
Central Government Supply Estimates 2024-25

Statement of Excesses

February 2026



HM Treasury

HC 1678



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Statement of Excesses

for the year ending 31 March 2025

*Presented to the House of Commons
by Command of His Majesty
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HC 1678



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Introduction

- 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 2024-25 in this booklet will be given legislative authority in the upcoming Supply and Appropriation (Anticipation and Adjustments) Act.
- Excesses 2024-25**
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 (**).

Statement of Excesses, 2024-25

8. The Part I sections shows the net total amount of Excess Votes for 2024-25. 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, 2024-25

Part I: Summary of the amount to be voted, 2024-25

| | £ |
|---|----------------------|
| | Amount to be voted |
| Total Departmental Expenditure Limit | |
| Resource | 0 |
| Capital | 0 |
| Total Annually Managed Expenditure | |
| Resource | 1,524,000 |
| Capital | 0 |
| Total Net Budget | |
| Resource | 0 |
| Capital | 0 |
| Total Non-Budget Expenditure | 2,564,517,000 |
| Total Net Cash Requirement | 0 |

STATEMENT of the amounts required to be voted in order to make good excesses for the year ended 31 March 2025

TREASURY CHAMBERS

Dan Tomlinson

February 2026

Part II: Explanations, 2024-25

Ministry of Defence

1. The Ministry of Defence requires Non-Budget Expenditure of £2,564,517,000. This was due to the need to reflect a prior year adjustment within the 2024–25 financial statements to address concerns over the completeness of compensation and costs to settle legal claims associated with personal injury claims and compensation and resettlement costs relating to the Afghan Relocations and Assistance Policy and the Afghan Response Route. The adjustment was necessary to take into account new information that the Department withheld from the National Audit Office during the audit of the 2023–24 financial statements. The Department did not allow for the impact of this adjustment in either its Main or Supplementary Estimates.
2. Parliamentary authority is sought to provide for the excess expenditure by an Excess Vote.

House of Lords

3. The House of Lords was authorised a Voted Resource Annually Managed Expenditure limit of £2,500,000. Against this limit, it incurred an outturn of £4,024,000 exceeding the authorised limit by £1,524,000. The Parliamentary Estates team performed a review of floor space measurements in 2024–25, in response to an audit recommendation raised during the 2023–24 external audit, which updated measurements in line with relevant professional standards. Reduced floor space measurements resulted in a valuation loss for three House of Lords properties. The full financial effect of this accounting adjustment was not anticipated when preparing the Supplementary Estimate and, consequently, this led to the expenditure limit being breached.
4. Parliamentary authority is sought to provide for the excess expenditure by an Excess Vote.

Part III: Excesses by Department, 2024-25

Ministry of Defence

| | Excess | Amount to be Voted |
|---------------------------------------|---------------|----------------------|
| £ | | |
| Departmental Expenditure Limit | | |
| Resource | 0 | 0 |
| Capital | 0 | 0 |
| Annually Managed Expenditure | | |
| Resource | 0 | 0 |
| Capital | 0 | 0 |
| Total Net Budget | | |
| Resource | 0 | 0 |
| Capital | 0 | 0 |
| Non-Budget Expenditure | | |
| Excess Expenditure | 2,564,517,000 | 2,564,517,000 |
| Net Cash Requirement | 0 | 0 |

Excess amounts required in the year ended 31 March 2025 for expenditure by the Ministry of Defence on:

Departmental Expenditure Limit:

Expenditure arising from:

Ongoing military commitments, including identifying and countering the threat of terrorist attack on the UK mainland and maintaining the integrity of UK waters and airspace. Contributing to the community, including through the administration of cadet forces, costs of assistance to other government departments and civil agencies. Defence engagement and delivery of agreed goods in support of wider British interests. Delivering military capability, including the full costs of front line troops including attributed costs of logistical, infrastructure and personnel support costs. Research on the equipment and non-equipment programme. Provision of financial interventions to the private and charitable sector in support of delivery of departmental outputs. To support Ministers and Parliament. Undertake strategic management and corporate services. Pensions and other payments/allowances for disablement or death arising out of war or service in the Armed Forces after 2 September 1939. Awards to surviving members of British groups held prisoner by the Japanese during the Second World War (Far Eastern Prisoners of War) or their surviving spouse. Pensions and other payments in respect of service in the Armed Forces at other times, excluding claims under the Armed Forces Compensation Scheme and Armed Forces pension scheme.

Personnel costs of the Armed Forces and their Reserves, Cadet forces. Personnel costs of Defence Ministers, civilian staff employed by the Ministry of Defence and contractors working on Defence contracts.

Procurement of Defence assets including the development and production of equipment and weapon systems for the Armed Forces. Support to the nuclear warhead and fissile material programme. Research by contract. Wider procurement services including those on repayment terms, purchases for sale abroad, purchases for gifting abroad, contractor costs including on redundancy.

Statement of Excesses, 2024-25

The repair, maintenance, stores, support and supply services for Defence including associated capital facilities and works, plant and machinery.

Movements of Defence assets including the contracting for vehicles (to include chartering of ships, trains and planes), and the wider logistic services for the Armed Forces and supporting groups.

Land and buildings facilities management and works services. Services provided by other government departments. Sundry services, subscriptions, grants, including support to Armed Forces charities and other payments, assistance to Foreign and Commonwealth Governments for defence-related purposes. UK youth community projects. Spending on, including set-up costs and loans to, Trading Funds, Arm's Length Bodies and other designated Defence bodies. Support to Afghan relocations and resettlement.

In support of Military operations over and above the costs for early warning, crisis management, conflict resolution, humanitarian efforts, peace-making, peace-keeping and peace-building activities in other parts of the World. The net additional costs of associated strengthening of international regional systems through, but not exclusive of, capacity-building and other stabilisation activities.

Income arising from:

Provision of services to Foreign Governments and other government departments. Payments for services provided by Trading Funds, Arm's Length Bodies and other designated Defence bodies. Dividends, interest and loan repayments from Trading Funds, Arm's Length Bodies and other designated Defence bodies. Sale of assets. Recovery of costs from personnel. Rent for use of Ministry of Defence property and miscellaneous receipts.

Annually Managed Expenditure:

Expenditure arising from:

The creation and revaluation of provisions; impairments due to the revaluation of assets, unforeseen obsolescence and losses caused by catastrophic events. Bad debts and foreign exchange gains and losses. Costs associated with decommissioning.

Non-Budget Expenditure:

Expenditure arising from:

** Prior period adjustment.

Part III: Excesses by Department, 2024-25

House of Lords

| | Excess | Amount to be Voted |
|---------------------------------------|-----------|--------------------|
| £ | | |
| Departmental Expenditure Limit | | |
| Resource | 0 | 0 |
| Capital | 0 | 0 |
| Annually Managed Expenditure | | |
| Resource | | |
| Excess expenditure | 1,524,000 | 1,524,000 |
| Capital | 0 | 0 |
| Total Net Budget | | |
| Resource | 1,524,000 | 1,524,000 |
| Capital | 0 | 0 |
| Non-Budget Expenditure | 0 | 0 |
| Net Cash Requirement | 0 | 0 |

Excess amounts required in the year ended 31 March 2025 for expenditure by the House of Lords on:

Departmental Expenditure Limit:

Expenditure arising from:

Members' expenses and allowances; administrative and accommodation costs, including staff salaries and pensions; security; stationery; printing; financial assistance to opposition parties; grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives; and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Catering and retail sales; rental income; reproductions of works of art; pension scheme related income; fees; income from the sales of assets; other charges and receipts in connection with parliamentary activities.

Annually Managed Expenditure:

Expenditure arising from:

Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.









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