



HM Treasury

Government response to the OBR review of the March 2024 forecast for departmental expenditure limits (DEL)



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Presented to Parliament by the Chancellor of the Exchequer by
Command of His Majesty

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1. Introduction

1.1 On 29 July 2024, HM Treasury published ‘Fixing the foundations: public spending audit’ which outlined the conclusions of the public spending audit commissioned by the Chancellor following the General Election.

1.2 That document set out that, at the time of the General Election, there was an estimated £22 billion of unfunded pressures against departmental budgets in 2024-25. The Treasury therefore set out steps to manage this pressure and announced changes to the spending control framework and the Charter for Budget Responsibility.

1.3 The Chair of the Office for Budget Responsibility (OBR), Richard Hughes, wrote to the Treasury Committee on 29 July to notify them that the OBR had initiated a review of the March 2024 forecast for departmental expenditure limits, which would report to the OBR’s non-executive members. The OBR has concluded the review and published its findings.

1.4 This document sets out the evidence the Treasury provided to the OBR review and the Treasury’s response to the OBR’s recommendations. It also provides further detail on the pressures set out in ‘Fixing the foundations: public spending audit’.

2. Evidence provided to the OBR review of the March 2024 forecast for departmental expenditure limits

2.1 To inform its review, the OBR requested data from the Treasury on its estimate of spending pressures at specific points in time: first, in February when the OBR assessed spending ahead of its March Spring Budget EFO; second, at the Spring Budget; and third, in July.

2.2 The Treasury provided this information in line with the OBR's right to access government information which it may reasonably require for the purpose of the performance of its duty, as established in the Budget Responsibility and National Audit Act (2011).¹

2.3 This data is being published in the interest of transparency, recognising the inherent public interest in accessing this information and understanding the data underlying the OBR's review, in line with the principles of the Freedom of Information Act.

2.4 As part of its responsibility for tracking and managing risks to the Reserve, the Treasury produces estimates of the pressure on departmental budgets. These are based on information from departments and the Treasury's own judgement of the likelihood of pressures resulting in claims on the Reserve. In any financial year, the Treasury's estimate of pressure against departmental budgets will evolve and will be influenced by a number of factors including forecasts from departments, government policy decisions and wider economic conditions. The change in these estimates is tracked by the Treasury and used to inform wider policy decisions.

2.5 The figures provided to the OBR and published in this document are the Treasury's estimates.² The figures represent a snapshot in time, and not a final estimate of the cost of pressures nor confirmation that they would be funded. If pressures are not funded from the Reserve, then they must either be managed down or funded from elsewhere.

2.6 As set out in the evidence provided to the OBR as part of its review, at the time of routine pre-Budget engagement with the OBR ("DEL Challenge Panel") on 8 February, the Treasury's estimate of the gross pressure against departments' Resource DEL budgets was £23.8 billion. After accounting for the £12.7 billion Reserve, and expected underspending, this left a pressure of £9.5 billion.

2.7 The Treasury provided evidence to the OBR that at the time of the Spring Budget on 6 March the Treasury's estimate of the gross pressure against

¹ Budget Responsibility and National Audit Act 2011 – Section 9: Right to Information.

² HMT assessment of pressures is based on departmental information and its own assessment of the pressure crystallising and may differ from departmental estimates in some instances.

departmental budgets had risen to £27.8 billion, reflecting updated forecasts and policy decisions. After accounting for the £9.2 billion Reserve, and expected underspending, this left a pressure of £16.3 billion.

2.8 By the time of the General Election on 4 July, the estimate of the gross pressure against departmental budgets was £35.3 billion. After accounting for the £9.2 billion Reserve, and expected underspending, this left a pressure of £21.9 billion, as identified through the spending audit and published in 'Fixing the foundations: public spending audit' on 29 July.

2.9 Since July, Phase 1 of the Spending Review has reset departmental expenditure limits (DEL) for 2024-25, based on a thorough assessment of how pressures against departmental budgets can be managed while ensuring that public services have the funding required. Decisions on departments' settlements for the financial year 2024-25 have now been agreed and are set out in Autumn Budget 2024.

2.10 This chapter sets out a summary of how this pressure evolved across different categories of spending (Table 1), and the factors that influenced these changes.

Table 1: Evolution of 2024-25 Resource DEL pressures between February and July, by category

Resource DEL pressure by category in £ billion ¹²	OBR Challenge Panel	Spring Budget 2024 (pre measures)	Spring Budget 2024 (post measures)	Fixing the foundations: public spending audit
	February	March	March	July
Normal Reserve claims ³	5.9	9.6	9.0	8.6
Pay – 2024-25 awards ⁴	2.3	4.1	4.1	9.4
Pay – overhang from previous awards ⁵	2.8	2.7	1.2	2.2
Health (excluding pay pressures)	2.7	2.3	1.4	1.5
New policy commitments ⁶	1.6	1.5	2.2	2.6
Asylum and illegal migration	5.8	6.2	6.2	6.4
Rail – passenger services and maintenance ⁷	1.7	2.2	2.2	2.9
Ukraine – military and civilian support ⁸	1.1	1.4	1.4	1.7
Total departmental gross pressure	23.8	30.1	27.8	35.3
Published Reserve at time of announcement ⁹	-12.7	-12.7	-9.2	-9.2
Total pressure above Reserve, before fallaway assessment	11.1	17.4	18.6	26.1
Treasury fallaway assessment ¹⁰	-4.6	-5.0	-5.2	-7.1
Total pressure above Spring Budget 2024 Resource DEL plans, before Allowance for Shortfall	6.5	12.4	13.4	19.0
OBR Spring Budget 2024 Allowance for Shortfall ¹¹	2.9	2.9	2.9	2.9
Total pressure above Spring Budget 2024 Resource DEL Plans, after Allowance for Shortfall¹²	9.5	15.3	16.3	21.9

Resource DEL pressure by category in £ billion ¹²	OBR Challenge Panel	Spring Budget 2024 (pre measures)	Spring Budget 2024 (post measures)	Fixing the foundations: public spending audit
	February	March	March	July

¹It was agreed that some of the 2024-25 pressures would be funded by switching Capital DEL to Resource DEL. This additional Resource DEL spending is a pressure on the Resource DEL Reserve.

²All numbers include Barnett consequentials.

³Reserve claims that meet Consolidated Budgeting Guidance parameters as unforeseen, unavoidable and unaffordable; as well as technical adjustments (e.g. classification changes).

⁴Total cost above provision in departmental plans for the 2024-25 Pay Review Body workforces, delegated civil service grades and associated workforces.

⁵Resource DEL pressure above provision in departmental plans for 2024-25 resulting from 2023-24 pay awards.

⁶New policy commitments announced since Spending Review 2021 are assumed to be funded from the Reserve.

⁷The 'Fixing the foundations: public spending audit' figure includes £1.6 billion for rail passenger services and £1.3 billion for rail maintenance.

⁸The Resource DEL support for Ukraine in the 'Fixing the foundations: public spending audit' includes £1.5 billion for military support and £0.2 billion for civilian support this year. The total military support package this year is £3.0 billion, including £1.5 billion Capital DEL.

⁹The size of the Reserve was reduced by £3.5 billion at Spring Budget 2024 to fund increases to NHS budgets announced at Spring Budget 2024 and the local government support package that had been previously announced.

¹⁰HM Treasury's assessment of how much Resource DEL pressures will reduce and underspends will emerge over the course of the financial year.

¹¹At each fiscal event the OBR publishes an estimate of how much the government will underspend against its DEL plans, called the Allowance for Shortfall (AfS). To show total pressure against the OBR Spring Budget 2024 forecast, the Resource DEL AfS (£2.9 billion) needs to be added to gross pressures.

¹²Totals may not sum due to rounding.

Changes between OBR DEL challenge panel (8 February) and Spring Budget 2024 (6 March)

2.11 In the weeks following the pre-Budget DEL Challenge Panel on 8 February, the estimate of the unfunded pressure against departmental Resource DEL budgets increased by £5.8 billion, from £9.5 billion to £15.3 billion (Table 1: Spring Budget 2024 (Pre-Measures)). Once the impact of Budget policy decisions was taken into account, this rose to £16.3 billion (Table 1: Spring Budget 2024 (Post-Measures)). These increases were driven by a range of factors, including updates to the expected cost of policies. An explanation of these factors is set out below.

Pre-measures

2.12 A significant proportion of the increase between the DEL Challenge Panel and the Spring Budget pre-measures estimate came from departments identifying pressures against their 2024-25 budgets following the completion of business planning over February and March. These are largely reflected in the 'Normal Reserve claims' category.

2.13 Additionally, in February, the Treasury's central estimate was that pay awards for public sector workforces would average 3%, compared to the Treasury's assessment of what departments would be able to afford (2%). By March, the central estimate of awards increased to 4%, and the Treasury's assessment of what some departments could afford fell below 2%. These factors resulted in the Treasury's assessment of the unfunded pay pressure increasing. This assessment was made before the Pay Review Bodies (PRBs) provided their recommendations. It reflected the Treasury's expectations about these recommendations based on wider economic conditions, including wage growth trends in the private sector.

2.14 There were also upward revisions to the forecasts of asylum spending (£0.4 billion; 'Asylum and illegal migration' category), and estimates of the additional funding requirement for rail services and maintenance pressures increased (£0.5 billion; 'Rail – passenger services and maintenance').

Post-measures

2.15 The further £1.0 billion increase in the pressure against the Reserve post-measures reflects the Budget policy decision to fund some commitments from the Reserve, including the extension of the Household Support Fund from April – September 2024 (£0.5 billion).

2.16 Finally, the size of the Reserve was reduced by £3.5 billion to fund increases to NHS budgets announced at Spring Budget 2024 and the local government support package that had been previously announced. As additional funding was provided to the NHS and local government, the pressures on the Reserve in the Health (excluding pay pressures), Pay-overhang from previous awards, and Normal Reserve claims categories reduced.

Changes between Spring Budget 2024 and 'Fixing the foundations: public spending audit'

2.17 Between Spring Budget 2024 and 'Fixing the Foundations: public spending audit' in July, the estimate of the unfunded pressures against departmental budgets increased from £16.3 billion to £21.9 billion.

2.18 In May and June, the PRBs provided their recommendations for public sector pay settlements, which were above the central estimate that the Treasury had previously made (5-6% recommendations vs 3-4% estimate) – as wage growth surprised to the upside relative to OBR economic forecasts. The 'Fixing the foundations: public spending audit' numbers also reflect Civil Service delegated grade³ pay pressures (£1.0 billion) which were not reflected at Spring Budget.

2.19 In addition, a number of departments confirmed that there were pressures against their budgets that resulted from the costs arising in 2024-25 from the 2023-24 pay settlements. This was a consequence of the fact that most pay settlements were consolidated and therefore create a permanent increase in pay costs that need to be met each year, and departments had different capacity to absorb these on an ongoing basis (£1.0 billion; 'Pay-overhang from previous awards').

2.20 Between March and July 2024, new commitments were made which resulted in further pressures against the Reserve. This included additional support for Ukraine (£0.3 billion). These changes are reflected in the 'Ukraine – Military and civilian support' and 'New policy commitments' categories.

2.21 Finally, there were further upwards revisions to the forecast costs of implementing the Illegal Migration Act (£0.2 billion; 'Asylum and illegal migration'), and estimates of the additional funding requirement for rail services and maintenance pressures increased (£0.7 billion; 'Rail – passenger services and maintenance').

2.22 These pressures were in part offset by a reduction in the Ministry of Defence forecast costs for core programmes (-£0.2 billion; 'Normal Reserve claims'), a downward revision in forecast asylum costs (-£0.4 billion; 'Asylum and illegal

³ Delegated Grades refer to Civil Service grades below Senior Civil Service (SCS).

migration') and an increased Treasury estimate of underspends emerging against departmental budgets ('Fallaway Assumption').

2.23 For transparency, a full breakdown of the pressure in July as identified in the spending audit and published in 'Fixing the foundations: public spending audit' is published at Annex B.

3. Developments since July 2024 and changes to control totals

Changes between ‘Fixing the foundations: public spending audit’ and Autumn Budget 2024

3.1 In the ‘Fixing the foundations: public spending audit’ document published on 29 July, £5.5 billion of immediate savings in 2024-25 were announced, growing to £8.1 billion in 2025-26. Out of this £5.5 billion, £4.0 billion was constituted of savings made in departmental resource budgets, with the remainder in AME or capital.

3.2 At Autumn Budget 2024, Resource DEL budgets for 2024-25 have been finalised, increasing them by a total of £26.0 billion as a result of funding pressures, making offsetting savings, and making further investments in public services.

3.3 Table 2 sets out a detailed breakdown of the changes in departmental Resource DEL budgets between Spring Budget 2024 and Autumn Budget 2024.

Table 2: Evolution of pressures on departmental Resource DEL budgets between Spring Budget 2024 and Autumn Budget 2024

£ billion (current prices)	Spring Budget 2024 ¹	Pressures identified in Fixing the foundations: public spending audit ²	Implied position following the Fixing the foundations: public spending audit	Savings included in Fixing the foundations: public spending audit ³	Technical changes and adjustments ⁴	Autumn Budget changes ⁵	Plans at Autumn Budget 2024 ⁶
Health and Social Care	179.6	7.3	186.9	-0.4	2.8	2.3	191.6
Education	84.9	3.1	88.0	-0.7	1.7	0.2	89.2
Home Office	15.5	7.1	22.6	-1.1	-1.2	-0.8	19.6
Justice	10.0	1.0	11.0	-0.2	0.1	0.1	11.1
Law Officers' Departments	0.8	0.1	0.9	0.0	0.0	0.0	0.9
Defence	32.8	4.4	37.2	-0.6	0.0	0.9	37.5
Single Intelligence Account	2.4	0.1	2.5	0.0	0.5	0.0	3.0
Foreign, Commonwealth and Development Office	7.7	0.3	8.1	0.0	0.0	0.4	8.4
MHCLG Housing, Communities and Local Government	2.2	1.3	3.5	0.0	1.1	0.0	4.5

£ billion (current prices)	Spring Budget 2024¹	Pressures identified in Fixing the foundations: public spending audit²	Implied position following the Fixing the foundations: public spending audit	Savings included in Fixing the foundations: public spending audit³	Technical changes and adjustments⁴	Autumn Budget changes⁵	Plans at Autumn Budget 2024⁶
MHCLG Local Government	12.4	0.1	12.5	0.0	-1.1	0.0	11.4
Culture, Media and Sport	1.4	0.1	1.6	0.0	0.0	0.1	1.6
Science, Innovation and Technology	0.3	0.1	0.4	0.0	0.0	0.0	0.4
Transport	5.7	3.1	8.8	0.0	0.0	-0.5	8.3
Energy Security and Net Zero	1.5	0.0	1.5	0.0	0.0	0.1	1.6
Environment, Food and Rural Affairs	4.2	0.6	4.8	-0.1	0.0	0.3	5.0
Business and Trade	1.5	0.4	1.9	0.0	0.0	0.0	1.8
Work and Pensions	8.1	0.7	8.7	-0.1	-0.1	0.7	9.3
HM Revenue and Customs	4.7	0.6	5.2	-0.1	0.1	0.0	5.3
HM Treasury	0.3	0.1	0.3	0.0	0.0	0.0	0.3
Cabinet Office	0.2	0.7	1.0	0.0	0.3	-0.3	0.9
Scottish Government ⁷	37.7	1.5	39.2	-0.2	0.3	0.5	39.8
Welsh Government ⁸	16.0	0.8	16.8	-0.1	0.2	0.2	17.1
Northern Ireland Executive ⁹	13.9	1.5	15.4	-0.1	0.1	0.2	15.6
Small and Independent Bodies	2.4	0.5	2.9	-0.1	-0.2	0.1	2.7
Total departments	446.4	35.3	481.6	-4.0	4.8	4.6	487.0
Reserves	9.2	-9.2	0.0	0.0	0.0	1.1	1.1
Total departments and Reserves	455.6	26.1	481.6	-4.0	4.8	5.7	488.2
UK Shared Prosperity Fund ¹⁰	1.3	0.0	1.3	0.0	-1.3	0.0	0.0
SCAPE funding ¹¹	5.3	0.0	5.3	0.0	-5.3	0.0	0.0
Total Resource DEL excluding depreciation	462.2	26.1	488.2	-4.0	-1.8	5.7	488.2
Underspend assumption ¹²	-2.9	-4.2	-7.1	0.0	3.2	0.0	-3.9

£ billion (current prices)	Spring Budget 2024 ¹	Pressures identified in Fixing the foundations: public spending audit ²	Implied position following the Fixing the foundations: public spending audit	Savings included in Fixing the foundations: public spending audit ³	Technical changes and adjustments ⁴	Autumn Budget changes ⁵	Plans at Autumn Budget 2024 ⁶
Total Resource DEL excluding depreciation, post underspend assumption¹³	459.2	21.9	481.1	-4.0	1.5	5.7	484.3
Memo: Total Fixing the foundations: public spending audit savings (TME)¹⁴				-5.5			

¹ Spring Budget figures were published in table 2.1 of the Spring Budget 2024 document on 6 March 2024. This can be found here: <https://www.gov.uk/government/publications/spring-budget-2024>

² See Annex B for a detailed breakdown of the pressures by department as described in 'Fixing the foundations: public spending audit'.

³ The 'Fixing the foundations: public spending audit' set out £5.5 billion of savings in 2024-25 growing to £8.1 billion in 2025-26. This column only includes the Resource DEL savings.

⁴ This covers technical changes, such as budget cover transfers and classification changes agreed at Main Supply Estimates, as well as the allocation of SCAPE funding and the UK Shared Prosperity Fund.

⁵ This covers additional funding for pressures not covered in 'Fixing the foundations: public spending audit' including forecast adjustments for known pressures, additional savings not covered in 'Fixing the foundations: public spending audit', and funding for new policy commitments.

⁶ Resource DEL plans agreed at Autumn Budget 2024 represent total in year plans, and are not comparable with 2024-25 baselines set out in departmental settlement pages, as baselines strip out time limited funding and other technical adjustments, to ensure comparability with 2025-26 settlements.

⁷⁻⁹ Devolved government funding arrangements operate as set out in the Statement of Funding Policy. Changes to the devolved government pressure are estimates based on UK Government departmental changes.

¹⁰ Budgets for the UK Shared Prosperity Fund for 2024-25 have been allocated at Main Supply Estimates.

¹¹ At Spring Budget 2024 this covered the forecast aggregate cost of uplifting DEL budgets for higher centrally funded employer contributions to unfunded public service pensions schemes as a result of the 2020 valuations. The DEL funding was allocated to individual departments at Main Supply Estimates 2024-25.

¹² The OBR set an underspend assumption (Allowance for Shortfall) of £2.9 billion on Resource DEL at Spring Budget 2024. In 'Fixing the foundations: public spending audit', HM Treasury estimated a £7.1 billion underspend after reflecting the gross pressure on top of departmental budgets. At Autumn Budget 2024, the OBR set the Allowance for Shortfall at £3.9 billion based on latest budgets.

¹³ Totals may not sum due to rounding.

¹⁴ The savings announced in 'Fixing the Foundation: public spending audit' included £4.0 billion of Resource DEL saving, £1.4 billion of welfare (AME) savings, and £35 million of CDEL savings.

3.4 The combined impact of the changes in departmental resource budgets in 2024-25 and revisions to expected underspending, is a forecast increase of £25.0 billion against Spring Budget 2024 plans for resource DEL post underspend assumption (see Table 2).

Changes to published DEL

3.5 The previous section described the evolution of the Treasury's estimate of pressures against DEL as shared with the OBR for its review. This section sets out how those pressures were reflected in formal revisions to those DEL as agreed with departments and published in Budgets and Parliamentary Estimates.

3.6 As usual, departmental spending plans were set for the 2024-25 financial year at Spring Budget 2024. As set out above, not all pressures were reflected in departmental control totals, and departmental business planning and discussions with the Treasury continued in advance of agreeing Main Estimates.

3.7 The government laid Main Supply Estimates for 2024-25 before Parliament on 17 July, the earliest available opportunity after the General Election and

considerably later than the usual timetable. These Estimates were prepared before the General Election but were not laid before the Election was called. Following the General Election, the government laid them unchanged so that they could be voted on before the summer recess. This was necessary to avoid departments experiencing cash shortages over the summer. Given the production timetable it would not have been possible to produce new Estimates in time for the summer recess.

3.8 As in previous years, the process of finalising 2024-25 budgets was still ongoing at the point that Main Supply Estimates were laid, and it has continued up to Autumn Budget 2024. Forecasts of pressures continued to evolve, alongside the ongoing process to manage them down and find offsetting savings. The government will seek additional funding at Supplementary Estimates to reflect the changes in the Autumn Budget and any further changes where necessary.

3.9 Accounting Officers were aware of this ongoing process to manage down pressures where possible and to provide further funding where necessary at the point Main Supply Estimates were laid before Parliament on 17 July. For example, the approach to asylum spending in the Home Office followed arrangements to manage additional costs through Supplementary Estimates, given the volatility of the spending and active measures to manage it down, as set out to the Public Accounts Committee and Home Affairs Committee on 27 February 2024. For public sector pay, Main Supply Estimates reflected the assumptions on pay set at Spending Review 2021, as their preparation preceded final decisions on pay awards for 2024-25. Accounting Officers in discussion with the Treasury on options to manage spending pressures were therefore able to proceed with Main Supply Estimates and their spending plans in light of the reasonable expectation of adjustments, including Reserve funding, at Supplementary Estimates.

3.10 Some spending pressures were funded in the Main Supply Estimates prepared before the General Election by transfers from the Reserve to departmental budgets, amounting to £6.7 billion. These included:

- £1.5 billion to the Home Office for asylum pressures.
- £1.9 billion to the Ministry of Defence for support for Ukraine and military operations.
- £1.3 billion to the Department for Transport for rail maintenance.

3.11 Revised DEL plans were published at Main Supply Estimates and have been updated at the Autumn Budget (see Table 3). These revisions have provided significant extra funding for a range of pressures, including some of those already partially funded at Main Supply Estimates.

3.12 Before the end of the financial year, final DEL control totals will be voted on by Parliament at Supplementary Estimates.

Table 3: Evolution of departmental Resource DEL control totals between Spring Budget 2024, Main Supply Estimates, and Autumn Budget 2024

£ billion (current prices)	Spring	Change	Main Supply	Change	Plans at
	Budget	from Spring		Estimates ¹	
	2024	Budget	Estimates	Supply	Autumn
		2024 to		Estimates to	Budget
		Main Supply		Autumn	2024 ²
		Estimates		Budget	
				2024	
Health and Social Care	179.6	2.8	182.4	9.1	191.6
Education	84.9	1.8	86.7	2.5	89.2
Home Office	15.5	0.3	15.8	3.8	19.6
Justice	10.0	0.1	10.1	0.9	11.1
Law Officers' Departments	0.8	0.0	0.8	0.1	0.9
Defence	32.8	1.9	34.6	2.8	37.5
Single Intelligence Account	2.4	0.6	3.0	0.0	3.0
Foreign, Commonwealth and Development Office	7.7	0.0	7.8	0.7	8.4
MHCLG Housing, Communities and Local Government	2.2	1.3	3.5	1.0	4.5
MHCLG Local Government	12.4	-1.1	11.3	0.1	11.4
Culture, Media and Sport	1.4	0.0	1.4	0.2	1.6
Science, Innovation and Technology	0.3	0.0	0.3	0.1	0.4
Transport	5.7	1.2	6.9	1.4	8.3
Energy Security and Net Zero	1.5	0.0	1.6	0.1	1.6
Environment, Food and Rural Affairs	4.2	0.0	4.2	0.8	5.0
Business and Trade	1.5	0.0	1.5	0.3	1.8
Work and Pensions	8.1	-0.1	8.0	1.3	9.3
HM Revenue and Customs	4.7	0.0	4.7	0.5	5.3
HM Treasury	0.3	0.1	0.3	0.0	0.3
Cabinet Office	0.2	0.6	0.9	0.0	0.9
Scottish Government	37.7	0.6	38.3	1.5	39.8
Welsh Government	16.0	0.3	16.4	0.7	17.1
Northern Ireland Executive	13.9	1.0	14.9	0.7	15.6
Small and Independent Bodies	2.4	0.2	2.6	0.1	2.7
Reserves	9.2	-6.7	2.5	-1.4	1.1
UK Shared Prosperity Fund ³	1.3	-1.3	0.0	0.0	0.0
SCAPE funding ⁴	5.3	-4.3	1.1	-1.1	0.0
Total Resource DEL excluding depreciation⁵	462.2	-0.3	461.9	26.2	488.2

¹Main Supply Estimates figures were published in Table 1.5 of HM Treasury's Public Expenditure Statistical Analyses (PESA) on 30 July 2024. They can be found here: <https://www.gov.uk/government/collections/public-expenditure-statistical-analyses-pesa>.

²RDEL plans agreed at Autumn Budget 2024 budgets represent final in year budgets, and are not comparable with 2024-25 baselines set out in Department settlement pages, as baselines strip out time limited funding and other technical adjustments, to ensure comparability with 2025-26 settlements.

³Budgets for the UK Shared Prosperity Fund for 2024-25 have been allocated at Main Supply Estimates.

⁴At Spring Budget 2024 this covered the forecast aggregate cost of uplifting DEL budgets for higher centrally funded employer contributions to unfunded public service pensions schemes as a result of the 2020 valuations. The DEL funding was allocated to individual departments at Main Supply Estimates 2024-25.

⁵Totals may not sum due to rounding.

4. The OBR review of the March 2024 forecast for departmental expenditure limits and changes to the spending framework

4.1 This chapter summarises the findings of the OBR's review of the March 2024 forecast for departmental expenditure limits, including the Treasury's response to the recommendations, and changes to the Charter for Budget Responsibility and spending framework.

OBR Review into the preparation of the Spring Budget 2024 DEL forecast: findings and recommendations

4.2 At the time of 'Fixing the foundations: public spending audit', the OBR confirmed it was only made aware of the extent of the spending pressures earlier in July. The Chair of the OBR, Richard Hughes, wrote to the Treasury Committee on 29 July to notify them that the OBR had initiated a review of the March 2024 forecast for departmental expenditure limits, which would report to the OBR's non-executive members.

4.3 The OBR has now concluded the review and published its findings. The OBR report states that had the information regarding the pressures against departmental budgets been made available to them at the time of Spring Budget "a materially different judgement about RDEL spending in 2024-25 would have been reached."

4.4 The OBR's report contains 10 recommendations to improve transparency between the Treasury and the OBR, and strengthen the OBR's ability to interrogate the government's spending plans. The recommendations are as follows:

1. **Recommendation 1:** The OBR should be explicitly allowed to forecast DEL overspends as well as underspends.
2. **Recommendation 2:** The Treasury should provide to the OBR an economic classification of DEL for all years covered by the forecast at each *EFO*, so that this can be incorporated in each *EFO* in a manner consistent with our economy forecast.
3. **Recommendation 3:** The Treasury should provide the OBR with a departmental breakdown of DEL prior to each forecast, with accompanying text highlighting the risks to particular departmental settlements.

4. **Recommendation 4:** The Treasury should provide and explain to the OBR all material forecast-to-forecast changes in departmental allocations, including transfers from the reserve in the spending review years.
5. **Recommendation 5:** The Treasury should supply to the OBR a quarterly report on the size of, commitments from, and pressures on the reserve, in addition to reports at the start and end of every forecast.
6. **Recommendation 6:** The Treasury should provide the OBR with an account of how any DEL policies announced since the last forecast are funded, either as additions to total DEL, via transfers from the reserve, or through specifically identified savings in existing DEL budgets.
7. **Recommendation 7:** The Treasury should update the OBR on any changes to its assessments throughout the forecast process up to publication, so the forecast and *EFO* document can reflect the best information available.
8. **Recommendation 8:** The written DEL submission to the OBR in each forecast should be signed off by a member of the Treasury Board.
9. **Recommendation 9:** The OBR will meet with departmental Finance Directors at each event to discuss departmental spending plans and pressures.
10. **Recommendation 10:** The information provided under the above recommendations may be published by the OBR in the *EFO* or other reports, in a manner consistent with the *Memorandum of Understanding*.

4.5 In 'Fixing the foundations: public spending audit', the government committed to strengthening the fiscal framework via:

- A minimum frequency and duration of Spending Reviews;
- Improving the transparency of the information the Treasury shares with the OBR; and
- Formalising the OBR's power to forecast overspends against departmental expenditure limits.

4.6 The government is now going further by accepting all the OBR's recommendations. These include formalising the regularity with which the Treasury shares its assessment of pressures against the Reserve, and ensuring the OBR has the necessary information to assess risks to its spending forecasts. These changes will ensure that the OBR is kept fully up to date with the evolving spending picture and can accurately forecast spending.

Changes to the Charter for Budget Responsibility and spending framework

4.7 These reforms are enshrined in the new Charter for Budget Responsibility published alongside Autumn Budget 2024. The Treasury and the OBR will also update the Memorandum of Understanding which establishes information sharing arrangements to align with the recommendations.

4.8 The normal process for exchanging information, including requirements to protect sensitive information relating to policies under development and pressures

to departmental expenditure limits, will apply to these new information sharing arrangements.

4.9 The reforms to the Charter cover further changes to improve the management of fiscal policy. In particular, holding one major fiscal event a year will improve the predictability and stability of policy making.

4.10 The Charter also confirms the commitment to deliver a predictable, regular Spending Review cycle. One significant underlying cause of the spending pressures outlined in this document was the decision not to re-plan departmental spending in the face of shocks.

4.11 The Treasury is taking further steps to strengthen its approach to the management of spending pressures. This includes seeking to significantly reduce the use of the Reserve for routine departmental spending and return it to its intended use for managing a small number of unforeseeable, unavoidable pressures which departments cannot otherwise absorb, as set out in Consolidated Budgeting Guidance.

4.12 The Treasury will strengthen its processes with departments to manage pressures and assess risks against the Reserve, to support robust quarterly reporting to the OBR on Reserve pressures, as recommended by the OBR.

Annex A: Summary of evidence provided to the OBR as part of its review of the March 2024 forecast for departmental expenditure limits

A.1 Following the publication of the Treasury's 'Fixing the foundations: public spending audit' document and the initiation by the OBR of a review of the March 2024 forecast for departmental expenditure limits, the Treasury responded to two questionnaires sent by the OBR.

A.2 The Treasury provided this information in line with the OBR's right to access government information which it may reasonably require for the purpose of the performance of its duty, as established in the Budget Responsibility and National Audit Act (2011).⁴

A.3 This data is being published in the interest of transparency, recognising the inherent public interest in accessing this information and understanding the data underlying the OBR's review, in line with the principles of the Freedom of Information Act.

A.4 The answers included information on the pressures on departmental budgets at the time of the DEL Challenge panel (8 February), at the time of the Spring Budget (6 March) and at the time of the 'Fixing the foundations: public spending audit' (29 July). Below is a summary of the detail provided to the OBR by the Treasury in relation to the pressures at each of those points.

DEL challenge panel (8 February 2024)

A.5 In preparing its March 2024 forecast, the OBR arranged a DEL challenge panel on 8 February. Following precedent, this focused in-depth on the in-year (2023-24) position, and the likelihood of departments living within their control totals – supported by top-down analysis produced by the Treasury, including analysis of spending run-rates and likely fallaway. The panel also discussed the 2024-25 position and the spending assumption (2025-26 to 2028-29).

A.6 At the time of the DEL Challenge Panel in February 2024, the Treasury's most recent full assessment of the Resource DEL gross pressure was £23.8 billion – a pressure of £9.5 billion after accounting for the Reserve, the fallaway assumption, and the Allowance for Shortfall. The Spring Budget 2024 DEL challenge panel took place before any policy-driven changes to 2024-25 budgets. This followed the precedent that the panel is used to assess a pre-measures position.

⁴[Budget Responsibility and National Audit Act 2011 – Section 9: Right to Information.](#)

A.7 The Treasury's position on DEL spending in 2024-25 at that time was that departments should manage pressures for the coming year within their existing budgets, making decisions on pressures and finding offsetting savings as necessary. That position was reflected in the DEL control total figures given to the OBR to include in its forecast.

A.8 Available options for achieving this included managing down pressures, making offsetting savings, making improvements to public sector productivity, and taking into account normal levels of underspending. During the preparations of the Spring Budget on 6 March, the 2024-25 financial year had not yet started, and departmental business planning was not complete, so there was scope to reduce pressures or make savings.

A.9 Given those control totals, and assuming departments took the necessary combination of decisions on spending in the year ahead they implied, an issue for the Panel was whether ordinary levels of underspending against those control totals could be expected. Departments typically underspend against their final control totals on average by 1.1% of the Resource DEL envelope, even where material pressures have required action to manage them through the year, in part because of the asymmetric incentives⁵ on lower-level budget holders that mitigate against any overspend.

A.10 The view was taken that because such underspending typically arises, including as a result of unexpected programme slippage across departmental budgets as a whole, a similar level could be expected against control totals in 2024-25, once the decisions necessary to live within those control totals had been taken. This view was in part informed by the 2023-24 position, where departments forecast overspends against their Main Supply Estimates DEL, but underspends ultimately emerged against the overall DEL envelope.

A.11 The Treasury's ability to forecast the position accurately in February was limited, including because the 2024-25 financial year had not yet started, and departments had not undertaken their business planning. The spending framework between the Treasury and the OBR, and between the Treasury and departments, meant that neither departments nor the Treasury had produced detailed forecasts for 2024-25 by the time of the Challenge Panel. Moreover, many of the pressures on departmental budgets were subject to significant forecast uncertainties. The accuracy of the Treasury estimate of pressures relies on departments and the Treasury spending teams having an up-to-date understanding of their pressures. This means that the interrogation of the spending position at the DEL Challenge Panel can be more robust for the in-year position (in this case, 2023-24) compared to the next financial year (2024-25).

A.12 The Budget Responsibility Committee communicated their decisions regarding the 2023-24 and 2024-25 Allowance for Shortfall on 9 February, and these were reflected in the final pre-measures DEL forecast.

⁵ In the event that a government department exceeds a control total set out in their departmental estimate, this will be reported to the Public Accounts Committee (PAC) via the department's audit. The PAC will generally hold hearings to examine the department, during which the Accounting Officer will be called to account for the excess, before reporting to Parliament on the cause. Parliamentary approval for the spending must then be sought via an 'Excess Vote'. These steps are not required in the event of an underspend.

Spring Budget 2024 (6 March 2024)

A.13 The Treasury's assessment of pressures evolved after the DEL Challenge Panel and over the course of February and March as estimates were updated to reflect the latest forecasts, emerging pressures, and policy decisions.

A.14 By the time of the Spring Budget, the pre-measures Resource DEL pressure had increased from £9.5 billion to £15.3 billion.

A.15 In line with precedent, the Treasury's final DEL numbers formally provided to the OBR at Spring Budget reflected Spring Budget decisions on the size of the DEL envelope, rather than a bottom-up estimate of pressures.

A.16 As part of the Spring Budget, the published Resource DEL Reserve was reduced by £3.5 billion to transfer funding to the NHS and local government. New policy announcements were also agreed at Spring Budget 2024 which created further pressure against the Reserve.

A.17 These decisions increased the pressure from £15.3 billion to £16.3 billion.

'Fixing the foundations: public spending audit' (29 July 2024)

A.18 The Treasury's understanding of the pressures evolved continuously after the DEL challenge panel over the course of February and March, and in subsequent months.

A.19 There were notable changes on pay; in February the annual PRB process was in a relatively early phase. Over the course of May and June the Treasury was informed of the PRBs' final recommendations. Some of the Treasury's assumptions about underlying affordability of these awards for departments also changed during this time.

A.20 Following the General Election, the new government decided to conduct an audit of spending pressures and published the 'Fixing the foundations: public spending audit' document. As set out in that document, the estimated Resource DEL pressure after accounting for the Reserve, the fallaway assumption, and the Allowance for Shortfall, was £21.9 billion.

Table 4: Resource DEL pressures by category – shared with the OBR on 24 September 2024

Resource DEL pressure by category in £ billion ^{1 2}	OBR Challenge Panel	Spring Budget 2024	Fixing the foundations: public spending audit
Normal Reserve claims ³	5.9	9.0	8.6
Pay – 2024-25 awards ⁴	2.3	4.1	9.4
Pay – overhang from previous awards ⁵	2.8	1.2	2.2
Health (excluding pay pressures)	2.7	1.4	1.5
New policy commitments ⁶	1.6	2.2	2.6
Asylum and illegal migration	5.8	6.2	6.4
Rail – passenger services and maintenance ⁷	1.7	2.2	2.9
Ukraine – military and civilian support ⁸	1.1	1.4	1.7

Total departmental gross pressure	23.8	27.8	35.3
Published Reserve at time of announcement ⁹	-12.7	-9.2	-9.2
Total pressure above Reserve, before fallaway assessment	11.1	18.6	26.1
Treasury fallaway assessment ¹⁰	-4.6	-5.2	-7.1
Total pressure above Spring Budget 2024 Resource DEL plans, before Allowance for Shortfall	6.5	13.4	19.0
OBR Spring Budget 2024 Allowance for Shortfall ¹¹	2.9	2.9	2.9
Total pressure above Spring Budget 2024 Resource DEL plans, after Allowance for Shortfall¹²	9.5	16.3	21.9

¹It was agreed that some of the 2024-25 pressures would be funded by switching Capital DEL to Resource DEL. This additional Resource DEL spending is a pressure on the Resource DEL Reserve.

²All numbers include Barnett consequentials.

³Reserve claims that meet Consolidated Budgeting Guidance parameters as unforeseen, unavoidable and unaffordable; as well as technical adjustments (e.g. classification changes).

⁴Total cost above provision in departmental plans for the 2024-25 Pay Review Body workforces, delegated civil service grades and associated workforces.

⁵Resource DEL pressure above provision in departmental plans for 2024-25 resulting from 2023-24 pay awards.

⁶New policy commitments announced since Spending Review 2021 are assumed to be funded from the Reserve.

⁷The 'Fixing the foundations: public spending audit' figure includes £1.6 billion for rail passenger services and £1.3 billion for rail maintenance.

⁸The Resource DEL support for Ukraine in the 'Fixing the foundations: public spending audit' includes £1.5 billion for military support and £0.2 billion for civilian support this year. The total military support package this year is £3.0 billion, including £1.5 billion Capital DEL.

⁹The size of the Reserve was reduced by £3.5 billion at Spring Budget 2024 to fund increases to NHS budgets announced at Spring Budget 2024 and the local government support package that had been previously announced.

¹⁰HM Treasury's assessment of how much Resource DEL pressures will reduce and underspends will emerge over the course of the financial year.

¹¹At each fiscal event the OBR publishes an estimate of how much the government will underspend against its DEL plans, called the Allowance for Shortfall (AfS). To show total pressure against the OBR Spring Budget 2024 forecast, the Resource DEL AfS (£2.9 billion) needs to be added to gross pressures.

¹²Totals may not sum due to rounding.

Annex B: Further detail on estimates of spending pressures published in July 2024

B.1 This annex provides further detail on the estimates of pressures on departmental budgets in 2024-25 underlying the public spending audit published in 'Fixing the foundations: public spending audit'. All figures in the following tables are the Treasury's estimates and therefore may differ from departmental forecasts in some instances.

B.2 It should be noted that the figures represent a snapshot in time, and not a final estimate of the cost of these pressures nor confirmation that the pressures would be funded. Further information on departmental settlements can be found in the Autumn Budget 2024 document and Chapter 3 of this document.

B.3 On 29 July, the Treasury presented the estimated £21.9 billion pressure to Parliament. In 'Fixing the foundations: public spending audit', the Treasury published a summary of the pressures by category (Table 5).

Table 5: 2024-25 RDEL pressures by category (published in 'Fixing the foundations: public spending audit')

Resource DEL pressure by category ¹	2024-25 ²
Normal Reserve claims ³	8.6bn
Pay – 2024-25 awards ⁴	9.4bn
Pay – overhang from previous awards ⁵	2.2bn
Health (excluding pay pressures)	1.5bn
New policy commitments ⁶	2.6bn
Asylum and illegal migration	6.4bn
Rail – passenger services and maintenance ⁷	2.9bn
Ukraine – military and civilian support ⁸	1.7bn
Total departmental gross pressure	35.3bn
Spring Budget 2024 Reserve	-9.2bn
Treasury fallaway assessment ⁹	-7.1bn
Total pressure above Spring Budget 2024 Resource DEL plans, before Allowance for Shortfall	19.0bn
OBR Spring Budget 2024 Allowance for Shortfall ¹⁰	2.9bn
Total pressure above Spring Budget 2024 Resource DEL Plans, after Allowance for Shortfall¹¹	21.9bn

Resource DEL pressure by category ¹	2024-25 ²
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¹ It was agreed that some of the 2024-25 pressures would be funded by switching Capital DEL to Resource DEL. This additional Resource DEL spending is a pressure on the Resource DEL Reserve.

² All numbers include Barnett consequentials.

³ Reserve claims that meet Consolidated Budgeting Guidance parameters as unforeseen, unavoidable and unaffordable; as well as technical adjustments (e.g. classification changes).

⁴ Total cost above provision in departmental plans for the 2024-25 PRB workforces, delegated civil service grades and associated workforces.

⁵ Resource DEL pressure above provision in departmental plans for 2024-25 resulting from 2023-24 pay awards.

⁶ New policy commitments announced since Spending Review 2021 assumed to be funded from the Reserve.

⁷ £1.6bn for rail passenger services and £1.3 billion for rail maintenance.

⁸ Resource DEL support for Ukraine this year includes £1.5 billion for military support and £0.2 billion for civilian support. The total military support package this year is £3 billion, including £1.5 billion Capital DEL.

⁹ HM Treasury's assessment of how much Resource DEL pressures will reduce and underspends will emerge over the course of the financial year.

¹⁰ At each fiscal event, the OBR publishes an estimate of how much the government will underspend against its DEL plans, called the Allowance for Shortfall (AfS). To show total pressure against the OBR Spring Budget 2024 forecast, the Resource DEL AfS (£2.9 billion) needs to be added to gross pressures.

¹¹ Totals may not sum due to rounding.

B.4 The OBR review of the March 2024 forecast for departmental expenditure limits asked for a further breakdown of these numbers. In the interest of transparency, the Treasury is providing additional breakdowns of the data underlying the headline figures. Table 6 sets out how these pressures were distributed across departments.

B.5 The vast majority of pressures identified in 'Fixing the foundations: public spending audit' would have recurred in future years, including public sector pay settlements, asylum and illegal migration costs, rail passenger service and maintenance costs, and the significant majority of the 'Normal Reserve claims' category.

Table 6: 2024-25 Departmental Resource DEL pressures by category

Department pressure by category ¹	Post Barnett in £ million ²
Health and Social Care	
Health (excluding pay pressures)	1,780
New policy commitments	12
Normal Reserve claims	164
Pay – 2024-25 awards	6,139
Pay – overhang from previous awards	510
Total	8,606
Education	
New policy commitments	337
Normal Reserve claims	1,038
Pay – 2024-25 awards	1,448
Pay – overhang from previous awards	768
Total	3,590
Home Office	
Asylum and illegal migration	6,400
New policy commitments	82
Normal Reserve claims	368
Pay – 2024-25 awards	328
Total	7,178
Justice	

Department pressure by category¹	Post Barnett in £ million²
New policy commitments	12
Normal Reserve claims	768
Pay – 2024-25 awards	170
Total	950
Law Officers' Departments	
New policy commitments	2
Normal Reserve claims	115
Pay – 2024-25 awards	24
Total	142
Defence	
New policy commitments	8
Normal Reserve claims	1,503
Pay – 2024-25 awards	621
Pay – overhang from previous awards	800
Ukraine – military and civilian support	1,500
Total	4,432
Single Intelligence Account	
Normal Reserve claims	72
Total	72

Department pressure by category ¹	Post Barnett in £ million ²
Foreign, Commonwealth and Development Office	
New policy commitments	45
Normal Reserve claims	285
Pay – 2024-25 awards	20
Total	350
MHCLG: Communities	
New policy commitments	138
Normal Reserve claims	1,050
Pay – 2024-25 awards	11
Ukraine – military and civilian support	157
Total	1,355
MHCLG: Local Government	
Normal Reserve claims	73
Total	73
Culture, Media and Sport	
New policy commitments	106
Normal Reserve claims	22
Pay – 2024-25 awards	5
Total	132
Science, Innovation and Technology	
New policy commitments	7
Normal Reserve claims	87
Pay – 2024-25 awards	17
Total	111
Transport	
New policy commitments	399
Normal Reserve claims	171
Pay – 2024-25 awards	29
Rail – passenger services and maintenance	2,923
Total	3,522
Energy Security and Net Zero	
Pay – 2024-25 awards	11
Total	11
Environment, Food and Rural Affairs	
New policy commitments	101
Normal Reserve claims	498
Pay – 2024-25 awards	25
Total	624
Business and Trade	
New policy commitments	2
Normal Reserve claims	343
Pay – 2024-25 awards	23
Total	368

Department pressure by category ¹	Post Barnett in £ million ²
Work and Pensions	
New policy commitments	618
Normal Reserve claims	18
Pay – 2024-25 awards	123
Total	760
HM Revenue and Customs	
New policy commitments	331
Normal Reserve claims	84
Pay – 2024-25 awards	126
Pay – overhang from previous awards	95
Total	635
HM Treasury	
New policy commitments	15
Normal Reserve claims	60
Pay – 2024-25 awards	6
Total	81
Cabinet Office	
New policy commitments	147
Normal Reserve claims	534
Pay – 2024-25 awards	22
Total	703
Scotland	
Normal Reserve claims	41
Total	41
Wales	
New policy commitments	23
Normal Reserve claims	15
Total	38
Northern Ireland	
New policy commitments	704
Normal Reserve claims	163
Total	868
Small and Independent Bodies	
New policy commitments	258
Normal Reserve claims	-70
Pay – 2024-25 awards	57
Total	244
Grand Total	34,885

¹Category names in this table correspond to those published in 'Fixing the foundations: public spending audit'. A limited number of adjustments have been made between 'Fixing the foundations: public spending audit' and Autumn Budget 2024.

²Totals may not sum due to rounding.

B.6 Table 7 below sets out the full breakdown of the gross pressure against departmental Resource DEL budgets as identified through the Treasury's public

spending audit in July and reported in the 'Fixing the foundations: public spending audit' document presented to Parliament by the Treasury on 29 July.

B.7 This breakdown is organised by department and each line represents a separately identified pressure or collection of pressures. A limited number of redactions have been made to the table where information is commercially or legally sensitive, or publication may impact national security.

B.8 All public sector pay lines represent the Treasury's estimate of pay pressures above its own assessment of the amount affordable within departmental budgets.

Table 7: Line by line breakdown of 'Fixing the foundations: public spending audit' Resource DEL pressures

Row Number	Department Name	Category Name ¹	Pressure Name	Post Barnett (£million) ²
1	Health and Social Care	Health (excluding pay pressures)	Additional elective activity	861
2	Health and Social Care	Health (excluding pay pressures)	Estimate of industrial action pressure	239
3	Health and Social Care	Health (excluding pay pressures)	NHS Long Term Workforce Plan	106
4	Health and Social Care	Health (excluding pay pressures)	Primary Care Recovery Plan	60
5	Health and Social Care	Health (excluding pay pressures)	Additional technology pressure funded through capital surrender	470
6	Health and Social Care	Health (excluding pay pressures)	Covid-19 antivirals	45
7	Health and Social Care	New policy commitments	DHSC Smokefree Generation enforcement	12
8	Health and Social Care	Normal Reserve claims	New Hospital Programme: Programme costs	140
9	Health and Social Care	Normal Reserve claims	Shared Outcomes Fund: Cardiovascular disease health checks	10
10	Health and Social Care	Normal Reserve claims	Shared Outcomes Fund: Early years	4
11	Health and Social Care	Normal Reserve claims	Shared Outcomes Fund: National Biosurveillance Network data sharing pilot	10
12	Health and Social Care	Pay – 2024-25 awards	Agenda for Change and Review Body on Doctors' and Dentists' Remuneration (DDRB) costs	6,090
13	Health and Social Care	Pay – 2024-25 awards	Department of Health and Social Care Civil Service pay 2024-25	49
14	Health and Social Care	Pay – overhang from previous awards	2023-24 Healthcare pay funded through capital surrender	406
15	Health and Social Care	Pay – overhang from previous awards	Healthcare pay: Adjustment from Spring Budget	104
	Total			8,606
16	Education	New policy commitments	Northern Ireland Council for Integrated Education	0

Row Number	Department Name	Category Name ¹	Pressure Name	Post Barnett (£million) ²
17	Education	New policy commitments	Top up funding for maths teaching, to support young people resitting maths and English GCSEs, and teacher recruitment and retention incentives as part of the downpayment for the Advanced British Standard	264
18	Education	New policy commitments	Supporting businesses to provide apprenticeship places	72
19	Education	New policy commitments	Northern Ireland Integrated Education Fund	1
20	Education	Normal Reserve claims	Impacts of demographic change, demand and inflation	1,008
21	Education	Normal Reserve claims	Shared Outcomes Fund: Alternative provision specialist taskforce	4
22	Education	Normal Reserve claims	Shared Outcomes Fund: Data improvement across government	1
23	Education	Normal Reserve claims	Shared Outcomes Fund: Family Hubs	2
24	Education	Normal Reserve claims	Shared Outcomes Fund: Partnership for inclusion of neurodiversity in schools	12
25	Education	Normal Reserve claims	Shared Outcomes Fund: Reducing family court delays	11
26	Education	Pay – 2024-25 awards	School teacher and support staff 2024-25 academic year pay	1,428
27	Education	Pay – 2024-25 awards	Department for Education: Civil Service pay 2024-25	19
28	Education	Pay – overhang from previous awards	Component of school teacher and college teacher 2023-24 academic year pay awards funded through capital surrender	425
29	Education	Pay – overhang from previous awards	Unfunded 2024-25 financial year component of school teacher and college teacher 2023-24 academic year pay awards	343
Total				3,590
30	Home Office	Asylum and illegal migration	10 Point Plan to Tackle Illegal Migration	640
31	Home Office	Asylum and illegal migration	Asylum support	4,204
32	Home Office	Asylum and illegal migration	Illegal Migration Act implementation	1,414
33	Home Office	Asylum and illegal migration	Illegal migration cooperation with France	120
34	Home Office	Asylum and illegal migration	Illegal Migration Taskforce	105
35	Home Office	Asylum and illegal migration	Rwanda payment	120
36	Home Office	Asylum and illegal migration	Resource surrender to fund borders and migration capital commitments	-203

Row Number	Department Name	Category Name ¹	Pressure Name	Post Barnett (£million) ²
37	Home Office	New policy commitments	Faith Community Grant Top-up	3
38	Home Office	New policy commitments	Organised Immigration Crime	25
39	Home Office	New policy commitments	Police Productivity and Technology	54
40	Home Office	Normal Reserve claims	Economic Crime	47
41	Home Office	Normal Reserve claims	Protective Security	31
42	Home Office	Normal Reserve claims	Shared Outcomes Fund: Joint Combatting Drugs Unit	1
43	Home Office	Normal Reserve claims	Shared Outcomes Fund: Project ADDER (Addiction, Diversion, Disruption, Enforcement and Recovery)	1
44	Home Office	Normal Reserve claims	Tackling the Economic Impacts of Domestic Abuse	10
45	Home Office	Normal Reserve claims	Wastewater Analysis	1
46	Home Office	Normal Reserve claims	Home Office: Afghan Resettlement	278
47	Home Office	Pay – 2024-25 awards	Police pay	254
48	Home Office	Pay – 2024-25 awards	Home Office: Civil Service pay 2024-25	74
Total				7,178
49	Justice	New policy commitments	Prison and Court Modernisation	12
50	Justice	Normal Reserve claims	Better Outcomes through Linking Data	4
51	Justice	Normal Reserve claims	Prison and court support funded through capital surrender	200
52	Justice	Normal Reserve claims	Prison demand measures and pay pressures	116
53	Justice	Normal Reserve claims	Shared Outcomes Fund: Remote Legal Advice	1
54	Justice	Normal Reserve claims	Ministry of Justice: Core pressures funded through capital surrender	447
55	Justice	Pay – 2024-25 awards	Judicial pay	25
56	Justice	Pay – 2024-25 awards	Prison Officer pay	44
57	Justice	Pay – 2024-25 awards	Ministry of Justice: Estimate of Civil Service 2024-25 pay pressure above HMT simplified affordability assumption of 2% rather than MoJ budgeted level	101
Total				950
58	Law Officers' Departments	New policy commitments	Digital Jury Bundles	2
59	Law Officers' Departments	Normal Reserve claims	Increase in prosecution: Bar fees	32
60	Law Officers' Departments	Normal Reserve claims	Increase in prosecution: Demand costs	56
61	Law Officers' Departments	Normal Reserve claims	Serious Fraud Office large cases	27
62	Law Officers' Departments	Pay – 2024-25 awards	Law Officer Departments: Civil Service pay 2024-25	24
Total				142

Row Number	Department Name	Category Name ¹	Pressure Name	Post Barnett (£million) ²
63	Defence	New policy commitments	D-Day80 anniversary celebrations	8
64	Defence	Normal Reserve claims	Cost of operations	645
65	Defence	Normal Reserve claims	Ministry of Defence: Afghan Resettlement	308
66	Defence	Normal Reserve claims	Ministry of Defence: Core pressures funded through capital surrender	550
67	Defence	Pay – 2024-25 awards	Armed Forces pay 2024-25	525
68	Defence	Pay – 2024-25 awards	Ministry of Defence: Civil Service pay 2024-25	96
69	Defence	Pay – overhang from previous awards	Armed Forces pay 2023-24 funded through capital surrender	800
70	Defence	Ukraine – military and civilian support	Support to Ukraine	1,500
Total				4,432
71	Single Intelligence Account	Normal Reserve claims	REDACTED: National Security	72
Total				72
72	Foreign, Commonwealth and Development Office	New policy commitments	BBC World Service funding uplift	10
73	Foreign, Commonwealth and Development Office	New policy commitments	Integrated Security Fund uplift for Economic Deterrence Initiative programming	35
74	Foreign, Commonwealth and Development Office	Normal Reserve claims	European Political Community Summit costs	37
75	Foreign, Commonwealth and Development Office	Normal Reserve claims	Foreign Currency Mechanism & Differential Inflation compensation	60
76	Foreign, Commonwealth and Development Office	Normal Reserve claims	Integrated Security Fund budget exchange	14
77	Foreign, Commonwealth and Development Office	Normal Reserve claims	Subscriptions to international organisations	75
78	Foreign, Commonwealth and Development Office	Normal Reserve claims	Tokyo estate sale drawdown	60
79	Foreign, Commonwealth and Development Office	Normal Reserve claims	British Indian Ocean Territory migrant costs	35
80	Foreign, Commonwealth and Development Office	Normal Reserve claims	Foreign, Commonwealth and Development Office: Accounting charge according to IFRS 16 of leases for government property	3
81	Foreign, Commonwealth and Development Office	Pay – 2024-25 awards	Foreign, Commonwealth and Development Office: Civil Service pay 2024-25	20
Total				350
82	MHCLG: Communities	New policy commitments	Communities for Afghans pilot	7

Row Number	Department Name	Category Name ¹	Pressure Name	Post Barnett (£million) ²
83	MHCLG: Communities	New policy commitments	Investment Zones	37
84	MHCLG: Communities	New policy commitments	Nutrient Neutrality Fund	6
85	MHCLG: Communities	New policy commitments	Resource to support remediation of unsafe cladding on buildings	78
86	MHCLG: Communities	New policy commitments	Spring Budget 2024: King's Foundation Pilot	2
87	MHCLG: Communities	New policy commitments	Spring Budget 2024: Long Term Plan for Towns extension	6
88	MHCLG: Communities	New policy commitments	Spring Budget 2024: West Midlands Combined Authority culture project funding	2
89	MHCLG: Communities	Normal Reserve claims	Budget Exchange: Homelessness Prevention Grant top-up and additional Homes for Ukraine funding	148
90	MHCLG: Communities	Normal Reserve claims	Community Ownership Fund	11
91	MHCLG: Communities	Normal Reserve claims	Elections non-voted spend: By-elections for Police and Crime Commissioners and Parliament	9
92	MHCLG: Communities	Normal Reserve claims	Elections non-voted spend: Police and Crime Commissioners	107
93	MHCLG: Communities	Normal Reserve claims	Hong Kong British Nationals (Overseas) integration funding	14
94	MHCLG: Communities	Normal Reserve claims	Hull and East Riding's support for families impacted by the serious failings of a local Funeral Directors company	2
95	MHCLG: Communities	Normal Reserve claims	Investment Opportunity Fund	23
96	MHCLG: Communities	Normal Reserve claims	Levelling Up Partnerships	8
97	MHCLG: Communities	Normal Reserve claims	Long Term Plan For Towns surrender	-18
98	MHCLG: Communities	Normal Reserve claims	Planning capacity funding through capital surrender	23
99	MHCLG: Communities	Normal Reserve claims	Shared Outcomes Fund: Changing Futures	9
100	MHCLG: Communities	Normal Reserve claims	Cross Government funding for the Anti-Social Behaviour Package	120
101	MHCLG: Communities	Normal Reserve claims	Elections non-voted spend: General Election 2024	257
102	MHCLG: Communities	Normal Reserve claims	IFRS 9 expected credit loss provisions relating to loans made to housing supply programmes	338
103	MHCLG: Communities	Pay – 2024-25 awards	Ministry of Housing, Communities and Local Government: Civil Service pay 2024-25	11

Row Number	Department Name	Category Name ¹	Pressure Name	Post Barnett (£million) ²
104	MHCLG: Communities	Ukraine – military and civilian support	English language and employment support for Ukrainians	4
105	MHCLG: Communities	Ukraine – military and civilian support	Homes for Ukraine	153
Total				1,355
106	MHCLG: Local Government	Normal Reserve claims	Business Rates Retention: Safety Net On Account	73
Total				73
107	Culture, Media and Sport	New policy commitments	BFI Certification funding	1
108	Culture, Media and Sport	New policy commitments	British Film Commission funding	1
109	Culture, Media and Sport	New policy commitments	British Library: Leeds and Boston Spa funding	0
110	Culture, Media and Sport	New policy commitments	Commonwealth Games legacy funding	64
111	Culture, Media and Sport	New policy commitments	Covid Commemoration funding	1
112	Culture, Media and Sport	New policy commitments	Creative Industries Growth Funding	12
113	Culture, Media and Sport	New policy commitments	Edinburgh Festival funding	1
114	Culture, Media and Sport	New policy commitments	Grassroots Sports	1
115	Culture, Media and Sport	New policy commitments	Hay Festival funding	1
116	Culture, Media and Sport	New policy commitments	Million Hours Fund	8
117	Culture, Media and Sport	New policy commitments	Heritage Fund	1
118	Culture, Media and Sport	New policy commitments	Swimming Pool Support Fund: Phase II	1
119	Culture, Media and Sport	New policy commitments	Youth Investment Fund	11
120	Culture, Media and Sport	New policy commitments	Voluntary, Community and Social Enterprise: Critical support and energy efficiency delivery	3
121	Culture, Media and Sport	Normal Reserve claims	Gambling Commission budget cover	4
122	Culture, Media and Sport	Normal Reserve claims	National Citizen Service budget cover	1
123	Culture, Media and Sport	Normal Reserve claims	Shared Outcomes Fund: Secondary School Enrichment Improvement	0
124	Culture, Media and Sport	Normal Reserve claims	Burrell Collection funding	2
125	Culture, Media and Sport	Normal Reserve claims	Listed Places of Worship grant	15
126	Culture, Media and Sport	Pay – 2024-25 awards	Department for Culture, Media and Sport: Civil Service pay 2024-25	5

Row Number	Department Name	Category Name ¹	Pressure Name	Post Barnett (£million) ²
Total				132
127	Science, Innovation and Technology	New policy commitments	Labour Market Evaluation Pilot: Subsidising SME AI Skills	7
128	Science, Innovation and Technology	Normal Reserve claims	February 2023 Machinery of Government change costs	24
129	Science, Innovation and Technology	Normal Reserve claims	Funding for government shared services strategy	55
130	Science, Innovation and Technology	Normal Reserve claims	Life Sciences: Funded through capital surrender	3
131	Science, Innovation and Technology	Normal Reserve claims	New Deal Programme Funding	0
132	Science, Innovation and Technology	Normal Reserve claims	Shared Outcomes Fund Measure: Population Movement Data	5
133	Science, Innovation and Technology	Normal Reserve claims	Shared Outcomes Fund Measure: Rural Connectivity Accelerator	0
134	Science, Innovation and Technology	Normal Reserve claims	Spring Budget 2024: funding to support data pilots for AI applications in education and social care	1
135	Science, Innovation and Technology	Pay – 2024-25 awards	Department for Science, Innovation and Technology: Civil Service pay 2024-25	17
Total				111
136	Transport	New policy commitments	HS2 Phase 2 cancellation costs	57
137	Transport	New policy commitments	Network North: Additional bus funding	342
138	Transport	Normal Reserve claims	Technical adjustment for Crossrail loan repayments	171
139	Transport	Pay – 2024-25 awards	Department for Transport: Civil Service pay 2024-25	29
140	Transport	Rail – passenger services and maintenance	Network Rail Maintenance	815
141	Transport	Rail – passenger services and maintenance	Network Rail Maintenance funded through capital surrender	500
142	Transport	Rail – passenger services and maintenance	Rail Passenger Services: net cost and revenue subsidy	1,608
				3,522
143	Energy Security and Net Zero	Pay – 2024-25 awards	Department for Energy Security and Net Zero: Civil Service pay 2024-25	11
Total				11
144	Environment, Food and Rural Affairs	New policy commitments	REDACTED: Commercially Sensitive	1
145	Environment, Food and Rural Affairs	New policy commitments	Other food and farming schemes funded from capital surrender	100
146	Environment, Food and Rural Affairs	Normal Reserve claims	Reclassification of Flood Defence Activity	276
147	Environment, Food and Rural Affairs	Normal Reserve claims	Shared Outcomes Fund: Coastal Health Pilot	2
148	Environment, Food and Rural Affairs	Normal Reserve claims	Shared Outcomes Fund: Nature Returns	1

Row Number	Department Name	Category Name ¹	Pressure Name	Post Barnett (£million) ²
149	Environment, Food and Rural Affairs	Normal Reserve claims	Shared Outcomes Fund: Support for Green Social Prescribing Programme	2
150	Environment, Food and Rural Affairs	Normal Reserve claims	Support for construction of sanitary and phytosanitary inspection facilities at ports in Northern Ireland	5
151	Environment, Food and Rural Affairs	Normal Reserve claims	Support to implement operational requirements of the Windsor Framework	12
152	Environment, Food and Rural Affairs	Normal Reserve claims	Farming and Countryside Programme: Payments for environmental action	200
153	Environment, Food and Rural Affairs	Pay – 2024-25 awards	Department for Environment, Food and Rural Affairs: Civil Service pay 2024-25	25
Total				624
154	Business and Trade	New policy commitments	Implementation of Harrington Review into Foreign Direct Investment	2
156	Business and Trade	Normal Reserve claims	Covid Bounce Back Loan Scheme fraud: British Business Bank	4
157	Business and Trade	Normal Reserve claims	Covid Bounce Back Loan Scheme fraud: National Investigation Service	6
158	Business and Trade	Normal Reserve claims	Funding for Osaka Expo 2025	9
159	Business and Trade	Normal Reserve claims	Post Office Horizon IT: Redress, administration, and Inquiry	265
160	Business and Trade	Normal Reserve claims	Post Office IT system modernisation	56
161	Business and Trade	Normal Reserve claims	Smart Regulation funding	3
162	Business and Trade	Normal Reserve claims	UKGI support in overseeing commercial Arm's Length Bodies	2
163	Business and Trade	Pay – 2024-25 awards	Department for Business and Trade: Civil Service pay 2024-25	23
Total				368
164	Work and Pensions	New policy commitments	Accelerating DWP Digital Transformation	17
165	Work and Pensions	New policy commitments	Extending the Additional Jobcentre Support Pilot	12
166	Work and Pensions	New policy commitments	Extending the Household Support Fund	503
167	Work and Pensions	New policy commitments	Growth Plan: Expanding additional work coach time, increasing the administrative earnings threshold to 12hrs and Jobcentre Plus Innovation Challenge	20
168	Work and Pensions	New policy commitments	Growth Plan: Increasing the administrative earnings threshold to 18 hours	60
169	Work and Pensions	New policy commitments	Labour Market Evaluation Pilot: Jobs Plus	2

Row Number	Department Name	Category Name ¹	Pressure Name	Post Barnett (£million) ²
170	Work and Pensions	New policy commitments	Labour Market Evaluation Pilot: Rent Support	3
171	Work and Pensions	Normal Reserve claims	Synergy Shared Services reprofile	18
172	Work and Pensions	Pay – 2024-25 awards	Department for Work and Pensions: Civil Service pay 2024-25	123
Total				760
173	HM Revenue and Customs	New policy commitments	Borders and customs agreements work	92
174	HM Revenue and Customs	New policy commitments	Business rates reform	20
175	HM Revenue and Customs	New policy commitments	Customer Services	51
176	HM Revenue and Customs	New policy commitments	Freeports	10
177	HM Revenue and Customs	New policy commitments	HMRC Smokefree generation enforcement	20
178	HM Revenue and Customs	New policy commitments	Labour Markets Evaluation	1
179	HM Revenue and Customs	New policy commitments	Organisation for Economic Co-operation and Development (OECD) tax pillars	20
180	HM Revenue and Customs	New policy commitments	Project Unity shared services	34
181	HM Revenue and Customs	New policy commitments	Funding for Spring Budget 2023, Autumn Statement 2023, and Spring Budget 2024 measures	83
182	HM Revenue and Customs	Normal Reserve claims	Core pressures, including population and demand growth	84
183	HM Revenue and Customs	Pay – 2024-25 awards	HM Revenue and Customs: Civil Service pay 2024-25	126
184	HM Revenue and Customs	Pay – overhang from previous awards	HM Revenue and Customs: Overhang from previous pay awards	95
Total				635
185	HM Treasury	New policy commitments	Funding for the Business Engagement Process	5
186	HM Treasury	New policy commitments	Funding for the Contingent Liabilities Central Capability team	4
187	HM Treasury	New policy commitments	Funding for the Economic Crime Levy	0
188	HM Treasury	New policy commitments	Funding for the Functional Convergence Programme	1
189	HM Treasury	New policy commitments	Funding for the management of the Government's shareholding in NatWest	5
190	HM Treasury	Normal Reserve claims	Debt Management Office DEL to AME Switch	-4
191	HM Treasury	Normal Reserve claims	UK Infrastructure Bank: Resource for Sizewell C	3
192	HM Treasury	Normal Reserve claims	HM Treasury: Accounting charge according to IFRS 16 of leases for government property	-8

Row Number	Department Name	Category Name ¹	Pressure Name	Post Barnett (£million) ²
193	HM Treasury	Normal Reserve claims	Funding for the UK Infrastructure Bank	68
194	HM Treasury	Pay – 2024-25 awards	HM Treasury: Civil Service pay 2024-25	6
Total				81
195	Cabinet Office	New policy commitments	Extension of the Official Portrait Scheme for His Majesty the King	5
196	Cabinet Office	New policy commitments	Productivity projects	37
197	Cabinet Office	New policy commitments	Shared Outcomes Fund: Pilot a Grants Application Portal for charities and voluntary organisations	0
198	Cabinet Office	New policy commitments	Spring Statement 2022: Funding for the Public Sector Fraud Authority	11
199	Cabinet Office	New policy commitments	Spring Budget 2024: Funding for the 2027 Invictus Games UK bid	1
200	Cabinet Office	New policy commitments	Spring Budget 2023: Funding for a Labour Market Interventions evaluation	0
201	Cabinet Office	New policy commitments	Increase in funding for One Login programme	68
202	Cabinet Office	New policy commitments	Funding to develop plans for a memorial to Her Late Majesty Queen Elizabeth II	21
203	Cabinet Office	New policy commitments	Spring Budget 2023: Funding to support the Office for Veterans' Affairs homelessness services	4
204	Cabinet Office	Normal Reserve claims	Cost of VAT paid on Public Finance Incentive contracts by the Government Property Agency	27
205	Cabinet Office	Normal Reserve claims	Dividend to recognise income generated by the Crown Commercial Service	71
206	Cabinet Office	Normal Reserve claims	Extra costs arising from Private Finance Incentive on Government Property Agency estates	13
207	Cabinet Office	Normal Reserve claims	Infected Blood Compensation Authority: Set up costs	62
208	Cabinet Office	Normal Reserve claims	Infected Blood Inquiry Response Team	3
209	Cabinet Office	Normal Reserve claims	Funding for the legal, technical and operational services to deliver the Covid-19 Inquiry	99
210	Cabinet Office	Normal Reserve claims	Funding for the legal, technical and operational services to deliver the Grenfell Tower Inquiry	5
211	Cabinet Office	Normal Reserve claims	Cabinet Office: Accounting charge according to IFRS 16 of leases for government property	254
212	Cabinet Office	Pay – 2024-25 awards	Cabinet Office: Civil Service pay 2024-25	22
Total				703

Row Number	Department Name	Category Name ¹	Pressure Name	Post Barnett (£million) ²
213	Scottish Government	Normal Reserve claims	Debt Advice: HM Treasury transfer	6
214	Scottish Government	Normal Reserve claims	Scottish Government: Accounting charge according to IFRS 16 of leases for government property	13
215	Scottish Government	Normal Reserve claims	Scottish Government: Funding to correct for a Barnett formula comparability factor error (Home Office)	22
Total				41
216	Welsh Government	New policy commitments	Border Control posts and inland sites	3
217	Welsh Government	New policy commitments	Core valley lines rail network operations: Maintenance and renewal funding	20
218	Welsh Government	Normal Reserve claims	Welsh Government: Accounting charge according to IFRS 16 of leases for government property	15
Total				38
219	Northern Ireland Executive	New policy commitments	2024 Northern Ireland Executive Restoration Financial Package: Health Waiting Lists support	34
220	Northern Ireland Executive	New policy commitments	2024 Northern Ireland Executive Restoration Financial Package: Nonringfenced Public Sector Transformation Funding	95
221	Northern Ireland Executive	New policy commitments	2024 Northern Ireland Executive Restoration Financial Package: Ringfenced Public Sector Transformation Funding	47
222	Northern Ireland Executive	New policy commitments	Dedicated Mechanism: Funding for the Equality Commission for Northern Ireland	1
223	Northern Ireland Executive	New policy commitments	Historic Northern Ireland Executive funding packages	4
224	Northern Ireland Executive	New policy commitments	Project funding for tackling paramilitarism	3
225	Northern Ireland Executive	New policy commitments	2024 Northern Ireland Executive Restoration Financial Package: Stabilisation of Public Services	520
226	Northern Ireland Executive	Normal Reserve claims	Budget exchange from 2023-24	42
227	Northern Ireland Executive	Normal Reserve claims	Northern Ireland Executive: Funding to correct for a Barnett formula comparability factor error (Home Office)	7
228	Northern Ireland Executive	Normal Reserve claims	Windsor Framework and Northern Ireland Protocol	115
Total				868
229	Small and Independent Bodies	New policy commitments	Northern Ireland Office: Independent Commission for Reconciliation and Information Recovery (ICRIR) and Sponsorship	12

Row Number	Department Name	Category Name ¹	Pressure Name	Post Barnett (£million) ²
230	Small and Independent Bodies	New policy commitments	Northern Ireland Office: Northern Ireland Human Rights Commission Dedicated Mechanism Resource	1
231	Small and Independent Bodies	New policy commitments	Northern Ireland Office: Legacy Programme	2
232	Small and Independent Bodies	New policy commitments	Northern Ireland Office: Trade and Investment Programme	1
233	Small and Independent Bodies	New policy commitments	OFGEM: Redistribution of Green Gas Levy funds	53
234	Small and Independent Bodies	New policy commitments	OFGEM: Renewable Energy Guarantee of Origin (REGO) administration	0
235	Small and Independent Bodies	New policy commitments	OFSTED: Funding for a labour market evaluation pilot into childcare deserts and oases	0
236	Small and Independent Bodies	New policy commitments	Scotland Office: Thistle Events costs	0
237	Small and Independent Bodies	New policy commitments	Scotland Office: Budget pressures for Government Property Agency charges	0
238	Small and Independent Bodies	New policy commitments	UK Statistics Authority: Change programme	0
239	Small and Independent Bodies	New policy commitments	UK Statistics Authority: Future of Population and Migration Statistics	60
240	Small and Independent Bodies	New policy commitments	UK Statistics Authority: ONS led review into public sector productivity	8
241	Small and Independent Bodies	New policy commitments	UK Statistics Authority: Funding for the surveys recovery plan following the suspension of key labour market statistics	19
242	Small and Independent Bodies	New policy commitments	National Savings and Investments: Delivery of British Savings Bonds	5
243	Small and Independent Bodies	New policy commitments	National Savings and Investments: Green Savings Bonds	1
244	Small and Independent Bodies	New policy commitments	National Savings and Investments: Net Financing Target	4
245	Small and Independent Bodies	New policy commitments	National Savings and Investments: Transformation Programme	91
246	Small and Independent Bodies	New policy commitments	Northern Ireland Office: Funding for Northern Ireland community projects	1
247	Small and Independent Bodies	New policy commitments	Northern Ireland Office: Crown Solicitors Office Budget pressures	0
248	Small and Independent Bodies	Normal Reserve claims	Northern Ireland Office: Northern Ireland Veterans Commission funding	0
249	Small and Independent Bodies	Normal Reserve claims	Northern Ireland Office: Omagh Bombing Inquiry	6

Row Number	Department Name	Category Name ¹	Pressure Name	Post Barnett (£million) ²
250	Small and Independent Bodies	Normal Reserve claims	Northern Ireland Office: International Fund for Ireland	1
251	Small and Independent Bodies	Normal Reserve claims	Northern Ireland Office: Closed Material Procedure	0
252	Small and Independent Bodies	Normal Reserve claims	Northern Ireland Office: Funding for the General Election in Northern Ireland	8
253	Small and Independent Bodies	Normal Reserve claims	Government Actuary's Department: Accounting charge according to IFRS 16 of leases for government property	0
254	Small and Independent Bodies	Normal Reserve claims	OFQUAL: Dual office costs	0
255	Small and Independent Bodies	Normal Reserve claims	OFQUAL: Accounting charge according to IFRS 16 of leases for government property	0
256	Small and Independent Bodies	Normal Reserve claims	UK Statistics Authority: Accounting charge according to IFRS 16 of leases for government property	-5
257	Small and Independent Bodies	Normal Reserve claims	Parliamentary Works Sponsor Body: Delivery Authority grant	-82
258	Small and Independent Bodies	Normal Reserve claims	Food Standards Agency: Shared Outcomes Fund: Pathogen Surveillance in Agriculture, Food and Environment (PATH-SAFE) programme	1
259	Small and Independent Bodies	Normal Reserve claims	Independent Parliamentary Standards Authority: MP Salaries	1
260	Small and Independent Bodies	Pay – 2024-25 awards	Small and Independent Bodies: Civil Service pay 2024-25	57
Total				244
Grand total				34,885

¹Category names in this table correspond to those published in 'Fixing the foundations: public spending audit'. A limited number of adjustments have been made between 'Fixing the foundations: public spending audit' and Autumn Budget 2024.

²Totals may not sum due to rounding.

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