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# Central Government Supply Estimates 2017-18

## Statement of Excesses

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February 2019



HM Treasury

HC 1968





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# Central Government Supply Estimates 2017-18

## Statement of Excesses

for the year ending 31 March 2018

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## Introduction

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### Excesses

1. This Statement of Excesses sets out the amounts that the Government requests Parliament to grant in Excess Votes for central government departments.
2. Excess Votes are presented if expenditure exceeds the amounts, or falls outside the categories of expenditure (the 'ambit') approved by Parliament in the Main, Revised and Supplementary Estimates and authorised in Supply and Appropriation Acts.
3. Before any Excess Votes are sought, the Annual Report and Accounts are prepared by the relevant department or body. 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 exceeds the amounts, or falls outside the categories of expenditure, authorised by Parliament. 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 usually presented to Parliament towards the end of the financial year following the one to which it relates.
5. Under House of Commons Standing Orders, if the Committee of Public Accounts (PAC) 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 2017-18 in this booklet will be given legislative authority in the upcoming Supply and Appropriation (Anticipation and Adjustments) Act.

### Excesses 2017-18

6. Following the Clear Line of Sight reforms introduced in 2011-12, Parliament 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.
7. An 'ambit' sets out the full list of activities upon which income will be generated, or expenditure incurred, within the relevant budgetary control in each Estimate. From 2011-12 (under the CLoS reforms), once an ambit has been approved by Parliament and included in the Supply and Appropriation Act it can only have descriptions of functional activities added at the end of the existing ambit detail. Additions to the ambit made in the Supplementary Estimate are identified by an asterisk (\*). Additions to the ambit made in this Excesses publication are identified by a double asterisk (\*\*).
8. The Part I sections shows the net total amount of Excess Votes for 2017-18. Part II provides an explanation of the reasons for each of the excesses. Part III provides the detail for each of the Estimates concerned.

**Excesses, 2017-18****Part I: Summary of the amount to be voted, 2017-18**

	£
	<b>Amount to be voted</b>
<b>Total Departmental Expenditure Limit</b>	
Resource	0
Capital	0
<b>Total Annually Managed Expenditure</b>	
Resource	0
Capital	0
Total Net Budget	
Resource	0
Capital	0
<b>Total Non-budget Expenditure</b>	<b>665,000</b>
<b>Total Net Cash Requirement</b>	<b>0</b>

STATEMENT of the amounts required to be voted in order to make good excesses for the year ended 31 March 2018

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MEL STRIDE

February 2019



## Part II: Explanations, 2017-18

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### **United Kingdom Supreme Court**

1. The United Kingdom Supreme Court (UKSC) breached its Non-Budget Expenditure Limit by £665,000. When preparing its 2017–18 financial statements, UKSC identified that Value Added Tax had not been included in its building valuations over the period 2009–10 to 2016–17. Its building is valued in the statements at replacement cost, which should be inclusive of VAT because the VAT cannot be recovered by UKSC. The higher valuation resulted in a £665,000 increase in historic depreciation that UKSC had not accounted for, over the period 2009–10 to 2016–17. When UKSC finally identified the error it was too late for the Supplementary Estimates and thus it exceeded its Non-Budget control total by £665,000.
2. Parliamentary authority is sought to provide for the excess expenditure by an Excess Vote.

## Part III: Excesses by Department, 2017-18

### United Kingdom Supreme Court

	Excess	Amount to be Voted
<b>Departmental Expenditure Limit</b>		
Resources	0	0
Capital	0	0
<b>Annually Managed Expenditure</b>		
Resources	0	0
Capital	0	0
<b>Total Net Budget</b>		
Resources	0	0
Capital	0	0
<b>Non-budget Expenditure</b>	665,000	665,000
<b>Net Cash Requirement</b>	0	0

Excess amounts required in the year ended 31 March 2018 for expenditure by the United Kingdom Supreme Court on:

#### **Departmental Expenditure Limit:**

##### Expenditure arising from:

Operation of the UK Supreme Court (UKSC), Judicial Committee of the Privy Council (JCPC) and Judicial Exchange programme; Education & Outreach activities of the United Kingdom Supreme Court, JCPC and the United Kingdom's legal and constitutional systems; Costs associated with Wider Market Initiatives; Cost of running selection commissions for the appointment of Justices; and Maintenance of links with other Supreme Courts.

##### Income arising from:

Court fees and receipts; Contributions from the devolved government and court services in England & Wales, Scotland, and Northern Ireland; Contributions from the Ministry of Justice to cover support provided to the Judicial Committee of the Privy Council; Receipts of VAT refunds on contracted out services and receipts from Wider Market Initiatives; Receipts in relation to data protection inquiries; fees received from Justices sitting in other foreign courts; recovery of staff costs for staff on loan or seconded to outside bodies, payments for information and publications, private telephone calls, vending machines, telex, postal and bank charge recoveries, receipts from shop sales, and any other miscellaneous income.

#### **Annually Managed Expenditure:**

##### Expenditure arising from:

Diminution in value of assets.





## Statement of Excesses, 2017-18

### **Non-Budget Expenditure:**

Expenditure arising from:

\*\*Prior period adjustments for additional depreciation.

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Statement of Excesses, 2017-18





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