



HM Treasury

Supply Estimates

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23 September 2013

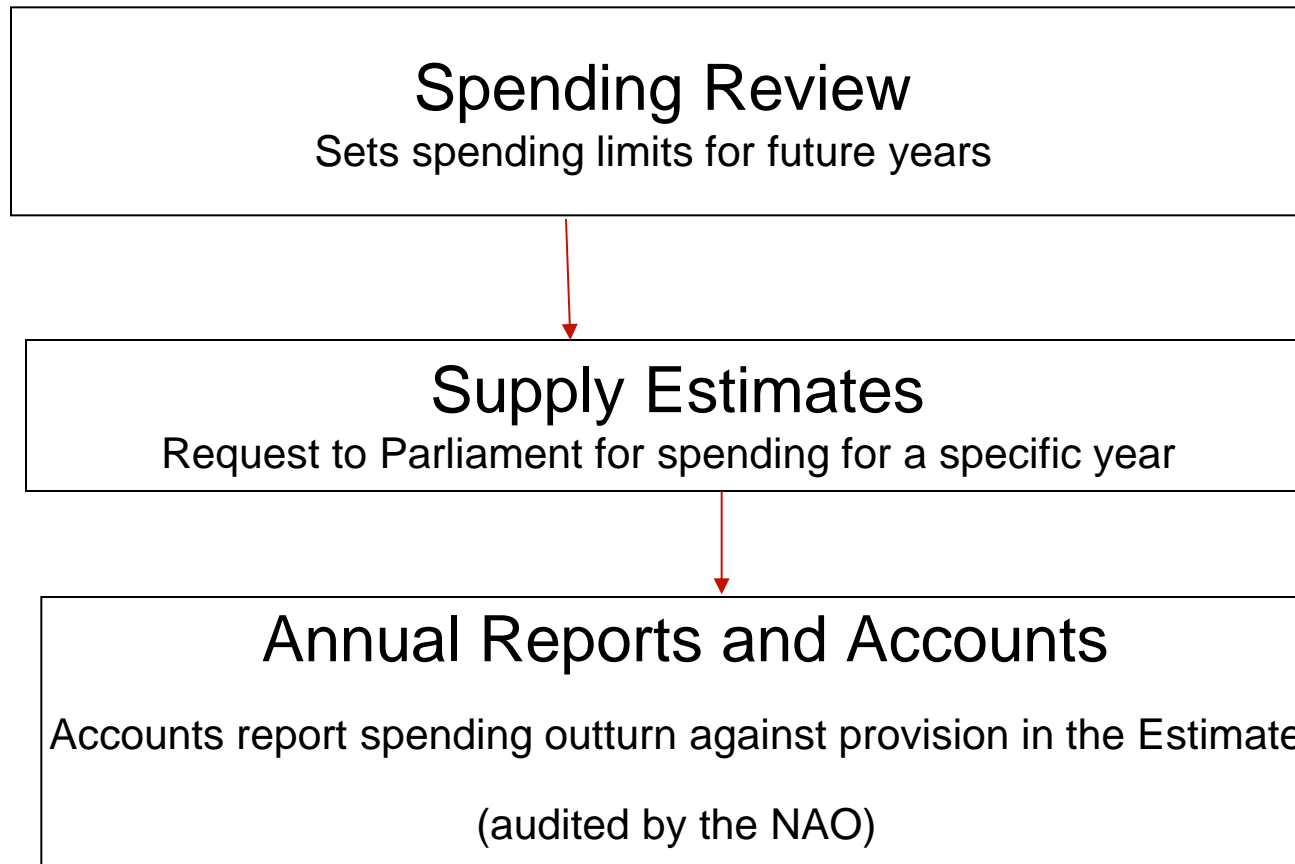
Agenda

1. What are Supply Estimates?
2. How do Supply Estimates fit into the public spending framework?
3. What's included in them?
4. Who presents them and when?
5. Overspending – Excess Votes

1. What are Supply Estimates?

- Long-standing Parliamentary process where Government asks Parliament for resources to carry out Government's work
- Parliament scrutinises, debates and votes on the spending in the Supply Estimates
- Without Parliamentary approval, departments cannot use the majority of their resources, capital and cash.

2. How do Supply Estimates fit into the public spending framework?



3. What's included in the Supply Estimates?

- All spending inside of the allocated budgets of the department
- This includes the spending of their arm's length bodies (ALBs)
- It's broken down into resource, capital and cash expenditure with separate limits for each
- Supply Estimate will also show all spending in Budgets, which may include spending which has its own statutory authority (e.g. judges salaries). We call this non-voted expenditure.

4. Who presents the Estimates and When?

- Estimates compiled at departmental level, but presented to Parliament by the Treasury
- Independent entities present their own Supply Estimates
- **Main Supply Estimates** – presented around the start of the financial year, usually in April
- **Supplementary Estimates** – seek additional/amended resources, capital and cash in January/February near the end of the financial year

5. Overspending – Excess Votes

- If departments overspend any of the specific limits authorised by Parliament they will incur an Excess Vote
- The accounts compare the actual spend vs the amount authorised by Parliament
- Excesses are reported to the Public Accounts Committee (PAC). Long-standing Parliamentary process where Government asks Parliament for resources to carry out Government's work
- Parliament scrutinises, debates and votes on the spending in the Supply Estimates
- Without Parliamentary approval, departments cannot use the majority of their resources, capital and cash.

6. Sources

Further information

Supply Estimates: a guidance manual

www.gov.uk/government/publications/supply-estimates-guidance-manual

Individual Supply Estimates

www.gov.uk/government/publications/main-supply-estimates-2013-14