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# Central Government Supply Estimates 2023-24

## Statement of Excesses

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February 2025



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# **Central Government Supply Estimates 2023-24**

## **Statement of Excesses**

for the year ending 31 March 2024

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*Presented to the House of Commons  
by Command of His Majesty  
Ordered by the House of Commons  
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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 2023-24 in this booklet will be given legislative authority in the upcoming Supply and Appropriation (Anticipation and Adjustments) Act.
- Excesses 2023-24**
6. Following the Clear Line of Sight (CLOs) 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 2023-24. 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, 2023-24

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### Part I: Summary of the amount to be voted, 2023-24

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	£
	Amount to be voted
<b>Total Departmental Expenditure Limit</b>	
Resource	0
Capital	1,931,000
<b>Total Annually Managed Expenditure</b>	
Resource	219,401,000
Capital	64,000
Total Net Budget	
Resource	219,401,000
Capital	1,995,000
<b>Total Non-budget Expenditure</b>	0
<b>Total Net Cash Requirement</b>	0

STATEMENT of the amounts required to be voted in order to make good excesses for the year ended 31 March 2024

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TREASURY CHAMBERS

JAMES MURRAY

February 2025

## Part II: Explanations, 2023-24

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### **Office of Qualifications and Examinations Regulation**

1. The Office of Qualifications and Examinations Regulation (Ofqual) exceeded its Capital Departmental Expenditure Limit of £805,000 by £1,931,000 and its Capital Annually Managed Expenditure Limit of £0 by £64,000. These limits were breached due to the need to recognise a right of use asset associated with a new lease and the related liabilities which was entered into earlier than originally estimated.

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

### **Department for Business and Trade**

3. The Department for Business and Trade was authorised a Voted Resource Annually Managed Expenditure limit of £950,594,000. Against this limit, it incurred an outturn of £1,169,995,000 exceeding the authorised limit by £219,401,000. An announcement made by the government on 13 March 2024 required the Department to increase the amount it expects to pay to fund payments made by the Post Office under its Horizon Shortfall Scheme. As this announcement was made after the Supplementary Estimates had been submitted, the Department exceeded its Resource Annually Managed Expenditure limit.

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

## Part III: Excesses by Department, 2023-24

### Office of Qualifications and Examinations Regulation

		£
	Excess	Amount to be Voted
<b>Departmental Expenditure Limit</b>		
Resources	0	0
Capital		
Excess expenditure	1,931,000	1,931,000
<b>Annually Managed Expenditure</b>		
Resources	0	0
Capital		
Excess expenditure	64,000	64,000
<b>Total Net Budget</b>		
Resources	0	0
Capital	1,995,000	1,995,000
<b>Non-budget Expenditure</b>	0	0
<b>Net Cash Requirement</b>	0	0

Excess amounts required in the year ended 31 March 2024 for expenditure by the Office of Qualifications and Examinations Regulation on:

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

##### Expenditure arising from:

The regulation of the validity of general, vocational and other qualifications throughout their lifecycle; promoting public confidence in regulated qualifications; continuing delivery of vocational and technical education reforms; monitoring and evaluating reformed qualifications; and evaluating the validity of National Assessments.

Conducting relevant investigation, research and analysis, and undertaking engagement and consultation with stakeholders to provide assurance that regulated qualifications are fit-for-purpose and support good educational and training outcomes.

Exploring, investigating and acknowledging opportunities for innovation, including the use of artificial intelligence to improve the quality of marking in high-stakes qualifications.

Developing the skills and capabilities of our people, and developing and investing in our digital systems to secure efficiency and value for money.



Income arising from:

The Department for Education to support ongoing reform programmes, and, where required, to enable Ofqual to take on new reform programmes as they arise.

The recovery of costs associated with the monetary penalties imposed on awarding organisations for breaches of Ofqual's regulations.

The recovery of costs associated with the provision of data and analysis to regulatory counterparts and to other Government departments; for provision of support relating to IT/digital development, including developments to the register of qualifications; and income from the disposal of hardware as part of ongoing IT refresh. Receipts relating to the recovery of salaries and associated costs for seconded staff. Receipts relating to the recovery of building-related costs.

**Annually Managed Expenditure:**

Expenditure arising from:

\*\* Provisions related to dilapidations and other non-cash items.

## Part III: Excesses by Department, 2023-24

### Department for Business and Trade

		£
	Excess	Amount to be Voted
<b>Departmental Expenditure Limit</b>		
Resources	0	0
Capital	0	0
<b>Annually Managed Expenditure</b>		
Resources		
Excess expenditure	219,401,000	219,401,000
Capital	0	0
<b>Total Net Budget</b>		
Resources	219,401,000	219,401,000
Capital	0	0
<b>Non-budget Expenditure</b>	0	0
<b>Net Cash Requirement</b>	0	0

Excess amounts required in the year ended 31 March 2024 for expenditure by the Department for Business and Trade on:

#### Departmental Expenditure Limit:

##### Expenditure arising from:

Trade development and promotion, outward and inward investment, the formulation and implementation of trade policy and remedies, contribution to the cross government GREAT campaign, Support Trade Remedies Authority as an arm's length body; including grants, associated capital and other related expenditure and non-cash items, developing trade relationships and supporting supply chain management and resilience, and commencing, pursuing and defending UK trade disputes and UK's present and future relationship with the World Trade Organization (WTO).

Administration of the Department for Business and Trade, including continued administration of ex-Department for International Trade, and associated offices; publicity, promotion and publications; communications; purchase, acquisition, hire, lease and rent of land, buildings, plant, equipment, machinery, vehicles and capital assets; digital and IT; special payments, and domestic legal proceedings.

Funding to provide compensation to Group Litigation Order (GLO) claimants who have suffered detriment arising from the errors in the Post Office Horizon IT system or the other matters identified in the relevant High Court judgments.

The promotion of enterprise, innovation and increased productivity delivered through international trade and investment, regional investment and delivering regulatory reform, and measures to combat international bribery and corruption.

The provision of support for business, including support for specific industries, small and medium businesses, regional programmes, programmes to promote research and development, innovation and standards, best practice and sustainable development.

The provision of financial solutions to accelerate private sector investment and address market failures through the British Business Bank, and other similar intervention mechanisms.

The promotion of strong, fair and competitive markets at home and abroad; measures to protect investors and consumers including from unsafe products and unfair practices; support for employment relations programmes and measures to promote a skilled and flexible labour market.

The efficient management and discharge of specific costs falling to the Department and its partner organisations relating to outstanding personal injury claims against Thomas Cook.

The management of the Government's shareholder interest in the portfolio of commercial businesses wholly or partly owned by Government; providing financial assistance to public corporations, and trading funds.

The management of miscellaneous programmes including payments in respect of claims for the restitution of the property of victims of Nazi persecution.

The payment of subscriptions and contributions to international organisations and fulfilment of international treaty obligations.

Increasing science and research excellence in the United Kingdom and maximising its contribution to society.

Making payments to local authorities in respect of Local Area Agreements and New Burdens responsibilities.

Activities of UK Government Investments on behalf of the Department.

Inspections and compliance in accordance with EU regulatory requirements and recovery of expenditure through cost sharing arrangements.

Expenditure arising from the UK's departure from the European Union. Governmental response to the coronavirus Covid-19 pandemic and Inquiry. Grants to local authorities.

Funding organisations supporting departmental objectives, including the department's executive agencies and arm's length bodies and their subsidiaries.

Developing, implementing and enforcing trade sanctions.

Regulating military and other sensitive exports such as dual-use items done through a licensing system, ensuring UK exports are consistent with national and international obligations and standards.

\* Contributions to any and all international-focused events.

The provision of a partial guarantee to a lender making a loan to a ship-buyer or operator as part of the Shipbuilding Credit Guarantee Scheme.

Income arising from:

The sale of goods and services relating to trade development and promotion, outward and inward investment, the formulation and implementation of trade policy, contribution to the cross government GREAT campaign; including sponsorship; asset sales; insurance claims; recovery of costs incurred on behalf of others; recovery of overpayment; capital grant in kind, income from grant programmes.

Receipts from other Government Departments and devolved administrations; the Advisory, Conciliation and Arbitration Service; the Insolvency Service.

General administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services.

Activities of UK Government Investments on behalf of the Department.

Proceeds of Crime income generated in criminal enforcement.

Receipts from statutory regulators in respect of expenses related to levies from industry.

Receipts from licences and levies; Launch Investment receipts; Capital Venture Funds receipts; premium income and other receipts from Financial Guarantee schemes, and of dividends; equity withdrawals; interest on loans and loan repayments from the Land Registry. Income from investments; receipts from financial investments made by the British Business Bank; repayment of loans and investments; repayment of capital grants; repayments of grants and contributions; receipts from asset sales.

Receipts and profit from the sale of surplus land, buildings and equipment; rental income and repayments including from three domestic properties on the estate of the European School of Culture at Culham, Oxfordshire and from the National Physical Laboratory.

Receipts associated with the closure of partner organisations.

Income relating to legal services and legal proceedings, consultancy, publications, public enquiries, information, central services; occupancy charge; administrative and professional services; EU receipts; refund of input VAT not claimed in previous years on departmental expenditure; interest payments; non-cash income.

Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part.

Receipts from other Government Departments and devolved administrations; the Advisory, Conciliation and Arbitration Service and the Insolvency Service.

General administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services.

Activities of UK Government Investments on behalf of the Department.

Proceeds of Crime income generated in criminal enforcement.

**Annually Managed Expenditure:**

Expenditure arising from:

Depreciation, impairments, amortisation, revaluation, provisions, bad debts and other non-cash items.

Departmental administration; financial guarantee schemes; regional investment and programmes; enterprise for small and medium firms; provision of support for business, including support for specific industries; miscellaneous programmes.

The management of asset sales.

Payment of corporation tax.

The provision of repayable credit facilities for Post Office Ltd; contributions to partner organisations' pension schemes; and the provision of parental leave schemes.

Activities of UK Government Investments on behalf of the Department.

Impairment of loans and investments; Exchange rate gains and losses.

The Redundancy Payments Service.

\* The discharge of liabilities falling to the Department in respect of former shipbuilding industry historic claims. Expenditure related to the appointment of an Official Receiver with HMT approval.

Income arising from:

Receipts from asset sales.

Refund of input VAT not claimed in previous years on departmental expenditure; interest payments; repayments of grants and contributions; non-cash income.

Activities of UK Government Investments on behalf of the Department.

Receipt of interest on loans and loan repayments from Post Office Ltd.

Dividends from shares held by Postal Services Holding Ltd in Royal Mail.

\* Receipts from Trading Funds.

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