



HM Treasury

Statement of Funding Policy addendum

Funding the Scottish Government, Welsh Government and Northern Ireland Executive

October 2024



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October 2024

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Chapter 1

Introduction

1.1 This addendum to the tenth edition of the Statement of Funding Policy, first published in March 1999, sets out key changes to how UK Government funding for the devolved governments is determined at the Autumn Budget 2024.

1.2 This document is intended to provide an interim update with full revisions to the Statement of Funding Policy to be included in the eleventh edition, which will be published following the conclusion of Phase 2 of Spending Review 2025.

Chapter 2

Barnett-based block grant

Comparability factors

2.1 Updated comparability factors for the Autumn Budget 2024 can be found in Annex A.

Population proportions

2.2 The population proportions used in the Barnett formula reflect the latest annual mid-year estimates published by the Office for National Statistics. For Autumn Budget 2024, the mid-year 2023 estimates, published in October 2024, will be applied.

Welsh Government needs-based factor

2.3 At Autumn Budget 2024, a 5% transitional needs-based factor will apply for the Welsh Government whilst their relative funding remains above 115%.

Northern Ireland Executive needs-based factor

2.4 As set out in the 2024 Northern Ireland Executive Interim Fiscal Framework, a needs-based factor for the Executive will be set at 24%, based on the assessment of relative need published by the independent Northern Ireland Fiscal Council.

2.5 This mechanism applies to new Barnett consequentials generated since Spring Budget 2024, including Autumn Budget 2024.

2.6 If the Northern Ireland Executive's un-ringfenced TDEL block grant funding per head falls below 124% relative to equivalent UK Government funding in England per head, a 24% needs-based factor will apply in the Barnett formula.

2.7 When Northern Ireland Executive relative funding is above its relative need of 124%, a 5% transitional needs-based factor will apply. This mirrors the approach taken in the needs-based funding factor model agreed in the Welsh Government's Fiscal Framework.

2.8 Funding for the Northern Ireland Executive at Autumn Budget 2024 exceeds 124% of relative funding in England, including the 2024 restoration financial package. However, as agreed in the Interim Fiscal Framework, funding from the 2024 restoration financial package is excluded from the relative funding calculation. Therefore, at Autumn Budget 2024, a 24% needs-based factor will apply for the Northern

Ireland Executive. The UK Government and Northern Ireland Executive will agree a detailed methodology for assessing relative funding for Spending Review 2025.

Chapter 3

Other block grant funding from the UK Government

Agriculture and fisheries funding

3.1 From 2025-26, the Barnett formula will apply in the usual way to funding for agriculture and fisheries, rather than the devolved governments receiving a ringfenced addition to the block grant as they did for Spending Review 2021. Funding from 2024-25 has been baselined in each devolved government's block grant.

Northern Ireland Executive restoration financial package

3.2 The UK Government has committed over £3.3 billion of additional funding to the Northern Ireland Executive as part of the 2024 restoration financial package over the next five years. An overview of UK Government funding is included in the Northern Ireland Executive Interim Fiscal Framework¹.

1

https://assets.publishing.service.gov.uk/media/664b64964f29e1d07fadcb18/170524_NIEFF_Agreement_formatted_.pdf

Chapter 4

Devolved government borrowing

Scottish Government borrowing

4.1 The 2023 Fiscal Framework Agreement between the Scottish and UK Governments commits to adjusting the Scottish Government's borrowing and Reserve limits each year based on the Office for Budget Responsibility's GDP deflator forecast at the time of the Scottish Government's draft Budget.

4.2 Up to and including 2023-24, the Scottish Government could borrow up to £450 million each year for capital purposes, subject to a cumulative limit of £3 billion, and up to £600 million each year for resource borrowing, subject to a cumulative limit of £1.75 billion.

4.3 In May 2024, the Scotland Act 1998 (Increase of Borrowing Limits) Order raised these borrowing limits for 2024-25, increasing the overall cap on capital borrowing to £3.05 billion and resource borrowing to £1.78 billion. The annual borrowing limits were also increased to £458 million for capital and £611 million for resource.

4.4 For 2025-26, using the OBR's GDP deflator, the annual limits on borrowing will be set at £472 million for capital, within a cumulative limit of £3.14 billion, and £629 million for resource within a cumulative limit of £1.83 billion.

4.5 There are no limits on annual payments into, or drawdowns from, the Scotland Reserve. The Reserve could hold up to £700 million in 2023-24, increasing to £712 million for 2024-25, and will be set at £734 million for 2025-26.

Northern Ireland Executive borrowing

4.6 The Northern Ireland Executive Interim Fiscal Framework agreed an increase to the Executive's annual capital borrowing capacity.

4.7 In 2024-25, the Northern Ireland Executive can borrow up to £220 million per year for capital purposes within an overall cap of £3 billion on outstanding debt.

4.8 From 2025-26, the annual capital borrowing limit will increase each year using the Office for Budget Responsibility's GDP deflator published in the most recent official forecast before the Northern Ireland budget is introduced to the Assembly. This provides the Northern Ireland Executive with additional capital to invest in Northern

Ireland in the coming years while remaining within the overall £3 billion overall cap.

4.9 In 2025-26, the Northern Ireland Executive's annual capital borrowing limit will increase to £226 million within the overall cap of £3 billion on outstanding debt.

Annex A

Comparability factors

A.1 The current departmental comparability factors are recorded in the Table 1 below. These are the comparability factors used in the Barnett formula at Autumn Budget 2024.

Table 1: Departmental comparability factors

Department	Scotland	Wales	Northern Ireland
Business Rates	100.0%	100.0%	100.0%
Cabinet Office	0.0%	0.0%	0.0%
MHCLG: Levelling Up, Housing and Communities	82.1%	82.1%	82.2%
MHCLG: Local Government	100.0%	100.0%	100.0%
Culture, Media, and Sport	80.6%	80.6%	82.6%
Environment, Food and Rural Affairs	97.9%	97.9%	97.9%
Education	100.0%	100.0%	100.0%
Transport	95.6%	33.5%	95.6%
Health and Social Care	99.5%	99.5%	99.5%
Work and Pensions	13.5%	0.1%	98.0%
HM Revenue and Customs	4.6%	4.6%	4.2%
HM Treasury	0.0%	0.0%	0.0%
Home Office	73.3%	0.5%	74.5%
Law Officers' Departments	98.6%	0.0%	91.3%
Justice	100.0%	0.0%	100.0%
Business and Trade ²	1.6%	0%	9.8%
Energy Security and Net Zero	16.9%	16.9%	18.5%
Science Innovation and Technology	17.3%	17.3%	17.3%

² DBT received no funding (only a surrender) for policy devolved to WG. As such the comparability factor is recorded as 0% (the surrender is ignored with respect to Wales)

A.2 A programme level breakdown can be found for each department in the tables below.

Table 2: Small independent bodies

Small and independent bodies	Scotland	Wales	Northern Ireland
Charity Commission	100%	0%	0%
Competition and Markets Authority	0%	0%	0%
Electoral Commission	100%	100%	0%
Export Credits Guarantee	0%	0%	0%
Food Standards Agency	100%	100%	100%
Government Actuary's Department	0%	0%	0%
HM Land Registry	100%	0%	100%
House of Commons: Administration	0%	0%	0%
House of Commons: Members	0%	0%	0%
House of Lords	0%	0%	0%
Independent Parliamentary Standards Authority	0%	0%	0%
Local Government Boundary Commission for England	100%	100%	100%
National Audit Office	0%	0%	0%
National Savings and Investment	0%	0%	0%
Office for Standards in Education, Children's Services and Skills	100%	100%	100%
Office of Gas and Electricity Markets	0%	0%	100%
Office of Qualifications and Exams Regulation	100%	100%	100%
Office of Rail and Road	0%	0%	100%
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner	0%	0%	0%
Parliamentary Works Sponsor Body	0%	0%	0%
The National Archives	100%	0%	100%
The Statistics Board	0%	0%	100%
The Supreme Court	0%	0%	0%
Water Services Regulation Authority	100%	0%	100%

Table 3: Business Rates

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
Business Rates Income	-12,287	100%	100%	100%
	-12,287	100%	100%	100%

Table 4: Cabinet Office

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
Administration	0	0%	0%	0%
Advance equality of opportunity	15,616	0%	0%	0%
Arm's Length Bodies	73,658	0%	0%	0%
Border & Security	6,794	0%	0%	0%
Efficiency and Reform	572,865	0%	0%	0%
Government Property Agency	329,614	0%	0%	0%
Hosted Functions	0	0%	0%	0%
National security and crisis response through science and technology	68,638	0%	0%	0%
Programme Spending	0	0%	0%	0%
Support to the Government and Prime Minister	289,450	0%	0%	0%
	1,356,635	0.0%	0.0%	0.0%

Table 5: MHCLG - Housing and Communities

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
Aberdeen Energy Transition Zone	5,000	100%	0%	100%
Admin	393,472	100%	100%	100%
Analysis and Data	2,200	100%	100%	100%
Analytical Services	12,445	0%	0%	0%
Borderlands	4,500	100%	100%	100%
Building Performance and Net Zero	230	100%	100%	100%
Building Safety Fund and ACM Remediation	55,587	100%	100%	100%
Cambridge Strategy	4,500	100%	100%	100%
Cities and Local Growth	6,650	100%	100%	100%
Commercial, Security and Property	17,635	100%	100%	100%
Communications	5,000	100%	100%	100%
Communities and Integration	10,700	100%	100%	100%
Covid-19 Inquiry	2,341	0%	0%	0%
Devo Deals	273,544	100%	100%	100%
Digital Services and Technology	40,724	100%	100%	100%
Economic Shocks	2,000	0%	0%	0%
Elections and Registration	108,269	0%	0%	0%
Electoral Integrity Programme	48,283	0%	0%	0%
Departmental Finance	243,551	100%	100%	100%
Freeports Devolved Administrations	4,863	0%	0%	0%
Freeports Programme	2,690	100%	100%	100%

Grenfell Site and Programme	867	100%	100%	100%
Homelessness and Rough Sleeping	835,341	100%	100%	100%
Homeownership	19,482	100%	100%	100%
Housebuilding - BIL Fund	412,031	100%	100%	100%
Housebuilding - Brownfield Housing	66,048	100%	100%	100%
Housebuilding - Housing Infrastructure Fund	679,603	100%	100%	100%
Housebuilding - Levelling Up Home Building Fund	170,675	100%	100%	100%
Housebuilding - Local Authority Housing Fund	104,500	100%	100%	100%
Housebuilding - New Homes Bonus	70,980	100%	100%	100%
Housebuilding Market	328,951	100%	100%	100%
Housing Quality	34,884	100%	100%	100%
Housing Quality - Domestic Abuse	131,067	100%	100%	100%
Housing Quality - PRS Reform	30,223	100%	100%	100%
Housing Quality - Social Housing Stewardship	25,689	100%	100%	100%
Investment Funds	320,040	100%	100%	100%
Levelling Up Pathfinders	1,685	100%	100%	100%
Local Government Finance	7,123	100%	100%	100%
Local Government Policy	38,053	100%	100%	100%
Local Growth Fund	48,000	100%	100%	100%
Long Term Plan for Towns	53,700	0%	0%	0%
LU Strategy & Policy Unit	11,492	0%	0%	0%
LUF	20,000	0%	0%	0%

Place Based Funding	297,500	0%	0%	0%
Place-Making	81,905	100%	100%	100%
Planning - Community Infrastructure Levy	333	0%	0%	0%
Planning System	73,083	100%	100%	100%
Planning Inspectorate	58,961	100%	100%	100%
Planning Inspectorate	11000	0%	100%	100%
Regulatory Regime	46,369	100%	100%	100%
Remediation Policy	802,221	100%	100%	100%
Resettlement Programmes	-97,239	0%	0%	0%
Resilience and Recovery	10,385	100%	100%	100%
Social Housing Supply	171,677	100%	100%	100%
Social Housing Supply (AHP)	2,597,220	100%	100%	100%
Spatial Data Unit	5,089	0%	0%	0%
Stewardship Portfolio and Grenfell Response	12,059	100%	100%	100%
Towns Fund / Future High Streets Fund	555,737	100%	100%	100%
UK Holocaust Memorial and Learning Centre	5,423	0%	0%	0%
UKSPF	1,439,435	0%	0%	0%
Union and Devolution	869	0%	0%	0%
	10,726,645	82.0%	82.1%	82.1%

Table 6: MHCLG - Local Government

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
BR Relief New Burdens	15,000	100%	100%	100%
City of London Offset	13,291	100%	100%	100%

Cyber and Digital Modernisation	28,600	100%	100%	100%
Discharge Funding	500,000	100%	100%	100%
Funding Guarantee	268,570	100%	100%	100%
IDB Levy Grant	3000	100%	100%	100%
Improved Better Care Fund	2,039,256	100%	100%	100%
LG DEL Contingency	5495	100%	100%	100%
MSIF Workforce Fund	1,050,000	100%	100%	100%
PFI Joint Services Centres	26,000	100%	100%	100%
Redmond Review implementation	15,000	100%	100%	100%
Revenue Support Grant	2,117,964	100%	100%	100%
Rural Services Delivery	104,645	100%	100%	100%
Services Grant	87,401	100%	100%	100%
Social Care	5,043,968	100%	100%	100%
Specified Bodies	19,200	100%	100%	100%
	11,337,390	100.0%	100.0%	100.0%

Table 7: Department for Culture, Media and Sport

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
Administration and Research	152,838	100.0%	100.0%	100.0%
Arts Council England	556,107	100.0%	100.0%	100.0%
British Film Institute	24,648	0.0%	0.0%	0.0%
British Library	155,140	0.0%	0.0%	0.0%
British Tourist Authority	43,310	0.0%	0.0%	100.0%
Churches Conservation Trust	2,928	100.0%	100.0%	100.0%

Gambling Commission	1,327	0.0%	0.0%	100.0%
Historic England	94,159	100.0%	100.0%	100.0%
Museums and Galleries	607,446	100.0%	100.0%	100.0%
National Citizen Service (England)	47,129	100.0%	100.0%	100.0%
National Citizen Service (UK)	4,920	0.0%	0.0%	0.0%
National Heritage Memorial Fund	11,447	0.0%	0.0%	0.0%
National Lottery Commission	34,949	0.0%	0.0%	100.0%
Office for Civil Society	208,984	100.0%	100.0%	100.0%
Sports Bodies (England and Wales)	1,697	100.0%	0.0%	100.0%
Sports Bodies (England)	179,445	100.0%	100.0%	100.0%
Sports Bodies (UK)	100,329	0.0%	0.0%	0.0%
Support for Broadcasting and Media	23,675	0.0%	0.0%	0.0%
Support for the Arts Sector	-55,854	100.0%	100.0%	100.0%
Support for the Gambling Sector	-34,949	0.0%	0.0%	100.0%
Support for the Heritage Sector	34,094	0.0%	0.0%	0.0%
Support for the Museums and Galleries Sector	12,536	100.0%	100.0%	100.0%
Support for the Sports Sector	34,898	0.0%	0.0%	0.0%
	2,241,203	80.6%	80.6%	82.6%

Table 8: Department for Environment, Food and Rural Affairs

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
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Administration	797,128	100%	100%	100%
Animal and Plant Health (England)	259,943	100%	100%	100%
Animal and Plant Health (UK)	74,900	0%	0%	0%
Arms Length Bodies	1,872,443	100%	100%	100%
Chemicals, Pesticides & Hazardous Waste	34,645	0%	0%	0%
Chief Scientific Advisors	235,887	100%	100%	100%
Climate and Air Quality	39,564	100%	100%	100%
Collection and Packaging Reforms programme	147,454	100%	100%	100%
Communications	12,231	100%	100%	100%
Digital, Data and Technology and Security	439,972	100%	100%	100%
Endemic Diseases	38,822	100%	100%	100%
Environmental	5,241	100%	100%	100%
EU and International	28,294	100%	100%	100%
Flood Risk Management	500	100%	100%	100%
Food, Farming and Land Use	97,466	100%	100%	100%
Forestry, Wildlife and Biodiversity	360,401	100%	100%	100%
Green Finance (England)	2,688	100%	100%	100%
Green Finance (UK)	1,000	0%	0%	0%
Landscapes	200,305	100%	100%	100%
Marine and Fisheries (England)	88,253	100%	100%	100%
Marine and Fisheries (UK)	12,246	0%	0%	0%
Net Zero and Biomass	1,527	0%	0%	0%
Northern Ireland	21,390	0%	0%	0%
Property	243555	100%	100%	100%
Rural Policy	2,144,956	100%	100%	100%
Strategy, Science & Analysis	69,113	100%	100%	100%

Sustainability, Resource and Waste	-30,408	100%	100%	100%
Veterinary Medicines	9,277	100%	100%	100%
Water (E&W)	-1,480	100%	0%	100%
Water (England)	175,632	100%	100%	100%
Water, Flood, Chemical and Nuclear Emergencies	8,148	0%	0%	0%
Windsor Framework	1,200	100%	100%	100%
	7,392,293	97.9%	97.9%	97.9%

Table 9: Department for Education

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
Adult Skills Fund	1,415,103	100%	100%	100%
ALBs	213,590	100%	100%	100%
Apprenticeships	2,663,938	100%	100%	100%
Careers	85,029	100%	100%	100%
Childcare Delivery Admin	7,541	100%	100%	100%
Children's Social Care	484,894	100%	100%	100%
Core DfE	392,620	100%	100%	100%
Cross-cutting	130,007	100%	100%	100%
Curriculum	230,337	100%	100%	100%
Digital Data and Technology	75,693	100%	100%	100%
Early Years and Wraparound	6,462,991	100%	100%	100%
Education recovery	123,440	100%	100%	100%
ESFA	55,242	100%	100%	100%
Family Hubs & Start for Life	105,137	100%	100%	100%
Food programmes	70,031	100%	100%	100%

Further Education	8,569,706	100%	100%	100%
HE Student Loans - Debt Sale Provision	24,140	100%	100%	100%
HE student support	671,300	100%	100%	100%
Higher Technical Education	169,295	100%	100%	100%
Holiday Activities and Food	207,001	100%	100%	100%
Multiply	109,888	100%	100%	100%
Other Capital	141,389	100%	100%	100%
Other Families	188,543	100%	100%	100%
PE & Sport Premium	266,100	100%	100%	100%
PFI	785,134	100%	100%	100%
Regional School Commissioners	126,146	100%	100%	100%
Regional Services Division	7,435	100%	100%	100%
School Estate	89,084	100%	100%	100%
Schools Capital	4,376,188	100%	100%	100%
Schools Expenditure	60,186,139	100%	100%	100%
Schools O&I Others	- 6,085	100%	100%	100%
Schools Others	2,538	100%	100%	100%
Schools Resource Management	4,972	100%	100%	100%
SEND & AP	193,974	100%	100%	100%
Shared Outcomes Fund Phase 2 - Admin	2,404	100%	100%	100%
Skills	663,506	100%	100%	100%
Skills Bootcamps	233,905	100%	100%	100%
Skills Others	- 4,346	100%	100%	100%
SPG	1,455,700	100%	100%	100%

STA & TRA	67,190	100%	100%	100%
Strategy Others	750	100%	100%	100%
Student Loans Company	292,911	100%	100%	100%
Supporting Families	255,423	100%	100%	100%
Teacher recruitment and retention	438,178	100%	100%	100%
Turing & international	107,183	100%	100%	100%
UIFSM	603,999	100%	100%	100%
	92,745,283	100.0%	100.0%	100.0%

Table 10: Department for Transport

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
Accessibility	3,494	100%	100%	100%
Active Travel England	111,441	100%	100%	100%
Administration	333,594	100%	100%	100%
Air Accident Investigation	9,342	0%	0%	0%
Air Travel Trust Fund	-39,857	0%	0%	0%
Airport Capacity	10,859	100%	100%	100%
Analysis & Science	5,526	100%	100%	100%
Aviation	62,107	0%	0%	0%
Aviation Serv Trans, Security & Royal Travel	32,311	0%	0%	0%
British Railways Board (Residuary)	-7,836	0%	0%	100%
British Transport Police	38,515	100%	0%	100%
Bus Service Operator Grants	728,933	100%	100%	100%
Capital Infrastructure Investment	159	100%	100%	100%

Chief Scientific Advisor	4,658	100%	100%	100%
Cleaner & Smarter Transport	30,748	0%	0%	0%
Cleaner Vehicles Fund	543,934	0%	0%	0%
Commercial Contracts	7,127	100%	100%	100%
Community Rail & Research	1,040	100%	100%	100%
Crossrail	-216,589	100%	100%	100%
Cycling	11,930	100%	100%	100%
Dangerous Goods	3,197	0%	0%	100%
Dartford Tolls	-105,881	100%	100%	100%
Digital Railways	118	100%	100%	100%
DVLA	102,564	0%	0%	0%
DVSA	140,555	0%	0%	0%
East West Rail	143,732	100%	100%	100%
Economy, Union and Levelling Up	7,537	0%	0%	0%
Europe	6,839	0%	0%	0%
Eurotunnel/Eurostar	14,523	0%	0%	0%
Freight Grants	32,829	0%	0%	100%
Freight Research & Statistics	1,397	0%	0%	100%
General Lighthouse Authorities	18,257	0%	0%	0%
Government Car Service	685	100%	100%	100%
Group Property	18,586	0%	0%	100%
Heathrow	968	100%	100%	100%
High Speed 1 & Ashford	-12,488	0%	0%	0%
Highways England	6,438,300	100%	100%	100%
HR Programmes	7,576	0%	0%	100%

HS2	7,020,342	100%	0%	100%
Integrated Transport Block	170,035	100%	100%	100%
IT Programmes	15,904	0%	0%	100%
Local Authority Major Schemes	1,762	100%	100%	100%
Local Authority PFI Schemes	322,309	100%	100%	100%
Local Authority Road Maintenance	1,026,975	100%	100%	100%
Local Authority Road Scheme Strategy	344,620	100%	100%	100%
Local Transport	1,122,004	100%	100%	100%
London & Continental Railways Corp	2,383	0%	0%	0%
Major Rail Development Projects	10,500	0%	0%	0%
Marine Accident Investigation Branch	5,122	0%	0%	0%
Maritime	197,871	0%	0%	0%
Maritime & Coastguard Agency	475,882	0%	0%	0%
Network Rail	16,111,922	100%	0%	100%
Nexus	77,800	100%	100%	100%
Northern Transport Strategy	18,434	100%	100%	100%
NPR and Integrated Rail Plan	75,992	100%	100%	100%
Other Local Authority Schemes	100	100%	100%	100%
Project Delivery Improvement Programme	8,435	100%	100%	100%
'Project Hexagon'	29,897	100%	100%	100%
R&D Rail Projects	11,950	100%	100%	100%

Rail & Land Transport Compliance and Security	5,787	0%	0%	100%
Rail Accident Investigation Branch	6,048	0%	0%	0%
Rail Analysis Research	23,704	100%	100%	100%
Rail DG	230	100%	100%	100%
Rail Infrastructure	8,601	100%	100%	100%
Rail Pensions	11,192	0%	0%	100%
Rail Projects	1,104	100%	0%	100%
Rail Reform	20,938	0%	0%	100%
Rail Workforce Reform	52,493	100%	100%	100%
Research	8,840	100%	100%	100%
Road Investment Strategy	3,678	100%	100%	100%
Road Safety Grants & Publicity	28,959	100%	100%	100%
Road Safety Grants and Research	4,959	100%	100%	100%
Road Safety Research	25,720	100%	100%	100%
Shared Services	751	100%	100%	100%
Shareholding & Sponsorship	-19,759	0%	0%	100%
Smart Ticketing	78,528	100%	100%	100%
Statistics Personal Travel	24,793	100%	100%	100%
Strategy	300	100%	100%	100%
Support for Passenger Rail Services	1,532,896	100%	100%	100%
Sustainable Transport	1,450	100%	100%	100%
Train Fleet	192	100%	100%	100%
Transport Focus Roads	1,779	100%	100%	100%
Transport Focus	971	0%	0%	100%

Transport Focus - Rail	3,939	0%	0%	100%
Transport for London	6,601	100%	100%	100%
Transport Security	11,161	100%	100%	100%
Transport Statistics - Roads	8,772	100%	100%	100%
Vehicle & Operator Services Agency	-92,575	0%	0%	100%
Vehicle Certification Agency	5,100	0%	0%	100%
Zero Emission Buses	40,000	0%	0%	0%
	37,348,121	95.6%	33.5%	95.6%

Table 11: Department for Health and Social Care

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
Administration and Programme spend	2,573,911	100%	100%	100%
Arm's Length and Other Bodies	1,250,121	100%	100%	100%
Medicines and Healthcare Products Regulatory Agency	61,122	100%	100%	100%
NHS Business Services Authority	236,777	100%	100%	100%
NHS Counter Fraud Authority	23,007	100%	100%	100%
NHS England	64,076,263	100%	100%	100%
NHS Providers	122,080,250	100%	100%	100%
NHS Resolution	3,163,732	100%	100%	100%
Non-Departmental Public Bodies	155,628	100%	100%	100%
Public Health Local Authority Grant	3,368,797	100%	100%	100%

Research and Development	1,957,733	100%	100%	100%
UKHSA Covid Medicine	11,000	0%	0%	0%
UKHSA Covid Vaccines Unit	934,000	0%	0%	0%
UKHSA Other	399,551	100%	100%	100%
	200,291,893	99.5%	99.5%	99.5%

Table 12: Department for Work and Pensions

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
PIP/DLA appeal hearings	-23,450	0%	0%	100%
50 PLUS Choices	6,000	0%	0%	100%
Access to Work	138,391	0%	0%	100%
Additional Work Coach Time for Health Journey claimants	100,800	0%	0%	100%
Administrative earnings threshold	9,982	0%	0%	100%
Auto-enrolment trials	5,100	0%	0%	100%
Budget cover transfers to Cabinet Office	-2154	0%	0%	100%
Carers of children	27,900	0%	0%	100%
CDEL Evaluation (NRF)	15,830	0%	0%	100%
Childcare Costs & Universal Credit	56,700	0%	0%	100%
Conditionality for non-working/low earning partners in Universal Credit	26,100	0%	0%	100%
Core Department depreciation costs	468,133	0%	0%	100%
Cyber Resilience	29,031	0%	0%	100%
Digital Capital	64,000	0%	0%	100%

Disability Benefits and Assessments - Green Paper	18,848	100%	0%	100%
Disability Confident	300	0%	0%	100%
Disability Employment Enabling Roles	24,600	0%	0%	100%
Disability Employment Support Measures	78,222	0%	0%	100%
Disability Services	242,219	0%	0%	100%
Disability Unit Joint Endowment Fund	12090	0%	0%	100%
Discretionary Housing Payments	125,400	100%	0%	100%
Drugs Strategy	1,300	0%	0%	100%
Efficiency & Savings	51,792	0%	0%	100%
Employers, Health and Inclusive Employment Portfolio Management Resource	700	0%	0%	100%
Employment Advice in IAPT	200	0%	0%	100%
Estates costs	111,000	0%	0%	100%
Estates overheads	150,000	0%	0%	100%
Expand Mid-Life MOT	15,300	0%	0%	100%
Extend Sector-based Work Academy Programme (SWAPs) and Train and Progress (TaP)	4,480	0%	100%	100%
Family Voice Project	-80	0%	0%	100%
Fit note reform	10,000	0%	0%	100%
Fraud and Error: Third Party Data Sharing	5,000	0%	0%	100%
Fraud Compensation Fund	86,000	0%	0%	100%
Fraud Error & Debt	475,494	0%	0%	100%
Functional Assessment Services (Health Assessments)	-5,000	0%	0%	100%

Health & Safety Executive	165,344	0%	0%	100%
Health Transformation Programme	35,990	100%	0%	100%
Health Transformation Programme	2,710	0%	0%	100%
HMG platform	60	0%	0%	100%
Housing Benefit administration	211,700	0%	0%	100%
IFRS16 implementation	-55,426	0%	0%	100%
International Labour Organisation subscription	7,600	0%	0%	100%
Increase Administrative Earnings Threshold from 15 to 18 hours	36,180	0%	0%	100%
Individual Personal Support (Drugs & Alcohol)	1,900	0%	0%	100%
Individual Placement and Support	200	0%	0%	100%
Individual Placement and Support (IPS) and IPS alcohol and drugs	13,501	0%	0%	100%
Intensive Personalised Employment Support	8,800	100%	0%	100%
In-work progression	77,900	0%	0%	100%
Labour Markets Evaluation & Pilots Fund: Jobs Plus Pilot	4,281	0%	0%	100%
Mandatory Work Placements	31,000	100%	0%	100%
MaPS depreciation costs	1,614	0%	0%	0%
MaPS IFRS16 Capital	6,150	0%	0%	0%
Labour Markets Evaluation and Pilots Fund: Rent Support Pilot	110	100%	0%	100%
Money and Pensions Advice Service	175,781	0%	0%	0%
National Insurance Fund (NIF) administration	431,204	0%	0%	100%
NEST Loan Interest (net)	-3,577	0%	0%	100%

NICs funding adjustment	-26,715	0%	0%	100%
Occupational Health Reform	7,558	0%	0%	100%
Occupational Health SME pilot extension	9,000	0%	0%	100%
Official Development Assistance	6,000	0%	0%	100%
ONR Loan	4,069	0%	0%	100%
Other baseline activity	2,439,110	0%	0%	100%
Other baseline/non-baseline activity	807,063	0%	0%	100%
IFRS16 implementation RDELex adjustments	-32,468	0%	0%	100%
Other National Insurance Fund admin adjustment	113,244	0%	0%	100%
Other non-baseline activity	569,841	0%	0%	100%
Pensions Dashboard	1,250	0%	0%	100%
Pensions General Levy	-94,900	0%	0%	100%
PIP/FAS Volumes	112,000	100%	0%	100%
Post-Restart	5,000	100%	0%	100%
PPF - FAS admin	7,300	0%	0%	100%
Public Sector Pensions Levy	25,200	0%	0%	100%
Reducing Parental Conflict	11,000	0%	0%	100%
Remploy pension admin	2,300	0%	0%	100%
Restart	420,500	100%	0%	100%
Restart Extension	297,000	100%	0%	100%
Scottish Devolution Programme	1,000	0%	0%	0%
Sector-based Work Academy Programme	7,000	0%	100%	100%
Service Modernisation	-88,032	0%	0%	100%
Shared Outcome Fund	245	0%	0%	100%
Social Fund Sure Start Maternity Grants	23,400	100%	0%	100%

Social Funeral Expense Payments	57,000	100%	0%	100%
Special Rules for Terminal Illness	5,000	0%	0%	100%
Talking Therapies, Employment Advisers & Mental health	-22,500	0%	0%	100%
Targeted Case Review	218,100	0%	0%	100%
The Pensions Ombudsman	9,431	0%	0%	100%
The Pensions regulator	105,849	0%	0%	100%
TPO depreciation costs	142	0%	0%	100%
Universal Credit Future Support Offer	37,500	0%	0%	100%
Universal Credit Programme	220,580	0%	0%	100%
Universal Credit recharges	6,800	0%	0%	100%
Universal Credit Taper	47,000	0%	0%	100%
Universal Support	162,900	0%	0%	100%
Work and Health Programme	86,400	100%	0%	100%
Work Well Partnership Programme	25,667	0%	0%	100%
Youth Offer	11,000	0%	0%	100%
	9,081,084	13.5%	0.1%	98.0%

Table 13: HM Revenue and Customs

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
All Lines of Business	5534572	0%	0%	0%
Central HMRC Spending	253000	0%	0%	0%
Core VOA Spending	252807	100%	100%	100%
Landfill Tax	7884	100%	100%	0%

Stamp Duty Land Tax	18163	100%	100%	0%
	6,066,426	4.6%	4.6%	4.2%

Table 14: HM Treasury

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
Core Treasury	214829	0%	0%	0%
Debt Management Office	17734	0%	0%	0%
Government Internal Audit Agency	2109	0%	0%	0%
United Kingdom Asset Resolution Limited (Net)	5325	0%	0%	0%
Office for Budget Responsibility (Net)	4474	0%	0%	0%
IUK Investments Limited (Net)	1	0%	0%	0%
IUK Investments Holdings Limited (Net)	1	0%	0%	0%
HM Treasury UK Sovereign SUKUK (plc Net)	1	0%	0%	0%
Royal Mint Advisory Committee on the design of coins (Net)	1	0%	0%	0%
Departmental Unallocated Provision	2500	0%	0%	0%
National Infrastructure Commission	6006	0%	0%	0%
UK Government Investments Limited (Net)	11727	0%	0%	0%
UK Infrastructure Bank (Net)	81200	0%	0%	0%
Banking and gilts registration services	2348	0%	0%	0%
	348,256	0.0%	0.0%	0.0%

Table 15: Home Office

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
Administration and Delivery	1831978	0%	0%	0%
Arm's Length Bodies	116985	0%	0%	0%
Asylum and Protection	2012186	0%	0%	0%
Border Force	764580	0%	0%	0%
Communications	12688	100%	0%	100%
Counter Terrorism Policing (E&W)	789018	100%	0%	100%
Counter Terrorism Policing (England)	13500	100%	100%	100%
Counter Terrorism Policing (GB)	216060	0%	0%	100%
Digital, Data and Technology	631124	0%	0%	0%
Economic Crime and Fraud Prevention	-28428	100%	0%	100%
Fire Directorate	77978	100%	100%	100%
Fire Directorate (Pensions and PFI)	123026	100%	0%	100%
HM Passport Office	-320677	0%	0%	0%
Immigration Enforcement	495646	0%	0%	0%
Legal	12131	0%	0%	0%
Migration and Borders	785323	0%	0%	0%
National Crime Agency	774909	0%	0%	0%
National security	327286	0%	0%	0%
Public Safety	12023579	100%	0%	100%
Tackling Illegal Migration	101000	0%	0%	0%

UK Visa & Immigration	-3001276	0%	0%	0%
Visas, Immigration & Passports	4475	100%	0%	100%
	17,763,092	73.3%	0.5%	74.5%

Table 16: Law Officers' Departments

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
Crown Prosecution Service	753,568	100%	0%	100%
HM Procurator General & Treasury Solicitor	11,786	0%	0%	0%
Serious Fraud Office	59,819	100%	0%	0%
	825,173	97.36%	0.0%	91.3%

Table 17: Ministry of Justice

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
20k Prison place delivery & medium term prison capacity impacts	921,000	100%	0%	100%
Advisory Arm's Length Bodies	11144	100%	0%	100%
BAU Capital	52,397	100%	0%	100%
Departmental Unallocated Provision	-632264	100%	0%	100%
Centrally Managed Expenditure	29151	100%	0%	100%
Criminal Injuries Compensation Authority	180403	100%	0%	100%
Civil/ Family/ Tribunal Fees and Appropriations-in-Aid: Fee income	-1158483	100%	0%	100%

Chief Operating Officer Group Core	120848	100%	0%	100%
COOG Estates	554427	100%	0%	100%
Courts	1360868	100%	0%	100%
Delivering Swift Access to Justice - Court Reform programme	42,121	100%	0%	100%
Digital	67,426	100%	0%	100%
Efficiencies enablers (including probation reform)	38,050	100%	0%	100%
Electronic Monitoring	128147	100%	0%	100%
Front Line Delivery Arm's Length Bodies	307447	100%	0%	100%
HM Courts and Tribunals Service	719357	100%	0%	100%
IFRS16	68,112	100%	0%	100%
Judicial Arm's Length Bodies	64851	100%	0%	100%
Legal Aid Agency	2161124	100%	0%	100%
Legal Oversight Arm's Length Bodies	-791	100%	0%	100%
Multi-Jurisdiction/Cross Cutting	89750	100%	0%	100%
Office of the Public Guardian	-18197	100%	0%	100%
Other Government Department Strategic Enablers	13,350	100%	0%	100%
People Function	214389	100%	0%	100%
Performance, Strategy and Analysis (PSA) Group	76863	100%	0%	100%
Policy Group	252745	100%	0%	100%
Prison and Probation HQ	97732	100%	0%	100%
Prison maintenance	179,720	100%	0%	100%
Prison Supply Programmes	29349	100%	0%	100%
Prisons	1221297	100%	0%	100%

Probation	1147669	100%	0%	100%
Public Sector Prisons	2379857	100%	0%	100%
Reducing reoffending and accommodation	224567	100%	0%	100%
Scrutiny Arm's Length Bodies	21358	100%	0%	100%
Secure Schools	0	100%	0%	100%
Service Delivery Transformation Group	386619	100%	0%	100%
Strategic enabler - Courts maintenance	100,000	100%	0%	100%
Strategic Enabler - Digital Decommissioning & Legacy Risk Mitigation	20,196	100%	0%	100%
Youth Custody Service	195417	100%	0%	100%
	11,668,014	100.0%	0.0%	100.0%

Table 18: Department for Business and Trade³

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
Advanced Manufacturing	509,316	0%	0%	0%
Advisory Conciliation and Arbitration Service	54,710	0%	0%	100%
BBB and Business Growth	589,852	0%	0%	0%
Centrally held unallocated resources	88,096	0%	0%	0%
CMRR - other	120,996	0%	0%	0%
Companies House	29,230	0%	0%	0%
Corporate Services - other	196,459	0%	0%	0%
Cross Departmental	133,504	0%	0%	0%

³ DBT received no funding (only a surrender) for policy devolved to WG. As such the comparability factor is recorded as 0% (the surrender is ignored with respect to Wales)

Digital Construction International Programme	900	0%	0%	0%
Digital, Data and Technology	55,635	0%	0%	0%
Energy Intensive Industries	176,487	0%	0%	100%
eRGF	59,233	0%	0%	0%
Ex-RDAs access to finance	-6,000	100%	100%	100%
Financial Reporting Council Ltd	1,000	0%	0%	0%
Global Supply Chain Intelligence Platform	3,400	0%	0%	0%
Insolvency Service	52,651	100%	0%	100%
Investment Services	19,312	0%	0%	0%
Large Business Support - other	74,906	0%	0%	0%
National Digital Twin Programme (NDTP)	5,100	0%	0%	0%
National Minimum Wage Enforcement	33,742	0%	0%	0%
Negotiations Teams	59,244	0%	0%	0%
Office for Investment	5,756	0%	0%	0%
OneHMG Platform Charge (PAG)	65,594	0%	0%	0%
Open Regulation Platform (ORP)	844	0%	0%	0%
OPSS	34,037	0%	0%	0%
Overseas Regions	93,386	0%	0%	0%
Post Office	214,870	0%	0%	0%
Repayable Launch Investments	-8,100	0%	0%	0%
Small Business Support - other	111,618	0%	0%	0%

Trading Systems	61,558	0%	0%	0%
	2,837,336	1.6%	0%	9.8%

Table 19: Department for Energy Security and Net Zero

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
Administration	297669	0%	0%	0%
British Energy Liabilities	88150	0%	0%	0%
Carbon Capture and Storage	430489	0%	0%	0%
Central Programmes	68914	0%	0%	0%
Civil Nuclear Liabilities	210	0%	0%	0%
Civil Nuclear Police Authority	12372	0%	0%	0%
Coal Authority	79032	0%	0%	0%
Coal Pensions	161	0%	0%	0%
Committee on Climate Change	5185	0%	0%	0%
Concessionary Fuel	38459	0%	0%	0%
Drive Action on Climate Change	1600	0%	0%	0%
Electricity Settlements Company	-20	0%	0%	0%
Energy Strategy & Futures and Electricity Market Reform	508925	0%	0%	0%
ETS	8000	0%	0%	0%
Fuel Poverty	4500	100%	100%	100%
Fusion	141500	0%	0%	0%
Global Threat Reduction Programme	8950	0%	0%	0%

Green Deal	21762	0%	0%	0%
HALEU	5000	0%	0%	0%
Heat	21675	0%	0%	0%
Industrial Energy Transformation Fund	84800	0%	0%	0%
International Climate Change	4650	0%	0%	0%
International Climate Fund	411800	0%	0%	0%
International Energy & Security	6578	0%	0%	0%
Low Carbon Contracts Company	9957	0%	0%	0%
National Carbon Markets	2550	0%	0%	0%
National Energy Efficiency	17430	0%	0%	0%
Net Zero Buildings and Heat	1711384	100%	100%	100%
Net Zero Industry	28542	0%	0%	0%
Net Zero Innovation Portfolio	392573	0%	0%	0%
New Nuclear	178043	0%	0%	0%
North Sea Transition Authority	2300	0%	0%	0%
Nuclear Decommissioning Authority	2959067	0%	0%	0%
Nuclear Non-proliferation	25263	0%	0%	0%
Nuclear Security	7525	0%	0%	0%
Ofgem Costs	27000	0%	0%	100%
Oil and Gas	11651	0%	0%	0%
Public Sector Energy Efficiency Loans	-43700	100%	100%	100%

Renewable Energy Deployment	120933	0%	0%	100%
Salix	11800	0%	0%	0%
Sizewell C	1931000	0%	0%	0%
Smart Meters	10657	0%	0%	100%
UK Atomic Energy Authority	258554	0%	0%	0%
	9,912,890	16.9%	16.9%	18.5%

Table 20: Department for Science, Innovation and Technology

Programme	2024-25 Provision (£000s)	Scotland	Wales	Northern Ireland
Administration	162,927	0%	0%	0%
Advanced Research and Invention Agency	260,000	0%	0%	0%
Arts and Humanities Research Council	60,646	0%	0%	0%
Biotechnology and Biological Sciences Research Council	139,425	0%	0%	0%
British Academy	61,293	0%	0%	0%
British Technology Investments	22,000	0%	0%	0%
Building Digital UK	604,722	0%	0%	0%
Business and Enterprise	7,188	0%	0%	0%
Central Programmes	36,111	0%	0%	0%
Diamond Light Source	34,700	0%	0%	0%
Digital Economy	409,125	0%	0%	0%
Digital Infrastructure	1,000	0%	0%	0%
Economic and Social Research Council	45,494	0%	0%	0%

Engineering and Physical Sciences Research Council	487,760	0%	0%	0%
Europe; Cyber Security; and Counter Extremism	19,914	0%	0%	0%
Geospatial Commission	160,513	0%	0%	0%
Horizon and Copernicus Association	1,247,517	0%	0%	0%
Information Commissioner's Office	9,133	0%	0%	0%
Innovate UK	1,387,473	0%	0%	0%
Medical Research Council	193,183	0%	0%	0%
Met Office	367,863	0%	0%	0%
National Measurement Service	149,871	0%	0%	0%
Natural Environment Research Council	216,990	0%	0%	0%
Office of Communications	3,569	0%	0%	0%
Ordnance Survey	-4,000	0%	0%	100%
Research Base and Science Contingency	712,246	0%	0%	0%
Research Capital Investment Fund	25,379	0%	0%	0%
Research England	2,502,530	100%	100%	100%
Royal Academy of Engineering	42,331	0%	0%	0%
Science and Society	112,387	0%	0%	0%
Science and Technology Facilities Council	456,493	0%	0%	0%
Support for Broadcasting & Media	8,152	0%	0%	0%
UK Research and Innovation	3,889,851	0%	0%	0%
UK Shared Business Services	0	0%	0%	0%

UK Space Agency	618,880	0%	0%	0%
	14,452,666	17.3%	17.3%	17.3%

HM Treasury contacts

This document can be downloaded from www.gov.uk

If you require this information in an alternative format or have general enquiries about HM Treasury and its work, contact:

Correspondence Team
HM Treasury
1 Horse Guards Road
London
SW1A 2HQ

Tel: 020 7270 5000

Email: public.enquiries@hmtreasury.gov.uk