and services to other departments and public sector bodies; trainee grants; payments under the Asset Recovery Incentivisation Scheme; staffing; administration costs; settlement of other claims; other related services and severance payments.

45,000

Part 2: Explanation

This resulted from an error made in the calculation of Net Cash Requirement by the PPS and steps have been taken so that this does not happen again. As a result an amendment to increase the net cash voted is required for 2019. This error arose because of a misunderstanding in how to treat some key figures within the calculation of the net cash requirement and a failure to properly complete some key supply expenditure reconciliations. The PPS has advised that it has taken steps to include all necessary supply checks and calculations as an integrated part of the production of its accounts.

2020-21 Statement of Excesses

Department for Education - Teachers' Superannuation

Part 1: Summary of amount to be voted, 2020-21

Annually Managed Expenditure (AME)

£

Expenditure arising from:

Amount to be voted

Pensions, allowances, gratuities etc; certain payments to the Northern Ireland National Insurance Fund; certain payments in respect of premature retirement compensation made to members of the scheme and on behalf of their employers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments; Governmental response to the coronavirus COVID-19 pandemic; associated non-cash items.

11,409,000

Part 2: Explanation

The excess was primarily attributable to the increase in the current service charge being higher than anticipated. The Department advised that delays to the full implementation of the new Teachers' Pension System Financials module resulted in delays to the production of actual outturn figures during 2020-21 which only became available for actuarial review in August 2022 and therefore actuarial calculations were not available for the Spring Supplementary Estimate before it was finalised.

2021-22 Statement of Excesses

Department for Education - Teachers' Superannuation

Part 1: Summary of amount to be voted, 2021-22

Annually Managed Expenditure (AME)

£

Expenditure arising from:

Amount to be voted

Pensions, allowances, gratuities etc; certain payments to the Northern Ireland National Insurance Fund; certain payments in respect of premature retirement compensation made to members of the scheme and on behalf of their employers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments; Governmental response to the coronavirus COVID-19 pandemic; associated non-cash items.

10,721,000

Part 2: Explanation

The excess was primarily attributable to the increase in the current service charge being significantly higher than anticipated. The Department advised that delays to the full implementation of the new Teachers' Pension System Financials module resulted in the late production of actual outturn figures for the year ended 31 March 2022. These only became available for actuarial review in August 2022 and therefore actuarial calculations were not available for the Spring Supplementary Estimate before it was finalised.

2022-23 Statement of Excesses

Department for Education

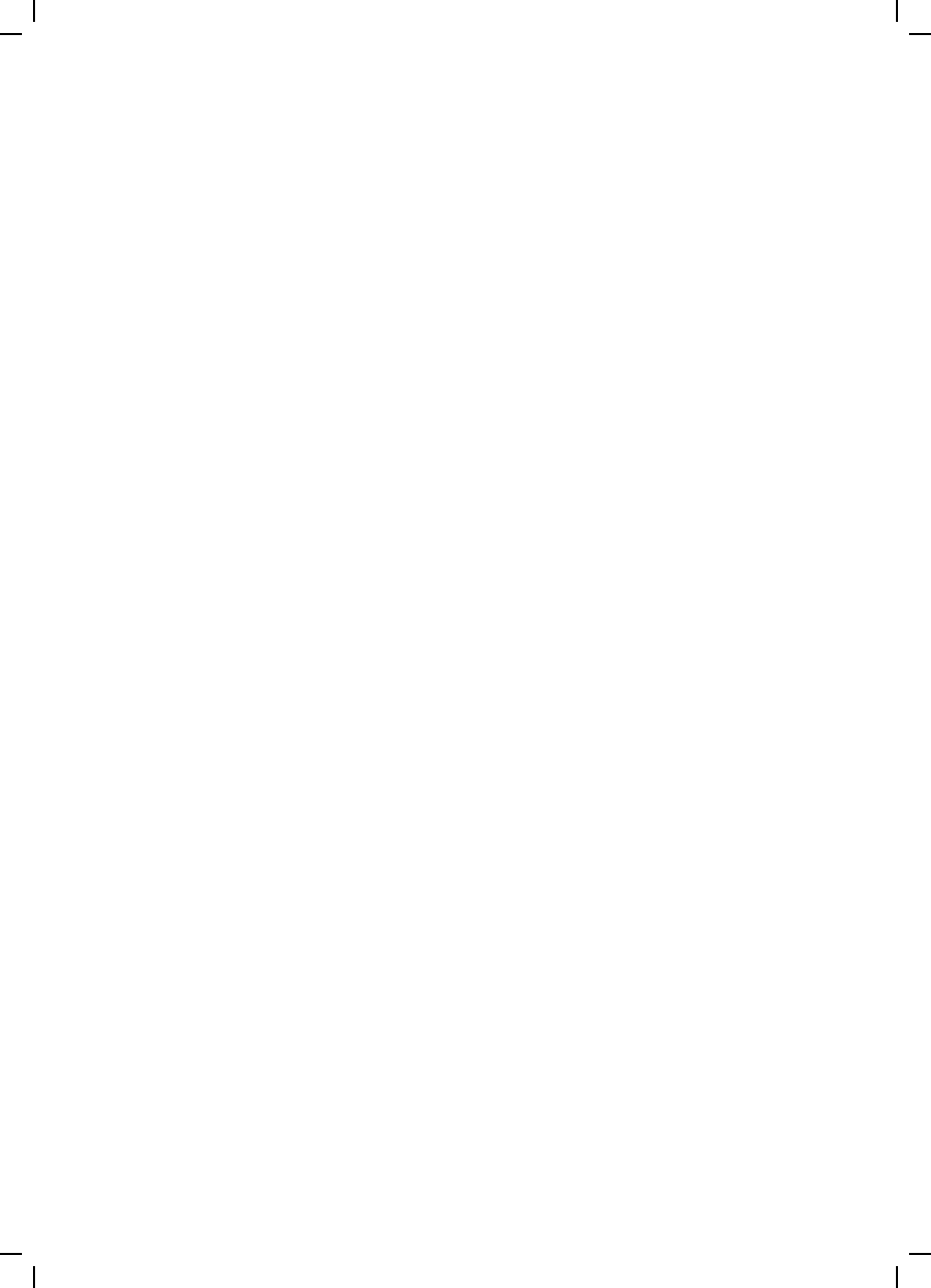
Part 1: Summary of amount to be voted, 2022-23

Annually Managed Expenditure (AME)	£
<i>Expenditure arising from:</i>	Amount to be voted
Take up and maintenance of departmental and ALB's provisions and associated non-cash items including but not restricted to: bad debts, impairments, tax and pension costs for the Department, its ALB's and payment of corporation tax.	7,380,000

Part 2: Explanation

The excess was primarily attributable to higher than anticipated AME expenditure during the period resulting from:

- increased provisions due to a higher than anticipated increase of the current service charge (a notional charge to the pension scheme derived by the actuary) in respect of the NI Local Government Officers' Superannuation Scheme reported in the triennial valuation and inflationary factors; and
 - increased depreciation and impairments mainly resulting from the quinquennial revaluation of the education estate by Land and Property Services at 31 March 2023, noting an ageing school estate.
-







CCS0524345304
978-1-5286-4998-8