



Department
for Work &
Pensions

Main Estimate 2024-25

Select Committee Memorandum

July 2024

Contents

1 Overview	2
1.1 Objectives	2
1.2 Spending controls	2
1.3 Main areas of spending.....	3
1.4 Comparison of spending totals sought.....	6
1.5 Key drivers of spending changes since last year	7
1.6 New policies and programmes; ambit changes.....	9
1.7 Spending trends.....	9
1.8 Administration costs and efficiency plans	10
1.9 Funding: Spending Review and Budgets	11
2 Spending detail	12
2.1 Explanations of changes in spending.....	12
Resource DEL	12
Capital DEL	13
Resource AME.....	14
Capital AME.....	20
2.2 Restructuring.....	21
2.3 Ring fenced budgets	21
2.4 Changes to contingent liabilities.....	22
3 Priorities and performance	23
3.1 How spending relates to objectives.....	23
3.2 Measures of performance against each priority	24
3.3 Major Projects	25
4 Accounting Officer Approval.....	27
Annex A: Departmental Expenditure Limits	28
Annex B: Annually Managed Expenditure	29
Annex C: Summary of changes to DEL funding since Spending Review 2021	30
Annex D: Caseloads by benefit	31

1 Overview

This memorandum presents DWP's main areas of spending for 2024-25 in the context of spending controls. The funding presented in the Estimate was approved by the Chief Secretary to the Treasury of the Conservative Government 2024 before the dissolution of Parliament for the 2024 General Election. This Estimate was laid before Parliament for approval, unadjusted, following the Election in July 2024.

1.1 Objectives

The Department for Work & Pension's (DWP) vision is to improve peoples' day to day lives and help them build financial resilience and a more secure and prosperous future. We will do this by helping people to move into work and supporting those already in work to progress, with the aim of increasing overall workforce participation. We will help people to plan and save for later life, while providing a safety net for those who need it now. We want to deliver effective, efficient, and innovative services to the millions of claimants who rely on us every day, including the most vulnerable in society, improving their experience of our services while maximising value for money for the taxpayer.

To achieve this vision, we will focus on delivering against our four Strategic Outcomes:

1. Maximise employment, reduce economic inactivity, and support the progression of those in work
2. Deliver financial support to people who are entitled to it
3. Enable disabled people and people with health conditions to start, stay, and succeed in work, and get financial support
4. Support financial resilience in later life

To make sure that we are well placed to achieve our vision, our three cross-cutting Delivery Objectives reflects how we will work across DWP to achieve our Strategic Outcomes:

1. Deliver high quality services
2. Improve services, tackle fraud and drive efficiencies
3. Enable services through our Strategic Enablers

1.2 Spending controls

DWP's spending includes several individual spending totals, for which Parliamentary approval is sought.

The spending totals that Parliament votes are:

- **Resource Departmental Expenditure Limit ("Resource DEL")** - day to day

running costs

- **Capital Departmental Expenditure Limit (“Capital DEL”)** - investment in infrastructure and financial transactions. Financial transactions in Capital DEL mainly relates to Social Fund Funeral Expense Payments and loans to Public Corporations.
- **Resource Annually Managed Expenditure (“Resource AME”)** - in DWP’s case, mainly payment of pensions and benefits.
- **Capital Annually Managed Expenditure (“Capital AME”)** - in DWP’s case, mainly Universal Credit (UC) Advances to customers, payments of Support for Mortgage Interest (SMI) loans, leasehold dilapidation provisions and Social Fund net lending.
- **Non-budget expenditure** – the cash paid into the Social Fund.

In addition, Parliament votes a Net Cash Requirement, which covers the cash elements of the voted spending totals above.

1.3 Main areas of spending

The figures below show the main components of DWP’s proposed budget included in the 2024-25 Main Estimate and the proportions of funds spent on its main activities.

Figure 1: Resource DEL 2024-25

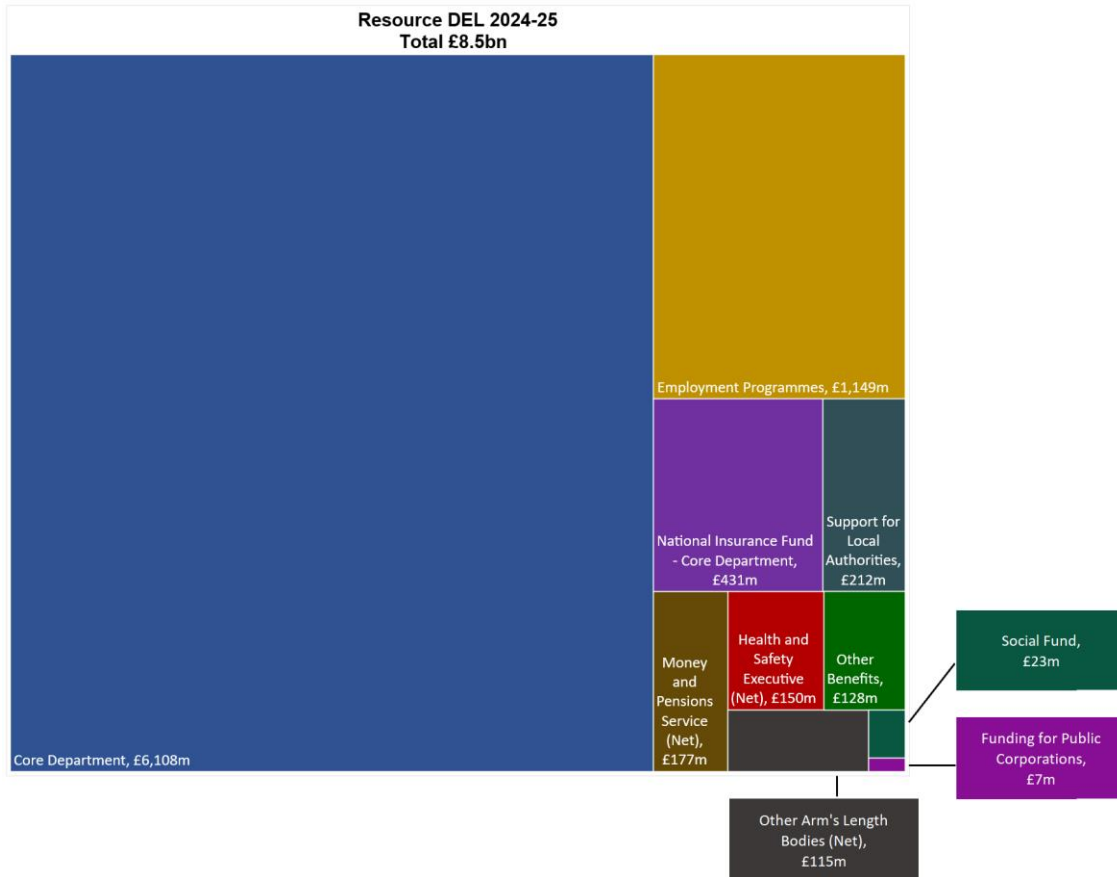


Figure 2: Capital DEL 2024-25

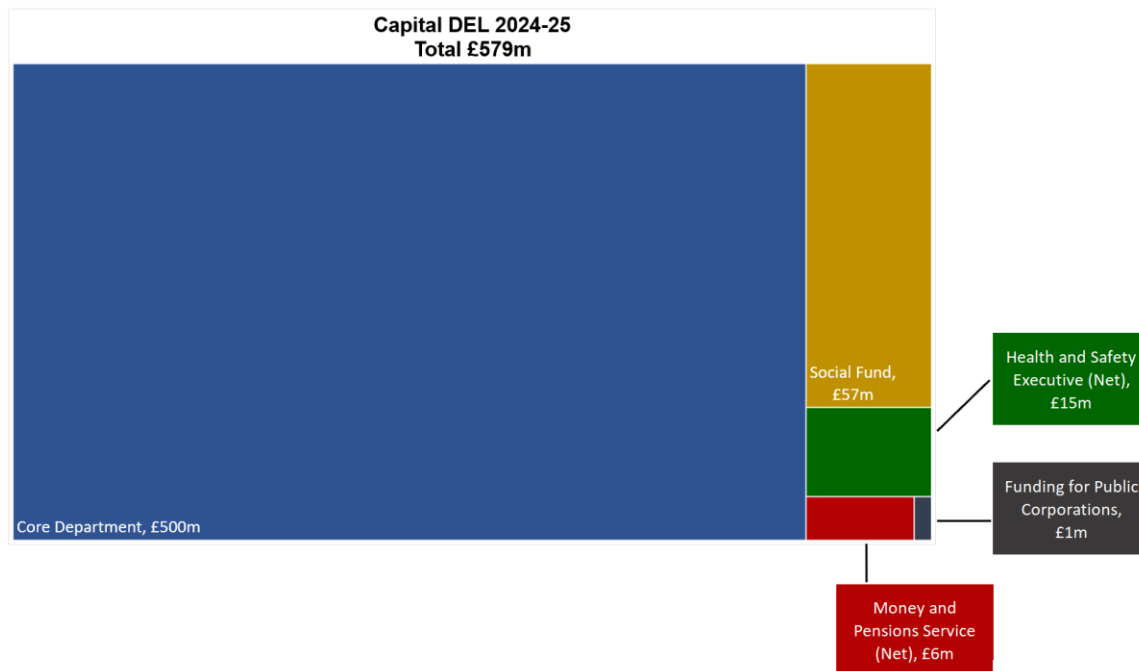
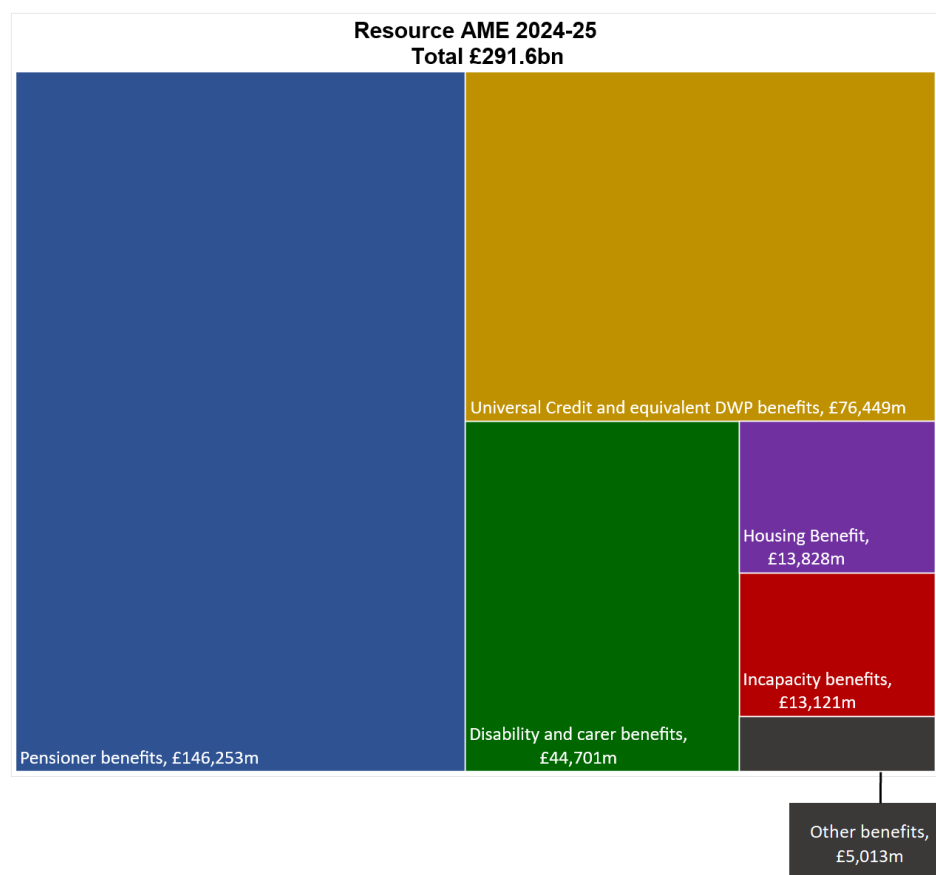
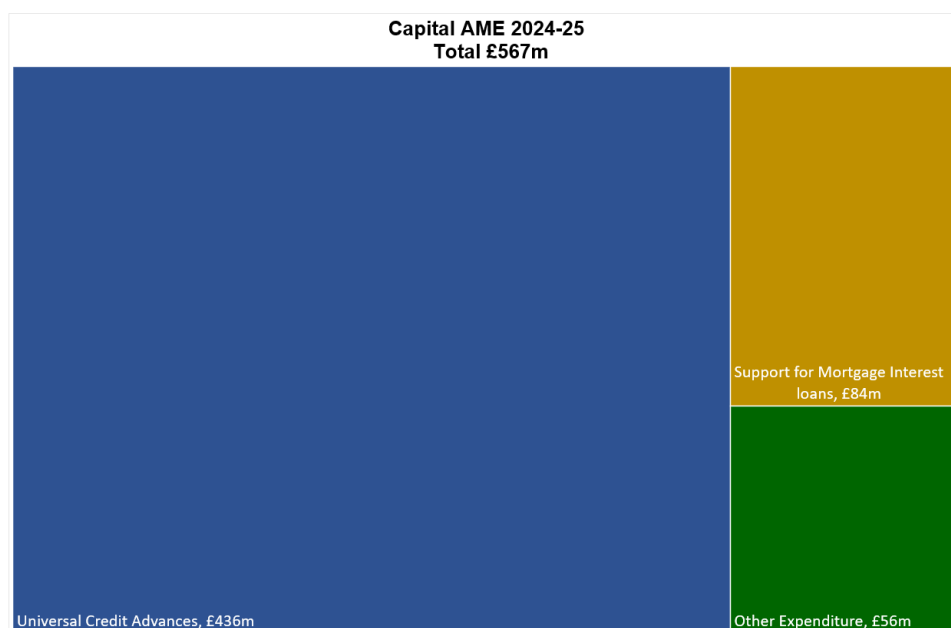


Figure 3: Resource AME 2024-25¹



¹ Totals may not sum due to £7.8bn non-contributory Employment and Support Allowance (ESA) being included in incapacity benefits (table 6) and in Universal Credit and equivalent benefits (table 8) and rounding. ESA supports people with a disability or health condition that affects how much they can work and non-contributory ESA also forms part of the benefits we pay to support people with their living costs. This means that expenditure on this benefit features in both categories.

Figure 4: Capital AME 2024-25²

1.4 Comparison of spending totals sought

Table 1 shows how the totals sought for DWP in Main Estimate 2024-25 have changed compared with the Main Estimate and Supplementary Estimate in 2023-24.

Further details of the changes compared to the Supplementary Estimate 2023-24 are provided in section 1.5 and 2.1 below, with details of year-on-year spending trends in section 1.7.

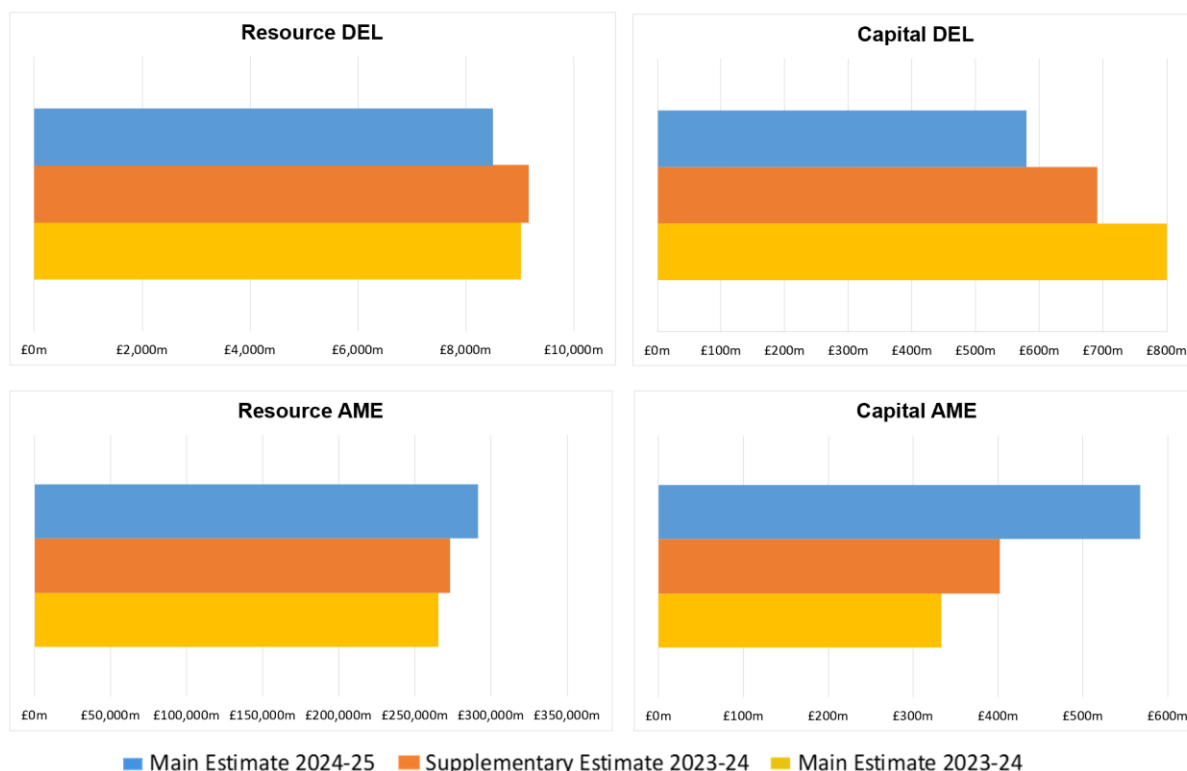
Table 1: Comparison of spending totals^{3 4}

	Amounts sought in Main Estimate 2024-25		Changes compared to Supplementary Estimate 2023-24		Changes compared to Main Estimate 2023-24	
	£m		£m	%	£m	%
Resource DEL	8,501.7		(661.2)	(7.2)	(522.4)	(5.8)
Capital DEL	579.4		(111.6)	(16.2)	(221.0)	(27.6)
Resource AME	291,565.8		18,235.7	6.7	26,101.5	9.8
Capital AME	567.3		165.5	41.2	234.3	70.3

² Capital AME total includes -£8.3m recoveries for Social Fund Net Lending.

³ Figures in brackets in all tables denote a decrease.

⁴ Figures may not sum due to rounding.

Figure 5: Comparison of spending totals

1.5 Key drivers of spending changes since last year

DWP's total DEL funding sought for 2024-25 is £9.1bn (£8.5bn Resource DEL, £0.6bn Capital DEL), this represents a £0.8bn decrease in funding since Supplementary Estimate, with Resource DEL decreasing by £0.7bn and Capital DEL decreasing by £0.1bn. These changes are expanded on in section 2.1.

- **Resource DEL** – Resource DEL funding has decreased by £0.7bn from £9.2bn to £8.5bn from Supplementary Estimate 2023-24. The significant changes include:
 - £0.8bn reduction in funding for the Household Support Fund. The £0.4bn six-month extension of the Household Support Fund, covering payments from April 2024 to September 2024, was announced in the 2024 Spring Budget. Funding for these payments is not provided in this Estimate and will be requested in the 2024-25 Supplementary Estimate.
 - £0.3bn increase due to measures announced in the 2023 Autumn Statement, including funding to support the extension of the Restart programme.
- **Capital DEL** – Capital DEL funding has decreased by £0.1bn from £0.7bn to £0.6bn from Supplementary Estimate 2023-24. This is mainly driven by the

£0.1bn decrease in funding for Public Corporations due no additional loans being required by NEST beyond 2023-24.

DWP's total AME funding sought for 2024-25 is £292.1bn⁵ (£291.6bn Resource AME, £0.6bn Capital AME), this represents an £18.4bn increase in funding since Supplementary Estimate 2023-24, with Resource AME increasing by £18.2bn and Capital AME increasing by £0.2bn. These changes are expanded on in section 2.1.

- **Resource AME** – Resource AME funding has increased by £18.2bn at Main Estimate 2024-25⁶ compared to Supplementary Estimate 2023-24. The basis for Supplementary Estimate 2023-24 was the final AME Welfare Forecast at Autumn Statement 2023.

From here onwards, the Resource and Capital AME comparisons are against the Supplementary Estimate 2023-24 forecast excluding margins for unforeseen fluctuations in spending and provisions⁷ (see table 5 for more detail).

On this basis, Resource AME, has increased by £24.2bn against the forecast used at Supplementary Estimate (£267.4bn). The main drivers for the change are:

- Increase in UC of £16.1bn mainly because of the caseload being around 800,000 (16%) higher in 2024-25 than in 2023-24 due to customers migrating from legacy benefits to UC, including 200,000 UC health journey claimants who have awards significantly higher than the average UC claimant. The increase is also impacted by benefit uprating of 6.7%, which accounts for £4.3bn of the change since last year.
 - Increase in the State Pension of £13.4bn largely due to uprating in line with the Triple Lock Guarantee of 8.5%, with the remainder driven by increased caseload.
 - Decrease of £7.7bn due to the final Cost of Living payments made in 2023-24 (with residual mop-up payments issued in 2024-25 which are payments for customers whose had their entitlement to Cost of Living Payments established after the initial payment window). See further details in section 2.1 under table 12.
- **Capital AME** – Expenditure in Capital AME is £331.7m higher than at Supplementary Estimate 2023-24 (see table 13). The changes are driven by:
 - Increase in UC Advances of £275.9m driven by the 30.3% increase in

⁵ Figures may not sum due to rounding.

⁶ Main Estimate AME figures are based on the Office for Budgetary Responsibility's Spring Budget 2024 forecasts.

⁷ Financial Assistance Scheme includes an unwinding figure only, and Estates Dilapidations includes a provision as the liability can be estimated at the time of the ME, but in line with policy this is not brought into the accounts until 2024-25.

UC Advances caseload. Claimants can receive an advance when they transfer to UC from legacy benefits. Increased transfers from legacy benefits in 2024-25 is therefore a key driver for the change since last year.

- Increase of Social Fund Net Lending of £43.6m following a reduction in recoverability and caseloads as legacy customers move to UC.

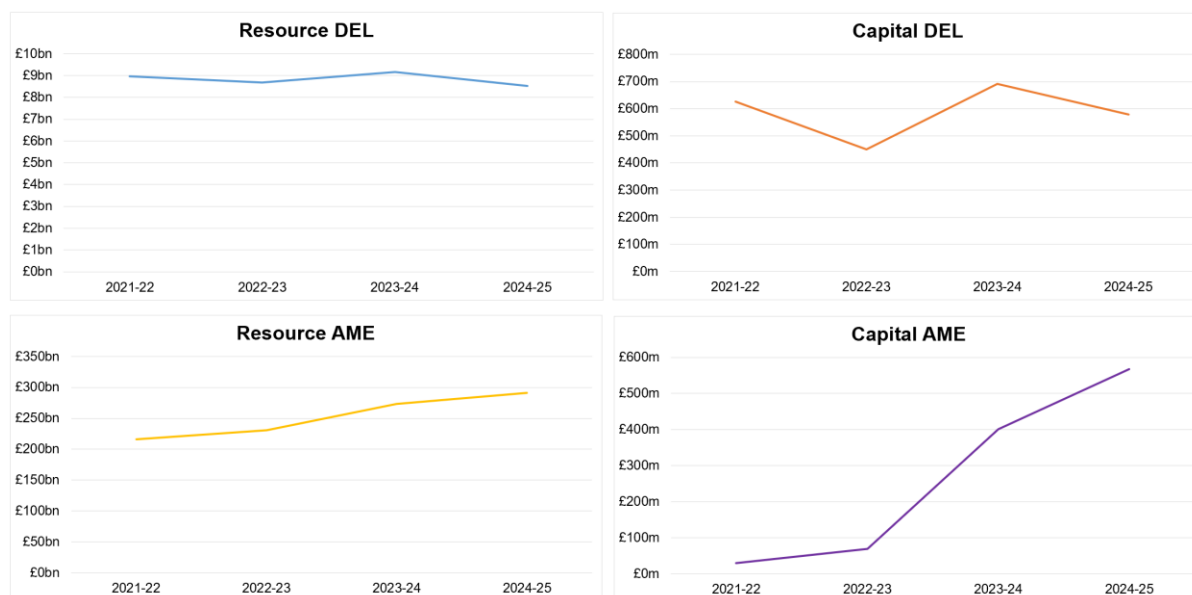
1.6 New policies and programmes; ambit changes

There were no new policies, programmes or ambit changes that impact on the Main Estimate 2024-25.

1.7 Spending trends

The charts below show overall spending trends for the last 3 years and the plans presented in the Main Estimate for 2024-25.

Figure 6: Spending Trends



The key reasons for the movements over the medium term are set out below:

- **Resource DEL** – Resource DEL requirement reduced in 2022-23 as funding specific to the Department’s response to the impact of COVID-19 decreased.

This trend continued in 2023-24 but additional resources were made available to fund new work programmes including Workforce Participation measures and increased demand for the Department’s services due to the cost of living pressures.

The Resource DEL requirement for 2024-25 has decreased slightly but

contains funding for 2024 Spring Budget measures to support Personal Independence Payment (PIP) and Functional Assessment Service (FAS) volumes.

- **Capital DEL** – This includes financial transactions for loans to Public Corporations and Social Fund Funeral Expense Payments which are demand driven. The remainder of Capital DEL expenditure is predominantly non-current investment within Digital, Estates and Change programmes.

The Capital DEL budget has decreased in 2024-25 due to no additional loan funding being required by NEST beyond 2023-24 but remains higher than 2022-23 as the implementation of the IFRS16 standard for lease accounting results in the total value of leased assets being recognised in Capital DEL in the year of acquisition.

- **Resource AME** – Benefit expenditure has increased since 2021-22 because of uprating (the increase in the value of benefits), demographics (a growing and ageing population) and, more recently from cost of living pressures and the rise in inactivity across the population. The largest element of the increase across most years is uprating of the State Pension. The basic and new State Pension increase by the highest of earnings growth, inflation or 2.5% in line with the “triple lock”, with the exception of 2022-23 where inflation of 3.1% was used.
- **Capital AME** – The increase in Capital AME since 2021-22 reflects the rise in UC Advances since the COVID-19 pandemic. Due to the increased caseload in the initial months of the pandemic, Capital AME fell in the subsequent years as the value of claims being repaid offset the value of new payments. New payments are now increasing, following increased numbers of Move to Universal Credit claimants.

Following the introduction of the IFRS16 accounting standard, provisions for estates dilapidations, the costs incurred at the end of a lease to return a building to its original state, have risen.

1.8 Administration costs and efficiency plans

Table 2: Administration budgets

	Amounts sought in Main Estimate 2024-25		Changes compared to Supplementary Estimate 2023-24		Changes compared to Main Estimate 2023-24	
	£m		£m	%	£m	%
Administration costs	936.4		(110.3)	(10.5)	(91.0)	(8.9)

Within DWP, DEL Administration relates to expenditure to maintain departmental infrastructure and provide necessary business services including improvements to digital services for users and customers. Administration as a proportion of DWP's Resource DEL expenditure is 11.0% of Main Estimate 2024-25 Resource DEL.

DEL Administration funding has decreased overall by £110.3m since Supplementary Estimate. This is due to funding reclassifications to DEL Administration to partly fund the one-off £1,500 non-consolidated pay award issued to delegated grades (AA to Grade 6) in 2023-24, overheads relating to Spring Budget measures and a reduction in funding for the Synergy programme. A business case reflecting the 2024-25 delivery plans for Synergy is awaiting HMT approval and funding for the programme will be requested at the Supplementary Estimate.

1.9 Funding: Spending Review and Budgets

The DEL funding for 2024-25 was set at Spending Review 2021 (SR21). Since SR21, changes have been made to 2024-25 spending plans including measures announced at the Spring and Autumn fiscal events. Details of funding changes are included by funding category in the table at Annex C.

2 Spending detail

This section provides further details of the following:

- Changes to DEL and AME funding since the Supplementary Estimate 2023-24 (section 2.1)
- Estimate restructuring, including machinery of government changes (section 2.2)
- Ring fenced funding movements compared to the Main Estimate 2023-24 and Supplementary Estimate 2023-24 (section 2.3)
- Changes to contingent liabilities since the Supplementary Estimate 2023-24 (section 2.4)

2.1 Explanations of changes in spending

Resource DEL

The table below shows how DWP's spending plans for Resource DEL at the Main Estimate 2024-25 compare with the Supplementary Estimate 2023-24.

Table 3: Resource Departmental Expenditure Limits (Resource DEL)⁸

Resource DEL					
Subhead	Description	Main Estimate 2024-25	Supplementary Estimate 2023-24	Changes since Supplementary Estimate 2023-24	
		£m	£m	£m	%
	- Core department (including NIF)	6,539.4	6,791.7	(252.3)	(3.7)
	-Adjustment for NIF administration costs	(431.2)	(300.7)	(130.5)	43.4
A	Core Department	6,108.2	6,491.0	(382.8)	(5.9)
B	Health and Safety Executive (Net)	150.5	180.6	(30.1)	(16.7)
C	Money and Pensions Service (Net)	177.4	156.5	20.9	13.3
D	Other Arm's Length Bodies	115.4	119.7	(4.3)	(3.6)
E	Employment Programmes	1,149.5	719.4	430.1	59.8
F	Support for Local Authorities	211.7	205.8	5.9	2.9
G	Funding for Public Corporations	6.8	(20.3)	27.1	(133.5)
H	Other Benefits	127.6	985.5	(857.9)	(87.1)
I	National Insurance Fund - Core Department	431.2	300.7	130.5	43.4
J	Social Fund	23.4	23.9	(0.5)	(2.2)
	Total voted and non-voted	8,501.7	9,162.9	(661.2)	(7.2)

The major differences are explained below. These are referenced to the relevant Subhead in the table above:

A. Core Department – The reduction in funding between Supplementary Estimate and Main Estimate of £383m (5.9%) is mainly driven by the adjustment for National Insurance Fund administration costs (£131m). The Department also sought funding in Supplementary Estimate 2023-24, which has not been provided in Main Estimate 2024-25, for the 2023 Spring Budget Growth Measures (£137m) and increased staff costs arising from the Non-Consolidated pay award (£18m). Synergy funding has also decreased by £47m in 2024-25, as funding for this activity will be requested at the Supplementary Estimate 2024-25.

⁸ Figures may not sum due to rounding.

B. Health and Safety Executive (Net) – The decrease is due to a reduction in funding received from the Department of Levelling Up, Housing and Communities for the Building Safety Regulator. As part of their digital transformation, HSE will recognise savings and receive less funding for this programme in 2024-25. Funding has also reduced for the repatriated EU functions since Supplementary Estimate 2023-24 due to one-off set-up costs for the new functions in that year.

E. Employment Programmes – The increase is due to additional demand for Access to Work, the rollout of Universal Support and an extension to the Restart programme. Access to Work can provide help to get or stay in work for those who have a physical or mental health condition or disability. The support provided depends on needs and can be a grant to help practical support with work, support with managing mental health at work and money to pay for communication support at job interviews. Universal Support will provide personalised help to people facing complex barriers to work across England and Wales. Restart supports UC claimants who have been out of work for at least nine months with enhanced support to find jobs in their local area. Providers will work with employers, local government, and other partners to deliver tailored support for individuals.

G. Funding for Public Corporations – The reduction in funding since Supplementary Estimate is mainly driven by the decrease in interest received against the NEST Loan, which from 2024-25 is expected to be in a net repayment position.

H. Other Benefits – The change since Supplementary Estimate is mainly due to the reduction in funding received for the Household Support Fund. Funding for 2023-24 covered payments for the full year, until March 2023 when the programme was expected to end. In the 2024 Spring Budget, it was announced that the Household Support Fund would continue for a further 6 months, with payments from April 2024 to September 2024. Funding for this extension is not provided in this Estimate and will be requested in the 2024-25 Supplementary Estimate.

I. National Insurance Fund – The amount of non-voted DEL funding to be received from HMRC in respect of the administration of contributory benefits in 2024-25 is £431.2m. The change since Supplementary Estimate reflects the increase in forecasted costs attributable to NIF related activities for 2024-25 in accordance with the latest Service Level Agreement.

Capital DEL

The table below shows how spending plans for Capital DEL compare with the Supplementary Estimate.

Table 4: Capital Departmental Expenditure Limits (Capital DEL) ⁹

Subhead	Description	Resource DEL			
		Main Estimate 2024-25	Supplementary Estimate 2023-24	Changes since Supplementary Estimate 2023-24	
		£m	£m	£m	%
A	Core Department	500.4	523.7	(23.3)	(4.5)
B	Health and Safety Executive (Net)	14.8	23.3	(8.4)	(36.2)
C	Money and Pensions Service (Net)	6.2	16.1	(10.0)	(61.9)
D	Other Arm's Length Bodies	0.0	14.5	(14.5)	(100.0)
E	Employment Programmes	0.0	0.0	0.0	0.0
F	Support for Local Authorities	0.0	0.0	0.0	0.0
G	Funding for Public Corporations	1.0	63.0	(62.0)	(98.4)
H	Other Benefits	0.0	0.0	0.0	0.0
I	National Insurance Fund - Core Department	0.0	0.0	0.0	0.0
J	Social Fund	57.0	50.4	6.6	13.2
	Total voted and non-voted	579.4	691.0	(111.6)	(16.2)

The decrease in Capital DEL funding since Supplementary Estimate is mainly driven by the reduction in the NEST loan requirement. The final NEST loan payment of £63m was made in 2023-24. There are no expected costs in 2024-25.

Resource AME

In DWP, Resource AME spending is primarily demand-led expenditure on social security and social assistance benefits. These cover a range of life events such as being out of work, retirement, disability, maternity and/or bereavement.

Over half of DWP AME is spent on contributory benefits, significantly State Pension, where entitlement is based on National Insurance contributions. A third of DWP's Resource AME is spent on income-related benefits, such as UC and Pension Credit where entitlement is affected by the recipient's other income and capital.

The remainder of the Resource AME benefit expenditure is primarily on disability benefits. The main areas of spending of this type includes Disability Living Allowance (DLA), PIP and Attendance Allowance. Additional details of individual benefits and eligibility requirements can be found on the [gov.uk](https://www.gov.uk) website.

The following summary tables show spending by broad benefit categories. Both table 6 (incapacity benefits) and table 8 (Universal Credit and equivalent DWP benefits) include Employment and Support Allowance (non-contributory).

⁹ Figures may not sum due to rounding.

Table 5: Resource AME^{10 11}

Subheads	Description	Main Estimate 2024-25	Supplementary Estimate 2023-24	Change from last year	
		£m	£m	£m	%
K, AE, N, AG	Incapacity benefits	13,121.2	12,897.1	224.1	1.7
R, S, T, U	Disability & carer benefits	44,701.2	39,016.5	5,684.7	14.6
M, N, O, Y	Universal Credit and equivalent DWP benefits	76,449.4	60,908.7	15,540.7	25.5
P, Q, AD, AJ, AL, Z	Pensioner benefits	146,253.1	135,156.0	11,097.0	8.2
V	Housing Benefit	13,827.7	14,722.3	(894.6)	(6.1)
L, W, X, AF, AI, AK, AA	Other benefits	5,012.6	4,885.9	126.6	2.6
AB	Cost of Living Payments	2.3	7,734.1	(7,731.8)	(100.0)
AC	Other expenditure	(7.6)	0.6	(8.2)	(1,334.9)
N	Less items double-counted above (ESA non-contributory)	(7,794.1)	(7,908.2)	114.1	(1.4)
	Total voted and non-voted	291,565.7	267,413.0	24,152.7	9.0

Main Estimate Resource AME figures are based on the Office for Budget Responsibility's Spring Budget 2024 forecasts.

Main changes in Resource AME funding since Supplementary Estimate

Incapacity benefits¹²

Table 6: Incapacity benefits¹³

	Main Estimate 2024-25	Supplementary Estimate 2023-24	Changes compared to Supplementary Estimate 2023-24	
	£m	£m	£m	%
Severe Disablement Allowance	53.1	56.3	(3.2)	(5.7)
Incapacity Benefit	(0.3)	0.4	(0.7)	(171.3)
Employment and Support Allowance (non-contributory)	7,794.1	7,908.2	(114.1)	(1.4)
Employment and Support Allowance (contributory)	5,274.3	4,932.2	342.1	6.9
Incapacity benefits	13,121.2	12,897.1	224.1	1.7

The legacy incapacity benefits (Severe Disablement Allowance, Incapacity Benefit (IB) and Employment Support Allowance (non-contributory)) are closed to new claims and have declining caseloads. IB has an exceptionally small caseload and is susceptible to large changes in percentage terms.

The increase in Employment Support Allowance (contributory) of 6.9% is mainly due to benefit uprating of 6.7% in April 2024 in line with the Consumer Price Index (CPI).

¹⁰ Totals may not sum due to non-contributory ESA being included in incapacity benefits (table 6) and in Universal Credit and equivalent benefits (table 8) and rounding. ESA supports people with a disability or health condition that affects how much they can work and non-contributory ESA also forms part of the benefits we pay to support people with their living costs. This means that expenditure on this benefit features in both categories.

¹¹ Comparatives for Supplementary Estimate 2023-24 come from forecasts following the Autumn Statement 2023, updated with the latest data at the time the Supplementary Estimate was compiled (November 2023).- These figures do not include any margins or provisions with the exception of the Financial Assistance Scheme, in Pensioner Benefits.

¹² Excluding UC spending estimated to be ESA equivalent.

¹³ Totals may not sum due to rounding.

Disability and carer benefits

Table 7: Disability and carer benefits ^{14, 15}

	Main Estimate 2024-25	Supplementary Estimate 2023-24	Changes compared to Supplementary Estimate 2023-24	
	£m	£m	£m	%
Attendance Allowance	7,684.1	6,681.1	1,003.0	15.0
Personal Independence Payment*	25,470.6	21,862.4	3,608.2	16.5
Disability Living Allowance	7,318.3	6,690.8	627.5	9.4
Carer's Allowance	4,228.2	3,782.2	446.0	11.8
Disability and carer benefits	44,701.2	39,016.5	5,684.7	14.6

The PIP Main Estimate for 2024-25 is £3.6bn higher than the Supplementary Estimate for 2023-24. Approximately £2.1bn is due to the 350,000 (10.2%) case increase in the PIP caseload in 2024-25. This level of estimated caseload increase is due to inflows being approximately three times greater than off-flows.

The remaining increase reflects the annual uprating of award amounts by the CPI, which was 6.7%, and worth approximately £1.5bn.

The DLA Main Estimate for 2024-25 is approximately £630m higher than the Supplementary Estimate for 2023-24. Annual uprating by CPI accounts for approximately £450m of this increase with the remaining £180m mainly due to the continuing increase in the DLA Child caseload. This is estimated to increase by approximately 60,000 between 2023-24 and 2024-25. The DLA Child caseload increase is largely offset by the continuing gradual fall in the working age and pensioner caseloads, where there are no longer any new claims.

The Attendance Allowance Main Estimate for 2024-25 is approximately £1bn (15%) higher than the Supplementary Estimate for 2023-24. This increase is partly due to the annual uprating of award amounts by CPI (6.7%) and partly due to increasing caseloads.

The Carer's Allowance Main Estimate for 2024-25 is £446.0m (11.8%) higher than the Supplementary Estimate for 2023-24. This is partly due to the annual uprating of award amounts by CPI (6.7%) and partly due to increasing caseloads linked to the growth in the underlying disability qualifying benefit caseloads.

Universal Credit and equivalent DWP benefits¹⁶

Table 8: Universal Credit and equivalent DWP benefits^{17, 18}

¹⁴ Figures may not sum due to rounding.

¹⁵ Excludes Cost of Living Payments paid to those on disability and carer benefits, shown in table 12.

* Funding for Personal Independence Payments includes Armed Forces Independence Payment expenditure.

¹⁶ Excluding Housing Benefit for people of working age.

¹⁷ Totals may not sum due to rounding.

¹⁸ Excluding Cost of Living Payments made to those on Universal Credit and equivalent shown in Table 12.

	Main Estimate 2024-25	Supplementary Estimate 2023-24	Changes compared to Supplementary Estimate 2023-24	
	£m	£m	£m	%
Universal Credit	68,359.0	52,217.1	16,141.9	30.9
Employment and Support Allowance (non-contributory)	7,794.1	7,908.2	(114.1)	(1.4)
Income Support	200.6	637.4	(436.7)	(68.5)
Jobseeker's Allowance (non-contributory)	95.6	146.0	(50.4)	(34.5)
Universal Credit and equivalent DWP benefits	76,449.4	60,908.7	15,540.7	25.5

Increased UC expenditure in 2024-25 is mainly due to the migration of claimants from legacy benefits to UC, including a large proportion of the current 117,000 Income Support claimants migrating to UC by January 2025 and of the current 21,000 Jobseekers Allowance (JSA) non-contributory claimants migrating to UC by March 2025. This results in an average caseload around 800,000 (16%) higher than in 2023-24. DWP will pay Transitional Protection, a payment equal to the value of the difference between the claimant's entitlement on legacy benefits and UC to those migrating.

While the majority of claimants migrating will not be disabled, the number of claimants on the UC Health Journey will continue to increase in 2024-25. This tracks the population-wide trend of increased disability. The average UC Health Journey caseload will be around 300,000 (16%) higher in 2024-25 than in 2023-24, costing significantly more than the average UC claimant. Overall, expenditure on the health journey will increase by around £2.9bn in 2024-25.

Benefit uprating accounts for £4.3bn of the total increase in UC expenditure since Supplementary Estimate 2023-24.

Pensioner benefits^{19, 20}

Table 9: Pensioner benefits ^{21, 22, 23}

	Main Estimate 2024-25	Supplementary Estimate 2023-24	Changes compared to Supplementary Estimate 2023-24	
	£m	£m	£m	%
Pension Credit	5,863.8	5,478.7	385.1	7.0
Financial Assistance Scheme	149.8	149.8	0.0	0.0
Winter Fuel Payments	1,888.9	4,610.8	(2,721.9)	(59.0)
Christmas Bonus (contributory)	128.2	126.3	1.9	1.5
State Pension	138,222.4	124,790.3	13,432.0	10.8
Pensioner benefits	146,253.1	135,156.0	11,097.0	8.2

The increase in Pension Credit of £0.4bn is driven by the uprating of the Pension Credit minimum guarantee by Earnings and additional amounts by CPI.

The decrease in the Winter Fuel Payments Main Estimate for 2024-25 by £2.7bn is mainly driven by the ending of the Pensioner Cost of Living additional payments in

¹⁹ Excluding Housing Benefit for people over pension age.

²⁰ Does not include other benefits paid to both pensioners and non-pensioners, such as Bereavement Benefits.

²¹ In 2023-24 Pensioner Cost of Living Payments are included alongside WFP.

²² The 2023-24 Supplementary Estimate comparative for the Financial Assistance Scheme includes an unwinding figure only.

²³ Figures may not sum due to rounding.

2023-24 (approx. £2.6bn) and removal of devolved Scotland Winter Fuel Payments in 2024-25 (approx. £0.2bn). This is partially offset by increases arising from the increasing pension age population.

The State Pension Main Estimate for 2024-25 is £13.4bn higher than the Supplementary Estimate for 2023-24. This is largely driven by benefit uprating. Some elements are uprated by the Triple Lock Guarantee (8.5%) and some by CPI (6.7%). The remaining is largely due to increasing State Pension caseload.

Christmas Bonus (contributory) Main Estimate for 2024-25 has increased by £1.9m (1.5%) compared to the Supplementary Estimate for 2023-24 due to increased State Pension qualifying benefit caseload.

Housing Benefit

Table 10: Housing Benefit

	Main Estimate 2024-25	Supplementary Estimate 2023-24	Changes compared to Supplementary Estimate 2023-24	
	£m	£m	£m	%
Housing Benefit	13,827.7	14,722.3	(894.6)	(6.1)

Housing Benefit (HB) Main Estimate 2024-25 is £0.9bn (6.1%) lower than the Supplementary Estimate 2023-24. The change is mainly driven by the Move to Universal Credit profile. UC claimants receive their housing support through the Universal Credit Housing Element (UCHE) and not through HB. HB caseload is forecast to drop by 253,000 (10.7%) in 2024-25. This is partly offset by the increase in CPI to 6.7%, and an increase in Local Housing Allowance rates which define the maximum Housing Benefit award in the private rented sector. A small proportion of claimants in Temporary Accommodation or Supported Housing will continue to be paid through HB rather than UCHE.

Other benefits

Table 11: Other benefits ^{24 25}

	Main Estimate 2024-25	Supplementary Estimate 2023-24	Changes compared to Supplementary Estimate 2023-24	
	£m	£m	£m	%
Industrial Injuries Benefits Scheme	770.3	745.4	24.9	3.3
Statutory Maternity Pay	3,180.2	3,065.8	114.4	3.7
Christmas Bonus (non-contributory)	46.7	43.7	3.0	6.8
Social Fund: Other	83.0	85.3	(2.4)	(2.8)
Maternity Allowance	438.7	419.3	19.4	4.6
Bereavement Benefits	367.2	387.6	(20.4)	(5.3)
Jobseeker's Allowance (contributory)	133.5	144.3	(10.7)	(7.4)
Support for Mortgage Interest loans	(7.1)	(5.5)	(1.6)	29.0
Other Benefits	5,012.6	4,885.9	126.6	2.6

Bereavement Benefits Main Estimate 2024-25 is £20.4m (5.3%) lower than the Supplementary Estimate 2023-24. This is mainly due to a 5.6% reduction in the caseload. The Widowed Parent's Allowance (WPA) cohabitee retrospective window closed in January 2024 resulting in fewer forecasted inflows for Bereavement Support Payment (BSP) retrospective payments.

Maternity Allowance (MA) Main Estimate 2024-25 is £19.4m (4.6%) higher than the Supplementary Estimate 2023-24. £6.3m of this is due to uprating by CPI and £1.2m is due to the increase in average earnings index. Increases in forecasted MA caseload (2.8%) increase expenditure by a further £11.6m.

Statutory Maternity Pay Main Estimate 2024-25 is £114.4m (3.7%) higher than the Supplementary Estimate 2023-24. £27.2m of this is due to uprating by CPI and £39.1m is due to the increase in average earnings index. Caseload is also forecasted to be 1.5% higher increasing expenditure by a further £24.9m.

Cold Weather Payments (CWP) Main Estimate 2024-25 is £0.6m (2%) lower than the Supplementary Estimate 2023-24. This is due to the impact of a milder winter in 2023-24, reducing the 10 year average outturn.

Industrial Injuries Benefit Scheme Main Estimate is £24.9m (3.3%) higher than the Supplementary Estimate for 2023-24 due to the annual uprating of awards partially offset by a reducing caseload.

Christmas Bonus (non-contributory) Main Estimate for 2024-25 is £3.0m higher than the Supplementary Estimate for 2023-24 due to increased qualifying benefit caseloads - particularly for disability benefits.

JSA (contributory) Main Estimate for 2024-25 is £10.7m (7.4%) lower than the Supplementary Estimate for 2023-24. While new JSA claims increased relative to the unemployment rate in 2023, we assume the number of new claims per unemployed person will gradually return to previous levels throughout 2024-25. Therefore, the caseload is forecast to be around 14% lower in March 2025 compared to March

²⁴ Figures may not sum due to rounding.

²⁵ Social Fund – Other Benefits for 2024-25, including £33.9m (2023-24: £33.9m) for Cold Weather Payments and £49.1m (2023-24: £51.4m) Funeral Expenses Payments Write-Offs.

2024. This decrease is partially offset by the benefit uprating of 6.7%.

Cost of Living Payments

Table 12: Cost of Living Payments (Pensioner Cost of Living Payments excluded)

	Main Estimate 2024-25	Supplementary Estimate 2023-24	Changes compared to Supplementary Estimate 2023-24	
	£m	£m	£m	%
Cost of Living Payments	2.3	7,734.1	(7,731.8)	(100.0)

Cost of Living Payments have decreased by £7.7bn since Supplementary Estimate 2023-24. This is due to temporary Cost of Living payments ending in 2023-24 in line with announcements in the Autumn Statement 2022. Residual payments of £2.3m are forecast in 2024-25 for customers whose entitlement to Disability Cost of Living Payments was established after the initial payment window.

Capital AME

Table 13: Capital AME ^{26 27}

	Main Estimate 2024-25	Supplementary Estimate 2023-24	Changes compared to Supplementary Estimate 2023-24	
	£m	£m	£m	%
Universal Credit Advances	436.1	160.2	275.9	172.3
Support for Mortgage Interest loans	83.6	65.1	18.5	28.4
Social Fund Net Lending	(8.3)	(51.9)	43.6	(84.0)
Other Expenditure	55.9	62.2	(6.3)	(10.1)
Capital AME	567.3	235.6	331.7	140.8

The change in expenditure on UC Advances from 2023-24 to 2024-25 is largely driven by the accelerated Move to Universal Credit. Claimants can receive an advance when they transfer to UC from legacy benefits, therefore the accelerated Move to Universal Credit has resulted in an increase of 42.6% in advances for claimants migrating to UC. We forecast similar levels of growth in new claims and change of circumstances advances alongside more minor growth for budgetary advances and hardship advances, leading to an overall increase of 30.3% in the UC advances caseload.

Another driver is the 11.6% increase in average awards for all advance types. This increase is due to benefit uprating including a CPI uplift of 6.7% from 2023-24 and changing composition of the UC caseload including increased prevalence of disability.

SMI in Capital AME is forecast to increase by £18.5m (28.4%) in 2024-25. The average value of SMI loans is forecast to increase by 16% reflecting the recent

²⁷ Comparatives for Supplementary Estimate 2023-24 come from forecasts following the Autumn Statement 2023, updated with the latest data at the time the Supplementary Estimate was compiled (November 2023). These figures do not include any margins or provisions, with the exception of Estates Dilapidations which contains provisions.

²⁷ Figures may not sum due to rounding.

increase in mortgage rates. The number of claimants receiving SMI is expected to continue increasing as a result of the policy changes introduced in April 2023. The changes allow UC claimants to obtain a loan after three months, instead of nine, and extended eligibility to in-work UC claimants.

Social Fund Net Lending has increased by £43.6m compared to Supplementary Estimate 2023-24. Older debt stocks have been cleared due to a reduction in numbers of customers eligible for new loans, leading to lower volume of recoveries increasing the net position. -There is also a reduction in recoverability as existing legacy customers move to UC, where UC Advances take priority.

2.2 Restructuring

There were no Machinery of Government Changes.

2.3 Ring fenced budgets

Elements of DWP's DEL funding are ring fenced. Funding that is ring fenced cannot be used to fund spending outside the ring fence, although the ring fenced funding is part of the overall DEL control totals.

The table below sets out the components of DWP's ring fenced budget for Main Estimate 2024-25, compared to Supplementary Estimate 2023-24 and Main Estimate 2023-24.

Table 14: Ring fenced budgets^{28 29 30 31 32}

²⁸ Figures may not sum due to rounding.

²⁹ The ringfence for Restart has been relaxed for 2024-25.

³⁰ £170k CDEL was transferred to the Department for Digital, Culture, Media and Sport for Labour Markets Evaluation and Pilots: Jobs Plus at Main Estimate 2024-25.

³¹ Household Support Fund payments for April 2024 to September 2024 were announced in the 2024 Spring Budget. Funding for these payments will be requested in the 2024-25 Supplementary Estimate.

³² Funding re-profiled from 2023-24 into 2024-25 for the Synergy Programme (£17.6m RDEL) and Large Capital Projects (£11.4m CDEL) will be requested at the Supplementary Estimate.

Ring fenced budgets Amount sought this year (Main Estimate 2024-25)	Difference (+/-) compared to final budget last year (Supplementary Estimate 2023- 24)			Difference (+/-) compared to original budget last year (Main Estimate 2023-24)	
	£m	£m	%	£m	%
Resource DEL					
Depreciation	484.9	(126.6)	(20.7)	(126.7)	(20.7)
Discretionary Housing Payments	100.0	0.0	0.0	0.0	0.0
Money & Pensions Service	142.4	13.0	10.0	13.0	10.0
Money & Pensions Service: Debt Advice	15.0	0.0	0.0	0.0	0.0
Official Development Assistance	6.0	0.0	0.0	0.0	0.0
Synergy	0.0	(47.5)	(100.0)	(65.1)	(100.0)
Household Support Fund	0.0	(842.0)	(100.0)	(842.0)	(100.0)
Universal Support	162.8	162.8	0.0	124.1	320.7
Increase AET from 15 to 18 hours	36.2	36.2	0.0	15.8	77.4
Conditionality for non-working/low earning partners in UC	26.1	26.1	0.0	26.1	0.0
Labour Markets Evaluation and Pilots: Jobs Plus	2.1	0.8	60.8	2.1	0.0
Labour Markets Evaluation and Pilots: Rent Support	2.3	1.4	155.6	2.3	0.0
Total Resource DEL	977.8	(775.8)	(44.2)	(850.4)	(46.5)
Capital DEL					
Financial Transactions:					
- NEST Loan	0.0	(63.0)	(100.0)	(63.0)	(100.0)
- Fraud Compensation Fund	86.0	86.0	0.0	9.0	11.7
- ONR Loan	1.0	1.0	0.0	0.0	0.0
- Funeral Expense Payments	57.0	6.6	13.1	4.0	7.5
Reprofiling of lease events (IFRS16)	0.0	(46.0)	(100.0)	(46.0)	(100.0)
Large Capital Projects - Workplace Transformation	0.0	(53.6)	(100.0)	(65.0)	(100.0)
Research & Development	5.0	0.0	0.0	0.0	0.0
Money & Pensions Service	0.0	(9.0)	(100.0)	(9.0)	(100.0)
Labour Markets Evaluation and Pilots: Jobs Plus	0.2	0.1	88.9	0.2	0.0
Total Capital DEL	149.2	(77.9)	(34.3)	(169.8)	(53.2)
Total DEL Ringfence	1,127.0	(853.7)	(43.1)	(1,020.2)	(47.5)

2.4 Changes to contingent liabilities

The following contingent liabilities have been added to the Main Estimate 2024-25. These are contingent liabilities that were not known at the time of the Supplementary Estimate 2023-24:

- Document and Data Management Services (DDMS) Indemnity
- State Pension Underpayment exercise. This is a remote contingent liability for residual payments which may fall due following completion of the Legal Entitlements and Administrative Practice (LEAP) exercise.
- Remote contingent liability for dormant ESA Severe Disability Premium underpayments

A contingent liability has been removed regarding recoveries from insurance companies for compensation claims made by benefit recipients. This is no longer required due to the assessed immaterial impact of crystallisation.

3 Priorities and performance

3.1 How spending relates to objectives

The Main Estimate 2024-25 was prepared during a general election campaign and priority outcomes were set in the previous Parliament.

The table below shows how expenditure against each Subhead contributes to DWP's Strategic Outcomes and Delivery Objectives:

		Maximise employment, reduce economic inactivity, and support the progression of those in work	Deliver financial support to people who are entitled to it	Enable disabled people and people with health conditions to start, stay and succeed in work, and get financial support	Support financial resilience in later life	Deliver high quality services, Improve services, tackle fraud, and drive efficiencies Enable services through our Strategic Enablers
A	Core Department	✓	✓	✓	✓	✓
B	Health and Safety Executive (Net)					✓
C	Money and Pensions Service (Net)		✓		✓	✓
D	Other Arm's Length Bodies (Net)				✓	✓
E	Employment Programmes	✓		✓		✓
F	Support for Local Authorities		✓			✓
G	Funding for Public Corporations				✓	✓
H	Other Benefits		✓	✓	✓	✓
I	National Insurance Fund – Core Department	✓	✓	✓	✓	✓
J	Social Fund		✓			✓

3.2 Measures of performance against each priority

DWP has set out the following measures of performance for each core objective for 2024-25.

1. Maximise employment, reduce economic inactivity, and support the progression of those in work:
 - Employment rate of 16-64 year olds
 - Employment rate of 16-24 year olds
 - Employment rate of 50-64 year olds
 - Unemployment rate of 16-64 year olds
 - Unemployment rate of 50-64 year olds
 - Employment rate gap between 35-49 and 50-64 year olds
 - Economic inactivity rate 16-64 year olds
 - Number of children in workless households
 - Starts on Restart
 - Outcomes from Restart
 - Starts on Sector-based Work Academy Programmes
2. Deliver financial support to people who are entitled to it:
 - Absolute low income rate, after housing costs, for working age adults
 - Absolute low income rate, after housing costs, for children
3. Enable disabled people and people with health conditions to start, stay, and succeed in work, and get financial support:
 - Disability Employment Rate Gap
 - Absolute low income rate, after housing costs, for individuals in families where someone is disabled
4. Support financial resilience in later life:
 - Percentage of pensioners in absolute low income after housing costs
 - Number of people automatically enrolled in workplace pensions
 - Proportion of automatic enrolment eligible employees participating in a workplace pension
5. Deliver high-quality services, tackle fraud and drive efficiencies:
 - Percentage of claimants satisfied with DWP services overall
 - Percentage of claims processed within planned timescales
 - Percentage of UC claims processed within planned timescales
 - Gross monetary value of fraud and error by rate/value

3.3 Major Projects

DWP has the following projects on the Government Major Projects Portfolio (GMPP).

- **Universal Credit:** UC replaces six separate benefits and tax credits for working age people, bringing together in and out of work systems into one, to make work pay. When fully rolled out it is expected that up to 7 million households will benefit from UC.
- **Health Transformation Programme:** The Health Transformation Programme will transform the health and disability services we provide for people with disabilities and health conditions; looking at opportunities to re-shape assessment services and deliver improvements.
- **Pensions Dashboard Programme:** Established by the Money and Pensions Service, an arms-length body of DWP. The programme's vision is: "To enable individuals to access their pensions information online, securely and all in one place, thereby supporting better planning for retirement and growing financial wellbeing." The programme is working closely with the pensions industry to deliver a dashboards service in the UK.
- **The Building Safety Regulator:** The Building Safety Regulator, under HSE, will lead the regulatory regime to protect people and places in all forms of buildings, across England. The Building Safety Regulator will have three key functions:
 1. Leading the implementation of the new, more stringent regulatory regime for higher risk residential buildings in scope;
 2. Promoting competence among industry professionals and regulators who have key roles in delivering safe, high-performing buildings; and
 3. Oversight of the building safety and performance system.
- **Synergy:** Synergy is a business transformation programme to replace the current services provided by Shared Services Connected Limited. It focuses on simplifying and aligning processes, data systems and services, to transform our users' experiences and drive interoperability between departments, provided through a single Software as a Service (SaaS) Enterprise Resource Planning platform. DWP, the Department for Environment, Food & Rural Affairs, Home Office and Ministry of Justice have committed to working as a single cluster with departments responsible for their departmental transformations.
- **Workplace Transformation:** Workplace Transformation (WT) is a 10-year programme to support the change to DWP's operating model, consolidate the estate to the right size and shape and provide more flexible, efficient and better quality sustainable buildings. WT requires significant capital investment but will deliver financial and social benefits by consolidating and improving our workplace with a direct positive impact on customer experience and outcomes.

- **Service Modernisation:** Service Modernisation is a cross-cutting change programme that supports DWP's policy and delivery aims by modernising key services, investing in our colleagues and continuous transformation, and – through that - delivers better, cost effective services that our customers can rely on. The programme will transform 11 service lines, impacting over 20,000 colleagues and deliver cultural and digital transformation to create modern services for the future.

Funding for implementation of these projects, except for the Building Safety Regulator, is provided under Subhead A - Core Department. Funding for the Building Safety Regulator is provided under Subhead B - Health & Safety Executive (Net).

The Infrastructure and Projects Authority (IPA) reports on the delivery of major projects annually. Its latest report on the DWP's projects can be found here on [Major projects data \(www.gov.uk\)](https://www.gov.uk/government/publications/major-projects-data). The latest date published by IPA reflects data to March 2023. The next report will be published in summer 2024 and will cover information as of 31 March 2024.

4 Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the House of Commons Scrutiny Unit, available on the Scrutiny Unit [website](#).

The information in this Estimates memorandum has been approved by me as Departmental Accounting Officer.



Peter Schofield

Accounting Officer

Permanent Secretary

Department for Work and Pensions

17 July 2024

Annex A: Departmental Expenditure Limits ³³

Subhead	Description	Resource DEL				Capital DEL			
		Main Estimate 2024-25	Supplementary Estimate 2023-24	Changes from Supplementary Estimate 2023-24		Main Estimate 2024-25	Supplementary Estimate 2023-24	Changes from Supplementary Estimate 2023-24	
		£m	£m	£m	%	£m	£m	£m	%
A	Core Department	6,108.2	6,491.0	(382.8)	(5.9)	500.4	523.7	(23.3)	(4.5)
B	Health and Safety Executive (Net)	150.5	180.6	(30.1)	(16.7)	14.8	23.3	(8.4)	(36.2)
C	Money and Pensions Service (Net)	177.4	156.5	20.9	13.3	6.2	16.1	(10.0)	(61.9)
D	Other Arm's Length Bodies	115.4	119.7	(4.3)	(3.6)	0.0	14.5	(14.5)	(100.0)
E	Employment Programmes	1,149.5	719.4	430.1	59.8	0.0	0.0	0.0	0.0
F	Support for Local Authorities	211.7	205.8	5.9	2.9	0.0	0.0	0.0	0.0
G	Funding for Public Corporations	6.8	(20.3)	27.1	(133.5)	1.0	63.0	(62.0)	(98.4)
H	Other Benefits	127.6	985.5	(857.9)	(87.1)	0.0	0.0	0.0	0.0
I	National Insurance Fund - Core Department	431.2	300.7	130.5	43.4	0.0	0.0	0.0	0.0
J	Social Fund	23.4	23.9	(0.5)	(2.2)	57.0	50.4	6.6	13.2
	Total voted and non-voted	8,501.7	9,162.9	(661.2)	(7.2)	579.4	691.0	(111.6)	(16.2)

³³ Figures may not sum due to rounding.

Annex B: Annually Managed Expenditure^{34 35 36}

Subhead	Description	2024-25	2023-24	Change from Supplementary Estimate 2023-24		
		Main Estimate budget sought	Supplementary Estimate budget approved	£m	%	
Resource		£m	£m	£m	%	
K, AE, N, AG	Incapacity benefits	Severe Disablement Allowance	53.1	57.4	(4.3)	(7.5)
		Incapacity Benefit	(0.3)	0.6	(0.9)	(147.6)
		Employment and Support Allowance (non-contributory)	7,794.1	8,174.0	(379.9)	(4.6)
		Employment and Support Allowance (contributory)	5,274.3	5,129.5	144.8	2.8
			13,121.2	13,361.5	(240.4)	(1.8)
R, S, T, U	Disability and carer benefits	Attendance Allowance	7,684.1	6,881.5	802.5	11.7
		Personal Independence Payment	25,470.6	22,036.4	3,434.2	15.6
		Disability Living Allowance	7,318.3	6,891.5	426.8	6.2
		Carer's Allowance	4,228.2	3,857.8	370.3	9.6
		44,701.2	39,667.3	5,033.9	12.7	
M, N, O, Y	Universal Credit and equivalent DWP benefits	Universal Credit	68,359.0	54,923.3	13,435.8	24.5
		Employment and Support Allowance (non-contributory)	7,794.1	8,174.0	(379.9)	(4.6)
		Income Support	200.6	656.5	(455.8)	(69.4)
		Jobseeker's Allowance (non-contributory)	95.6	148.9	(53.3)	(35.8)
		76,449.4	63,902.7	12,546.7	19.6	
P, Q, AD, AJ, AL, Z	Pensioner benefits	Pension Credit	5,863.8	5,643.1	220.7	3.9
		Financial Assistance Scheme	149.8	(366.5)	516.3	(140.9)
		Winter Fuel Payments	1,888.9	4,703.0	(2,814.1)	(59.8)
		Christmas Bonus (contributory)	128.2	130.1	(1.9)	(1.5)
		State Pension (contributory)	138,006.4	125,690.5	12,315.9	9.8
		State Pension (non-contributory)	215.9	275.2	(59.2)	(21.5)
		146,253.1	136,075.4	10,177.6	7.5	
V	Housing Benefit	Housing Benefit (All)	13,827.7	15,016.8	(1,189.1)	(7.9)
			13,827.7	15,016.8	(1,189.1)	(7.9)
L, W, X, AF, AI, AK, AA	Other benefits	Industrial injuries Benefits Schemes	770.3	760.2	10.1	1.3
		Statutory Maternity Pay	3,180.2	3,096.5	83.7	2.7
		Christmas Bonus (non contributory)	46.7	45.0	1.7	3.7
		Social Fund: Other	83.0	516.4	(433.4)	(83.9)
		Maternity Allowance	438.7	423.5	15.2	3.6
		Bereavement Benefits	367.2	391.6	(24.4)	(6.2)
		Jobseeker's Allowance (contributory)	133.5	165.3	(31.8)	(19.2)
		Support for Mortgage Interest loans	(7.1)	(5.5)	(1.6)	29.0
		5,012.6	5,393.1	(380.5)	(7.1)	
AB	Cost of Living Support Payments	Cost of Living Payments	2.3	7,836.8	(7,834.5)	(100.0)
			2.3	7,836.8	(7,834.5)	(100.0)
AC	Other Expenditure	Other Expenditure	(7.5)	250.5	(258.0)	(103.0)
	Total voted and non-voted		299,359.9	281,504.2	17,855.7	6.3
N	less items double counted above	<i>Employment and Support Allowance (non-contributory)</i>	(7,794.1)	(8,174.0)	379.9	(4.6)
			(7,794.1)	(8,174.0)	379.9	(4.6)
	Total RAME		291,565.7	273,330.1	18,235.6	6.7
Capital						
M, AA, AF, AC	AME Capital	Universal Credit Advances	436.1	248.3	187.8	75.7
		Support for Mortgage Interest loans	83.6	65.1	18.5	28.4
		Social Fund Net Lending	(8.3)	20.0	(28.3)	(141.7)
		Other Expenditure	55.9	68.4	(12.5)	(18.3)
		567.3	401.8	165.5	41.2	
	Total CAME		567.3	401.8	165.5	41.2

³⁴ Comparatives per published Supplementary Estimate 2023-24, therefore do not agree to figures in section 2 which excluded margins and provisions.

³⁵ Subhead AG Social Fund Other, including Cold Weather Payments and Funeral Expenses Payments Write-Offs.

³⁶ Total does not sum to the above due to rounding and non-contributory ESA being included in Incapacity Benefit and in Universal Credit and equivalent benefits (see Table 5).

Annex C: Summary of changes to DEL funding since Spending Review 2021³⁷

Description	Administration £m	Programme £m	Total Resource £m	Capital £m
Spending Review 2021 funding for 2023-24	941.3	6,107.2	7,048.5	375.0
Spring/Autumn Statement Measures				
Fraud, Error and Debt spend to save	0.0	183.6	183.6	0.0
Targeted Case Review	0.0	218.1	218.1	0.0
Workforce Participation measures	9.8	500.8	510.6	104.4
Restart extension	0.0	297.0	297.0	0.0
Mandatory work placements	0.0	31.0	31.0	0.0
Post-Restart claimant review	0.0	5.0	5.0	0.0
Fit note reform	0.0	10.0	10.0	0.0
Fraud and Error: Third Party Data Sharing	0.0	5.0	5.0	0.0
PIP/FAS Volumes	0.0	112.0	112.0	0.0
Reserve Claims:				
Efficiencies & Savings Review funding	0.0	51.8	51.8	0.0
Labour Markets Evaluation and Pilots Fund: Rent Support Pilot	0.1	2.2	2.3	0.0
Labour Markets Evaluation and Pilots Fund: Jobs Plus Pilot	0.0	2.1	2.1	0.2
IFRS16 adjustments:				
Net funding for adoption of IFRS16 (Non-depreciation)	(33.7)	(145.4)	(179.1)	95.0
Net funding for adoption of IFRS16 (Depreciation)	32.9	163.8	196.7	0.0
Budget surrenders:				
NICs funding surrender	0.0	(26.7)	(26.7)	0.0
Depreciation adjustments	(11.8)	109.9	98.1	0.0
Transfers to/from Other Government Departments				
Transfer from FCDO - HMG platform	0.0	0.1	0.1	0.0
Transfer from DHSC for Individual Personal Support (Drugs & Alcohol)	0.0	17.0	17.0	0.0
Transfer from DLUHC for Building Safety Regulator	0.0	15.6	15.6	6.0
Transfer from DHSC for Shared Outcome Funding	0.0	0.0	0.0	0.2
Transfer to Cabinet Office for Special advisors	(0.4)	0.0	(0.4)	0.0
Transfer to Cabinet Office for annual delivery contribution	(0.2)	0.0	(0.2)	0.0
Transfer to Cabinet Office for Digital Service Licensing Costs	(0.0)	0.0	(0.0)	0.0
Transfer to MOJ for joint policy development scheme	(1.6)	0.0	(1.6)	0.0
Transfer to HMCTS (MOJ) for PIP/DLA appeal hearings	0.0	(23.5)	(23.5)	0.0
Transfer to DHSC for EA's in Talking Therapies, Employment Advisers in IAPT + Mental Health Productivity Pilot	0.0	(22.5)	(22.5)	0.0
Transfer to HMRC for UC programme delivery	0.0	(33.6)	(33.6)	(1.2)
Transfer to DfE for Family Voice project	0.0	(0.1)	(0.1)	0.0
Transfer to DfCMS for Kirklees Labour Market Evaluation Pilot	0.0	0.0	0.0	(0.2)
Transfer to DHSC for Individual Personal Support (Drugs & Alcohol)	0.0	(15.1)	(15.1)	0.0
Main Estimate total	936.4	7,565.3	8,501.7	579.4

³⁷ Figures may not sum due to rounding.

Annex D: Caseloads by benefit ³⁸

Caseloads by benefit (thousands) Spring Budget 2024				
	Spring Budget 2024	Autumn Statement 2023	Change from Autumn Statement	
	Thousands			%
Armed Forces Independence Payment	1.8	1.6	0.2	13.7
Attendance Allowance	1,639.9	1,507.4	132.5	8.8
Bereavement related benefits	82.2	87.1	(4.9)	(5.6)
Carer's Allowance	1,328.3	1,266.5	61.8	4.9
Christmas Bonus	17,489.7	17,004.1	485.7	2.9
- of which contributory	12,819.1	12,632.8	186.2	1.5
- of which non-contributory	4,670.7	4,371.3	299.4	6.8
Disability Living Allowance	1,225.4	1,221.6	3.7	0.3
Employment and Support Allowance	1,477.7	1,576.1	(98.3)	(6.2)
- of which contributory only	468.8	438.0	30.8	7.0
- of which contributory and income-based	291.5	328.5	(36.9)	(11.2)
of which income-based only	626.7	715.5	(88.8)	(12.4)
Housing Benefits	2,098.8	2,351.6	(252.7)	(10.7)
Incapacity Benefit	16.2	17.8	(1.6)	(9.2)
Income Support	38.9	132.1	(93.2)	(70.6)
Industrial Injuries benefits	206.0	214.4	(8.3)	(3.9)
Jobseeker's Allowance	53.4	66.5	(13.1)	(19.7)
- of which contributory only	27.2	29.4	(2.2)	(7.5)
- of which income-based only	15.7	26.8	(11.2)	(41.6)
Maternity Allowance	46.1	44.9	1.2	2.8
Pension Credit	1,347.4	1,348.0	(0.7)	(0.0)
Personal Independence Payment	3,526.9	3,200.4	326.5	10.2
Severe Disablement Allowance	9.0	10.2	(1.1)	(11.3)
State Pension (includes contributory and non-contributory)	14,006.6	13,643.4	363.1	2.7
Statutory Maternity Pay	263.7	259.9	3.8	1.5
Universal Credit	5,545.5	4,749.9	795.6	16.7
Winter Fuel Payments	10,770.7	11,595.2	(824.6)	(7.1)

³⁸ Caseload numbers above only include claims that result in a payment or a credit towards National Insurance Contributions.